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CIN : L85110KA1993PLC015091

Friday, 13th February, 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 5 th Floor, Exchange Plaza Bandra (E), Mumbai-400 051 Scrip Symbol: CEREBRAINT
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Dear Sirs,

Sub: Outcome of the 5th Board Meeting for the Financial Year 2025-26, held on 13th February, 2026

As already informed vide our letter dated 10th February, 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 3:15 P.M. but was adjourned to facilitate the Audit Committee Meeting. The Board Meeting resumed at 3:25 P.M. and concluded at 3:40 P.M., and inter alia transacted the following business:

1. Considered and Approved the Un-Audited Financial Results for the Third quarter and nine months ended 31st December, 2025 (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 Limited Review Report are enclosed herewith.

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

VISHWAMURTH
Y PHALANETRA

Digitally signed by
VISHWAMURTHY
PHALANETRA
Date: 2026.02.13 18:08:29
+05'30'

**Vishwamurthy Phalanetra
Whole Time Director and CFO
DIN: 01247336**

Encl: As above

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015

To,
The Board of Directors
Cerebra Integrated Technologies Limited,
Bangalore.

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 31st December, 2025 and year to date results for the period from 1st April 2025 to 31st December, 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 ("the Listing Regulations, 2015") (as amended).
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 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) *During the period under review, the Company has devalued its inventory by ₹ 9.76 crore on ad hoc basis. However, we have not been provided with item-wise details, movement of inventory during the period, and the basis for such devaluation. In the absence of sufficient and appropriate audit evidence supporting the basis and reasonableness of such devaluation, we*

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● Guntur (Vijayawada) ● Thiruvananthapuram



are unable to comment on the compliance with the requirements of Ind AS 2 – “Inventories” and on the consequential impact, if any, on the standalone financial results for the period.

- b) *Loans and advances given by the company includes Rs.5.97 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 a 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) *Total Trade receivables of the company as on 31.12.2025 is Rs. 142.49 crore, out of which Rs. 141.25 crore is outstanding for more than 1 year. However, the company has made provision for bad and doubtful debts only to the extent of Rs. 104.38 crores on adhoc basis. Also, the balance of trade receivables is subject to confirmation and the company has not assessed the loss allowance for expected credit loss and therefore, we are unable to comment on the correctness of the provisions for bad and doubtful debts, carrying value of the said receivables and its impact, if any, on the standalone financial results.*
- 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 is 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 standalone financial results.*
- e) *The company has given Rs.20.29 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 a 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 standalone financial results.*

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 Unaudited Standalone 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.

For YCRJ & Associates,
Chartered Accountants
Registration No: 0069275


CA Vijayendra R Nayak
Partner

M No: 203184

UDIN: 26203184GGKVR6144

Place: Bangalore

Date: 13-02-2026





CEREBRA INTEGRATED TECHNOLOGIES LIMITED

CIN: L85110KA1993PLC015091

Regd. Office: No.S 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bengaluru-560 058, Tel : 9740911799

Statement of Standalone Unaudited Financial Results for the 3rd Quarter and Nine months ended 31st December 2025

INR in Lakhs (Except EPS)

Particulars	Standalone					
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations	81.52	220.65	1,073.72	481.21	3,309.25	3,561.50
Other income	0.25	0.24	1.11	0.76	6.85	7.75
Total Income	81.77	220.88	1,074.83	481.98	3,316.09	3,569.25
Expenses						
Cost of Material consumed	56.25	154.60	808.26	249.92	2,811.74	2,840.82
Employee benefits expense	31.08	39.91	59.91	107.29	205.12	255.15
Finance costs	195.45	187.50	156.48	546.36	471.41	629.19
Depreciation and amortisation expense	9.67	9.67	9.94	29.01	29.80	44.58
Other Expenses	2,040.94	1,085.58	1,679.21	3,658.01	3,594.52	3,915.45
Total Expenses	2,333.39	1,477.27	2,713.80	4,590.59	7,112.59	7,685.19
Profit/(Loss) before exceptional items and tax	-2,251.62	-1,256.39	-1,638.97	-4,108.61	-3,796.49	-4,115.94
Exceptional Item						
a) Devaluation of stock	-	21.52	627.32	976.31	1,594.95	1,995.99
b) Excess Provision Reversed	-	-	-422.89	-	-422.89	-422.89
c) Excess Provision for warantee Reversed	-	-	-	-	-	-29.60
Profit/(Loss) before tax	-2,251.62	-1,277.90	-1,843.39	-5,084.92	-4,968.55	-5,659.44
Income tax Expenses						
a) Current tax	-	-	-	-	-	-
b) Short Income Tax Provision of earlier year	-	-	-	-	-	-
c) Deferred tax	-577.17	-313.11	-1,014.33	-1,035.55	-1,014.33	-927.71
Total tax expenses	-577.17	-313.11	-1,014.33	-1,035.55	-1,014.33	-927.71
Profit/(Loss) for the year	-1,674.45	-964.79	-829.06	-4,049.36	-3,954.22	-4,731.73
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 Comprahensive Income/(Loss)	-1,674.45	-964.79	-829.06	-4,049.36	-3,954.22	-4,731.73
Earnings per equity share of Rs 10/ each						
Basic	-1.50	-0.86	-0.74	-3.62	-3.53	-4.23
Diluted	-1.50	-0.86	-0.74	-3.62	-3.53	-4.23

Notes

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 February 2026.

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.

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".

