

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

January 23, 2026

To

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

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting held today (23.01.2026) – Pursuant to Regulation 30 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., January 23, 2026, considered and approved the following: -

1. Unaudited Financial Results for the quarter and nine months ended December 31, 2025;
2. Investment in equity shares of a SPV named Vijay Logistics Parks Private Limited (VLPL) upto an amount not exceeding Rs. 1 lakh by way of subscription of 10,000 equity shares of Rs. 10 each thereby making it a wholly owned subsidiary of Cella Space Limited.

A copy of the said financial results together with limited review report is enclosed herewith as Annexure A for records.

The detailed disclosure with respect to the acquisition as required under Regulation 30(6) read with Para A(1) of Part A of Schedule III of the Listing Regulations and the SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 is enclosed herewith as Annexure B.

The meeting started at 12.05 P.M. and concluded at 5.00 P.M.

For Cella Space Limited

A circular stamp with the text "CELLA SPACE LIMITED" around the top and "Cochin" in the center. A signature is written across the top left of the stamp.

S Rajkumar
Vice Chairman & Managing Director
DIN:01790870

Annexure - A

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, Paliam Road, Ernakulam-682016 for the quarter ended 31 December 2025 and year to date from 1st April 2025 to 31st December 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

MAMPILAYIL
RAMAKRISHNAN
SUKUMARAN
Digitally signed by MAMPILAYIL
RAMAKRISHNAN SUKUMARAN
Date: 2026.01.23 15:13:37
+05'30'

M.R. SUKUMARAN B.Sc, FCA
Partner
M.No: 024506
UDIN: 26024506UMDIOY2386

Kochi-11
Date: 23.01.2026



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 2025

| Sl. No. | Particulars | STANDALONE (Rs. in lakhs) | | | | | |
|-------------|--|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|
| | | 3 months ended | | | 9 Months Ended | | Year ended Audited 31.03.2025 |
| | | Unaudited 31.12.2025 | Unaudited 30.09.2025 | Unaudited 31.12.2024 | Unaudited 31.12.2025 | Unaudited 31.12.2024 | |
| | | (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 | 11.69 | 21.69 | 16.89 | 215.40 | 234.51 | 246.19 |
| b | - Other Income | 60.75 | 78.18 | 72.01 | 292.73 | 151.91 | 304.44 |
| | Total Income | 72.44 | 99.86 | 88.90 | 508.13 | 386.42 | 550.63 |
| II | Expenses | | | | | | |
| a | - Purchases | - | - | - | 56.40 | 5.18 | 5.18 |
| b | -Direct Expenses | 1.78 | 5.69 | 1.33 | 8.98 | 16.99 | 18.12 |
| c | - Changes in inventories of Stock-in-Trade | | | 5.18 | - | - | - |
| d | - Employees benefit expenses | 27.63 | 29.67 | 30.79 | 84.89 | 83.62 | 114.22 |
| e | - Finance cost | 0.34 | 0.24 | 0.21 | 88.27 | 151.20 | 157.29 |
| f | - Depreciation and amortization expenses | - | - | 0.49 | - | 56.91 | 57.66 |
| g | - Other expenses | 29.02 | 24.94 | 28.37 | 81.76 | 94.55 | 125.28 |
| | Total Expenses | 58.78 | 60.53 | 66.37 | 320.31 | 408.45 | 477.75 |
| III | Profit before exceptional items and tax (I-II) | 13.67 | 39.33 | 22.53 | 187.83 | (22.03) | 72.88 |
| IV | Extraordinary items | - | - | - | - | 5,384.63 | 5,308.27 |
| V | Profit before exceptional items and tax (III-IV) | 13.67 | 39.33 | 22.53 | 187.83 | 5,362.60 | 5,381.15 |
| VI | Exceptional Items-Expenses/(Income) | - | - | - | - | - | - |
| VII | Profit before tax (III-IV) | 13.67 | 39.33 | 22.53 | 187.83 | 5,362.60 | 5,381.15 |
| VIII | Tax Expenses | - | - | - | - | - | - |
| a | - Current tax | 57.15 | - | - | 57.15 | 277.38 | 240.89 |
| b | - Tax adjustments for previous year | - | - | - | - | - | - |
| c | - Deferred tax | - | - | - | - | - | - |
| IX | Profit for the period (V-VI) | (43.48) | 39.33 | 22.53 | 130.68 | 5,085.22 | 5,140.26 |
| X | Other comprehensive income (net of tax) | - | - | - | - | - | 2.19 |
| XI | Total comprehensive Income | (43.48) | 39.33 | 22.53 | 130.68 | 5,085.22 | 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 | (0.22) | 0.20 | 0.11 | 0.65 | 25.23 | 25.51 |
| | - Diluted | (0.22) | 0.20 | 0.11 | 0.65 | 25.23 | 25.51 |

Notes:

- 1 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)
- 2 The above results of the company were reviewed by the Audit Committee at their meeting held on 23rd January 2026 and approved by the Board of Directors at the meeting held on 23rd January 2026
- 3 Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.

Place: Chennai
Date: 23/01/2026

For Cella Space Limited


S. Rajkumar
Vice Chairman and Managing Director
CELLASPACE LIMITED
Cochin

Annexure - B

Details required under the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023

| Sr. No. | Particulars | Description |
|---------|---|--|
| 1 | Name of the Target Company, details in brief such as size, turnover, etc. | <p>VLPPL is currently engaged in the business of buying and selling of land and development of industrial parks.</p> <p>The turnover of VLPPL for the financial year ended March 31, 2025 is Nil.</p> |
| 2 | <p>Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/group companies have any interest in the entity being acquired?</p> <p>If yes, nature of interest and details thereof and whether the same is done at "arms length"</p> | <p>VLLPL will be the wholly owned subsidiary of the Company. The acquisition does not fall within the ambit of related party transactions</p> <p>The promoter/promoter group/group companies of the Company have no interest in VLPPL.</p> |
| 3 | Industry to which the entity being acquired belongs | Industrial Warehousing |
| 4 | Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity) | This investment will help Cella Space Limited in furtherance of its existing business objective of developing industrial parks. |
| 5 | Brief details of any governmental or regulatory approvals required for the | Not Applicable |



| | | |
|----|--|--|
| | acquisition | |
| 6 | Indicative time period for completion of the acquisition | On or before March 31, 2026 |
| 7 | Consideration - whether cash consideration or share swap or any other form and details of the same | Acquiring equity shares by cash consideration |
| 8 | Cost of acquisition or the price at which the shares are acquired | 10,000 equity shares of Rs. 10 each, at par totalling to Rs. 1,00,000. |
| 9 | Percentage of shareholding/ control acquired and/or number of shares acquired | 100% shareholding and 10,000 equity shares of Rs. 10 each. |
| 10 | Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief) | <p>VLPPL was incorporated under the Companies Act, 2013 on 28th November 2025.</p> <p>VLPPL is currently engaged in the business of buying and selling of land and development of industrial parks</p> <p>The turnover of VLPPL for last 3 years is NIL.</p> <p>Country of presence of VLPPL: India</p> |

