CEREBRA®
Total I.T. Solutions
An ISO 9001 : 2015 Company

Cerebra Integrated Technologies Limited
REGD. OFFICE:
S5 Off 3rd Cross Peenya Industrial Area
Peenya 1st Stage , Bengaluru – 560 058.
Tel : +91-1800-425-46969
Fax : +91-97409-11799
Web : www.cerebracomputers.com
E-mail : info@cerebracomputers.com
CIN: L85110KA1993PLC015091

Thursday, 12th November, 2026

Department of Corporate Services (Listing) BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai - 400 001 **Scrip Code: 532413**	Listing Department National Stock Exchange of India Limited 5th Floor, Exchange Plaza Bandra (E), Mumbai-400 051 **Scrip Symbol: CEREBRAINT**

Dear Sirs,

Sub: Outcome of the 4th Board Meeting for the Financial Year 2026-27, held on 12th November, 2026.

In furtherance of our intimation vide our letter dated 6th November, 2026 and pursuant to the provisions of Regulation 30 read with Schedule III Para A of Part A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors of the Company met today and the Meeting commenced at 03:20 PM and concluded at 04.45 PM and *inter alia* transacted the following business:

1. Un-audited Financial Results:

   Considered and approved the Standalone and Consolidated Un-Audited Financial Results for the Second quarter and half year ended 30.09.2026 (prepared as per IND AS). A copy of the unaudited Financial Results duly recommended by the Audit Committee and approved by the Board of Directors of the Company together with the Limited Review Report are enclosed herewith.

2. Based on the recommendation of Nomination and Remuneration Committee approved the re-appointment of Mr. V Ranganathan (DIN: 01247305) as Managing Director of the Company for a period of 3 years with effect from January 01, 2027. Additional Information as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026, enclosed As **Annexure A.**

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3. Based on the recommendation of Nomination and Remuneration Committee approved the re-appointment of Mr. P. Vishwamurthy as Whole-Time Director of the Company designated as Whole-time Director and CFO for a period of 3 years with effect from January 01, 2027. Additional Information as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026, enclosed As **Annexure B.**

Please take the above on record and kindly treat this as compliance with the SEBI LODR Regulations.

Thanking you
Yours faithfully

For Cerebra Integrated Technologies Limited

VISHWAMURTHY PHALANETRA
Digitally signed by VISHWAMURTHY PHALANETRA
Date: 2026.11.12 19:19:52 +05'30'

Vishwamurthy Phalanetra
Whole-time Director and CFO
DIN: 01247336

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ANNEXURE A

Details under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026, is as follows:

Details with respect to Re-appointment of Mr. V Ranganathan as Managing Director of the Company

Sl. No.	Particulars	Details
1	Reason for change viz. ~~appointment,~~ re-appointment, ~~resignation, removal, death or otherwise~~	Mr. V Ranganathan (DIN: 01247305) recommended to re-appoint as Managing Director of the Company.
2	Date of ~~appointment/~~ re-appointment/ ~~cessation~~ (as applicable) & Term of appointment/ re-appointment;	The Board approved and recommended the reappointment on 12th November 2026 to the Shareholders. Term of Re-Appointment – Re-Appointment of Mr. V Ranganathan as Managing Director of the Company for a further period of 3 years with effect from 1st January, 2027 to 31st December, 2029 subject to the approval of the shareholders, as per statutory and regulatory requirements.
3	Brief profile (in case of appointment)	Mr. V Ranganathan is associated with the Company as a Promoter since inception. Mr. V. Ranganathan has been the driving Force of Cerebra for over 30 years since its inception. He brings an industry experience of 38 years with a degree in Bachelor of Engineering. He started his career in 1985 as Design Engineer and took a leap of faith in 1993 to found Cerebra Integrated Technologies. Since then, there has been no looking back. He is an

		innovative leader who fosters brainstorming and team work.
4	Disclosure of relationships between directors (in case of appointment of a Director)	Not Applicable
5	Information as required pursuant to BSE Circular with ref. No. LIST/COMP/14/2018-19,dated 20th June 2018.	Mr. V Ranganathan is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority.

