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, 13th August, 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 2nd Board Meeting for the Financial Year 2026-27, held on 13th August, 2026.

In furtherance of our intimation vide our letter dated 6th August, 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 11.00 AM and concluded at 12.10 PM and *inter alia* transacted the following business:

1. Un-audited Financial Results:

   Considered and approved the Un-Audited Financial Results for the first quarter ended 30.06.2026 (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. Annual General Meeting:

   The 32nd Annual General Meeting ('AGM') of the members of the Company will be held on Tuesday, September 29, 2026, through Video Conferencing (VC)/Other Audio-Visual Means (OAVM) in compliance with applicable provisions of Companies Act, 2013 read with relevant circulars issued by Ministry of Corporate Affairs (MCA) and Securities and Exchange Board of India (SEBI).

   The copy of Notice of 32nd Annual General Meeting and Annual Report for the financial year 2025-26 will be submit to exchanges as soon as the same is sent to the Shareholders of the Company through Email registered with the Company/Depositories.

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: 2026.08.13 12:24:30 +05'30'

Vishwamurthy Phalanetra
Whole-time Director and CFO
DIN: 01247336

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of Cerebra Integrated Technologies Limited ("the Company") for the Quarter ended 30th June 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 ended June 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. Attention is drawn to the fact that the figures for the 3 months ended 31st March 2026 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

5. ***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 during the quarter 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 audit 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) ***The Company's trade receivables as at 30 June 2026 amount to Rs. 142.60 Crore, of which Rs. 142.46 crore is outstanding for more than one year. The Company has made provision for bad and doubtful debts in respect of receivables outstanding for more than one year. However, the outstanding trade receivables are subject to confirmation, and the Company has not assessed the loss allowance for Expected Credit Loss (ECL) in accordance with the applicable accounting framework. Accordingly, we are unable to obtain sufficient appropriate evidence to determine the adequacy of the provision for bad and doubtful debts, the carrying value of the trade receivables and the consequential impact, if any, on the Statement.***

d) ***The company is having outstanding dues recoverable from an overseas party amounting to Rs. 100.28 Crore (Rs.15.00 Crore reported under Other current assets and Rs.85.28 Crore reported –under Other Non-current assets) on account of sale consideration of Company's erstwhile subsidiary M/s Cerebra Middle East FZCO Dubai, vide sale agreement dated 17.03.2022 and settlement of advances due from said erstwhile subsidiary company. As per the terms of the said agreement, the payment period now stands expired and overdue for payment for more than 2 years and the balances are subject to confirmation. The Company has not made any provision for bad and doubtful receivables, also the said balances were not restated as per the requirement of Ind AS 21 "The effects of changes in foreign exchange***

rates". Hence, we are unable to comment on the regulatory compliances, recoverability of dues and its impact on the Statement.

e) ***The company has given Rs.20.30 Crore (Rs.10.81 Crore reported under current assets and Rs.9.49 Crore reported -under Non-current assets) towards Capital Advances and Other Advances to various parties, which are outstanding for more than 1 year and are subject to confirmation. Also, no provision has been made in the books for bad and doubtful portion. Hence, we are unable to comment on its recoverability and its 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 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

VIJAYENDRA R NAYAK
Digitally signed by VIJAYENDRA R NAYAK
Date: 2026.08.13 11:21:53 +05'30'

CA Vijayendra R Nayak
Partner
M No: 203184
UDIN: 26203184IGEAMN3796
Place: Bengaluru
Date: 13-08-2026

CEREBRA INTEGRATED TECHNOLOGIES LIMITED
CIN: L85110KA1993PLC015091
Regd.Office: No.S 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bangalore-560058 Tel : 560058
email:investors@cerebracomputers.com, www.cerebracomputers.com,

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June 2026

INR in Lakhs (Except EPS)

Particulars	Quarter Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
Income				
Revenue from operations	32.26	114.21	179.05	595.42
Other income	0.25	0.60	0.27	1.37
Total Income	**32.51**	**114.81**	**179.32**	**596.79**
Expenses				-
Cost of Material consumed	23.52	66.52	39.07	316.44
Employee benefits expense	18.12	22.27	36.30	129.56
Finance costs	197.69	204.37	163.41	750.74
Depreciation and amortisation expense	8.27	9.33	9.67	38.35
Other Expenses	570.95	3,345.34	531.48	7,003.34
Total Expenses	**818.56**	**3,647.83**	**779.93**	**8,238.42**
Profit /(Loss) before exceptional items and tax	**-786.04**	**-3,533.02**	**-600.61**	**-7,641.63**
Exceptional Item				
a) Devaluation of stock	-	-	954.79	976.31
Profit /(Loss) before tax	**-786.04**	**-3,533.02**	**-1,555.40**	**-8,617.94**
Income tax Expenses				
a) Current tax	-	-	-	-
b) Deferred tax	-140.43	-418.14	-145.27	-1,453.70
Total tax expenses	**-140.43**	**-418.14**	**-145.27**	**-1,453.70**
Profit /(Loss) for the year	**-645.61**	**-3,114.88**	**-1,410.13**	**-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)	**-645.61**	**-3,114.88**	**-1,410.13**	**-7,164.24**
Earnings per equity share of Rs 10/ each				
Basic	-0.58	-2.78	-1.26	-6.40
Diluted	-0.58	-2.78	-1.26	-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 13th August 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. During the quarter ended 30 June 2026, 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 June 2026.

