



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

August 09, 2024

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 (09.08.2024) – 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, ie, August 09, 2024, considered and approved the following:-

1. Unaudited Standalone Financial Results for the quarter and 3 months ended June 30,2024
2. Approval of Secretarial Audit Report for the financial year 2023-24
3. Fixing of 33rd Annual General Meeting of the Company on Friday, 27th September 2024 through audio or video visuals
4. Approval of Annual General Meeting Notice and Directors Report for the financial year 2023-24

A copy of the unaudited financial results along with limited review report is enclosed herewith for your records.

The meeting concluded at 6.40 p.m. This is for your information and records.

Thanking You
For Cella Space Limited

S.Rajkumar
Vice Chairman and Managing Director

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 3 MONTHS ENDED 30/06/2024

| Sl. No. | Particulars | STANDALONE (Rs. in lakhs) | | | |
|-------------|--|---------------------------|-----------------|-----------------|-----------------|
| | | 3 months ended | | | Year ended |
| | | Unaudited | Audited | Unaudited | Audited |
| | | 30.06.2024 | 31.03.2024 | 30.06.2023 | 31.03.2024 |
| I | Income from Operations | | | | |
| a | - Revenue from Operations | 194.16 | 211.54 | 185.44 | 777.66 |
| b | - Other Income | 13.79 | 38.06 | 10.93 | 71.29 |
| | Total Income | 207.95 | 249.60 | 196.37 | 848.95 |
| II | Expenses | | | | |
| a | - Purchases | - | 19.59 | - | 19.59 |
| b | -Direct Expenses | 13.86 | | 2.95 | 9.12 |
| c | - Employees benefit expenses | 23.78 | 28.72 | 23.36 | 102.88 |
| d | - Finance cost | 95.15 | 88.50 | 93.77 | 367.75 |
| e | - Depreciation and amortization expenses | 36.93 | 32.65 | 36.95 | 143.53 |
| f | - Other expenses | 24.96 | 113.32 | 16.91 | 167.24 |
| | Total Expenses | 194.68 | 282.77 | 173.94 | 810.10 |
| III | Profit before exceptional items and tax (I-II) | 13.27 | (33.19) | 22.43 | 38.84 |
| IV | Exceptional Items-Expenses/(Income) | - | 4.70 | - | 14.10 |
| V | Profit before tax (III-IV) | 13.27 | (37.89) | 22.43 | 24.74 |
| VI | Tax Expenses | | | | |
| a | - Current tax | - | - | - | - |
| b | - Tax adjustments for previous year | - | 1.16 | - | 1.16 |
| c | - Deferred tax | - | - | - | - |
| VII | Profit for the period (V-VI) | 13.27 | (39.05) | 22.43 | 23.58 |
| VIII | Other comprehensive income (net of tax) | - | 1.33 | - | 1.33 |
| IX | Total comprehensive income | 13.27 | (37.72) | 22.43 | 24.91 |
| X | Paid up Equity Share Capital (Face Value Rs.10/-) | 2,015.12 | 2,015.12 | 2,015.12 | 2,015.12 |
| XI | Earning per share (Rs.10/- each) | | | | |
| | - Basic | 0.07 | (0.19) | 0.11 | 0.12 |
| | - Diluted | 0.07 | (0.19) | 0.11 | 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 9th August 2024 and approved by the Board of Directors at the meeting held on 9th August 2024
- The company had sold the warehouse admeasuring 2,62,161 sq. fts to M/s. Kamakhya Industrial and Logistics Park Private Limited, at a Business Valuation of Rs. 93.84 Crores, excluding the liabilities on 07th July 2024. This transaction is not reflected in the above financial results for quarter ended 30.06.2024. The company is exploring to reinvest the surplus funds in one or more similar projects. In view of the same, the management is of the opinion that the company continues to be a 'going concern' and the quarterly financial results are prepared on accrual basis
- 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:09/08/2024



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 STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024 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** ("the Company") for the quarter ended 30 June 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 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 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.



4. Attention is drawn to Note 3 to the statement Of unaudited standalone financial results for the quarter and 3 months ended 30th June 2024 regarding the sale of warehouse after the date of the financial results and the validity of the going concern assumption consequent to the said transaction.

Conclusion

5. 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 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: 24024506BKERGK3016



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Date: 09.08.2024