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ANNEXURE B

Details under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026, is as follows:

Details with respect to Re-appointment of Mr. P. Vishwamurthy as Whole-Time Director of the Company

Sl. No.	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Mr. P. Vishwamurthy Recommended to re-appoint as Whole Time Director of the Company designated as Whole-time Director and CFO.
2	Date of ~~appointment/~~ re-appointment/ ~~cessation~~ (as applicable) & Term of appointment/ re-appointment;	The Board approved and recommended the reappointment on 12th November 2026 to the Shareholders of the Company. Term of Re-Appointment – Re-Appointment of Mr. P. Vishwamurthy Whole Time Director of the Company designated as Whole-time Director and CFO for a further period of 3 years with effect from 1st January, 2027 to 31st December, 2029 subject to the approval of the shareholders, as per statutory and regulatory requirements.
3	Brief profile (in case of appointment)	Mr P Vishwamurthy has paved his way from roles in Sales & Marketing, Project management to Client Engagement in Cerebra before stepping up as Whole time Director. He has been associated with Cerebra since 1994 and has played a significant role in the success of Cerebra through his valuable contributions across units. His on the-job experience has earned him

		first-rate leadership and an excellent strategic planning abilities. Mr. P. Vishwamurthy, aged 58 years, started his career by joining Vishwa Bharathi Electronics, a trading firm in 1991. He moved to serve as a Project Engineer in Sterling Resorts. In 1994 he joined Cerebra at a senior position in Marketing. He was heading the Chennai Branch of Cerebra until 1996 and was elevated as Director-Sales in 1996 of Cerebra Soft Services Private Limited an offshoot of the parent Company dealing with trading & development of software. He had been holding additional responsibility as Profit Centre Head of Sri Vidya Education Centre, a Franchisee of Aptech Computer Education for three years and achieved good success. He was then promoted as the Director of Software Division during the maiden public issue of the Company in 2000. Since 2008 he was taking care of the ITES Division offering medical transcription and legal support services.
4	Disclosure of relationships between directors (in case of appointment of a Director)	Not Applicable
5	Information as required pursuant to BSE Circular with ref. No. LIST/COMP/14/2018-19,dated 20th June 2018.	Mr. P. Vishwamurthy is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority.

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of Cerebra Integrated Technologies Limited ("the Company") for the Quarter and Half Year ended 30th September 2026 pursuant to the requirement of Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Cerebra Integrated Technologies Limited,

1. We have been engaged to review the accompanying Statement of Unaudited Standalone Financial Results ("the Statement"), of **Cerebra Integrated Technologies Limited** ("the Company") for the quarter and half year ended September 30, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended including relevant circulars issued by the SEBI from time to time.

2. The preparation of the statement in accordance with the recognition and measurement Principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) Prescribed under Section 133 of the companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, is the responsibility of the company management and has been approved by the Board of Directors of the Company. Our Responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410. "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion

4. ***Basis for Disclaimer of conclusion***

a) ***The Company has prepared its financial results on a going concern basis, notwithstanding the fact that, the company is incurring significant operating losses during the current financial year and previous financial years. In addition, the Company has substantially reduced its workforce, ceased certain key operations — including refurbishment activities and experienced a substantial decline in revenues. Furthermore, the Company is facing challenges in meeting its obligations, including the servicing of current liabilities and***

settlement of income tax dues and also the company has filed application before NCLT Bengaluru bench to initiate Corporate Insolvency and Resolution Process. These events and conditions collectively give rise to material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern. We were unable to obtain sufficient and appropriate evidence to support management's assessment that the going concern basis of accounting is appropriate.

b) *Loans and advances given by the company includes Rs.5.98 Crore receivable from its subsidiary company which is outstanding for more than 3 years. Also, the subsidiary company's auditors expressed concerns over the subsidiary company's ability to continue as going concern, as the net worth of the subsidiary company has been completely eroded. The company has not made any provision for expected credit loss of said loan and its investment in equity shares (book value of Rs.0.035 Crore) of the said subsidiary company. And hence, we are unable to comment on the correctness of the carrying value of the Loans receivable from its subsidiary company and investment in equity shares of its subsidiary company.*

c) *As at 30 September 2026, the Company's trade receivables amount to ₹142.63 crore, of which ₹142.46 crore has been outstanding for more than one year. The Company has made a provision for doubtful debts in respect of receivables outstanding for more than one year. However, these trade receivables are subject to confirmation. We were unable to obtain sufficient appropriate evidence about the carrying value of the trade receivables as at 30 September 2026. Consequently, we are unable to determine whether any adjustments to the carrying value of the trade receivables, and the consequential impact, if any, on the accompanying Statement, are necessary.*

