



## CELL POINT (INDIA) LIMITED

(Formally known as "Cell Point (India) Private Limited")

Registered office: #30-15-139, No.5 & 6

1<sup>st</sup> Floor, Ram's Arcade, Opp. BSNL Office, Dabagardens,

Visakhapatnam, Andhra Pradesh - 530 020. Phone : 0891 - 6635992, 6642117

CIN - U52390AP2013PLC086912

GST No. 37AAFCC2148H1ZR

To,

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

**Symbol: CELLPOINT ISIN:INE000001013**

Sub: Outcome of Board Meeting under Regulation 29 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015.

Dear Sir/Madam,

With reference to the captioned subject matter, dated **04<sup>th</sup> November, 2025** and pursuant to provision of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we would like to inform you that the meeting of the Board of Directors of the company held on today i.e. Wednesday, November 12, 2025, commenced at **6:30 PM and concluded at 09:00 PM**. The Board of Directors has inter-Alia discussed, considered and approved the following business:

1. Minutes of preceding Board Meeting approved by the Board of Directors.
2. Board of Directors considered and approved the minutes of Committee meetings of the Company.
3. The Board considered and approved the **unaudited Financial Results and Report thereon** for the **half year** and year ended on **September 30, 2025** as per regulation 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015 and as per the provision of Section 134, 179 (3)(g) of Companies Act, 2013 and other applicable provisions if any, and rules made there under along with Related party Transactions made during the above half year.

This is for your information and record.

Dated : 12/11/2025

Thanking You,  
Yours Faithfully,  
For Cell Point (India) Limited

(Mohan Prasad Panday)  
Managing Director  
DIN: 06493918

**Independent Auditor's Review Report on the Unaudited Financial Results for the Half year ended September 30, 2025, of Cell Point (India) Limited, 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

1. We have reviewed the accompanying unaudited financial results of Cell Point (India) Limited (hereinafter referred to as "the Company"), for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 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").
2. This statement, which is responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related financial statements, which have been prepared in accordance with recognition and measurement principles laid down in Accounting Standards (IGAAP), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on this 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", prescribed under Section 143(10) of the Companies Act, 2013. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rao & Kumar  
Chartered Accountants  
FRN 03089S



Anirban Pal

Partner

M. No. 214919

Date: 12 November 2025

UDIN No. 25214919BMIAWM3667



**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  
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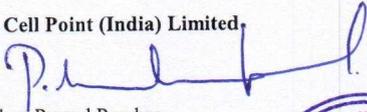
Statement of Assets and Liabilities as at September 30, 2025

**Cell Point**

(₹ in Lakhs except as stated)

PARTICULARS	Year Ended	
	30/09/2025 (Unaudited)	31/03/2025 (Audited)
<b>I EQUITY AND LIABILITIES</b>		
<b>Shareholders' funds</b>		
Share capital	1,868.56	1,868.56
Reserves and surplus	5,575.93	5,556.83
<b>A Total Shareholders' funds</b>	<b>7,444.49</b>	<b>7,425.39</b>
<b>Non-Current Liabilities</b>		
Long-term borrowings	943.14	89.82
Long term Provisions	67.11	60.43
<b>B Total Non Current Liabilities</b>	<b>1,010.25</b>	<b>150.25</b>
<b>Current Liabilities</b>		
Short term borrowings	5,749.54	4,435.62
Trade payables		
total outstanding dues of micro enterprises and small enterprises	731.95	507.79
total outstanding dues of creditors other than micro enterprises and small enterprises	1,093.87	896.33
Other current liabilities	26.87	46.06
Short-term provisions	203.94	354.37
<b>C Total Current Liabilities</b>	<b>7,806.17</b>	<b>6,240.18</b>
<b>TOTAL [A] + [B] + [C]</b>	<b>16,260.91</b>	<b>13,815.82</b>
<b>II ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment and Intangible Assets		
Property, Plant and Equipment	5,656.42	3,654.13
Intangible Assets	0.00	0.00
Capital Work-in-progress	161.72	79.33
Non-Current Investments	0.00	0.00
Deferred tax assets (net)	45.90	47.07
Long-term loans and advances	0.00	0.00
Other non-current assets	2,196.41	2,147.75
<b>A Total Non-Current Assets</b>	<b>8,060.45</b>	<b>5,928.27</b>
<b>Current Assets</b>		
Inventories	7,027.47	6,364.82
Trade receivables	93.73	117.82
Cash and cash equivalents	590.05	644.26
Short-term loans and advances	93.40	139.35
Other current assets	395.82	621.29
<b>B Total Current Assets</b>	<b>8,200.47</b>	<b>7,887.55</b>
<b>TOTAL [A] + [B]</b>	<b>16,260.91</b>	<b>13,815.82</b>

For Cell Point (India) Limited,

  
Mohan Prasad Panday  
Managing Director  
DIN: 06493918
Date: 12 Nov 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,

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**Cell Point**

Statement of financial results for the half year ended September 30, 2025

(₹ in Lakhs except as stated)

