To,

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

Symbol: CELLPOINT ISIN:INE0O0001013

Sub: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Audited Standalone Financial Results for the Half and Financial Year ended 31st March, 2025.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at their Meeting held on 29th May, 2025, considered and approved the Audited Standalone Financial Results of the Company for Half and Financial Year ended 31st March, 2025.

A copy of the said Audited Standalone Financial Results together with the Auditors Report for the Half and Financial Year ended 31st March, 2025 are enclosed herewith as Annexure.

Further, pursuant to the provisions of Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the declaration on the "Audit Report with Unmodified Opinion" in respect of the Annual Audited Standalone Financial Results of the Company for the Financial Year ended 31st March 2025, signed by Managing Director of the Company, is enclosed.

The meeting of the Board commenced at **15:00 PM and closed at 18:15 PM IST.**

Thanking you

Kindly take note of the same and update on record of the Company accordingly.

Dated : 29/05/2025
Visakhapatnam

Yours Faithfully,
For Cell Point (India) Limited

PANDAY MOHAN PRASAD
Digitally signed by PANDAY MOHAN PRASAD
Date: 2025.05.29 18:20:08 +05'30'

(Mohan Prasad Panday)
Managing Director
DIN: 06493918

Cell Point (India) Limited
(Formerly known as Cell Point (India) Private Limited)
Registered Office: Dno 30-15-139/F/5,6, Ward No 27, Ram's Arcade, Opposite Visakha Medical Centre, Dabagardens, Visakhapatnam - 530020
CIN: U52390AP2013PLC086912
Website: www.cellpoint.biz | Email:cs@cellpoint.biz | Tel: + 91 9000113897

Statement of Assets and Liabilities as at March 31, 2025

(₹ in Lakhs except as stated)

	PARTICULARS	Year Ended 31/03/2025 (Audited)	Year Ended 31/03/2024 (Audited)
I	**EQUITY AND LIABILITIES**		
	Shareholders' funds		
	Share capital	1,868.56	1,868.56
	Reserves and surplus	5,556.83	5,343.27
A	**Total Shareholders' funds**	**7,425.39**	**7,211.83**
	Non-Current Liabilities		
	Long-term borrowings	89.82	111.49
	Long term Provisions	60.43	50.02
B	**Total Non Current Liablilities**	**150.25**	**161.51**
	Current Liabilities		
	Short term borrowings	4,435.62	4,767.25
	Trade payables		
	total outstanding dues of micro enterprises and small enterprises	507.79	289.17
	total outstanding dues of creditors other than micro enterprises and small enterprises	896.33	629.96
	Other current liabilities	46.06	48.57
	Short-term provisions	354.37	303.53
C	**Total Current Liabilities**	**6,240.18**	**6,038.48**
	TOTAL [A] + [B] + [C]	**13,815.82**	**13,411.82**
II	**ASSETS**		
	Non-Current Assets		
	Property, Plant and Equipment and Intangible Assets		
	Property, Plant and Equipment	3,654.13	3,321.64
	Intangible Assets	0.00	0.00
	Capital Work-in-progress	79.33	0.00
	Non-Current Investments	0.00	0.00
	Deferred tax assets (net)	47.07	101.76
	Long-term loans and advances	0.00	0.00
	Other non-current assets	2,147.75	2,881.28
A	**Total Non-Current Assets**	**5,928.27**	**6,304.67**
	Current Assets		
	Inventories	6,364.82	5,509.23
	Trade receivables	117.82	40.12
	Cash and cash equivalents	644.26	1,200.13
	Short-term loans and advances	139.35	90.56
	Other current assets	621.29	267.11
B	**Total Current Assets**	**7,887.55**	**7,107.15**
	TOTAL [A] + [B]	**13,815.82**	**13,411.82**

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

CELL POINT (INDIA) LIMITED
Regd. Office
Visakhapatnam

Date: 29 May 2025
Place: Visakhapatnam

Cell Point (India) Limited
(Formerly known as Cell Point (India) Private Limited)
Registered Office: Dno 30-15-139/F/5,6, Ward No 27, Ram's Arcade, Opposite Visakha Medical Centre, Dabagardens, Visakhapatnam - 530020
CIN: U52390AP2013PLC086912
Website: www.cellpoint.biz | Email:cs@cellpoint.biz | Tel: + 91 9000113897

Statement of financial results for the half year ended March 31, 2025

(₹ in Lakhs except as stated)