d) *The Company has outstanding dues recoverable from an overseas party amounting to Rs. 100.28 crore, comprising Rs 15.00 crore reported under Other Current Assets and Rs.85.28 crore reported under Other Non-Current Assets. These dues pertain to the sale consideration of the Company's erstwhile subsidiary, M/s. Cerebra Middle East FZCO, Dubai, under the Sale Agreement dated 17.03.2022, and to the settlement of advances outstanding from that erstwhile subsidiary. As per the terms of the agreement, the stipulated payment period has expired and the amounts have remained overdue for more than two years. The outstanding balances are also subject to confirmation. The company has made adhoc provision of Rs.21.32 crore. Further, the balances have not been restated in accordance with the requirements of Ind AS 21, The Effects of Changes in Foreign Exchange Rates. We were unable to obtain sufficient appropriate evidence regarding the recoverability of these dues, the adequacy of the provision made, the effect of non-compliance with Ind AS 21, and the Company's compliance with the applicable regulatory requirements. Consequently, we were unable to determine whether any adjustments might be necessary to the carrying value of these balances and the consequential impact, if any, on the Statement.*

e) *The Company has given Rs.20.30 crore towards Capital Advances and Other Advances to various parties, comprising Rs.10.81 crore reported under Current Assets and Rs.9.49 crore reported under Non-Current Assets. These advances have remained outstanding for more than one year and are subject to confirmation. The company has made adhoc provision of Rs.0.46 crore. We were unable to obtain sufficient appropriate evidence regarding the recoverability of these advances and the adequacy of the provision made. Consequently,*

we were unable to determine whether any adjustments might be necessary to the carrying value of these balances and the consequential impact, if any, on the Statement.

f) The Company has not provided us with the bank statements in respect of its 2 bank accounts maintained with Canara Bank and Bank of India. In the absence of these bank statements, we were unable to verify the balances, transactions and bank reconciliations relating to the said accounts. Further, we could not perform alternative audit procedures to obtain sufficient and appropriate evidence regarding the existence, completeness and accuracy of the balances reported in the Statement in respect of these accounts. Consequently, we are unable to determine whether any adjustments are required to the amounts reported in respect of these bank accounts and the consequential impact, if any, on the Statement.

5. Disclaimer of Conclusion

Our review indicates that, because of the substantive nature and significance of the matter described in paragraph 4, we have not been able to obtain sufficient appropriate evidence to provide a basis to form a conclusion on the statement as to whether these Statements are prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices and policies generally accepted in India and has disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it does not contain any material misstatement.

For YCRJ & Associates,
Chartered Accountants
Registration No: 006927S

VIJAYENDR A R NAYAK Digitally signed by VIJAYENDRA R NAYAK

CA Vijayendra R Nayak
Partner
M No: 203184
UDIN: 26203184YRCDIJ4599

Place: Bengaluru
Date: 12-11-2026

CEREBRA INTEGRATED TECHNOLOGIES LIMITED

CIN: L85110KA1993PLC015091

Regd.Office: No.S 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bangalore-560058 Tel No.: +91 9740911799

email:info@cerebracomputers.com, www.cerebracomputers.com,

Statement of Standalone Financial Results for the Second Quarter and Half Year Ended 30th September 2026

INR in Lakhs (Except EPS)