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 : Bangalore

Date : 13.02.2026

Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly Financial Results (pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015)

To,
The Board of Directors
Cerebra Integrated Technologies Limited,
Bangalore.

1. We are engaged to review the accompanying Statement of Consolidated Unaudited Financial Results of Cerebra Integrated Technologies Limited (hereinafter referred to as "Holding Company") and its Subsidiary (the Parent and its Subsidiaries together referred to as "the Group"), for the quarter ended 31st December 2025 and year to date results for the period from 1st April 2025 to 31st December 2025 ("the Statement") being submitted by the Parent company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations, 2015") (as amended).
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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.



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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) *During the period under review, the Holding Company has devalued its inventory by ₹ 9.76 crore on ad hoc basis. However, we have not been provided with item-wise details, movement of inventory during the period, and the basis for such devaluation. In the absence of sufficient and appropriate audit evidence supporting the basis and reasonableness of such devaluation, we are unable to comment on the compliance with the requirements of Ind AS 2 – “Inventories” and on the consequential impact, if any, on the consolidated financial results for the period.*
- b) *Total Trade receivables of the holding company as on 31.12.2025 is Rs. 142.49 crore, out of which Rs. 141.25 crore is outstanding for more than 1 year. However, the holding company has made provision for bad and doubtful debts only to the extent of Rs 104.38 crores on adhoc basis. Also, the balance of trade receivables is subject to confirmation and the holding company has not assessed the loss allowance for expected credit loss and therefore, we are unable to comment on the correctness of the provisions for bad and doubtful debts, carrying value of the said receivables and its impact, if any, on the consolidated financial results.*
- 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 Noncurrent 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 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, if any, on the consolidated financial results.*
- d) *The holding company has given Rs.20.29 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 consolidated financial results.*
- e) *The subsidiary company’s auditors have issued qualified conclusion on the financial results of the subsidiary company stating*



- *Service tax amount of Rs. 98.60 Lakhs remained unpaid for a substantial period.*
- *There is a negative net worth of Rs. 700.50 Lakhs in the financial statements of the subsidiary company as on 31st December 2025. The net worth of the subsidiary Company has been completely eroded and the subsidiary Company's ability to continue as a going concern depends on the management's ability to restructure the operations and raise long term funds. This indicates material uncertainty exists over the subsidiary Company's ability to continue as a going concern*

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:

- a) The consolidated unaudited 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. 0.30 lakh for the quarter and nine months ended 31st December, 2025, 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: 0069275


CA Vijayendra R Nayak
Partner

M No: 203184
UDIN: 26203184FGIRIN4549
Place: Bangalore
Date: 13-02-2026



**CEREBRA INTEGRATED TECHNOLOGIES LIMITED**

CIN: L85110KA1993PLC015091

Regd. Office: No.5 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bengaluru-560 058, Tel : 9740911799

Statement of Consolidated Unaudited Financial Results for the 3rd Quarter and Nine months ended 31st December 2025

INR in Lakhs (Except EPS)

Particulars	Consolidated					
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations	81.52	220.65	1,073.72	481.21	3,309.25	3,561.50
Other income	0.25	0.24	1.24	0.76	7.35	13.53
Total Income	81.77	220.88	1,074.95	481.98	3,316.59	3,575.03
Expenses						
Cost of Material consumed	56.25	154.60	808.26	249.92	2,811.74	2,840.82
Employee benefits expense	31.08	39.91	59.91	107.29	205.12	255.15
Finance costs	195.45	187.50	156.48	546.36	471.41	629.19
Depreciation and amortisation expense	9.67	9.67	9.94	29.01	29.80	44.58
Other Expenses	2,041.06	1,085.65	1,679.57	3,658.31	3,594.96	3,916.00
Total Expenses	2,333.51	1,477.34	2,714.16	4,590.89	7,113.03	7,685.74
Profit /(Loss) before exceptional items and tax	-2,251.74	-1,256.46	-1,639.20	-4,108.91	-3,796.43	-4,110.71
Exceptional Item						
a) Devaluation of stock	-	21.52	627.32	976.31	1,594.95	1,995.99
b) Excess Provision Reversed	-	-	-422.89	-	-422.89	-422.89
c) Excess Provision for warantee Reversed	-	-	-	-	-	-29.60
Profit /(Loss) before tax	-2,251.74	-1,277.97	-1,843.63	-5,085.22	-4,968.49	-5,654.20
Income tax Expenses						
a) Current tax	-	-	-	-	-	-
b) Short Income Tax Provision of earlier year	-	-	-	-	-	-
c) Deferred tax	-577.17	-313.11	-1,014.33	-1,035.55	-1,014.33	-927.71
Total tax expenses	-577.17	-313.11	-1,014.33	-1,035.55	-1,014.33	-927.71
Profit /(Loss) for the year	-1,674.57	-964.86	-829.30	-4,049.66	-3,954.16	-4,726.49
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 Comprahensive Income/(Loss)	-1,674.57	-964.86	-829.30	-4,049.66	-3,954.16	-4,726.49
Earnings per equity share of Rs 10/ each						
Basic	-1.50	-0.86	-0.74	-3.62	-3.53	-4.22
Diluted	-1.50	-0.86	-0.74	-3.62	-3.53	-4.22

Notes

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 February 2026.

For and on behalf of the Board of Directors
For CEREBRA INTEGRATED TECHNOLOGIES LTD.,


Managing Director

V Ranganathan
Managing Director

DIN: 01247305

Place : Bangalore

Date : 13.02.2026