CELL POINT (INDIA) LIMITED
(Formally known as "Cell Point (India) Private Limited")
Registered office: #30-15-139, No.5 & 6
1st Floor, Ram's Arcade, Opp. BSNL Office, Dabagardens,
Visakhapatnam, Andhra Pradesh - 530 020. Phone : 0891 - 6635992, 6642117
CIN - U52390AP2013PLC086912
GST No. 37AAFCC2148H1ZR

Date: 09 September 2026

To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400 051

Sub: Submission of Revised Annual Report and Corrigendum to Annual Report for the Financial Year 2025-26

Ref.: NSE Symbol:CELLPOINT
ISIN: INE0O0001013

Dear Sir/Madam,

We wish to inform you that the Annual Report of CELL POINT (INDIA) LIMITED for the financial year ended 31st March 2026 was circulated to the members of the Company on **04 September 2026** in connection with the ensuing Annual General Meeting scheduled to be held on **29 September 2026**.

Subsequent to the circulation of the Annual Report, the Company, upon review, has observed that Form AOC-2, containing particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 and others was inadvertently omitted from the Annual Rep**ort**.

The said omission was inadvertent and clerical in nature. The Company has taken immediate steps to rectify the same and ensure that the requisite statutory disclosure is made available to the members and other stakeholders before the ensuing AGM.

Accordingly, the Company hereby submits the Revised Annual Report for FY 2025-26, incorporating the duly prepared Form AOC-2.

The Company further confirms that:

1. The revision is restricted to the **insertion of Form AOC-2 at Page No.151-152**, which was inadvertently omitted from the Annual Report circulated on 04 September 2026.

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2. There is no change in the audited financial statements, financial results, Auditor's Report, Directors' Report or any other material information contained in the Annual Report, except for the aforesaid insertion.
3. The Company shall make the Revised Annual Report available on its website and shall issue an appropriate Corrigendum/Addendum to the Annual Report for the information of the members and other stakeholders.
4. The omission of Form AOC-2 and others does not affect the validity of the other disclosures contained in the Annual Report.
5. The Revised Annual Report and Corrigendum are being issued prior to the ensuing AGM scheduled on 29 September 2026, so as to ensure that the members have access to the complete statutory disclosures.

In view of the above, we request the Exchange to kindly take the Revised Annual Report and the Corrigendum on record and permit the Company to disseminate the same through the prescribed modes of communication.

The Company regrets the inadvertent omission and assures the Exchange that necessary care shall be taken to avoid recurrence of such omissions.

Kindly take the above submission on record.

Thanking you,

Yours faithfully,

Thanks & Regards

For and on behalf of
Cell Point (India) Limited

Raghavapudi Chandra Sekhar
Digitally signed by Raghavapudi Chandra Sekhar
Date: 2026.09.09 16:51:03 +05'30'

(RAGHAVAPUDI CHANDRA SEKHAR)
COMPANY SECRETARY AND COMPLIANCE OFFICER

CELL POINT (INDIA) LIMITED

CIN: U52390AP2013PLC086912

13th ANNUAL REPORT
2025-26

CELL POINT (INDIA) LIMITED
(Formerly known as Cell Point (India) Private Limited)

CORPORATE INFORMATION

BOARD OF DIRECTORS:

MOHAN PRASAD PANDAY	Managing Director (DIN: 06493918)
BALA BALAJI PANDAY	Whole time Director (DIN: 06493903)
KIRANMAI PANDAY	Non-Executive Director (DIN: 08034071)
Y SURYANARAYANA MURTY	Independent Director (DIN : 01368271)
P SAILAJA	Independent Director (DIN : 09854612)

KEY MANAGERIAL PERSONNEL

MANIKANTA BBV	Chief Financial Officer(resigned on 02nd April, 2026
PONNADA GOPALA RANGA	Chief Financial Officer(w.e.f. 27th June, 2026
CHANDRA SEKHAR RAGHAVAPUDI	Company Secretary cum Compliance Officer

COMMITTEES:

AUDIT COMMITTEE:

YANAMANDRA SURYANARAYANA MURTY	**CHAIRMAN**
MRS. SAILAJA PENMETSA	**MEMBER**
KIRANMAI PANDAY	**MEMBER**

NOMINATION & REMUNERATION COMMITTEE:

YANAMANDRA SURYANARAYANA MURTY	CHAIRMAN
MRS. SAILAJA PENMETSA	MEMBER
KIRANMAI PANDAY	MEMBER

STAKEHOLDER RELATIONSHIP COMMITTEE:

KIRANMAI PANDAY	CHAIRMAN
MOHAN PRASAD PANDAY	MEMBER
MRS. SAILAJA PENMETSA	MEMBER

RISK MANAGEMENT COMMITTEE:

BALA BALAJI PANDAY	CHAIRMAN
MRS. SAILAJA PENMETSA	MEMBER
CHANDRA SEKHAR RAGHAVAPUDI	MEMBER

CSR COMMITTEE:

YANAMANDRA SURYANARAYANA MURTY	CHAIRMAN
MRS. SAILAJA PENMETSA	MEMBER
BALA BALAJI PANDAY	MEMBER

INTERNAL COMPLAINTS COMMITTEE:

MRS. SAILAJA PENMETSA	CHAIRMAN
YANAMANDRA SURYANARAYANA MURTY	MEMBER
KIRANMAI PANDAY	MEMBER

INTERNAL AUDITORS:

SANKARAN AND KRISHNAN	Chartered Accountants

BANKERS:

IDBI	**HDFC Bank Limited**
PUNJAB NATIONAL BANK	

STATUTORY AUDITORS:

RAO AND KUMAR'S	Chartered Accountants

REGISTRAR AND TRANSFER AGENT

Big share Services Private Limited

E-2/3, Ansa Industrial Estate, Sakivihar Road, Saki Naka,
Andheri(E) , Mumbai – 470072
Tel: 022-6263 8200

Email: marketing@bigshareonline.com

Website: https://www.bigshareonline.com/

Contact Person: Venkata Krishna Mohan Nandam
SEBI Registration NO: INR000001385

REGISTERED OFFICE

CELL POINT (INDIA) LIMITED

REGISTERED OFFICE	CORPORATE OFFICE
Door No 30-15-139/F/5, 6 Ram's Arcade Oppisite Visakha Medical Centre, Dabagardens, Visakhapatnam. Andhra Pradesh-530020 Email id : cs@cellpoint.biz	Door No 30-15-134, lalitha colony Dabagardens, Visakhapatnam, Andhra Pradesh-530020 Mobile No.9000113897

