# 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 11, 2026

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

**Sub:** **Outcome of the Board Meeting held today (11.11.2026) – 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 11, 2026, considered and approved the following: -

1. Unaudited Standalone and Consolidated Financial Results for the Quarter and Half yearly ended September 30, 2026. A copy of the Unaudited Standalone and Consolidated Financials Results together with Limited Review Report is enclosed herewith for compliance and records.

2. Redemption of preference shareholder for the redemption of 12,50,000 Non-Convertible Redeemable Preference Shares of Rs 10/- aggregating to Rs. 1,25,00,000/-

   The Board of Directors has approved the request from the preference shareholder for the redemption of 12,50,000 Non-Convertible Redeemable Preference Shares of Rs 10/- aggregating to Rs. 1,25,00,000/- (Rupees One Crore Twenty-Five Lakhs only), as the company has sufficient divisible profit as per unaudited financial results of 30th September 2026 approved by the Board of Directors.

The meeting commenced at 11:00 hours and concluded at 17:30 hours. Kindly take the above on record.

Thanking You
For Cella Space Limited

Rajkumar S

Digitally signed by Rajkumar S
DN: c=IN, o=Personal, pseudonym=cf0ebzht4ao7psii2o3hmxoygq85jm6l8j, 2.5.4.20=97a7b94eed23bdab0716b2320b4579b76c8879260 6df1783084722153fa5c2cca, postalCode=682016, st=Kerala, serialNumber=885ea208b36904b8c5c033814f9f11625eb 292e447ad82ad07178c2bc5959954, cn=Rajkumar S
Date: 2026.11.11 17:34:08 +05'30'

Rajkumar Sivathanupillai
Managing Director
DIN – 01790870

# CELLA SPACE LIMITED

CIN: L93000KL1991PLC006207

Sree Kailas, Paliam Road, Ernakulam, Kochi -16

## BALANCE SHEET AS ON 30th September 2026

| | | Particulars | Unaudited As at 30.09.2026 (Amount in Rs. (lakhs) | Audited As at 31.03.2026 (Amount in Rs. (lakhs) |
|---|---|---|---|---|
| I. | Assets | | | |
| | 1 | **Non-current assets** | | |
| | - | Property,Plant & Equipment | 3.18 | 2.64 |
| | - | Capital work-in progress | | |
| | - | Investment Property | 8.53 | 8.53 |
| | - | Other Intangible Assets | | |
| | - | Financial Assets | | |
| | | Investments | 6.00 | 2.00 |
| | | Deposits | 16.85 | 16.83 |
| | - | Deferred tax assets (net) | | |
| | - | Other non-current assets ** | 56.20 | 1.08 |
| | | | | |
| | 2 | **Current Assets** | | |
| | | | | |
| | - | Inventories | | - |
| | - | Financial Assets | | |
| | | Trade receivables | 12.68 | 5.27 |
| | | Cash and cash equivalents | 52.51 | 207.01 |
| | | Bank Balances other than cash and cash equivalents | 5,084.88 | 292.72 |
| | | Loans | - | 3,327.32 |
| | - | Tax Assets (Net) | | |
| | - | Other current assets | 711.06 | 928.46 |
| | | **TOTAL** | **5,951.89** | **4,791.86** |
| | | | | |
| II. | Equity & Liabilities | | | |
| | 1 | **Equity** | | |
| | - | Equity share capital | 2,015.12 | 2,015.12 |
| | - | Other equity | 2,313.77 | 1,522.87 |
| | | | | |
| | 2 | **Liabilities** | | |
| | | **Non-Current Liabilities** | | |
| | - | Financial Liabilities | | |
| | | Borrowings | 812.05 | 998.13 |
| | - | Provisions | - | 1.45 |
| | - | Deferred tax liabilities (Net) | | - |
| | - | Other non-current liabilities | | |
| | | | | |
| | 3 | **Current Liabilities** | | |
| | - | Financial Liabilities | | |
| | | Borrowings | | - |
| | | Trade payables | - | - |
| | | Other financial liabilities | | - |
| | - | Other Current Liabilities | 14.97 | 35.21 |
| | - | Provisions | 795.99 | 219.08 |
| | | **TOTAL** | **5,951.89** | **4,791.86** |

****Note**

1 The other non current assets as on 30.09.2026 includes term deposits held with banks of Rs.56.20 lakhs with maturity period of more than twelve months.

