

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED QUARTERLY AND YEAR TO DATE STANDALONE 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 of Cella Space Limited, Kochi

Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s **CELLA SPACE LIMITED, (CIN: L93000KL1991PLC006207)** ("the Company") for the quarter ended 31ST December 2024 and year to date from 01stApril, 2024 to 31st December, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS-34) "Interim Financial Reporting" specified in section 133 of the Companies Act, 2013, read with relevant rules issued thereunder compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on this statement based on our review.

Scope of Review

3. We conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Conclusion

4. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with applicable Indian Accounting standards prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KPR & Co

Chartered Accountants

FRN: 05326S



M.R.SUKUMARAN B.Sc., FCA

Partner (M.No: 024506)

UDIN: 25024506BMHUYJ3707



Kochi-11

Date: 18.01.2025

CELLA SPACE LIMITED

CIN: L93000KL1991PLC006207

57/2993-94, Sree Kailas, Paliam Road, Ernakulam, Kochi -16

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND 9 MONTHS ENDED 31st DECEMBER 2024

Sl. No.	Particulars	STANDALONE (Rs. in lakhs)					
		3 months ended			9 Months Ended		Year ended
		Unaudited 31.12.2024	Unaudited 30.09.2024	Unaudited 31.12.2023	Unaudited 31.12.2024	Unaudited 31.12.2023	Audited 31.03.2024
	(Amount in Rs.lakhs)	(Amount in Rs.lakhs)	(Amount in Rs.lakhs)	(Amount in Rs.lakhs)	(Amount in Rs.lakhs)	(Amount in Rs.lakhs)	
I	Income from Operations						
a	- Revenue from Operations	16.89	23.46	192.26	234.51	566.12	777.66
b	- Other Income	72.01	66.11	8.82	151.91	33.23	71.29
	Total Income	88.90	89.57	201.08	386.42	599.34	848.95
II	Expenses						
a	- Purchases	-	5.18	-	5.18	-	19.59
b	-Direct Expenses	1.33	1.80	2.93	16.99	9.12	9.12
c	- Changes in inventories of Stock-in-Trade	5.18	(5.18)	-	-	-	-
d	- Employees benefit expenses	30.79	29.05	24.75	83.62	74.16	102.88
e	- Finance cost	0.21	55.84	92.31	151.20	279.25	367.75
f	- Depreciation and amortization expenses	0.49	19.49	36.97	56.91	110.88	143.53
g	- Other expenses	28.37	41.22	19.28	94.55	53.92	167.24
	Total Expenses	66.37	147.40	176.24	408.45	527.33	810.11
III	Profit before exceptional items and tax (I-II)	22.53	(57.83)	24.84	(22.03)	72.01	38.84
IV	Extraordinary items	-	5,384.63	-	5,384.63	-	-
V	Profit before exceptional items and tax (III-IV)	22.53	5,326.80	24.84	5,362.61	72.01	38.84
VI	Exceptional Items-Expenses/(Income)	-	-	(4.70)	-	9.40	14.10
VII	Profit before tax (III-IV)	22.53	5,326.80	20.14	5,362.61	62.61	24.74
VIII	Tax Expenses	-	-	-	-	-	-
a	- Current tax	-	277.38	-	277.38	-	-
b	- Tax adjustments for previous year	-	-	-	-	-	1.16
c	- Deferred tax	-	-	-	-	-	-
IX	Profit for the period (V-VI)	22.53	5,049.42	20.14	5,085.23	62.61	23.58
X	Other comprehensive income (net of tax)	-	-	-	-	-	1.33
XI	Total comprehensive income	22.53	5,049.42	20.14	5,085.23	62.61	24.91
XII	Paid up Equity Share Capital (Face Value Rs.10/-)	2,015.12	2,015.12	2,015.12	2,015.12	2,015.12	2,015.12
XIII	Earning per share (Rs.10/- each)						
	- Basic	0.11	25.06	0.10	25.23	0.31	0.12
	- Diluted	0.11	25.06	0.10	25.23	0.31	0.12

Notes:

- The above results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended)
- The above results of the company were reviewed by the Audit Committee at their meeting held on 18th January 2025 and approved by the Board of Directors at the meeting held on 18th January 2025
- Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.

For Cella Space Limited

S. Rajkumar

Vice Chairman and Managing Director

Place: Chennai

Date: 18/01/2025