



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

26th November 2025

To
The Manager
Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai 400001

Dear Sir/ Madam,

Sub:	Scrip Code: 532701, Submission of Statutory Auditor's Declaration with Respect to the Audit of Standalone and Consolidated Financial Statements for the Financial Year, 2016-2017
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We, M/s Cella Space Limited, would like to submit the Statutory auditor's declaration with respect to the audit of Standalone and Consolidated financial statements for the Financial Year, 2016-2017.

At the time of filing the financial results on the BSE Listing Centre on 24th June 2017, the Company inadvertently uploaded only the financial results without attaching the Auditor's Report due to an unintentional oversight and the auditor's report is then submitted on 17th November 2025.

And as requested by BSE limited, we have already submitted the auditor's declaration on 25th November 2025 in addition to the auditor's report which is already submitted. Due to the addition of additional declaration points as required by BSE limited, we are herewith submitting again the updated auditor's declaration.

Thanking You

For Cella Space Limited

S Rajkumar (DIN: 01790870)

Vice Chairman & Managing Director



BALAN & CO.

Chartered Accountants

39/181 D, Anantha, Mahakavi G Road, Karikkamuri, Kochi - 682011
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CA. A. Mohanan
CA C.S. Rajeev
CA P. Unnikrishnan
CA Joyal George
CA Deepa Praveen
CA M. Venugopal

26th November 2025

To
The Manager
Listing Compliance Department
BSE Limited
Phiroze JeeJeebhoy Towers
Dalal Street, Mumbai 400001

Dear Sir/ Madam,

Sub: Declaration by Statutory Auditors

We, **Balan & Co, Chartered Accountants**, having our registered office at 39/181 D, Anantha, Mahakavi G Road, Karikkamuri, Kochi - 682011, are the Statutory Auditors of **M/s Cella Space Limited (Formerly known as Sree Sakthi Paper Mills Limited – Scrip Code: 532701)** ("the Company") appointed in accordance with the provisions of the Companies Act, 2013.

We hereby declare and confirm the following:

1. That we are the Statutory Auditors of the company for the financial year 2016-2017.
2. That we have completed the statutory audit of both the standalone and consolidated financial statements of the Company for the said financial year on 24th June 2017.
3. That our Independent Auditor's Report was issued on 24th June 2017 for the financial year 2016-2017 on both standalone and consolidated financial statements.
4. *That we audited the Standalone Financial Results of the Company and the Consolidated Financial Results, including those of its subsidiaries, prepared in accordance with applicable IND AS. These results have been approved and taken on record by the Board on 24th June 2017.*
5. *That We, Balan & Co, chartered accountants have issued audit report with an unmodified opinion on both the standalone and consolidated financial statements of the company.*
6. That this declaration is being issued at the request of the Company for submission to BSE Limited, in compliance with the applicable regulations.



For **BALAN & Co.**
Chartered Accountants
Firm Regn. No: 340S

A. Mohanan. B.Sc., FCA, DISA
Partner (Memb. No: 020627)