Particulars	Standalone					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations	2.75	32.26	220.65	35.01	399.70	595.42
Other income	0.33	0.25	0.24	0.59	0.51	1.37
Total Income	**3.09**	**32.51**	**220.88**	**35.60**	**400.20**	**596.79**
Expenses						-
Cost of Material consumed	0.77	23.52	154.60	24.29	193.67	316.44
Employee benefits expense	18.42	18.12	39.91	36.54	76.21	129.56
Finance costs	160.27	197.69	187.50	357.97	350.91	750.74
Depreciation and amortisation expense	6.94	8.27	9.67	15.21	19.34	38.35
Other Expenses	14.37	570.95	1,085.58	585.32	1,617.06	7,003.34
Total Expenses	**200.78**	**818.56**	**1,477.27**	**1,019.33**	**2,257.20**	**8,238.42**
Profit /(Loss) before exceptional items and tax	**-197.69**	**-786.04**	**-1,256.39**	**-983.73**	**-1,857.00**	**-7,641.63**
Exceptional Item						
a) Devaluation of stock	-	-	21.52	-	976.31	976.31
b) Provision for doubtful Loans & Advances	2,178.76	-	-	2,178.76	-	-
Profit /(Loss) before tax	**-2,376.45**	**-786.04**	**-1,277.90**	**-3,162.49**	**-2,833.30**	**-8,617.94**
Income tax Expenses						
a) Current tax	-	-	-	-	-	-
b) Deferred tax	0.02	-140.43	-313.11	-140.41	-458.38	-1,453.70
Total tax expenses	**0.02**	**-140.43**	**-313.11**	**-140.41**	**-458.38**	**-1,453.70**
Profit /(Loss) for the year	**-2,376.47**	**-645.61**	**-964.79**	**-3,022.08**	**-2,374.92**	**-7,164.24**
Other Comprehensive Income/(Loss)						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income Tax relating to above	-	-	-	-	-	-
Total other comprehensive Income/(Loss)	-	-	-	-	-	-
Total Comprehensive Income/(Loss)	**-2,376.47**	**-645.61**	**-964.79**	**-3,022.08**	**-2,374.92**	**-7,164.24**
Earnings per equity share of Rs 10/ each						
Basic	-2.12	-0.58	-0.86	-2.70	-2.12	-6.40
Diluted	-2.12	-0.58	-0.86	-2.70	-2.12	-6.40

Notes

1. The above Unaudited Financial Results as reviewed and recommended by the Audit Committee were approved by the Board of Directors as its Meeting held on 12th November 2026.

2. These financial results have been prepared in accordance with Indian Accounting Standards ("IND AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5 July, 2016.

3. The Company is engaged in the business of E-Waste Recycling & Refurbishment segment and therefore has only one reportable segment in accordance with IND AS 108 "operating Segments".

4. The Company filed an application before the Hon'ble NCLT, Bengaluru Bench under Section 10 of the Insolvency and Bankruptcy Code, 2016, read with Rule 7 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016, for initiation of the Corporate Insolvency Resolution Process (CIRP). The application was filed on 15 June 2026 and is pending before the Hon'ble NCLT, Bengaluru Bench as at 30 September 2026.

For and on behalf of the Board of Directors

For CEREBRA INTEGRATED TECHNOLOGIES LTD.

V Ranganathan

Managing Director

V Ranganathan

Managing Director

DIN: 01247305

Place : Bengaluru

Date : 12-11-2026

CEREBRA INTEGRATED TECHNOLOGIES LIMITED

CIN: L85110KA1993PLC015091

Regd.Office: No.S 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bangalore-560058 Tel No.: +91 9740911799

email:info@cerebracomputers.com, www.cerebracomputers.com,

Statement of Standalone Assets and Liabilities as at 30th September 2026

INR in Lakhs

Particulars	As at 30/09/2026 Unaudited	As at 31/03/2026 Audited
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	1,131.37	1,146.45
(b) Capital work-in-progress	-	-
(c) Other Intangible asset	-	0.13
(d) Financial Assets		
i) Investments	5.15	5.15
ii) Trade receivables	-	-
iii) Loans	597.57	597.53
iv) Other financial assets	0.84	0.34
(e) Deferred tax assets(Net)	3,508.52	3,368.11
(f)Other non current assets	7,691.06	9,588.08
Total Non-current asset	**12,934.51**	**14,705.79**
(2) Current assets		
(a) Financial assets		
i) Trade receivables	17.36	617.97
ii) Cash and cash equivalents	9.94	29.25
iii) Bank balances other than (ii) above	18.21	18.21
(b) Other current assets	3,859.30	4,101.49
Total Current assets	**3,904.81**	**4,766.93**
Total assets	**16,839.32**	**19,472.72**
Equity and liabilities		
Equity		
(a) Equity share capital	11,198.65	11,198.65
(b)Other equity	-4,411.02	-1,388.94
Total Equity	**6,787.63**	**9,809.71**
(1) Non-current liabilities		
Total Non-current liabilities	-	-
(2) Current liabilities		
Cash & Cash equivalants		
(i) Borrowings	4,667.39	4,409.91
(ii) Trade payable		
a)Total outstanding dues of micro enterprise and small enterprise	6.83	5.62
b)Total outstanding dues of creditors other than micro enterprise and small enterprise	544.82	580.13
(iii)Other financial liabilities	30.63	27.83
(b) Other current liabilities	838.31	800.94
(c) Provisions	147.24	146.77
(d) Current tax liabilities (Net)	3,816.47	3,691.80
Total Current liabilities	**10,051.69**	**9,663.01**
Total equity and liabilities	**16,839.32**	**19,472.72**

For and on behalf of the Board of Directors

For CEREBRA INTEGRATED TECHNOLOGIES LTD.

