



CELLA SPACE LIMITED

CIN:L93000KL1991PLC006207

Regd Office : "SREE KAILAS", 57/2993-94, PALIAM ROAD, ERNAKULAM, COCHIN- 682 016

Phone: (0484) 2382182, E-mail: secretary@sreekailas.com, Website:- www.sreekailas.com

November 7, 2025

To

The Manager
Listing Department
BSE Ltd
Phiroze JeeJeebhoy Towers
Dalal Street, Mumbai 400001

Sub: Outcome of the Board Meeting held today (07.11.2025) – Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Ref:- Scrip code – 532701, ISIN – INE266H01014

The Board of Directors, at their meeting held today, i.e., November 07, 2025, considered and approved the following: -

1. Unaudited Standalone Financial Results for the quarter and 6 months ended September 30, 2025. A copy of the Unaudited Standalone Financials Results together with Limited Review Report is enclosed herewith for compliance and records.
2. Appointment of Mrs. Shreya Ramkrishnan (Membership No. – A21858) as Company Secretary and Compliance Officer with effect from (07.11.2025) as Annexure - I

The additional details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as Annexure-I

The meeting commenced at 12:30 hours and concluded at 15:30 hours.

Kindly take the above on record.

Thanking You
For Cella Space Limited

Rajkumar Sivathanupillai
Managing Director
DIN – 01790870

Annexure-I

Disclosure required pursuant to Regulation 30 of the Listing Regulations read with Para A of Schedule III to the Listing Regulations and SEBI Circular having reference no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sl.No.	Particulars of events that needs to be provided	Relevant details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Mrs. Shreya Ramkrishnan (Membership No: A21858) as the Company Secretary and Compliance Officer.
2	Date of appointment/reappointment/cessation (as applicable) & term of appointment/re-appointment	Appointed with effect from November 7, 2025.
3	Brief profile (in case of appointment)	<p>A Compliance Professional and strategic business advisor with diverse cross-functional leadership experience over 12 years.</p> <p>Previous Employment:</p> <ol style="list-style-type: none">1. Head – Company Secretary, Young Buhmwoo India Company P Ltd.2. She has also been previously associated with well-known Listed Companies such as Reliance Industries Limited, Larsen & Toubro Ltd. <p>Shreya is a Commerce Graduate from Mumbai University and also holds an LLB qualification. She is an Associate member of the Institute of Company Secretaries of India, New Delhi.</p>
4	Disclosure of relationships between directors (in case of appointment of a Director).	NA

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 standalone statement of Unaudited Standalone financial results of M/s **CELLA SPACE LIMITED** ("the Company") having registered office at Sree Kailas 57/2993/94, Paliyam Road, Ernakulam-682016 for the quarter ended 30 September 2025 and year to date from 1st April 2025 to 30th September 2025 ("the Statement") attached herewith, 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 express a conclusion on the 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 of interim financial information is limited primarily to making inquiries of company personnel responsible for financial and accounting matters and applying analytical and other review procedures to financial data and thus provides less assurance than an audit. We have not performed an audit in accordance with Standard of Auditing specified under section 143(10) of the Act and accordingly, we do not express an audit opinion.

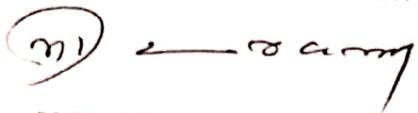


Conclusion

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 Standalone Unaudited Financial Results, prepared in accordance with recognition and measurement principles laid down in the Ind AS 34, prescribed under section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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
Firm Registration Number: 05326S