	PARTICULARS	Half Year Ended			Year Ended	Year Ended
		31/03/2025 (Unaudited)	30/09/2024 (Unaudited)	31/03/2024 (Unaudited)	31/03/2025 (Audited)	31/03/2024 (Audited)
I	**Income**					
	Revenue from operations	17,118.75	15,351.83	16,348.54	32,470.58	32,123.37
	Other income	23.02	132.26	13.45	155.28	167.12
	Total Revenue	**17,141.77**	**15,484.09**	**16,361.99**	**32,625.86**	**32,290.48**
II	**Expenses**					
	Purchases	14,860.31	13,019.61	13,860.23	27,879.92	27,898.47
	Changes in Inventories of FG	(631.14)	(224.46)	(170.93)	(855.60)	(917.21)
	Employee benefit expenses	603.37	589.60	577.25	1,192.96	1,128.31
	Finance costs	268.24	249.45	226.87	517.69	574.25
	Depreciation and amortization expenses	10.34	312.34	150.39	322.69	186.22
	Other expenses	2,015.64	1,505.78	1,680.12	3,521.42	3,148.36
	Total Expenses	**17,126.77**	**15,452.32**	**16,323.94**	**32,579.08**	**32,018.40**
III	**Profit/(Loss) before exceptional, extraordinary items and tax**	**15.00**	**31.78**	**38.05**	**46.78**	**272.09**
IV	**Exceptional items**	**234.63**	**0.00**	**0.00**	**234.63**	**0.00**
V	**Profit/(Loss) before tax**	**249.63**	**31.78**	**38.05**	**281.41**	**272.09**
VI	**Tax expenses**					
	a) Current tax	(56.30)	56.30	16.92	0.00	81.64
	b) Deferred tax (Including current and prior period)	102.21	(47.52)	(3.07)	54.69	(2.52)
	c) Income Tax of earlier years	0.00	0.57	23.64	0.57	23.64
	Total tax expenses	**45.91**	**9.35**	**37.50**	**55.26**	**102.76**
VII	**Net Profit/(Loss) after Tax before Extraordinary Items**	**203.72**	**22.43**	**0.55**	**226.15**	**169.33**
VIII	**Extraordinary Items (Net of Taxes)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
IX	**Net Profit/(Loss) for the period/year**	**203.72**	**22.43**	**0.55**	**226.15**	**169.33**
X	**Paid-up equity share capital (face value of ₹ 10 per share)**	1,868.56	1,868.56	1,868.56	1,868.56	1,868.56
XI	**Reserves (excluding revaluation reserve)**	0.00	0.00	0.00	5,556.83	5,343.27
XII	**EPS in ₹ (Face Value of ₹ 10/- each) (not annualised)**					
	-Basic	1.090	0.120	0.003	1.210	0.970
	-Diluted	1.090	0.120	0.003	1.210	0.970

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: 29 May 2025
Place: Visakhapatnam

CELL POINT (INDIA) LIMITED
Regd. Office
Visakhapatnam

Cell Point (India) Limited
(Formerly known as Cell Point (India) Private Limited)
Registered Office: Dno 30-15-139/F/5,6, Ward No 27, Ram's Arcade, Opposite Visakha Medical Centre, Dabagardens, Visakhapatnam - 530020
CIN: U52390AP2013PLC086912
Website: www.cellpoint.biz | Email:cs@cellpoint.biz | Tel: + 91 9000113897

Cash Flow Statement for the year ended March 31, 2025

(₹ in Lakhs except as stated)

	PARTICULARS	Year Ended 31/03/2025 (Audited)	Year Ended 31/03/2024 (Audited)
	Cash Flow From Operating Activities		
	Net Profit before tax as per P&L A/c	281.41	272.09
	Adjustment for:		
	Depreciation	88.06	186.22
	Finance Cost on Borrowings	354.78	394.32
	Actuarial gain booked in current year	1.29	(6.26)
	Gratuity Provision	12.08	10.46
	Operating Profit before Working Capital Changes	**737.61**	**856.83**
	(Increase) /Decrease in Inventories	(855.60)	(917.21)
	(Increase) /Decrease in Trade Receivables	(77.70)	(27.38)
	(Increase) /Decrease in Short Term loans & Advances	(48.79)	(9.56)
	(Increase) /Decrease in Other Current assets	(354.18)	173.44
	Increase /(Decrease) in Other Current Liabilities	(2.52)	(138.10)
	Increase /(Decrease) in Trade Payables	485.00	(240.31)
	Increase /(Decrease) in Short term Provisions	47.88	(237.93)
	Cash generated from Operations	**(68.28)**	**(540.23)**
	Income Tax (paid)/refund	**(0.57)**	**(177.75)**
A	**Net Cash (used in)/from Operating Activities**	**(68.85)**	**(717.99)**
	Cash Flow From Investing Activities		
	Purchase of Fixed Assets including Capital Work-in-Progress	(499.88)	(1,691.02)
	Investment in Franchisee	800.00	(1,300.00)
	Deposits & Advances	(45.81)	(22.84)
	NSE Security deposit	50.34	(50.34)
	Investments in Chits	(71.00)	9.00
B	**Net Cash (used in)/from Investing Activities**	**233.65**	**(3,055.20)**
	Cash Flow From Financing Activities		
	Proceeds from Issue of Shares	0.00	5,034.00
	Proceeds/(Repayment) from/(of) Long term Borrowings (Net)	(21.67)	(1,694.69)
	Proceeds/(Repayment) from/(of) Short term Borrowings (Net)	(331.63)	980.44
	Finance Cost paid	(354.78)	(394.32)
	Dividend paid	(12.59)	0.00
C	**Net Cash (used in)/from Financing Activities**	**(720.67)**	**3,925.42**
	Net Increase/(Decrease) in Cash and Cash Equivalents [A] + [B]+ [C]	**(555.87)**	**152.24**
	Cash and Cash Equivalents at the beginning of the period	**1,200.13**	**1,047.89**
	Cash and Cash Equivalents at the end of the period	**644.26**	**1,200.13**