Managing Director

V Ranganathan

Managing Director

DIN: 01247305

Place : Bengaluru

Date : 12-11-2026

CEREBRA INTEGRATED TECHNOLOGIES LIMITED

CIN: L85110KA1993PLC015091

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Standalone Cash flow Statement for the Half Year Ended 30th September 2026

INR in Lakhs

Particulars	For the period ended 30th September 2026		For the year ended 31st March 2026	
A.Cashflow from operating activities				
Net profit before tax		-3,162.49		-8,617.94
Adjustments for:				
Depreciation(net)	15.21		38.35	
Interest expenditure	357.97		750.74	
Interest income	-0.55		-1.16	
Excess provision/unclaimed credit withdrawn	-		-	
Profit on Sale of Fixed Asset	-		-	
Provision for Bad debts	556.82		6,803.30	
Provsion for doubtful Loans & Advances	2,178.76			
Provision for employee benefit Expenses	0.47		1.43	
Devaluation of Inventory	-		976.31	
Dividend Income	-		-	
		3,108.67		8,568.96
Operating profit/(Loss)before working capital changes		-53.82		-48.97
Adjustments for changes in :				
Decrease/(increase) in inventories	-		27.15	
Decrease/(increase) in trade & other recivables	3.75		203.27	
(Decrease)/increase in trade & other payables	130.73		178.51	
		134.48		408.93
Cash generated from operations		80.66		359.96
Less: Income tax paid(net of refund)		-		-
Net cashflow from operating activities		**80.66**		**359.96**
B.Cashflow from investing activities				
Interest income	0.55		1.16	
Sale of Property, Plant and Equipment	-		-	
Dividend Income	-		-	
Investment in fixed deposits	-		18.19	
Redemption /(Investment) in mutual funds(Net)	-		-	
Net cash flow from investing activities		**0.55**		**19.35**
C.Cashflow from financing activities				
Increase(decrease) in borrowings	32.91		91.34	
Loan to Subsidiary	-0.04		-0.10	
Interest paid	-357.97		-750.74	
Net cash flow from financing activities		**-325.10**		**-659.49**
Net increase/(Decrease)in Cash & Cash equivalants(A+B+C)		**-243.89**		**-280.18**
Cash & Cash equivalants				
Opening balance		-2,572.85		-2,292.67
Closing balance		-2,816.74		-2,572.85
Net increase/Decrease in cash and cash equivalents		**-243.89**		**-280.18**

For and on behalf of the Board of Directors

For CEREBRA INTEGRATED TECHNOLOGIES LTD.

Managing Director

V Ranganathan
Managing Director
DIN: 01247305

Place : Bengaluru
Date : 12-11-2026

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of Cerebra Integrated Technologies Limited ("the Company") for the Quarter and Half Year ended 30th September 2026 pursuant to the requirement of Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Cerebra Integrated Technologies Limited,

1. We have been engaged to review the accompanying Statement of Consolidated Unaudited Financial Results ("the Statement"), of **Cerebra Integrated Technologies Limited** ("the Holding Company") and its Subsidiary ("the Group"), for the quarter and half year ended 30th September 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all

significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
   Holding Company:
   -Cerebra Integrated Technologies Limited