For Cella Space Limited

CELLA SPACE LIMITED Cochin

S.Rajkumar
Vice Chairman and Managing Director

Date : 11.11.2026
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 2026**

| Sl. No. | Particulars | STANDALONE (Rs. In Lakhs) | | | | | |
|---|---|---|---|---|---|---|---|
| | | 3 Months Ended | | | Half Year Ended | | Year Ended |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| | | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
| I | **Income from Operations** | | | | | | |
| a | - Revenue from Operations | 83.54 | 1,653.31 | 21.69 | 1,736.85 | 203.71 | 746.33 |
| b | - Other Income | 90.99 | 108.86 | 78.18 | 199.85 | 231.98 | 339.77 |
| | **Total Income** | **174.53** | **1,762.17** | **99.86** | **1,936.70** | **435.69** | **1,086.10** |
| II | Expenses | | | | | | |
| a | - Purchases | - | | - | - | 56.40 | 224.24 |
| b | - Direct Expenses | 2.30 | 710.61 | 5.69 | 712.91 | 7.20 | 10.31 |
| c | - Changes in inventories of Stock-in-Trade | - | - | | - | | |
| d | - Employees benefit expenses | 28.38 | 32.80 | 29.67 | 61.18 | 57.26 | 114.11 |
| e | - Finance cost | 0.46 | 24.65 | 0.24 | 25.11 | 87.93 | 91.44 |
| f | - Depreciation and amortization expenses | 0.10 | 0.04 | - | 0.14 | - | - |
| g | - Other expenses | 50.06 | 34.18 | 24.94 | 84.24 | 52.74 | 105.88 |
| | **Total Expenses** | **81.30** | **802.28** | **60.53** | **883.58** | **261.53** | **545.98** |
| III | **Profit before exceptional items and tax (I-II)** | **93.23** | **959.89** | **39.33** | **1,053.12** | **174.16** | **540.12** |
| IV | Extraordinary items | | - | | - | | |
| V | **Profit before exceptional items and tax (III-IV)** | **93.23** | **959.89** | **39.33** | **1,053.12** | **174.16** | **540.12** |
| VI | Exceptional Items | | - | | | - | - |
| VII | **Profit before tax (III-IV)** | **93.23** | **959.89** | **39.33** | **1,053.12** | **174.16** | **540.12** |
| VIII | **Tax Expenses** | | | | | | |
| a | - Current tax | 31.04 | 231.19 | - | 262.23 | - | 72.07 |
| b | - Tax adjustments for previous year | - | - | - | - | - | 0.16 |
| c | - Deffered tax | - | - | - | - | - | - |
| IX | **Profit for the Period (V-VI)** | **62.19** | **728.70** | **39.33** | **790.89** | **174.16** | **467.89** |
| X | Other comprehensive income (net of tax) | - | - | - | - | - | 5.17 |
| XI | **Total comprehensive income for the period** | **62.19** | **728.70** | **39.33** | **790.89** | **174.16** | **473.06** |
| | | | | | | | |
| 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 | 0.31 | 3.62 | 0.20 | 3.92 | 0.86 | 2.32 |
| | - Diluted | 0.31 | 3.62 | 0.20 | 3.92 | 0.86 | 2.32 |
| | | | | | | | |

Notes

1 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)

2 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 11th November 2026

3 Previous period's figures have been regrouped wherever necessary to confirm to the classification for the current periods.