PARTICULARS	Half Year Ended			Year Ended	Year Ended
	30/09/2025 (Unaudited)	31/03/2025 (Unaudited)	30/09/2024 (Unaudited)	31/03/2025 (Audited)	31/03/2024 (Audited)
<b>I Income</b>					
Revenue from operations	17,694.54	17,118.75	15,351.83	32,470.58	32,123.37
Other income	28.79	23.02	132.26	155.28	167.12
<b>Total Revenue</b>	<b>17,723.34</b>	<b>17,141.77</b>	<b>15,484.09</b>	<b>32,625.86</b>	<b>32,290.48</b>
<b>II Expenses</b>					
Purchases	15,508.52	14,860.31	13,019.61	27,879.92	27,898.47
Changes in Inventories of FG	(662.65)	(631.14)	(224.46)	(855.60)	(917.21)
Employee benefit expenses	584.22	603.37	589.60	1,192.96	1,128.31
Finance costs	295.88	268.24	249.45	517.69	574.25
Depreciation and amortization expenses	128.36	10.34	312.34	322.69	186.22
Other expenses	1,842.40	2,015.64	1,505.78	3,521.42	3,148.36
<b>Total Expenses</b>	<b>17,696.72</b>	<b>17,126.77</b>	<b>15,452.32</b>	<b>32,579.08</b>	<b>32,018.40</b>
<b>III Profit/(Loss) before exceptional, extraordinary items and tax</b>	<b>26.61</b>	<b>15.00</b>	<b>31.78</b>	<b>46.78</b>	<b>272.09</b>
<b>IV Exceptional items</b>	<b>0.00</b>	<b>234.63</b>	<b>0.00</b>	<b>234.63</b>	<b>0.00</b>
<b>V Profit/(Loss) before tax</b>	<b>26.61</b>	<b>249.63</b>	<b>31.78</b>	<b>281.41</b>	<b>272.09</b>
<b>VI Tax expenses</b>					
a) Current tax	6.34	(56.30)	56.30	0.00	81.64
b) Deferred tax (Including current and prior period)	1.17	102.21	(47.52)	54.69	(2.52)
c) Income Tax of earlier years	0.00	0.00	0.57	0.57	23.64
<b>Total tax expenses</b>	<b>7.52</b>	<b>45.91</b>	<b>9.35</b>	<b>55.26</b>	<b>102.76</b>
<b>VII Net Profit/(Loss) after Tax before Extraordinary Items</b>	<b>19.10</b>	<b>203.72</b>	<b>22.43</b>	<b>226.15</b>	<b>169.33</b>
<b>VIII Extraordinary Items (Net of Taxes)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>IX Net Profit/(Loss) for the period/year</b>	<b>19.10</b>	<b>203.72</b>	<b>22.43</b>	<b>226.15</b>	<b>169.33</b>
<b>X Paid-up equity share capital (face value of ₹ 10 per share)</b>	<b>1,868.56</b>	<b>1,868.56</b>	<b>1,868.56</b>	<b>1,868.56</b>	<b>1,868.56</b>
<b>XI Reserves (excluding revaluation reserve)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,556.83</b>	<b>5,343.27</b>
<b>XII EPS in ₹ (Face Value of ₹ 10/- each) (not annualised)</b>					
-Basic	0.102	1.090	0.120	1.210	0.970
-Diluted	0.102	1.090	0.120	1.210	0.970

For Cell Point (India) Limited

Mohan Prasad Panday  
 Managing Director  
 DIN: 06493918

Date: 12 Nov 2025  
 Place: Visakhapatnam



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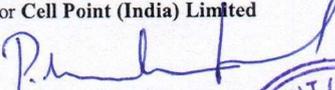
**Cell Point**

Cash Flow Statement for the half year ended September 30, 2025

(₹ in Lakhs except as stated)