   Subsidiary:
   -Cerebra LPO India Limited

5. ***Basis for Disclaimer of Conclusion***

a) The Holding Company has prepared its financial results on a going concern basis notwithstanding the fact that, the Holding Company has incurred significant operating losses during the current financial year and previous financial years, substantially reduced its workforce and ceased certain key operations, including refurbishment activities and experienced a substantial decline in revenues, Furthermore the Holding Company has challenges in meeting its obligations, servicing its current liabilities including Income tax dues and the company has filed application before NCLT Bengaluru bench to initiate Corporate Insolvency and Resolution Process. Also, the subsidiary Company from which the Holding Company has significant receivables and investments, has its net worth completely eroded. The auditors of the subsidiary have expressed substantial doubt about its ability to continue as a going concern. These events and conditions, collectively, indicate the existence of material uncertainties that may cast significant doubt on the Holding Company's ability to continue as a going concern. We were unable to obtain sufficient appropriate evidence to support management's assertion that the going concern basis of accounting is appropriate.

b) The Holding Company's trade receivables as on 30 September 2026 amount to Rs. 142.63 Crore, of which Rs. 142.46 crore is outstanding for more than one year. The Holding Company has made provision for bad and doubtful debts in respect of receivables outstanding for more than one year. However, these trade receivables are subject to confirmation. We were unable to obtain sufficient appropriate evidence about the carrying value of the trade receivables as at 30 September 2026. Consequently, we are unable to determine whether any adjustments to the carrying value of the trade receivables, and the consequential impact, if any, on the accompanying Statement, are necessary.

c) *The Holding Company has outstanding dues recoverable from an overseas party amounting to ₹100.28 crore, comprising ₹15.00 crore reported under Other Current Assets and ₹85.28 crore reported under Other Non-Current Assets. These dues pertain to the sale consideration of the Holding Company's erstwhile subsidiary, M/s. Cerebra Middle East FZCO, Dubai, under the Sale Agreement dated 17.03.2022, and to the settlement of advances due from that erstwhile subsidiary. As per the terms of the agreement, the stipulated payment period has expired and the amounts have remained overdue for more than two years. The balances are also subject to confirmation. The Holding company has made adhoc provision of Rs.21.32 crore. Further, the balances have not been restated in accordance with the requirements of Ind AS 21, The Effects of Changes in Foreign Exchange Rates. We were unable to obtain sufficient appropriate evidence regarding the recoverability of these dues, the adequacy of the provision made, the effect of non-compliance with Ind AS 21, and the Holding Company's compliance with the applicable regulatory requirements. Consequently, we were unable to determine whether any adjustments might be necessary to the carrying value of these balances and the consequential impact, if any, on the Statement.*

d) *The Holding Company has given Rs.20.30 Crore towards capital advances and other advances to various parties, comprising Rs.10.81 Crore reported under current assets and Rs.9.49 Crore reported under Non -current assets. These advances have remained outstanding for more than one year and are subject to confirmation. The holding company has made adhoc provision of Rs.0.46 crore. We were unable to obtain sufficient appropriate evidence regarding the recoverability of these advances and the adequacy of the provision made. Consequently, we were unable to determine whether any adjustments might be necessary to the carrying value of these balances and the consequential impact, if any, on the Statement.*

e) *The subsidiary company's auditors have issued qualified conclusion on the unaudited financial results of the subsidiary company stating Service Tax amount of Rs. 98.60 Lakhs remained unpaid for a substantial period.*

f) *The Holding Company has not provided us with the bank statements in respect of its 2 bank accounts maintained with Canara Bank and Bank of India. In the absence of these bank statements, we were unable to verify the balances, transactions and bank reconciliations relating to the said accounts. Further, we could not perform alternative audit procedures to obtain sufficient and appropriate evidence regarding the existence, completeness and accuracy of the balances reported in the Statement in respect of these accounts. Consequently, we are unable to determine whether any adjustments are required to the amounts reported in respect of these bank accounts and the consequential impact, if any, on the Statement.*

6. **Disclaimer of Conclusion**

Our review indicates that, because of the substantive nature and significance of the matter described in paragraph 5, we have not been able to obtain sufficient appropriate evidence to provide a basis to form a conclusion on the statement as to whether these Unaudited Consolidated Financial Results are prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices and policies generally accepted in India and has disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it does not contain any material misstatement.

7. **Other Matters:**

The Unaudited Consolidated Financial Results include the unaudited financial results of M/s Cerebra LPO India Limited, the subsidiary, whose interim financial information reflect total revenues (including other income) of Nil, total net loss of Rs. 0.10 lakh for the quarter and half year ended September 30, 2026, as considered in the consolidated unaudited financial results, which have been reviewed by the other auditor, whose Reports have been furnished to us by the Management. Our conclusion in so far as it relates to the balances and affairs of above subsidiary is based solely on the financial information provided by the Holding Company's management and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of above matter.