**For Cella Space Limited**

CELLA SPACE LIMITED Cochin

**S. Rajkumar**
**Vice Chairman and Managing Director**

**Date : 11.11.2026**
**Place: Chennai**

**CELLA SPACE LIMITED**
**CIN : L93000KL1991PLC006207**
SREE KAILAS 57/2993-94
PALIAM ROAD ERNAKULAM KL 682016

**Standalone Statement of Cash Flow for the period ended September 30, 2026** **(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, 2026 | For period ended March 31, 2026 |
|---|---|---|
| **A CASH FLOW FROM OPERATING ACTIVITIES** | | |
| **Total Comprehensive Income Before Tax** | **1,053.12** | **545.29** |
| **Adjustments for :** | | |
| Provision for Gratuity | - | 3.78 |
| Depreciation, amortisation and impairment | 0.14 | |
| Interest Income | -191.61 | -166.97 |
| Change in Fair Value of preference shares | 13.91 | 74.05 |
| Finance Cost | 10.21 | 17.39 |
| **Operating Profit before working capital changes** | **885.77** | **473.54** |
| Decrease(Increase) in Trade receivable | -7.41 | 1.32 |
| Decrease(Increase) in Investments | -4.00 | -1.00 |
| Decrease(Increase) in Deposits** | -0.01 | |
| Decrease(Increase) in other non current assets | -55.12 | -1.08 |
| Decrease(Increase) in Bank Balances other than cash and cash equivalents | -4,792.16 | -1,491.57 |
| Decrease(Increase) in other loans & advances | 3,327.32 | -1,827.32 |
| Decrease(Increase) in other financial assets | - | - |
| Decrease(Increase) in other current assets | 217.40 | -539.72 |
| Increase(Decrease) in Trade payable | - | - |
| Increase(Decrease) in Current Liabilities and Provisions | 555.23 | -84.72 |
| **Cash from Operations** | **127.02** | **-3,470.55** |
| Income Tax paid | -262.23 | -72.23 |
| **Cash from Operating before exceptional Items** | **-135.21** | **-3,542.78** |
| Exceptional Items | - | - |
| **Net Cash from Operating Activities** | **-135.21** | **-3,542.78** |
| **B CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Purchase of Fixed Assets | -0.68 | |
| Interest Income | 191.61 | 166.97 |
| **Net Cash from Investing Activities** | **190.93** | **166.97** |
| **C CASH FLOW FROM FINANCING ACTIVITIES** | | |
| **Net Proceeds from** | | |
| - Issue of shares | | |
| - Borrowings | -200.00 | |
| Interest paid | -10.21 | -17.39 |
| **Net Cash from Financing Activities** | **-210.21** | **-17.39** |
| **D TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)** | **-154.49** | **-3,393.19** |
| Cash and cash equivalents at the beginning of the year | 207.01 | 2,401.34 |
| **Cash and cash equivalents at the end of the year** | **52.51** | **-991.85** |
| **Components of cash and cash equivalents** | | |
| **Balance with Banks** | | |
| In Current Accounts | 11.15 | 6.72 |
| In Deposit Accounts | 41.00 | 200.01 |
| Cash in Hand | 0.36 | 0.27 |
| **Total cash and cash equivalents** | **52.51** | **207.01** |

**For, Cella Space Limited**

CELLA SPACE LIMITED Cochin

**S.Rajkumar**
**Vice Chairman and Managing Director**

**Date : 11.11.2026**
**Place : Chennai**

**KPR & Co.**
CHARTERED ACCOUNTANTS
66/4952, Family Welfare Centre Building, 2nd Floor, M.G. Road, Kochi - 682 035
Ph. : 0484 - 2371993, e-mail : kprcoekm17@hotmail.com

**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**

**Cella Space Limited, Kochi**

**Introduction**

1. We have reviewed the accompanying 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 30 September 2026 ("the Statement") and year to date from 1st April 2026 to 30th September 2026 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.