WEBSITE ADDRESS
www.cellpoint.biz

CORPORATE IDENTIFICATION NUMBER (CIN):
U52390AP2013PLC086912

CONTENTS OF ANNUAL REPORT

- Company Information
- Notice of Annual General Meeting to Shareholders
- Directors' Report and Annexure to Directors' Report
- Management Discussion Analysis
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- Corporate Governance Report
- Declaration regarding Code of Conduct
- Certification by CEO/CFO
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- Balance Sheet as on 31st March, 2026
- Statement of Profit and Loss for the year ended on 31st March, 2026
- Cash Flow Statement for the year ended on 31st March, 2026
- Significant Accounting Policies
- Notes forming part of Financial Statement

ABOUT CELL POINT (INDIA) LIMITED

- Cell Point (India) Limited standsout as a leading mobile retailer in India, operating under the esteemed brand name, Cell Point. We have established ourselves as a key player in the retail sector, specializing in a diverse range of mobile and electronic products. Our commitment to providing high-quality products from renowned brands, coupled with our extensive retail network, makes us a preferred choice for customers across Andhra Pradesh.
- At Cell Point, we are deeply engaged in the multi-brand retail of mobile devices, encompassing smartphones, tablets, and a broad spectrum of mobile accessories. Our inventory features products from top global brands including Apple, Samsung, Oppo, Real me, Nokia, Vivo, Xiaomi, Redmi, One Plus, and more. This extensive brand portfolio ensures that our customers have access to the latest technology and trends in mobile devices, catering to various preferences and budgets.
- In addition to mobile phones and accessories, we have broadened our offerings to include consumer durable electronics. Specifically, our selection includes smart televisions from brands such as Xiaomi, Real me, and Acer. These televisions are known for their advanced features and high performance, making them a popular choice among consumers seeking to enhance their home entertainment experience.
- All of our products are available through our network of 78 retail stores, strategically located throughout Andhra Pradesh. This extensive store chain allows us to offer a seamless shopping experience, ensuring that our customers can easily access our diverse product range and benefit from personalized customer service. Our stores are designed to provide a comprehensive one-stop shopping experience, where customers can explore and purchase both mobile and electronic products under one roof.
- Beyond mobile devices and accessories, Cell Point is also involved in the trading of a wide array of home appliances. Our product range includes various types of televisions, such as Smart TVs, LED TVs, and LCD TVs, as well as air conditioners. We offer these appliances from a variety of reputable brands including VOLTAS, LG, ACER and many more.
- Our dedication to providing high-quality home appliances is matched by our commitment

to customer satisfaction. We ensure that all products we offer meet rigorous standards of performance and reliability, allowing our customers to make informed purchasing decisions. The breadth of our home appliance offerings reflects our understanding of the diverse needs of modern households and our commitment to enhancing the convenience and comfort of our customers' lives.

- Our Company also provides payment option such as credit/EMI facilities including UPI, & pay on delivery to its customers for buying our products for which our company has tied up with major leading credit houses like Bajaj Finserv, Capital First, TVS Credit finance etc. The products sold by the Company enjoy limited warranty from its supplier company. Generally, in case of defect, the company gets free replacement or services from supplier Company.

NOTICE OF 13th ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 13TH ANNUAL GENERAL MEETING OF THE MEMBERS OF CELL POINT (INDIA) LIMITED WILL BE HELD AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 30-15-139, FIRST FLOOR, ROOM NO.5 & 6, RAMAS ARCADE, DABAGARDENS, VISAKHAPATNAM, ANDHRA PRADESH 530020 ON TUESDAY, 29TH DAY OF SEPTEMBER, 2026 AT 11.30 AM TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone Financial Statement of the Company for the Financial Year ended on March 31, 2026 with the Reports the Board of Directors' and Auditors' thereon.

   To consider and if thought fit, to pass with or without modification(s), the following resolution as **Ordinary Resolution:**

   'RESOLVED THAT the audited Standalone Financial Statement of the Company for the Financial Year ended on March 31, 2026 with the Reports the Board of Directors' and Auditors' thereon, as circulated to the members, be and hereby considered and adopted."

2. To re-appoint Mrs.Kiranmai Panday (DIN: 08034071), Non-executive director who retires by rotation and being eligible, offers herself for re-appointment

   As per Section 152 of Companies Act, 2013, executive directors and non-executive directors are subject to retirement by rotation. Mrs. Kiranmai Panday (DIN: 08034071), who was appointed as Non Executive Director on the Board, retires by rotation and, being eligible, seeks re-appointment. To the extent that Mrs. Kiranmai Panday (DIN: 08034071), is required to retire by rotation, she would need to be reappointed as such. Therefore, shareholders are requested to consider and if thought fit, to pass the following resolution as an ordinary resolution:

"**RESOLVED THAT**, pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of the members of the Company be, and is hereby accorded to the re-appointment of Mrs.Kiranmai Panday (DIN: 08034071), as such, to the extent that she is required to retire by rotation."

SPECIAL BUSINESS

3. **TO REAPPOINT MR. MOHAN PRASAD PANDAYAS MANAGING DIRECTOR OF THE COMPANY**

TO CONSIDER AND, IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Section 196, 197, 198, 203 and all other applicable provisions, if any, of the Companies Act, 2013 ('Act') read with Schedule V to the said Act, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and all other applicable Rules made under the Act, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any Statutory modification(s) or re-enactment thereof for the time being in force), the extant Rules / Regulations /Guidelines / Notifications and Circulars prescribed by any relevant authorities including but not limited to Reserve Bank of India / Securities Exchange Board of India, and as per the provisions of Articles of Association of the Company, on the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company and subject to such other approvals and compliances as per the applicable provisions of the Act and other applicable Statutes, as may be necessary and subject to the Nomination and Remuneration Policy of the Company, the approval of the Members of the Company be and is hereby accorded to the re-appointment of **Mohan Prasad Panday (DIN 06493918**) as Managing Director and a Whole Time Key Managerial Personnel of the Company, not liable to retire by rotation, having substantial powers of management of the affairs of the Company **w.e.f. 01-04-2027, for a term of 5 (Five) years ending on 31-03-2032, on** the following additional terms and conditions:-