For YCRJ & Associates,
Chartered Accountants
Registration No: 006927S

VIJAYENDR A R NAYAK Digitally signed by VIJAYENDRA R NAYAK

CA Vijayendra R Nayak
Partner
M No: 203184
UDIN: 26203184IEAGTU4440

Place: Bengaluru
Date: 12-11-2026

CEREBRA INTEGRATED TECHNOLOGIES LIMITED

CIN: L85110KA1993PLC015091

Regd.Office: No.S 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bangalore-560058 Tel No.: +91 9740911799

email:info@cerebracomputers.com, www.cerebracomputers.com,

Statement of Consolidated Financial Results for the Second Quarter and Half Year Ended 30th September 2026

INR in Lakhs (Except EPS)

Particulars	Consolidated					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations	2.75	32.26	220.65	35.01	399.70	595.42
Other income	0.33	0.25	0.24	0.59	0.51	1.37
Total Income	**3.09**	**32.51**	**220.88**	**35.60**	**400.20**	**596.79**
Expenses						-
Cost of Material consumed	0.77	23.52	154.60	24.29	193.67	316.44
Employee benefits expense	18.42	18.12	39.91	36.54	76.21	129.56
Finance costs	160.27	197.69	187.50	357.97	350.91	750.74
Depreciation and amortisation expense	6.94	8.27	9.67	15.21	19.34	38.35
Other Expenses	14.37	571.05	1,085.65	585.42	1,617.24	7,003.70
Total Expenses	**200.78**	**818.66**	**1,477.34**	**1,019.43**	**2,257.38**	**8,238.78**
Profit /(Loss) before exceptional items and tax	**-197.69**	**-786.14**	**-1,256.46**	**-983.83**	**-1,857.18**	**-7,641.99**
Exceptional Item						
a) Devaluation of stock	-	-	21.52	-	976.31	976.31
b) Provision for doubtful Loans & Advances	2,178.76	-	-	2,178.76	-	-
Profit /(Loss) before tax	**-2,376.45**	**-786.14**	**-1,277.97**	**-3,162.59**	**-2,833.48**	**-8,618.30**
Income tax Expenses						
a) Current tax	-	-	-	-	-	-
b) Deferred tax	0.02	-140.43	-313.11	-140.41	-458.38	-1,453.70
Total tax expenses	**0.02**	**-140.43**	**-313.11**	**-140.41**	**-458.38**	**-1,453.70**
Profit /(Loss) for the year	**-2,376.47**	**-645.71**	**-964.86**	**-3,022.18**	**-2,375.10**	**-7,164.60**
Other Comprehensive Income/(Loss)						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income Tax relating to above	-	-	-	-	-	-
Total other comprehensive Income/(Loss)	**-**	**-**	**-**	**-**	**-**	**-**
Total Comprehensive Income/(Loss)	**-2,376.47**	**-645.71**	**-964.86**	**-3,022.18**	**-2,375.10**	**-7,164.60**
Earnings per equity share of Rs 10/ each						
Basic	-2.12	-0.58	-0.86	-2.70	-2.12	-6.40
Diluted	-2.12	-0.58	-0.86	-2.70	-2.12	-6.40

Notes

1. The above Unaudited Financial Results as reviewed and recommended by the Audit Committee were approved by the Board of Directors as its Meeting held on 12th November 2026

For and on behalf of the Board of Directors

For CEREBRA INTEGRATED TECHNOLOGIES LTD.

V. Ranganathan

Managing Director

V Ranganathan

Managing Director

DIN: 01247305

Place : Bengaluru

Date : 12-11-2026

CEREBRA INTEGRATED TECHNOLOGIES LIMITED

CIN: L85110KA1993PLC015091

Regd.Office: No.S 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bangalore-560058 Tel No.: +91 9740911799