KPR & Co. FRN:005326S M G Road, Kochi-682 035, Kerala

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**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 of SEBI 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
FRN: 05326S

**M.R. SUKUMARAN B.Sc, FCA**
Partner (M.No: 024506)
UDIN: 26024506PXQZUA7537

KPR & Co. FRN:005326S M G Road, Kochi-682 035, Kerala

Kochi-11
Date: 11.11.2026



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# CELLA SPACE LIMITED

CIN: L93000KL1991PLC006207

Sree Kailas, Paliam Road, Ernakulam, Kochi -16

## CONSOLIDATED BALANCE SHEET AS ON 30th September 2026

| | | Particulars | Unaudited As at 30.09.2026 (Amount in Rs. (lakhs) | Audited As at 31.03.2026 (Amount in Rs. (lakhs) |
|---|---|---|---|---|
| I. | | **Assets** | | |
| | 1 | **Non-current assets** | | |
| | - | Property,Plant & Equipment | 3.18 | 3,336.44 |
| | - | Capital work-in progress | | |
| | - | Investment Property | 8.53 | 8.53 |
| | - | Other Intangible Assets | | |
| | - | Financial Assets | | |
| | | Investments | 1.00 | 1.00 |
| | | Deposits** | 16.85 | 16.83 |
| | - | Deferred tax assets (net) | | |
| | - | Other non-current assets | 56.20 | 1.08 |
| | | | | |
| | 2 | **Current Assets** | | |
| | | | | |
| | - | Inventories | | - |
| | - | Financial Assets | | |
| | | Trade receivables | 12.68 | 5.27 |
| | | Cash and cash equivalents | 57.50 | 208.60 |
| | | Bank Balances other than cash and cash equivalents | 5,084.88 | 292.72 |
| | | Loans | - | |
| | - | Tax Assets (Net) | | |
| | - | Other current assets | 711.06 | 916.20 |
| | | **TOTAL** | **5,951.88** | **4,786.67** |
| | | | | |
| II. | | **Equity & Liabilities** | | |
| | 1 | **Equity** | | |
| | - | Equity share capital | 2,015.12 | 2,015.12 |
| | - | Other equity | 2,313.75 | 1,508.88 |
| | | | | |
| | 2 | **Liabilities** | | |
| | | **Non-Current Liabilities** | | |
| | - | Financial Liabilities | | |
| | | Borrowings | 812.05 | 998.13 |
| | - | Provisions | - | 1.45 |
| | - | Deferred tax liabilities (Net) | | - |
| | - | Other non-current liabilities | | |
| | | | | |
| | 3 | **Current Liabilities** | | |
| | - | Financial Liabilities | | |
| | | Borrowings | | - |
| | | Trade payables | - | - |
| | | Other financial liabilities | | - |
| | - | Other Current Liabilities | 14.97 | 44.01 |
| | - | Provisions | 795.99 | 219.08 |
| | | **TOTAL** | **5,951.88** | **4,786.67** |
| | | | | |