1. Salary and other benefits like Life Insurance, Personal Accident Insurance, Key Man Insurance, Bonus, Allowances:- Within the range of Rs. 84,00,000/- (Rupees Eighty Four Lakhs Only) per annum to Rs. 1,26,00,000/- (Rupees One Crore and Twenty Six Lakhs Only) per annum w.e.f. 01.04.2027 for a period of three years.
2. Commission:- Commission on sales as may be decided by the Board of Directors based on the Turnover of the Company in each year, not exceeding 4% on the sales during financial year based upon his performance as decided by the Nomination and Remuneration Committee of the Board.
3. He is entitled to use Company's car for official purposes, telephone, tele-fax, and audio and video conferencing and other communication facilities at residence and these will not be included in the computation of perquisites and allowances for the purpose of calculating the said ceiling. Company's contribution to Provident Fund, superannuation Fund, Gratuity payable as per the rules of the Company and Encashment of leave at the end of the tenure shall not be included in the Computation of limits for the perquisites and allowances as aforesaid
4. Benefits:- No other benefits, stock options, pension, emoluments, etc.
5. Service Contract period:- 5 years i.e. from 01-04-2027 till 31-03-2032
6. Remuneration period :- 3 years i.e. from 01-04-2027 till 31-03-2030
7. Notice Period:- Three months.
8. Severance Fees:- No severance fees will be paid to him.
9. Reimbursement of expenses as per Company's policy.

"**RESOLVED FURTHER THAT** the above remuneration shall be subject to Section 197 and other relevant Sections and Rules under the Companies Act, 2013 and accordingly the payment of Remuneration as above to the Managing Director shall be irrespective of amount of profits of the Company computed under Section 198 of the Companies Act, 2013."

"**RESOLVED FURTHER THAT** in the event of absence or inadequacy of profits in any financial year, Mohan Prasad Panday (DIN 06493918) will be paid the Remuneration as specified above, subject to the provisions of Schedule V of the Companies Act, 2013."

"**RESOLVED FURTHER THAT** with the payment of Remuneration as above to Sh. Mohan Prasad Panday (DIN 06493918), Managing Director, the remuneration of other Whole Time Directors and Executive Directors of the Company shall remain unaffected in spite of the fact that the remuneration payable to them may exceed the limits prescribed in Section 197 of the Companies Act, 2013 in any Financial Year."

"**RESOLVED FURTHER THAT** Liberty and Authority be and is hereby given to the Board of Directors of the Company, which will be deemed to include any Committee of the Board constituted to exercise its powers, including powers conferred by this Resolution, to decide all questions arising out of this matter, to take all requisite steps to give effect to this resolution, to fix the remuneration within the above range from time to time, to allow advance against salary up to an amount equal to Six Month's salary as per Company's Policy, as amended from time to time, and to vary, alter and modify the terms and conditions governing the appointment and remuneration of the Managing Director of the Company including allowing increments in the Salary within the aforesaid range, as may be agreed to by the Board of Directors or Board Committee and the Managing Director Mohan Prasad Panday (DIN 06493918) from time to time, subject to the provisions of all applicable Laws."

4. **TO REAPPOINT MR. BALABALAJI PANDAY, WHOLE TIME DIRECTOR OF THE COMPANY**

TO CONSIDER AND, IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS SPECIAL RESOLUTION:

"**RESOLVED THAT** in accordance with the provisions of Sections 196, 197, 198, 203 and all other applicable provisions of the Companies Act, 2013 read with Schedule V of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules,2014, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and rules made thereunder, (including any statutory modification(s) or re-enactment thereof, for the time being in force) approval of the Members of the Company be and is hereby accorded to the re-appointment of Shri Bala Balaji Panday, (DIN: 06493903) as Whole time

Director of the Company for a period of 5 (Five) years with effect from 1st April, 2027 on the terms and conditions including remuneration as set out in the explanatory statement annexed to the Notice convening this meeting, with liberty to the Board of Directors to alter and vary the terms and conditions of the said appointment including remuneration in such manner as may be agreed between the Board of Directors and Shri Bala Balaji Panday.

"**RESOLVED FURTHER THAT** the Board of Directors be and is hereby authorised to do all such acts and take such steps as may be necessary, proper or expedient to give effect to this resolution."

Registered office:
30-15-139, FIRST FLOOR, ROOM NO.5 & 6,
RAMAS ARCADE, DABAGARDENS, VISAKHAPATNAM,
Andhra Pradesh- 530009

For and on behalf of Board of Directors,
Cell Point (India) Limited

Date: 02/09/2026
Place: Visakhapatnam

Sd/-	Sd/-
(Mohan Prasad Panday)	(Chandra Sekhar Raghavapudi)
Chairman & Managing Director(06493918)	Company Secretary and Compliance Officer)

Notes:

1) The respective Explanatory Statements, pursuant to Section 102 of the Companies Act 2013, in respect of the business under item Nos. 03-4 of accompanying notice is annexed hereto.

2) The Notice of the 13th AGM along with the Annual Report for the Financial Year 2025-26 is being sent by electronic mode to those Members whose e-mail addresses are registered with the Company/Depositories as on **August 28, 2026**.

3) **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING THE PROXY IS ANNEXED HEREWITH AS ANNEXURE-A**.

4) Proxy forms, in order to be effective, must be deposited at the Registered Office of the Company not later than 48 hours before the time fixed for the meeting, duly completed and signed. A proxy does not have the right to speak at the meeting and cast votes only on a poll. A proxy form is annexed to this report. Proxies submitted on behalf of limited companies, societies, etc. must be supported by an appropriate resolution/authority, as applicable.

5) **Pursuant to Section 105 of the Act read with Rule 19 of the Companies (Management and Administration) Rules, 2014, a person can act as a proxy on behalf of members not exceeding 50 (Fifty) and holding in the aggregate not more than 10% (Ten Percent) of the total share capital of the Company carrying voting rights. In case a proxy is proposed to be appointed by a member holding more than 10% (Ten Percent) of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other member**.

6) Institutional/Corporate Members are required to send a scanned copy of their Board or Governing Body Resolution/Authorization etc., authorizing its representative to attend the AGM on its behalf and to vote through e-Voting/remote e-Voting. The said Resolution/Authorization shall be sent to Scrutinizer by email at bmrcs777@gmail.com with a copy marked to cs@cellpoint.biz and evoting@bigshareonline.com

7) In case of joint holders attending the meeting, the Member whose name appears as the first holder in the order of names as per the Register of Members/List of Beneficial Owners of the Company will be entitled to vote at the AGM.