M.R. SUKUMARAN B.Sc, FCA
Partner
M.No: 024506
UDIN: 25024506BMHVHA5106

Kochi-11
Date: 07.11.2025

CELLA SPACE LIMITED

CIN: L93000KL1991PLC006207

Sree Kailas, Paliam Road, Ernakulam, Kochi -16

BALANCE SHEET AS ON 30th September 2025

Particulars		Unaudited	Audited
		As at	As at
		30.09.2025	31.03.2025
		(Amount in Rs. (lakhs))	(Amount in Rs. (lakhs))
I. Assets			
1 Non-current assets			
- Property, Plant & Equipment		2.64	2.64
- Capital work-in progress			
- Investment Property		8.53	8.53
- Other Intangible Assets			
- Financial Assets			
Investments		1.00	1.00
Deposits**		2,066.83	129.22
- Deferred tax assets (net)			
- Other non-current assets			
2 Current Assets			
- Inventories			-
- Financial Assets			
Trade receivables		6.08	6.59
Cash and bank balances		1,927.41	2,288.96
Loans		-	1,500.00
- Tax Assets (Net)			
- Other current assets		258.08	388.74
TOTAL		4,270.57	4,325.67
II. Equity & Liabilities			
1 Equity			
- Equity share capital		2,015.12	2,015.12
- Other equity		1,223.94	1,049.81
2 Liabilities			
Non-Current Liabilities			
- Financial Liabilities			
Borrowings		998.13	924.08
Provisions		0.90	0.90
- Deferred tax liabilities (Net)			-
- Other non-current liabilities			
3 Current Liabilities			
- Financial Liabilities			
Borrowings			-
Trade payables			-
Other financial liabilities			-
- Other Current Liabilities		8.54	10.94
- Provisions		23.93	324.82
TOTAL		4,270.57	4,325.67

**Note

1 The Deposits as on 30.09.2025 includes term deposits held with banks of Rs.2050.00 lakhs with maturity period of more than twelve months.

Previous year's figures have been regrouped/reclassified wherever necessary. In particular, the deposits includes fixed deposits with banks having maturity period of more than twelve months amounting to ₹112.38 lakhs, previously disclosed under "Cash and Cash Equivalents", have been reclassified under "Financial Assets – Deposits" (Non-current) to align with the requirements of Ind AS 1. This reclassification does not affect the reported profit or total assets.

For, Cella Space Limited

S. Rajkumar

Vice Chairman and Managing Director

Date : 07.11.2025

Place : Chennai



CELLA SPACE LIMITED
CIN: L93000KL1991PLC006207
Sree Kailas, Paliam Road, Ernakulam, Kochi -16

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025

Sl. No.	Particulars	STANDALONE (Rs. In Lakhs)					
		3 Months Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
I	Income from Operations						
a	- Revenue from Operations	21.69	182.02	23.46	203.71	217.62	246.19
b	- Other Income	78.18	153.80	66.11	231.98	79.90	304.44
	Total Income	99.86	335.82	89.57	435.69	297.52	550.63
II	Expenses						
a	- Purchases	-	56.40	5.18	56.40	5.18	5.18
b	- Direct Expenses	5.69	1.51	1.80	7.20	15.66	18.12
c	- Changes in inventories of Stock-in-Trade			-5.18		-5.18	-
d	- Employees benefit expenses	29.67	27.60	29.05	57.26	52.83	114.22
e	- Finance cost	0.24	87.69	55.84	87.93	150.99	157.29
f	- Depreciation and amortization expenses	-	-	19.49	-	56.42	57.66
g	- Other expenses	24.94	27.81	41.22	52.74	66.18	125.28
	Total Expenses	60.53	201.01	147.39	261.53	342.08	477.75
III	Profit before exceptional items and tax (I-II)	39.33	134.81	-57.82	174.16	-44.56	72.88
IV	Extraordinary items			5,384.63	-	5,384.63	5,308.27
V	Profit before exceptional items and tax (III-IV)	39.33	134.81	5,326.81	174.16	5,340.07	5,381.15
VI	Exceptional Items						
VII	Profit before tax (III-IV)	39.33	134.81	5,326.81	174.16	5,340.07	5,381.15
VIII	Tax Expenses						
a	- Current tax	-	-	277.38	-	277.38	240.89
b	- Tax adjustments for previous year	-	-	-	-	-	-
c	- Deferred tax	-	-	-	-	-	-
IX	Profit for the Period (V-VI)	39.33	134.81	5,049.42	174.16	5,062.69	5,140.26
X	Other comprehensive income (net of tax)						2.19
XI	Total comprehensive income for the period	39.33	134.81	5,049.42	174.16	5,062.69	5,142.45
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	0.20	0.67	25.06	0.86	25.12	25.51
	- Diluted	0.20	0.67	25.06	0.86	25.12	25.51