For Cella Space Limited

CELLA SPACE LIMITED Cochin

S.Rajkumar
Vice Chairman and Managing Director

Date : 11.11.2026
Place : Chennai

**CELLA SPACE LIMITED**

**CIN: L93000KL1991PLC006207**

**Sree Kailas, Paliam Road, Ernakulam, Kochi -16**

**CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2026**

| Sl. No. | Particulars | CONSOLIDATED (Rs. In Lakhs) | | | | | |
|---|---|---|---|---|---|---|---|
| | | 3 Months Ended | | | Half Year Ended | | Year Ended |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| | | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
| I | **Income from Operations** | | | | | | |
| a | - Revenue from Operations | 83.54 | 1,653.31 | 21.69 | 1,736.85 | 203.71 | 746.33 |
| b | - Other Income | 90.99 | 108.86 | 78.18 | 199.85 | 231.98 | 326.15 |
| | **Total Income** | **174.53** | **1,762.17** | **99.86** | **1,936.70** | **435.69** | **1,072.48** |
| II | Expenses | | | | | | |
| a | - Purchases | - | | - | - | 56.40 | 224.24 |
| b | - Direct Expenses | 2.30 | 710.61 | 5.69 | 712.91 | 7.20 | 10.31 |
| c | - Changes in inventories of Stock-in-Trade | - | - | | - | | |
| d | - Employees benefit expenses | 28.38 | 32.80 | 29.67 | 61.18 | 57.26 | 100.49 |
| e | - Finance cost | 0.47 | 24.65 | 0.24 | 25.12 | 87.93 | 105.06 |
| f | - Depreciation and amortization expenses | 0.10 | 0.04 | - | 0.14 | - | - |
| g | - Other expenses | 50.06 | 34.18 | 24.94 | 84.24 | 52.74 | 106.25 |
| | **Total Expenses** | **81.30** | **802.28** | **60.53** | **883.58** | **261.53** | **546.35** |
| III | **Profit before exceptional items and tax (I-II)** | **93.23** | **959.89** | **39.33** | **1,053.12** | **174.16** | **526.13** |
| IV | Extraordinary items | | - | | - | | |
| V | **Profit before exceptional items and tax (III-IV)** | **93.23** | **959.89** | **39.33** | **1,053.12** | **174.16** | **526.13** |
| VI | Exceptional Items | | - | | | - | - |
| VII | **Profit before tax (III-IV)** | **93.23** | **959.89** | **39.33** | **1,053.12** | **174.16** | **526.13** |
| VIII | **Tax Expenses** | | | | | | |
| a | - Current tax | 31.04 | 231.19 | - | 262.23 | - | 72.07 |
| b | - Tax adjustments for previous year | - | - | - | - | - | 0.16 |
| c | - Deffered tax | - | - | - | - | - | - |
| IX | **Profit for the Period (V-VI)** | **62.19** | **728.70** | **39.33** | **790.89** | **174.16** | **453.90** |
| X | Other comprehensive income (net of tax) | - | - | - | - | - | 5.17 |
| XI | **Total comprehensive income for the period** | **62.19** | **728.70** | **39.33** | **790.89** | **174.16** | **459.07** |
| | | | | | | | |
| 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 | 0.31 | 3.62 | 0.20 | 3.92 | 0.86 | 2.25 |
| | - Diluted | 0.31 | 3.62 | 0.20 | 3.92 | 0.86 | 2.25 |
| | | | | | | | |

**Notes**

1 The above results(Consolidated) 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)

2 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 11th November 2026.

3 Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.