email:info@cerebracomputers.com, www.cerebracomputers.com,

Statement of Consolidated Assets and Liabilities as at 30th September 2026

INR in Lakhs

Particulars	As at 30/09/2026 Unaudited	As at 31/03/2026 Audited
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	1,131.37	1,146.45
(b) Capital work-in-progress	-	-
(c) Other Intangible asset	-	0.13
(d) Financial Assets		
i) Investments	1.65	1.65
ii) Trade receivables	-	-
iii) Loans	-	-
iv) Other financial assets	0.84	0.34
(e) Deferred tax assets(Net)	3,508.52	3,368.11
(f)Other non current assets	7,691.06	9,588.08
Total Non-current asset	**12,333.44**	**14,104.76**
(2) Current assets		
(a) Financial assets		
i) Trade receivables	17.36	617.97
ii) Cash and cash equivalents	9.99	29.48
iii) Bank balances other than (ii) above	18.39	18.21
(b) Other current assets	3,860.14	4,102.33
Total Current assets	**3,905.88**	**4,768.00**
Total assets	**16,239.32**	**18,872.76**
Equity and liabilities		
Equity		
(a) Equity share capital	11,198.65	11,198.65
(b)Other equity	-4,905.08	-1,882.90
(c) Non Controlling interest	-210.24	-210.21
Total Equity	**6,083.33**	**9,105.54**
(1) Non-current liabilities		
Total Non-current liabilities	-	-
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	4,667.39	4,409.91
(ii) Trade payable		
a)Total outstanding dues of micro enterprise and small enterprise	6.83	5.62
b)Total outstanding dues of creditors other than micro enterprise and small enterprise	544.82	580.13
(iii)Other financial liabilities	33.99	31.12
(b) Other current liabilities	936.91	899.54
(c) Provisions	149.58	149.10
(d) Current tax liabilities (Net)	3,816.47	3,691.80
Total Current liabilities	**10,155.99**	**9,767.22**
Total equity and liabilities	**16,239.32**	**18,872.76**

For and on behalf of the Board of Directors

For CEREBRA INTEGRATED TECHNOLOGIES LTD.

Managing Director

V Ranganathan

Managing Director

DIN: 01247305

Place : Bengaluru

Date : 12-11-2026

CEREBRA INTEGRATED TECHNOLOGIES LIMITED

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Consolidated Cash Flow Statement for the Half Year Ended 30th September 2026

INR in Lakhs

Particulars	For the period ended 30th September 2026		For the year ended 31st March 2026	
A.Cashflow from operating activities				
Net profit before tax		-3,162.59		-8,618.30
Adjustments for:				
Depreciation(net)	15.21		38.35	
Interest expenditure	357.97		750.74	
Interest income	-0.55		-1.16	
Excess provision/unclaimed credit withdrawn	-		-	
Profit on Sale of Fixed Asset	-		-	
Provision for Bad debts	556.82		6,803.30	
Provsion for doubtful Loans & Advances	2,178.76			
Provision for employee benefit Expenses	0.48		1.42	
Devaluation of Inventory	-		976.31	
Dividend Income	-		-	
		3,108.68		8,568.95
Operating profit/(Loss)before working capital changes		-53.91		-49.35
Adjustments for changes in :				
Decrease/(increase) in inventories	-		27.16	
Decrease/(increase) in trade & other recivables	3.75		203.21	
(Decrease)/increase in trade & other payables	130.80		179.52	
		134.55		409.89
Cash generated from operations		80.64		360.55
Less: Income tax paid(net of refund)		-		-
Net cashflow from operating activities		**80.64**		**360.55**
B.Cashflow from investing activities				
Interest income	0.55		1.16	
Sale of Property, Plant and Equipment	-		-	
Dividend Income	-		-	
Investment in fixed deposits	-0.18		18.19	
Redemption /(Investment) in mutual funds(Net)	-		-	
Net cash flow from investing activities		**0.37**		**19.35**
C.Cashflow from financing activities				
Increase(decrease) in borrowings	32.91		90.88	
Interest paid	-357.97		-750.74	
Net cash flow from financing activities		**-325.08**		**-659.86**
Net increase/(Decrease)in Cash & Cash equivalants(A+B+C)		**-244.07**		**-279.95**
Cash &Cash equivalants				
Opening balance		-2,572.62		-2,292.67
Closing balance		-2,816.69		-2,572.62
Net increase/Decrease in cash and cash equivalents		**-244.07**		**-279.95**

For and on behalf of the Board of Directors

For CEREBRA INTEGRATED TECHNOLOGIES LTD.

Managing Director

V Ranganathan

Managing Director

DIN: 01247305

Place : Bengaluru

Date : 12-11-2026