For and on behalf of the Board of Directors

For CEREBRA INTEGRATED TECHNOLOGIES LTD.

V. Rangnathan

Managing Director

V Ranganathan
Managing Director
DIN: 01247305

Place : Bengaluru
Date : 13-08-2026

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of Cerebra Integrated Technologies Limited ("the Company") for the Quarter ended 30th June 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 ended 30th June 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. Attention is drawn to the fact that the figures for the 3 months ended 31st March 2026 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

6. 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 during the quarter 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 audit evidence to support management's assertion that the going concern basis of accounting is appropriate.

b) The Company's trade receivables as at 30 June 2026 amount to Rs. 142.60 Crore, of which Rs. 142.46 crore is outstanding for more than one year. The Company has made provision for bad and doubtful debts in respect of receivables outstanding for more than one year.

However, the outstanding trade receivables are subject to confirmation, and the Company has not assessed the loss allowance for Expected Credit Loss (ECL) in accordance with the applicable accounting framework. Accordingly, we are unable to obtain sufficient appropriate evidence to determine the adequacy of the provision for bad and doubtful debts, the carrying value of the trade receivables and the consequential impact, if any, on the Statement.

c) *The Holding Company is having outstanding dues recoverable from an overseas party amounting to Rs. 100.28 Crore (Rs.15.00 Crore reported under Other current assets and Rs.85.28 Crore reported –under Other Non-current assets) on account of sale consideration of The Holding Company's erstwhile subsidiary M/s Cerebra Middle East FZCO Dubai, vide sale agreement dated 17.03.2022 and settlement of advances due from said erstwhile subsidiary company. As per the terms of the said agreement, the payment period now stands expired and overdue for payment for more than 2 years and the balances are subject to confirmation. The Holding Company has not made any provision for bad and doubtful receivables, also the said balances were not restated as per the requirement of Ind AS 21 "The effects of changes in foreign exchange rates". Hence, we are unable to comment on the regulatory compliances, recoverability of dues and its impact on the Statement.*

d) *The Holding Company has given Rs.20.30 Crore (Rs.10.81 Crore reported under current assets and Rs.9.49 Crore reported under Noncurrent assets) towards Capital Advances and Other Advances to various parties, which are outstanding for more than 1 year and are subject to confirmation. Also, no provision has been made in the books for bad and doubtful portion. Hence, we are unable to comment on its recoverability and its consequential impact, if any, on the Statements.*

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.*

7. **Disclaimer of Conclusion**

Our review indicates that, because of the substantive nature and significance of the matter described in paragraph 6, 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.

8. 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 ended June 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 matters.

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

VIJAYENDR A R NAYAK
Digitally signed by VIJAYENDRA R NAYAK
Date: 2026.08.13 11:22:53 +05'30'

CA Vijayendra R Nayak
Partner
M No: 203184
UDIN: 26203184OZHGKA1271
Place: Bengaluru
Date: 13-08-2026

CEREBRA INTEGRATED TECHNOLOGIES LIMITED
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email:investors@cerebracomputers.com, www.cerebracomputers.com,

Statement of Consolidate Unaudited Financial Results for the Quarter ended 30th June 2026

INR in Lakhs (Except EPS)

Particulars	Quarter Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
Income				
Revenue from operations	32.26	114.21	179.05	595.42
Other income	0.25	0.60	0.27	1.37
Total Income	**32.51**	**114.81**	**179.32**	**596.79**
Expenses				-
Cost of Material consumed	23.52	66.52	39.07	316.44
Employee benefits expense	18.12	22.27	36.30	129.56
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Depreciation and amortisation expense	8.27	9.33	9.67	38.35
Other Expenses	571.05	3,345.40	531.59	7,003.70
Total Expenses	**818.66**	**3,647.89**	**780.04**	**8,238.78**
Profit /(Loss) before exceptional items and tax	**-786.14**	**-3,533.08**	**-600.72**	**-7,641.99**
Exceptional Item				
a) Devaluation of stock	-	-	954.79	976.31
Profit /(Loss) before tax	**-786.14**	**-3,533.08**	**-1,555.51**	**-8,618.30**
Income tax Expenses				
a) Current tax	-	-	-	-
b) Deferred tax	-140.43	-418.14	-145.27	-1,453.70
Total tax expenses	**-140.43**	**-418.14**	**-145.27**	**-1,453.70**
Profit /(Loss) for the year	**-645.71**	**-3,114.94**	**-1,410.24**	**-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)	**-645.71**	**-3,114.94**	**-1,410.24**	**-7,164.60**
Earnings per equity share of Rs 10/ each				
Basic	-0.58	-2.78	-1.26	-6.40
Diluted	-0.58	-2.78	-1.26	-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 13th August 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. During the quarter ended 30 June 2026, 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 June 2026.

For and on behalf of the Board of Directors
For CEREBRA INTEGRATED TECHNOLOGIES LTD.
V Rangatha
Managing Director
V Ranganathan
Managing Director
DIN: 01247305

Place : Bengaluru
Date : 13-08-2026