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: 29 May 2025
Place: Visakhapatnam

CELL POINT (INDIA) LIMITED Regd. Office Visakhapatnam

Cell Point

Notes to the Financial Results:

1. The above financial results were reviewed and recommended by the Audit Committee in its meeting held on May 29, 2025, and subsequently approved by the Board of Directors at its meeting held on May 29, 2025.

2. The above financial results of Cell Point (India) Limited ("the Company") have been prepared in accordance with and comply in all material respects with the Accounting Standards (IGAAP) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended.

3. In terms of sub-clause (5) of Regulation 33 of SEBI Listing Regulations, submission of financial results for the quarter and the year-to-date results is not applicable, as the Company has listed its securities on the SME Exchange.

4. The Company's business activity primarily falls within a single business segment i.e., Retail Selling of Smart Phones, Tablets, Mobile Accessories, Electronics and allied accessories. The company is operating only in one geographical segment i.e., domestic environment. Since there is neither more than one business segment nor more than one geographical segment, disclosure on segment information as per Accounting Standard (AS) 17 - "Segment Reporting" is not applicable.

5. Exceptional Income represents the impact of surplus in depreciation, arising due to a change in the method of depreciation from Written Down Value method to Straight Line method, adopted by the Company as at the year end for a more appropriate preparation and presentation of the financial statements.

6. The figures for the half year ended March 31, 2025, are the balancing figures between the audited figures for the full financial year and the unaudited figures up to the half year ended September 30, 2024.

7. Previous year figures have been regrouped/reclassified wherever necessary to confirm with the current period presentation.

8. There were no investor complaints pending as at the half year ended March 31, 2025.

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

CELL POINT (INDIA) LIMITED
Regd. Office
Visakhapatnam

Date: May 29, 2025
Place: Visakhapatnam

INDIA

Rao & Kumar
Chartered Accountants

10-50-19, Soudamani, Siripuram, Visakha-2

email: contact@ raoandkumar.com
Web: raoandkumar.com Tel:(0891)4803999

Independent Auditor's Report on the Standalone Financial Results, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,
The Board of Directors
Cell Point (India) Limited

Opinion

We have audited the accompanying standalone financial results of Cell Point (India) Limited (hereinafter referred to as "the Company"), for the half year ended March 31, 2025 and for the year ended March 31, 2025 ("the Statement" or "Financial results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion, to the best of our information and according to the explanations given to us, the Statements:

a. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard as amended; and
b. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the half ended 31 March 2025 and for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Management's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the

Rao & Kumar FRN 03089S VIZAG-3 Chartered Accountants

email: contact@ raoandkumar.com
Web: raoandkumar.com Tel:(0891)4803999
10-50-19, Soudamani, Siripuram, Visakha-2

Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions

Rao & Kumar Chartered Accountants FRN 03089S VIZAG-3

INDIA

Rao & Kumar
Chartered Accountants

email: contact@ raoandkumar.com
Web: raoandkumar.com Tel:(0891)4803999

10-50-19, Soudamani, Siripuram, Visakha-2

are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

Attention is drawn to the fact that the figures for the half year ended March 31, 2025, are the balancing figures between the audited figures for the full financial year and the unaudited figures up to the half year ended September 30, 2024

For Rao & Kumar
Chartered Accountants
FRN 03089S

RAO & KUMAR
FRN
03089S
VIZAG-3
Chartered Accountants

Anirban Pal
Partner
M.No. 214919
UDIN No. 25214919BMIAVI8487

Place: Visakhapatnam
Date: May 29, 2025