8) Relevant documents referred to in the accompanying Notice and the statement pursuant to Section 102(1) of the Companies Act, 2013 shall be available for inspection through electronic mode, basis the request being sent at **cs@cellpoint.biz**

9) The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or Arrangements in which Directors are interested maintained under Section 189 of the Act, and all the documents referred to in the accompanying Notice, are open for inspection in electronic form by the members during the AGM. All documents referred to in the Notice will also be available for inspection by the members at the registered office of the Company during office hours on all working days between 11.00 a.m. and 4.00 p.m. on all days except Saturdays, Sundays and public holidays, from the date hereof up to the date of the Meeting and at the venue of the Meeting for the duration of the Meeting. Members seeking to inspect such documents can send an email to cs@cellpoint.biz

10) Members who have not registered their e-mail IDs are requested to register/update the same with their Depository Participants to promote the green initiative and thus, help preserve the environment.

11) In continued compliance of Rule 18(3)(i) of the Companies (Management and Administration) Rules, 2014, the Company is pleased to provide another opportunity to the members to register/update their email IDs by providing the requisite details in the proforma annexed hereto with the Notice as **Annexure-B**.

12) Members are requested to notify change, if any, in their email ID and/or mailing address, quoting their Folio No. to the Company at its Registered Office or through email at cs@cellpoint.biz

13) Members holding shares in electronic form should notify any change, if any, in their email ID and/or mailing address including PIN Code, bank details etc. directly to their respective Depository Participants.

14) Members/proxies should bring duly filled Attendance Slip to attend the annual general meeting. Attendance slip is annexed herewith as **Annexure-C**.

15) Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website at www.cellpoint.biz , websites of the Stock Exchanges i.e. National Stock Exchange of India Limited at www.nseindia.com

16) Members holding shares in dematerialized mode are requested to register/update their bank details with their Depository Participants, to enable expeditious credit of the dividend to their bank accounts electronically. For Members who have not updated their bank account details, dividend warrants/demand drafts/cheques will be sent out to their registered addresses.

17) Additional information(s), pursuant to Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard for General Meetings (SS-2) in respect of Director(s) recommended for appointment/reappointment are annexed with this AGM Notice as **Annexure-D**.

18) Any person, who acquires shares of the Company and becomes a member of the Company after dispatch of the Notice and holding shares as on cut-off date, may cast vote as provided in the Notice convening the Meeting, which is available on the website of the Company.

19) Members seeking clarifications on the Annual Report are requested to send in writing through email at cs@cellpoint.bizat least 7 days before the date of meeting. This would enable the Company to compile the information and give replies to all the clarifications sought by the members, in the meeting.

20) In compliance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended and Regulation 44 of SEBI Listing Regulations, the Members are provided with the facility of voting through electronic means ("remote e-Voting" out in this AGM Notice, through remote e-Voting services provided by Big share Services Pvt. Ltd (Big Share) at https://ivote.bigshareonline.com.

21) The facility for e-Voting will also be made available during the AGM and the Members attending the AGM who have not cast their vote by remote e-Voting shall be eligible to vote through the e-Voting system during the AGM. The Members who have cast their vote by remote e-Voting may also attend the AGM but shall not be entitled to cast their vote again. In case the members cast their votes through remote e-Voting as well as at the AGM, votes cast through remote e-Voting shall only be considered valid.

22) The remote e-Voting period commences on **Saturday September 26, 2026 at 9.00 a.m. and ends on Monday, September 28, 2026 at 5.00 p.m.** Thereafter, the remote e-Voting module shall be disabled for e-Voting. E-vote once cast cannot be altered subsequently.

23) The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on cut-off date. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on cut-off date i.e., **September 22, 2026** shall be entitled to vote on the proposed resolutions; and their shareholding on such date shall only be reckoned for the purpose of arriving at the results of the remote e-Voting and voting at the AGM. Any person who is not the member of the Company as on the cut-off date should treat this notice for information purpose only.

24) The Board of Directors of the Company has appointed **Mr B.Uma Maheswara Rao**, Proprietor of M/s BMR and Associates., Company Secretaries, as the Scrutinizer to scrutinize the voting through remote e-Voting and e-Voting process, in a fair and transparent manner.

25) The Scrutinizer shall immediately after the conclusion of the Meeting, will count the e-Voting cast at the Meeting and the vote cast through remote e-Voting in the presence of at least two witnesses not in the employment of the Company and shall make, within the time permissible under the applicable laws, a consolidated Scrutinizer's report of the total votes cast in favor or against, if any, and submit the same to the Chairman or a person authorized by him, who shall counter sign the same.

26) The results declared along with the report of the Scrutinizer shall be placed in the website of the Company **www.cellpoint.biz** and on the website of Big share, i.e. **https://ivote.bigshareonline.com.** Immediately after the declaration of results by the Chairman or a person authorized by him and the results shall also be communicated to National Stock Exchange of India Limited.

27) Route-map to the venue of the Meeting is provided in this Notice.

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

i. The remote e-voting period begins on **Saturday September 26, 2026 at 9.00 a.m. and ends on Monday, September 28, 2026 at 5.00 p.m.** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of **22nd September, 2026** may cast their vote electronically. The e-voting module shall be disabled by Big share for voting thereafter.

ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

iii. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

iv. In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

v. In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of BIGSHARE the e-Voting service provider and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. BIGSHARE, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress, and also able to directly access the system of all e-Voting Service Providers. Click on BIGSHARE and you will be re-directed to i-Votewebsite for casting your vote during the

	remote e-voting period. 5) Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience
Individual Shareholders holding securities in demat mode with NSDL	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name BIGSHARE and

	you will be redirected to i-Vote website for casting your vote during the remote e-Voting period.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.comor contact at 022- 23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

1. Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:

   - You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
   - Click on “LOGIN” button under the ‘INVESTOR LOGIN’ section to Login on E-Voting Platform.
   - Please enter you ‘USER ID’(User id description is given below) and ‘PASSWORD’ which is shared separately on you register email id.
     - Shareholders holding shares in CDSL demat account should enter 16 Digit Beneficiary ID as user id.
     - Shareholders holding shares in NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client IDas user id.
     - Shareholders holding shares in physical form should enter Event No + Folio Number registered with the Company as user id.

Note: If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).

- Click on I AM NOT A ROBOT (CAPTCHA) option and login.

NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on ‘LOGIN’ under ‘INVESTOR LOGIN’ tab and then Click on ‘Forgot your password?
- Enter “User ID” and “Registered email ID” Click on I AM NOT A ROBOT (CAPTCHA) option and click on ‘Reset’.

  (In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address). Voting method for shareholders on i-Vote E-voting portal:
- After successful login, Bigshare E-voting system page will appear.

- Click on “VIEW EVENT DETAILS (CURRENT)” under ‘EVENTS’ option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on “VOTE NOW” option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option “INFAVOUR”, “NOT IN FAVOUR” or “ABSTAIN” and click on “SUBMIT VOTE”. A confirmation box will be displayed. Click “OK” to confirm, else “CANCEL” to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can “CHANGE PASSWORD” or “VIEW/UPDATE PROFILE” under “PROFILE” option on investor portal.

