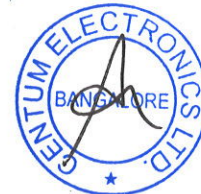


Centum Electronics Limited
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Statement of Unaudited Standalone Ind AS financial results for the quarter ended June 30, 2025

Sl. No.	Particulars	Quarter ended			Year ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		(Unaudited)	Refer note 7	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	1,788.41	2,685.83	1,328.77	7,479.31
	(i) Sales/Income from operations (refer note 6)	7.11	8.93	0.76	19.07
	(ii) Other operating income	8.83	31.53	10.17	44.88
	(b) Other income	21.70	6.48	6.54	25.07
	(c) Finance income				
	Total income	1,826.05	2,732.77	1,346.24	7,568.33
2	Expenses				
	(a) Cost of materials consumed	1,256.66	1,738.11	931.49	5,240.67
	(b) (Increase)/ decrease in inventories of work-in-progress and finished goods	(116.14)	(30.15)	(52.91)	(292.70)
	(c) Employee benefits expense	237.43	349.52	213.91	1,026.19
	(d) Depreciation and amortisation expenses	41.23	43.13	47.93	186.11
	(e) Finance costs	31.76	63.67	35.88	191.51
	(f) Other expenses	149.05	169.92	109.13	504.52
	Total expenses	1,599.99	2,334.20	1,285.43	6,856.30
3	Profit/ (loss) before tax (1-2)	226.06	398.57	60.81	712.03
4	Tax expenses				
	(a) Current tax	36.30	156.04	11.16	246.28
	(b) Tax relating to earlier years	-	1.79	-	1.79
	(c) Deferred tax charge/ (credit)	24.77	(55.05)	4.69	(63.99)
	Total tax expenses	61.07	102.78	15.85	184.08
5	Profit/ (loss) for the period (3± 4)	164.99	295.79	44.96	527.95
6	Other comprehensive income/(expenses) (net of tax)				
	(a) Other comprehensive income not to be reclassified to profit or loss in subsequent periods:				
	Re-measurements gains/ (losses) on defined benefit plans	0.54	(1.48)	1.20	2.16
	Income tax effect on above	(0.14)	0.38	(0.30)	(0.54)
	(b) Other comprehensive income to be reclassified to profit or loss in subsequent periods:				
	Net movement effective portion of cash flow hedge	0.46	-	0.26	-
	Income tax effect on above	(0.11)	-	(0.06)	-
7	Total comprehensive income for the period (comprising profit/ (loss) and other comprehensive income (net of tax) for the period (5±6))	165.74	294.69	46.06	529.57
8	Paid up equity share capital (Face value- Rs.10 per share)	147.07	147.07	128.97	147.07
9	Other equity	-	-	-	5,492.03
10	Earnings per equity share* (of Rs. 10 each):				
	(a) Basic (Rs.)	11.22	22.31	3.49	40.66
	(b) Diluted (Rs.)	11.17	22.12	3.45	40.31

*Not annualised for the quarters



Notes to the Unaudited Standalone Ind AS financial results for the quarter ended June 30, 2025

- 1 Investors can view the unaudited standalone Ind AS financial results of Centum Electronics Limited ("the Company") on the Company's website www.centumelectronics.com or on the websites of BSE (www.bseindia.com) or NSE (www.nse-india.com).
- 2 The Company is an integrated business unit which addresses the Electronics System Design and Manufacturing ("ESDM") and accordingly there is only one reportable segment called ESDM in accordance with the requirement of Ind AS 108 - "Operating segments".
- 3 The unaudited standalone Ind AS financial results of the Company for the quarter ended June 30, 2025 have been reviewed by the Audit Committee in their meeting on August 04, 2025 and approved by the Board of Directors in their meeting held on August 05, 2025. The statutory auditors have carried out limited review of the above results.
- 4 The Company has investments in Centum Electronics UK Limited, which in turn has made investment in Centum T&S Group Société Anonyme (S.A.). Centum T&S Group Société Anonyme (S.A.) and its underlying subsidiaries have incurred losses leading to erosion of networth and the carrying value of the investment of Rs. 1,537.83 million continues to be higher than the net worth of Centum T&S Group Société Anonyme (S.A.). Based on internal assessment performed with regard to future business operations, the management of the Company is of the view that there is no impairment in this regard.
- 5 During the year ended March 31, 2025, the Fund Raising Committee of the Board of Directors at its meeting held on March 10, 2025 and March 13, 2025 approved the issue and allotment of 1,810,345 equity shares having face value of Rs. 10 each through Qualified Institutional Placement ("QIP") under the provisions of Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018, as amended ("SEBI ICDR Regulation") and Section 42 and 62 of the Companies Act, 2013, including the rules made thereunder (as amended) to the eligible Qualified Institutional Buyers (QIB), at the issue price of Rs. 1,160 per equity share (including a premium of Rs. 1,150 per equity share), aggregating to approximately Rs. 2,100.00 million which took into account a discount of Rs. 59.65 per equity share (i.e. within 5% of the floor price), as permitted in terms of Regulation 176 (1) of Chapter VI of the SEBI ICDR Regulations.

The aforesaid proceeds from issue of equity shares (net of share issue expenses) of Rs. 1,999.47 million has been utilised towards repayment/prepayment, in full or in part of certain outstanding borrowings availed by the Company. The utilised funds from QIP amounting to Rs. 850.00 million has been placed in fixed deposits with banks and Rs. 14.45 million in other bank balances as at June 30, 2025.
- 6 Revenue from operations includes Rs. 2.27 million (June 30, 2024: Rs. 39.86 million) accounted in respect of contracts with certain customers on net basis in accordance with Ind AS 115 during the quarter ended June 30, 2025. The gross value of invoicing in respect of such contract is Rs. 13.32 million (June 30, 2024: Rs. 234.71 million) during the quarter ended June 30, 2025.
- 7 The figures for the quarter ended March 31, 2025 are balancing figures between audited figures in respect of the full financial year and unaudited published year to date figures for nine months ended December 31, 2024 being the date of end of the third quarter of the financial year which was subjected to limited review.

Place : Bengaluru, India
Date : August 05, 2025



For Centum Electronics Limited

Apparao V Mallavarapu
Apparao V Mallavarapu
Chairman and Managing Director