

**CEREBRA INTEGRATED TECHNOLOGIES LIMITED**

CIN: L85110KA1993PLC015091

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EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED 31.12.2023

Rs in lakhs (except EPS)

Particulars	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	31-Dec-23 (Unaudited)	30-Sep-23 (Unaudited)	31-Dec-22 (Unaudited)	31-Mar-23 (Audited)	31-Dec-23 (Unaudited)	30-Sep-23 (Unaudited)	31-Dec-22 (Unaudited)	31-Mar-23 (Audited)
Total Income from operations (net)	1,201.88	1,794.60	1,307.71	8,671.85	1,201.88	1,794.60	1,307.71	8,671.85
Net Profit / (loss) after tax	(2,977.86)	(1,615.72)	37.97	252.47	(2,978.14)	(1,615.77)	37.69	251.44
Total comprehensive income for the year (before minority interest)	(2,977.86)	(1,615.72)	37.97	252.47	(2,978.14)	(1,615.77)	37.69	251.44
Equity share capital	11,198.65	11,198.65	11,199.66	11,198.65	11,198.65	11,198.65	11,199.66	11,198.65
Earnings per share (in Rs) - Basic	(2.66)	(1.44)	0.03	0.23	(2.66)	(1.44)	0.03	0.22
Earnings per share (in Rs) -Diluted	(2.66)	(1.44)	0.03	0.23	(2.66)	(1.44)	0.03	0.22

Notes

- 1 The above unaudited financial results as reviewed and recommended by the Audit Committee were approved by the Board of Directors at its Meeting held on 14th January 2024.
- 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 Extended Producer Responsibility (EPR) business is one of the highest business generators for the company. There is a reduction in turnover as there is a delay in rollout of Central Pollution Control Board (CPCB) portal to complete the registration & allocation process as per the new E Waste rules, 2022 and only after the registration & audit process, the generation of EPR certificates is possible over the portal. Now that the portal is opened for completing the process, we expect the EPR business to become normal during the rest of the period of the current financial year.
- 4 Lack of working capital led the company to be more dependent on back-to-back refurbishment orders which affected the margin.
- 5 Company has started "Refurbishment as a Service " business vertical. The Company is providing the services to couple of large global corporates and signed an agreement with these companies for 3 years. This activity has started from May 2023 and have favourable customer feedback.
- 6 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".
- 7 During the Quarter and nine months ended December 31, 2023, the Company has recognised Rates and Taxes expense (Sales tax) of Rs. 1.79 crores, based on the order from Maharashtra Sales Tax Department RC.No./PAN/TIN No.27830726943 for settlement of arrears.
- 8 The figures of previous period have been regrouped/ reclassified to make them compare with those of current period wherever considered necessary. The impact of such reclassification/ regrouping is not material to the standalone financial results. Revaluation of stock has been carried out based on the the Audit Committee advise and on Physical Verification of stocks.

For and on behalf of the Board of Directors

Sd/-

V Ranganathan
Managing Director

DIN: 01247305

Place : Bangalore

Dated : 14th February, 2024