1. **Custodian registration process for i-Vote E-Voting Website:**

    - You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
    - Click on “REGISTER” under “CUSTODIAN LOGIN”, to register yourself on Bigshare i-Vote e-Voting Platform.
    - Enter all required details and submit.
    - After Successful registration, message will be displayed with “User id and password will be sent via email on your registered email id”.

    NOTE:If Custodian have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

    - If you have forgotten the password: Click on ‘LOGIN’ under ‘CUSTODIAN LOGIN’ tab and further Click on ‘Forgot your password?
    - Enter “User ID” and “Registered email ID” Click on I AM NOT A ROBOT (CAPTCHA) option and click on ‘RESET.

(In case a custodian is having valid email address, Password will be sent to his / her regd email address).

Voting method for Custodian on i-Vote E-voting portal:

- After successful login, Bigshare E-voting system page will appear.

Investor Mapping:

- First you need to map the investor with your user ID under "DOCUMENTS" option on custodian portal.
  - Click on "DOCUMENT TYPE" dropdown option and select document type power of attorney (POA).
  - Click on upload document "CHOOSE FILE" and upload power of attorney (POA) or board resolution for respective investor and click on "UPLOAD".

  Note: The power of attorney (POA)or board resolution has to be named as the "InvestorID.pdf" (Mention Demat account number as Investor ID.)
  - Your investor is now mapped and you can check the file status on display.

Investor vote File Upload:

- To cast your vote select "VOTE FILE UPLOAD" option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on "UPLOAD". Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).

Custodian can "CHANGE PASSWORD" or "VIEW/UPDATE PROFILE" under "PROFILE" option on custodian portal.

Helpdesk for queries regarding e-voting:

Login type	Helpdesk details
Shareholder's other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions ('FAQs') and i-Vote e-Voting module available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22.

Process for those shareholders whose email ids are not registered with the depositories/ company for procuring user id and password and registration of e-mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@cellpoint.biz
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (selfattested scanned copy of Aadhar Card) to cs@cellpoint.biz. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting for Individual shareholders holding securities in demat mode.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

Contact Details:

Company:

Registered Office:

30-15-139, First Floor, Room No.5 & 6, Ramas Arcade,

Dabagardens, Visakhapatnama Ap 530020

Contact Person. Chandra Sekhar R, Company Secretary and Compliance Officer

Telephone: +91 90001 13897

Email ID: cs@cellpoint.biz

Website: www.cellpoint.biz

CIN: U52390AP2013PLC086912

Corporate Office:
D No 30-15-134 Lalitha Colony Visakhapatnam (Urban)
Visakhapatnam AP 530020 IN

Telephone: +91 90001 13897
Email ID: cs@cellpoint.biz
Website: www.cellpoint.biz
CIN: U52390AP2013PLC086912

Registrar and Transfer Agent:
Big Share Services Private Limited
E-2/3, Ansa Industrial Estate,
Sakivihar Road, Saki Naka,
Andheri(E) , Mumbai – 470072
Tel: +91 22- 40430200

For and on behalf of Board of Directors,
Cell Point (India) Limited

Date: 02/09/2026
Place: Visakhapatnam

Sd/-
(Mohan Prasad Panday)
Chairman & Managing Director(06493918)

Sd/-
(Chandra Sekhar Raghavapudi)
Company Secretary and Compliance Officer)

EXPLANATORY STATEMENT:

(Pursuant To Section 102(1) of the Companies Act, 2013
and Secretarial Standard 2 on General Meetings)

ITEM NO. 3: Mohan Prasad Panday(DIN 06493918) is currently the Managing Director of the Company and is also a Member of the Stakeholders Relationship Committee and Executive Committee of the Board of Directors of the Company.

The present term of Mohan Prasad Panday(DIN 06493918), Managing Director of the Company is valid up to 31.03.2027. As per proviso to Section 196(2) of the Act, no re-appointment of the managing director can be made earlier than one year before the expiry of his term. In compliance with this provision, the Board of Directors of the Company in their meeting held on 02-09-2026, on the recommendation of the Nomination and Remuneration Committee had, subject to the Provisions of Sections 196, 197, 198, 203 and all other applicable Provisions, if any, of the Companies Act, 2013 (Act) read with Schedule V of the said Act, re-appointed Mr. Mohan Prasad Panday (DIN 06493918) as the Managing Director and whole time Key Managerial Personnel of the Company for a period of 5 years w.e.f. 01-04-2027, subject to approval of the shareholders of the Company. Mr. Mohan Prasad Panday shall be a Whole Time Key Managerial Personnel of the Company within the meaning of Section 203 of the Companies Act, 2013. The Board had fixed the remuneration of Mohan Prasad Panday as set out in the Resolution at item no. 3 of the Notice w.e.f. 01-04-2027 for a period of Three years. The said remuneration and other terms and conditions as set out in the said Resolution may be treated as a written memorandum setting out the terms of re-appointment of Mohan Prasad Panday under Section 190 of the Act. The detailed conditions have been provided in the Resolution itself.

As per the requirements of Section 196 and 197 of the Companies Act, 2013 and the provisions of Schedule V thereto, the appointment/re-appointment of the Managing Director/Whole Time Directors and their remuneration is to be made with the approval of the Shareholders in the General Meeting and it is further provided that

except with the approval of the company in general meeting by a special resolution, the remuneration payable to any one managing director; or whole-time director or manager shall not exceed five per cent of the net profits of the company and if there is more than one such director, remuneration shall not exceed ten per cent of the net profits to all such directors and manager taken together. As the proposed remuneration of Mohan Prasad Panday as Managing Director of the Company is likely to exceed 5% of the Net Profits and remuneration of all whole time directors, taken together is likely to exceed 10% of the net profits of the Company, the matter requires approval of the Shareholders of the Company by way of Special Resolution.

It is further provided in Schedule V to the Act that the Special Resolution passed for payment of remuneration to a managerial person at the general meeting of the company, should be for a period not exceeding three years. As such, while the re-appointment of Mr. Mohan Prasad Panday to the post of Managing Director of the Company is proposed to be approved for a term of 5 years, his remuneration shall be valid for 03 years, as spelt out in the Resolution set out at item no. 3 of the Notice.