Notes

- The above results have been prepared in accordance with 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 on and approved by the Board of Directors at the meeting held on 07th November 2025
- Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.

Date :07.11.2025
Place: Chennai

For Cella Space Limited

S Rajkumar
Vice Chairman and Managing Director



Standalone Statement of Cash Flow for the period ended September 30, 2025 (Amount in ₹ (Lakhs))
In Terms of Indian Accounting Standard (Ind AS) 7 Statement of Cash Flows Under Indirect Method

Particulars	For period ended September 30, 2025	For period ended March 31, 2025
A CASH FLOW FROM OPERATING ACTIVITIES		
Total Comprehensive Income	174.14	5,383.34
Adjustments for :		
Provision for Gratuity	-	3.83
Provision for Tax Written back		
Depreciation, amortisation and impairment	-	57.66
Interest Income	-187.34	-198.06
Profit on sale of fixed assets	-	-5,650.33
Finance Cost	87.93	114.73
Operating Profit before working capital changes	74.73	-288.83
Decrease(Increase) in Trade receivable	0.51	29.95
Decrease(Increase) in Investments	-	-
Decrease(Increase) in Deposits**	-1,937.62	52.32
Decrease(Increase) in other non current assets		
Decrease(Increase) in other loans & advances	1,500.00	-1,500.00
Decrease(Increase) in other financial assets	-	-
Decrease(Increase) in other current assets	130.65	-13.11
Increase(Decrease) in Trade payable	-	-77.20
Increase(Decrease) in Current Liabilities and Provisions	-2.40	35.70
Increase(Decrease) in Current Provisions	-300.89	-344.99
Cash from Operations	-535.01	-2,106.16
Income Tax paid	-	-236.06
Cash from Operating before exceptional Items	-535.01	-2,342.22
Exceptional Items	-	-
Net Cash from Operating Activities	-535.01	-2,342.22
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets		-12.16
Sale of Fixed Assets	-	9,396.47
Interest Income	187.34	198.06
Net Cash from Investing Activities	187.34	9,582.37
C CASH FLOW FROM FINANCING ACTIVITIES		
Net Proceeds from		
- Issue of shares		
- Borrowings	74.06	-4,848.00
Interest paid	-87.93	-114.73
Net Cash from Financing Activities	-13.88	-4,962.73
D TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)	-361.55	2,277.42
Cash and cash equivalents at the beginning of the year	2,288.96	11.54
Cash and cash equivalents at the end of the year	1,927.41	2,288.96
Components of cash and cash equivalents		
Balance with Banks		
In Current Accounts	-15.31	-1,126.43
In Deposit Accounts	1,942.41	3,415.30
Cash In Hand	0.31	0.09
Total cash and cash equivalents	1,927.41	2,288.96

**** Note**

Previous year's figures have been regrouped/reclassified wherever necessary. In particular, fixed deposits with banks having maturity exceeding twelve months amounting to ₹112.38 lakhs, earlier included in "Cash and Cash Equivalents", have been reclassified under "Other Bank Balances – Deposits" (Non-current). Consequently, Net Cash from Operating Activities for the year ended 31st March 2025 has been revised from ₹(2,229.62) lakhs to ₹(2,342.22) lakhs. The reclassification has no impact on overall cash flows or profit for the year

For, Cella Space Limited

S. Rajkumar

Vice Chairman and Managing Director



Date : 07.11.2025

Place : Chennai