**For Cella Space Limited**

CELLA SPACE LIMITED Cochin

**S Rajkumar**

**Vice Chairman and Managing Director**

**Date :11.11.2026**

**Place: Chennai**

**CELLA SPACE LIMITED**
**CIN : L93000KL1991PLC006207**
SREE KAILAS 57/2993-94
PALIAM ROAD ERNAKULAM KL 682016

**Consolidated Statement of Cash Flow for the period ended September 30, 2026** **(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, 2026 | For period ended March 31, 2026 |
|---|---|---|
| **A CASH FLOW FROM OPERATING ACTIVITIES** | | |
| **Total Comprehensive Income Before Tax** | **1,053.12** | **531.30** |
| **Adjustments for :** | | |
| Provision for Gratuity | - | 3.78 |
| Adjustments for assets & liabilities of subsidiary derecognised due to loss of control | 13.99 | |
| Depreciation, amortisation and impairment | 0.14 | |
| Interest Income | -191.61 | -166.97 |
| Change in Fair Value of preference shares | 13.91 | 74.05 |
| Finance Cost | 10.21 | 17.39 |
| **Operating Profit before working capital changes** | **899.76** | **459.55** |
| Decrease(Increase) in Trade receivable | -7.41 | 1.32 |
| Decrease(Increase) in Deposits | -0.01 | |
| Decrease(Increase) in other non current assets | -55.12 | -1.08 |
| Decrease(Increase) in Bank Balances other than cash and cash equivalents | -4,792.16 | -1,491.57 |
| Decrease(Increase) in other loans & advances | - | 1,500.00 |
| Decrease(Increase) in other current assets | 205.14 | -527.46 |
| Increase(Decrease) in Current Liabilities and Provisions | 546.43 | -75.92 |
| **Cash from Operations** | **-3,203.38** | **-135.17** |
| Income Tax paid | -262.24 | 72.23 |
| **Cash from Operating before exceptional Items** | **-3,465.62** | **-207.39** |
| Exceptional Items | - | - |
| **Net Cash from Operating Activities** | **-3,465.62** | **-207.39** |
| **B CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Purchase of Fixed Assets | -0.68 | -3,333.80 |
| Sale of Fixed Assets | 3,333.80 | |
| Interest Income | 191.61 | 166.97 |
| **Net Cash from Investing Activities** | **3,524.73** | **-3,166.83** |
| **C CASH FLOW FROM FINANCING ACTIVITIES** | | |
| **Net Proceeds from** | | |
| - Issue of shares | | |
| - Borrowings | -200.00 | |
| Interest paid | -10.21 | -17.39 |
| **Net Cash from Financing Activities** | **-210.21** | **-17.39** |
| **D TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)** | **-151.10** | **-3,391.61** |
| Cash and cash equivalents at the beginning of the year | 208.60 | 2,401.34 |
| **Cash and cash equivalents at the end of the year** | **57.50** | **-990.27** |
| **Components of cash and cash equivalents** | | |
| **Balance with Banks** | | |
| In Current Accounts | 16.14 | 8.32 |
| In Deposit Accounts | 41.00 | 200.01 |
| Cash in Hand | 0.36 | 0.27 |
| **Total cash and cash equivalents** | **57.50** | **208.60** |

**For Cella Space Limited**

CELLA SPACE LIMITED Cochin

**Date : 11.11.2026**
**Place : Chennai**

**S.Rajkumar**
**Vice Chairman and Managing Director**

**KPR & Co.**
CHARTERED ACCOUNTANTS
66/4952, Family Welfare Centre Building, 2nd Floor, M.G. Road, Kochi - 682 035
Ph. : 0484 - 2371993, e-mail : kprcoekm17@hotmail.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF THE GROUP PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

**To**
**The Board of Directors**
**Cella Space Limited, Kochi**

1. We have reviewed the accompanying statement of consolidated unaudited financial results ("the statement") of M/s **CELLA SPACE LIMITED** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September 2026 and year to date from 01st April, 2026 to 30th September, 2026 attached herewith, being submitted by the parent pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

2. This statement is the responsibility of parent's management and has been 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 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, '*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. Our review is limited primarily to inquiries to company's personnel and analytical procedures applied to the financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under regulation 33(8) of the SEBI (Listing Regulations and Disclosure Requirements) Regulations 2015, as amended to the extent applicable. The Statement includes the results of the subsidiaries: - M/s Landlink Warehousing Private Limited, M/s Victara Industrial Parks Private Limited, M/s Safehold Warehousing Private Limited, M/s Store Max Logistics Parks Private Limited, M/s Summitra Industrial Ventures Private Limited ("The Subsidiaries").

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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 consolidated 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.

**Other matters**

5. We did not review the interim financial results of the subsidiaries included in the consolidated unaudited Financial Results, whose interim standalone financial results reflect as given below:

*(Figs in ₹ lakhs)*

| **Name of the Subsidiary** | **Total Income for the date ended 30th September, 2026** | **Net Profit/(Loss) For the date ended 30th September, 2026** |
|---|---|---|
| Landlink Warehousing Private Limited | 0.00 | (0.000885) |
| Victara Industrial Parks Private Limited | 0.00 | (0.000885) |
| Safehold Warehousing Private Limited | 0.00 | (0.000885) |
| Store Max Logistics Parks Private Limited | 0.00 | (0.000885) |
| Summitra Industrial Ventures Private Limited | 0.00 | (0.000885) |
| **Total** | **0.00** | **(0.004425)** |

**For KPR & Co**
**Chartered Accountants**
**FRN: 05326S**

**M.R. SUKUMARAN B.Sc, FCA**
**Partner (M.No: 024506)**
UDIN: 26024506BPQFJQ7238

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**Kochi-11**
**Date: 11.11.2026**

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