It has been further provided in Regulation 17 (6) (e) of SEBI LODR Regulations that the fees or compensation payable to executive directors who are promoters or members of the promoter group, shall be subject to the approval of the shareholders by special resolution in general meeting, if-the annual remuneration payable to such executive director exceeds Rupees 5 crore or 2.5 per cent of the net profits of the listed entity, whichever is higher; or(ii) where there is more than one such director, the aggregate annual remuneration to such directors exceeds 5 per cent of the net profits of the listed entity:

Provided that the approval of the shareholders under this provision shall be valid only till the expiry of the term of such director.

As the proposed remuneration of Mr. Mohan Prasad Panday as Managing Director of the Company is likely to exceed the above thresholds, the matter requires

approval of the Shareholders of the Company by way of Special Resolution.

Further, as per the provisions of Section 197 of the Companies Act, 2013 read with Section II of Part II of Schedule V, in case of absence or inadequacy of profits, the remuneration to be paid in excess of the limits specified in Section II of Part II of Schedule V has to be approved by the Members by way of a Special Resolution. Though, the Company has been a consistent performer for the last almost two decades, however, the profit margins may remain inadequate particularly for the purpose of paying Managerial Remuneration due to the fact that the revenues may be under some pressure due to some Global economic factors, which is a crucial requirement of the Company. Accordingly, if the Company's profits are inadequate due to the aforesaid tough external environment, the approval of the Members by way of a Special Resolution will be required for payment of an overall remuneration exceeding the limits specified in Section 197 and Schedule V of Companies Act, 2013. Therefore, in order to suitably remunerate Mr. Mohan Prasad Panday, Managing Director, keeping in view his entitlement and existing remuneration, as also the competitive market practices, if the Company's profits become inadequate, the approval of the Members is sought for payment of a remuneration as set out in the Resolution at item no. 3 of the Notice.

The principal terms and conditions of Mohan Prasad Panday's re-appointment as the Managing Director are as follows:-

- **Period of Re-appointment: From April 1, 2027 up to March 31, 2032 (both days inclusive).**
- **Duties: He shall be vested with substantial powers of management of the affairs of the Company. He shall devote his whole time and attention to the business of the Company and shall carry out his duties as may be entrusted to him by the Board of Directors of the Company from time to time subject to the superintendence, control and directions of the Board in connection with and in the best interests of the business of the Company and the**

business of any one or more of its associated companies and/or joint ventures and/or subsidiaries.

- Remuneration:- As stated in the Resolution set out at item no. 3 of the Notice of this Annual General Meeting, i.e. three years (03) w.e.f.01st April 2027.
- Minimum Remuneration: : Notwithstanding anything to the contrary herein contained, where in any financial year during the currency of the tenure of the Managing Director, the Company has no profits or its profits are inadequate, the Company will pay to the Managing Director remuneration by way of Salary, Benefits, Perquisites and Allowances, and Incentive as specified in the Resolution set out at item no. 3 of the Notice of this Annual General Meeting

- Other Terms of Re-appointment: The terms and conditions of the said re-appointment may be altered and varied from time to time by the Board or its Committee.

- The terms and conditions of re-appointment of the Managing Director also includes adherence with the PML Code of Conduct for Directors & Senior Management

- Provisions of Companies Act 2013 and Listing Regulations (as amended from time to time) shall be applicable with respect to the relationship between the Company and Mohan Prasad Panday as Managing Director.

Mohan Prasad Panday has also confirmed that he is not debarred from holding the office of Director by virtue of any SEBI Order or any such authority pursuant to circular issued by the NSE Limited pertaining to enforcement of SEBI Orders regarding appointment of Directors by the listed companies.

Mohan Prasad Panday, pursuant to Section 152 of the Act, has given his consent to

act as Managing Director of the Company, subject to the approval of the Members. Sh.Mohan Prasad Panday satisfies all the conditions set out in Part I of Schedule V to the Act as also conditions set out under Section 196(3) of the Act for being eligible for his re-appointment. In terms of Section 164 of the Act, he is not disqualified from being re-appointed as Director.

Therefore, the re-appointment of Mr. Mohan Prasad Panday as Managing Director of the Company and fixation of his salary is placed for approval of the Members of the Company at the ensuing Annual General Meeting by way of Special Resolution and therefore your Directors recommend the Resolution set out at Item no. 3 to be passed as Special Resolution.

It is hereby confirmed that the company has not committed any default in payment of dues to any bank or public financial institution or any other secured creditor. Further, the Company has never issued any non-convertible debentures.

Mr. Mohan Prasad Panday is 49 years of age and is holds a degree of Bachelor of Science from Andhra University. He started his entrepreneurial journey in the year 2005. He has over 25 years of diverse experience and has demonstrated his leadership skills, tact and initiative in conjunction with the company's goals & objectives. He possesses requisite personal competencies as per the Chart of skills/expertise/competence of the board of directors adopted by the Company in the Nomination and Remuneration Policy. Having regard to the qualifications, skill, background, experience and knowledge, the Board is of the view that the re-appointment of Mohan Prasad Panday as Managing Director will be beneficial to the functioning and growth of the Company and the remuneration payable to him is commensurate with his abilities and experience.

The appointee Director Mr. Mohan Prasad Panday may be treated as interested in this resolution, to the extent of his remuneration and other benefits arising out of this resolution. Further, Mr. Bala Balaji Panday and Mrs. Kiranmai Panday, Directors of the Company may also be treated as interested in this resolution as immediate

relatives of Mr. Mohan Prasad Panday and also as members of the same family. No other Director/Key Managerial Personnel of the Company/their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No.3 of the Notice.

As on the date of this report, Mohan Prasad Panday holds 12060600 (64.54%) Equity Shares in the Company and does not hold any Stock Options.

Further, as per Section 197 of the Act read over with Rule 6 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, some Parameters have been specified which are to be taken into account by the Shareholders while according their approval as given below:-

1. the Financial and operating performance of the company during the three preceding financial years.
2. the relationship between remuneration and performance.
3. the principle of proportionality of remuneration within the company, ideally by a rating methodology which compares the remuneration of directors to that of other directors on the board who receives remuneration and employees or executives of the company.
4. whether remuneration policy for directors differs from remuneration policy for other employees and if so, an explanation for the difference.
5. the securities held by the director, including options and details of the shares pledged as at the end of the preceding financial year.

As such your Directors have considered the above parameters in relation to re-appointment and fixation of remuneration of Mr. Mohan Prasad Panday as Managing Director. The said proposal has also been approved by the Nomination and Remuneration Committee of the Board. The required information as per the above said parameters is given below:-

(1) The Financial and operating performance of the company during the three preceding financial years.