PARTICULARS	Year Ended	
	30/09/2025 (Unaudited)	30/09/2024 (Unaudited)
<b>Cash Flow From Operating Activities</b>		
Net Profit before tax as per P&L A/c	26.61	31.78
<i>Adjustment for:</i>		
Depreciation	128.36	312.34
Finance Cost on Borrowings	213.46	178.00
Actuarial gain booked in current year	0.65	(3.13)
Gratuity Provision	6.04	5.23
<b>Operating Profit before Working Capital Changes</b>	<b>375.11</b>	<b>524.21</b>
(Increase) /Decrease in Inventories	(662.65)	(224.46)
(Increase) /Decrease in Trade Receivables	24.09	0.46
(Increase) /Decrease in Short Term loans & Advances	45.96	(520.22)
(Increase) /Decrease in Other Current assets	324.39	(59.38)
Increase /(Decrease) in Other Current Liabilities	(19.18)	108.62
Increase /(Decrease) in Trade Payables	421.69	(117.65)
Increase /(Decrease) in Short term Provisions	(150.44)	(76.44)
<b>Cash generated from Operations</b>	<b>358.97</b>	<b>(364.87)</b>
Income Tax (paid)/refund	(105.26)	(96.51)
<b>A Net Cash (used in)/from Operating Activities</b>	<b>253.71</b>	<b>(461.38)</b>
<b>Cash Flow From Investing Activities</b>		
Purchase of Fixed Assets including Capital Work-in-Progress	(2,130.65)	(229.10)
Investment in WIP & Franchisee	(82.14)	800.00
Deposits & Advances	11.09	(68.80)
NSE Security deposit	0.00	50.34
Investments in Chits	(60.00)	(11.00)
<b>B Net Cash (used in)/from Investing Activities</b>	<b>(2,261.70)</b>	<b>541.44</b>
<b>Cash Flow From Financing Activities</b>		
Proceeds from Issue of Shares	0.00	0.00
Proceeds/(Repayment) from/(of) Long term Borrowings (Net)	853.32	40.96
Proceeds/(Repayment) from/(of) Short term Borrowings (Net)	1,313.92	372.33
Finance Cost paid	(213.46)	(178.00)
Dividend paid	0.00	0.00
<b>C Net Cash (used in)/from Financing Activities</b>	<b>1,953.78</b>	<b>235.29</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents [A] + [B]+ [C]</b>	<b>(54.21)</b>	<b>315.35</b>
<b>Cash and Cash Equivalents at the beginning of the period</b>	<b>644.26</b>	<b>1,200.13</b>
<b>Cash and Cash Equivalents at the end of the period</b>	<b>590.05</b>	<b>1,515.48</b>

For Cell Point (India) Limited



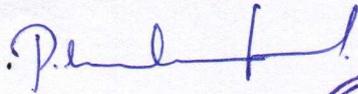
Mohan Prasad Panday  
Managing Director  
DIN: 06493918

Date: 12 Nov 2025  
Place: Visakhapatnam

## Notes to the Financial Results:

1. The above financial results were reviewed and recommended by the Audit Committee in its meeting held on November 12, 2025, and subsequently approved by the Board of Directors at its meeting held on November 12, 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 reported as on March 31, 2025 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 or presentation of the financial statements.
6. Previous year figures have been regrouped/reclassified wherever necessary to confirm with the current period presentation.
7. There were no investor complaints pending as at the half year ended September 30, 2025.

For Cell Point (India) Limited



Mohan Prasad Panday  
Managing Director  
DIN: 06493918

Date: November 12, 2025  
Place: Visakhapatnam



Related party transactions for the half year ended 30th September 2025

Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN							Opening balance	Closing balance
1	CellPoint India Limited	AAFCC2148H	Mohan Prasad Panday	AIVPP9465D	Managing Director	Remuneration		0.00		6,000,000.00	0.00	0.00
2	CellPoint India Limited	AAFCC2148H	Mohan Prasad Panday	AIVPP9465D	Managing Director	Any other transaction	Rent	1,200,000.00		1,200,000.00	0.00	0.00
3	CellPoint India Limited	AAFCC2148H	Bala Balaji Panday	ALNPP8067C	Whole Time Director	Remuneration		0.00		3,000,000.00	500,000.00	500,000.00
4	CellPoint India Limited	AAFCC2148H	Bala Balaji Panday	ALNPP8067C	Whole Time Director	Any other transaction	Rent	600,000.00		600,000.00	100,000.00	100,000.00
5	CellPoint India Limited	AAFCC2148H	Kiranmai Panday	BSCP93386G	Director	Remuneration		0.00		3,000,000.00	500,000.00	500,000.00
6	CellPoint India Limited	AAFCC2148H	BBY Manikanta	BLXP82582H	Chief Financial Officer	Remuneration		0.00		620,000.00	101,333.33	101,333.33
7	CellPoint India Limited	AAFCC2148H	Chandrasekhar Raghavapudi	ARXPR4456P	Company Secretary	Remuneration		0.00		180,000.00	29,800.00	29,800.00
8	CellPoint India Limited	AAFCC2148H	Mohan Prasad Panday	AIVPP9465D	Managing Director	Any other transaction	Sales Commission	20,000,000.00		20,000,000.00	13,468,929.00	0.00
9	CellPoint India Limited	AAFCC2148H	Lakshmi Narasimha Electronics LLP	AALFL0601M	A firm, in which a director, manager or his relative is a partner	Any other transaction	Loan	50,000,000.00		0.00	28,750,000.00	49,935,607.00
10	CellPoint India Limited	AAFCC2148H	Swastik enterprises	AIVPP9465D	A firm, in which a director, manager or his relative is a partner	Any other transaction	Purchase	33,495,365.00		33,495,365.00	0.00	33,495,365.00
11	CellPoint India Limited	AAFCC2148H	Yanamandra Suryanarayana Murty	AALPY8436F	Director	Any other transaction	Sitting fee	200,000.00		0.00	0.00	0.00
<b>Total value of transaction during the reporting period</b>										<b>34,600,000.00</b>		

For Cell Point (India) Limited

Mohan Prasad Panday  
Managing Director  
DIN: 06493918

Date: November 12, 2025  
Place: Visakhapatnam