On Standalone basis:-

(in Lakhs)

Particulars	FY2023-24	FY 2024-25	FY 2025-26
Total Revenue	32290.48	32625.86	36851.73
Total Expenditure	32018.40	32579.08	36757.84
Exceptional Items	0	234.63	-
Profit /(Loss) Before Tax	272.09	281.41	93.89
Less: Current Tax Deferred Tax Income Tax of earlier years	81.64 (2.52) 23.64	- 54.69 0.57	44.17 17.66 25.70
Profit /(Loss) after Taxation	169.33	226.15	6.35
Earnings per Equity Share	0.97	1.21	0.03

(2) The relationship between remuneration and performance:-

The proposed remuneration as set out in the Resolution at item no. 4 of the Notice, is fully justified by the performance of Mr. Mohan Prasad Panday as he has demonstrated Leadership skill, tact and initiative in every department of the Company especially Finance, New product lines and Overall Market Forecasting and played vital role in sales improvement in all respects. He has displayed exceptional Marketing prowess for company's goal & objectives. Further, the performance evaluation of Mr. Mohan Prasad Panday has been carried by Nomination and Remuneration Committee of the Board on 25-06-2026 and also by the Board of Directors on 02-09-2026. As such, the proposed remuneration to

be paid to Mr. Mohan Prasad Panday is fully justified by his performance. The payment of proposed Remuneration to him has been approved by the Board, Nomination and Remuneration Committee of the Board.

(3) The principle of proportionality of remuneration within the Company, ideally by a rating methodology which compares the remuneration of directors to that of other directors on the board who receives remuneration and employees or executives of the Company

The Principle of proportionality followed in the Company is that Whole Time Directors of the Company are paid monthly remuneration and in case of Managing Director of the Company, commission based upon the net profits of the company is also paid. The rationale behind paying the commission to Managing Director is that the amount of profit earned by the Company in any financial year is directly linked to his strategy formulation, conduct of business, policy decisions and general management of the affairs of the Company. Independent Directors on the Board are paid Sitting Fee for the Board/Committee Meetings and reimbursement of travelling expenses is also made to them for attending Board/Committee Meetings. The sitting fee of the Independent Directors is decided by the Board based upon the qualifications, skill set and experience of the individual directors and the recommendation of the Nomination and Remuneration Committee. Further, the employees of the Company are paid remuneration based upon their qualifications, experience, personal traits and their performance in the Company. Some categories of the staff are also paid incentives and variable salary which is based upon their performance. The remuneration of the directors and senior management people of the company is approved by the Nomination and Remuneration Committee of the Board. As a lot of subjective criteria is involved in fixation of remuneration of the directors and employees of the Company, arithmetic principle of proportionality of remuneration within the Company is difficult to be arrived at and for the same reason, any rating methodology is also difficult to be worked out.

(4) Whether remuneration policy for directors differs from remuneration policy for the employees and if so, an explanation for the difference.

As per the Nomination and Remuneration Policy of the Company, remuneration payable to the Managing/Whole Time Directors is based upon performance and is subject to the provisions of the Companies Act, 2013, Listing Regulations and Articles of Association of the Company. The sitting fee payable to the independent directors is decided by the Board based upon the qualification, skill set and experience of the individual directors and recommendation of the Nomination and Remuneration Committee. The remuneration payable to Employees is based upon their knowledge, qualification, experience and performance. The reason for this differentiation is that remuneration to the Directors is governed by the provisions of the Companies Act, 2013, Listing Regulations and Articles of Association of the Company and remuneration to the employees of the Company is based upon other factors as explained in the foregoing discussion and the same is also influenced by competitive factors.

(5) The securities held by the director, including options and details of the shares pledged as at the end of the preceding financial year.

As on 31-03-2026, Mohan Prasad Panday holds 12060600 (64.54%) Equity Shares. Further he does not hold any Stock Options. Further, he has not pledged any shares as at the end of the preceding financial year i.e. 2025-26.

The information as required under para 1.2.5 of Secretarial Standard -2 is given under Annexure-1 along with information pursuant to Regulation 36 (3) of the SEBI (LODR) Regulations, 2015, at the end of this Explanatory Statement. Information required under Part II of Schedule V to the Companies Act, 2013 is given as Annexure -2

ITEM No.4

Based on the recommendation of Nomination and Remuneration Committee duly approved by the resolution passed at its meeting, the Board of Directors has reappointed Shri Bala Balaji Panday as Whole time Director of the Company for a period of 5 (Five) years w.e.f. 01st April, 2027, subject to approval of the members

in General Meeting upon terms and conditions set out in the draft agreement to be entered into by the Company with him as approved by the Board of Directors. Through Shri Bala Balaji Panday deep industry expertise and strategic insights, the Company has successfully navigated the dynamic landscape of the Mobile Business in Andhra Pradesh and Telangana.

He has demonstrated exceptional leadership skills, providing guidance and direction that have propelled Company to its new heights. It would be therefore in the interest of the Company to re-appoint Shri Bala Balaji Panday as Whole time Director of the Company. The material terms and conditions of the said draft Agreement are as under:

1. Period of Agreement: 1st April, 2027 to 31st March, 2032
2. Remuneration:
   a) Basic Salary :Basic Salary of 5,00,000/- per month with a power to the Board to give one or more annual increment subject to maximum basic salary of 7,50,000/- per month for a period of three years w.e.f.01-04-2027.
3. Where in any financial year during his tenure as Whole time Director, if the Company has no profit or its profits are in adequate, the Company will pay remuneration by way of salary and perquisites/allowances as aforesaid.
4. Whole time Director shall be entitled to:
   a) the reimbursement of entertainment expenses actually incurred by him in the course of legitimate business of the Company in accordance with the rules and regulations of the Company in force from time to time or as may be approved by the Board of Directors; and
   b) the reimbursement of travelling, hotel and other expenses incurred by him in India and abroad exclusively for the business of the Company in accordance with the rules and regulations of the Company in force from time to time or as may be approved by the Board of Directors.
5. No sitting fees shall be payable to him for attending the meeting of the Board of Directors or Committee thereof.
6. Notwithstanding anything to the contrary contained in the Agreement, either party shall be entitled to terminate the Agreement, at any time by giving to the

other party 90 days notice in writing in that behalf without the necessity of showing any cause and on expiry of the period of such notice, this Agreement shall stand terminated and Whole time Director shall cease to be the Whole time Director of the Company. The said notice period of 90 days may be waived mutually.

7. The terms and conditions of the said appointment herein and/ or agreement may be altered and varied by the Board of Directors from time to time at its discretion as it may deem fit so as not to exceed the limits specified in the Schedule V to the Companies Act, 2013, or any other amendments made hereafter in that regard.

8. The other terms and conditions of the agreement are such as are customarily contained in agreement of similar nature.

9. The said re-appointment / agreement including the remuneration payable to him, is subject to the approval of the members and all such sanctions as may be necessary and shall be given effect to as per the modification, if any, made/ approved as aforesaid.

The draft Agreement to be entered into between the Company and Shri Bala Balaji Panday is open for inspection at the Registered Office of the Company on any working days (excluding Saturdays) between 11.00 a.m. and 1.00 p.m. up to the date of Annual General Meeting.

The members are informed that Shri Bala Balaji Panday would not attend the age of 70 years during his tenure of appointment and as per the provision of Section 196(3) of the Companies Act, 2013 read with conditions specified in Part 1 of Schedule V to the said section, the appointment of whole time director shall not be made by way of a special resolution but as a good governance the Board of Directors propose the resolution at Item No. 4 of the Notice for re-appointment of Shri Bala Balaji Pandey as Whole time Director be passed as a Special Resolution.

Shri Bala Balaji Pandey is interested in the said resolution as it pertains to his own re-appointment. Shri Mohan Prasad Panday and Kiranmai Pandey are deemed to be

interested in the said resolution as they were related to Shri Bala Balaji Pandey .

Details of Shri Bala Balaji Pandey are provided in the notes to the Notice. The other relatives of Shri Bala Balaji Pandey may be deemed to be interested in the said resolution at Item No.4 of the Notice to the extent of their shareholding, if any, in the Company.

None of the other Directors, Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested, financially, or otherwise, in the said resolution.

The information as required under para 1.2.5 of Secretarial Standard -2 is given under Annexure 4-5 along with information pursuant to Regulation 36 (3) of the SEBI (LODR) Regulations, 2015, at the end of this Explanatory Statement. Information required under Part II of Schedule V to the Companies Act, 2013 is given as Annexure

Registered office:
30-15-139, FIRST FLOOR, ROOM NO.5 & 6,
RAMAS ARCADE, DABAGARDENS, VISAKHAPATNAM,
Andhra Pradesh- 530009

For and on behalf of Board of Directors,
Cell Point (India) Limited

Date: 02/09/2026
Place: Visakhapatnam

Sd/-	Sd/-
(Mohan Prasad Panday)	(Chandra Sekhar Raghavapudi)
Chairman & Managing Director(06493918)	Company Secretary and Compliance Officer)

ANNEXURE-A

FORM NO. MGT-11

PROXY FORM

13th ANNUAL GENERAL MEETING

[*Pursuant to section 105(6) of the Companies Act, 2013 and Rule 19 of Companies (Management and Administration) Rules, 2014*]

CIN: U52390AP2013PLC086912

NAME OF THE COMPANY: **CELL POINT (INDIA) LIMITED**

REGISTERED OFFICE: 30-15-139, FIRST FLOOR, ROOM NO.5 & 6, RAMAS ARCADE, DABAGARDENS, VISAKHAPATNAM, Andhra Pradesh-530020

.

VENUE FOR MEETING: 30-15-139, FIRST FLOOR, ROOM NO.5 & 6, RAMAS ARCADE, DABAGARDENS, VISAKHAPATNAM, Andhra Pradesh-530020

Name of the members(s):

……

Registered address:

……

E-Mail ID:

……

….

Folio No./Client ID:

……
….

DP ID:

……
….

I/We, being the member(s) of …… shares of the above-named Company hereby appoint:

1. Name: _____
   Address:_____
   _____

   E-mail ID:_____, or failing him: _____

   Signature

2. Name: _____
   Address: _____
   _____

   E-mail ID:_____, or failing him: _____

   Signature

As my/our proxy to attend and vote (on a Poll) for me/us and my/our behalf at the 13TH Annual General Meeting of the Company, to be held on **Tuesday, 29th September, 2026 At 11.30 A.M** of the company at 30-15-139, First Floor, Room No.5 & 6, Ramas Arcade, Dabagardens, Visakhapatnam Ap 530020 and at any adjournment thereof in respect of such resolutions as are indicated below:

SNo	Resolutions	Optional	
	Ordinary Business	**For**	**Against**
1	**To receive, consider and adopt the Audited Standalone Financial Statement of the Company for the Financial Year ended on March 31, 2026 with the Reports the Board of Directors' and Auditors' thereon**		
2	**To re-appoint Mrs Kiranmai Panday (DIN: 08034071), as a Director who retires by rotation and being eligible, offers herself for re-appointment**		
3	**To reappoint Mr. Mohan Prasad Panday as Managing Director of the Company**		
4	**To reappoint Mr. Bala Balaji Panday as Whole Time Director of the Company**		

Signed this ……. day of …… 2026

Signature of Shareholder

……..

Signature of First Proxy Holder

…….

Signature of Second Proxy Holder

……

Notes:

1. This form in order to be effective must be duly stamped, completed and signed and must be deposited at the Registered Office of the Company, not later than 48 hours before the commencement of the meeting.
2. Please put a (X) in the appropriate column against the resolutions indicated in the Box. If you leave the 'For' or 'Against' column blank against any or all the resolutions, your Proxy will be entitled to vote in the manner as he/she thinks appropriate.
3. The proxy need not to be the member of the Company. All alterations made in the form of proxy should be initialed.

Signature of the shareholder across the Revenue Stamp

Annexure-B

PROFORMA FOR REGISTRATION/UPDATION OF E-MAIL IDs

Date:

CELL POINT (INDIA) LIMITED

30-15-139, First Floor, Room No.5 & 6, Ramas Arcade,

Dabagardens,

Visakhapatnama, Andhra Pradesh- 530020

Folio No. _____

Dear Sirs,

Please register/up-date my/our e-mail ID for forwarding all official communications including the general meeting notices/ postal ballot notices/annual reports etc. of the Company through electronic mail.

My/our E-mail ID is as follows:

E-mail ID:

_____

Name of the shareholder:
Address:
……..……..

Signature of the sole/first holder

Annexure-C
CELL POINT (INDIA) LIMITED

CIN: U52390AP2013PLC086912
Reg. Off.: 30-15-139, First Floor, Room No.5 &
6, Ramas Arcade, Dabagardens,
Visakhapatnama, Ap 530020
Tel: +91 90001 13897
Website: www.cellpoint.biz I E-mail: cs@cellpoint.biz

ATTENDANCE SLIP

13th ANNUAL GENERAL MEETING TO BE HELD ON
Tuesday, 29th September 2026 at 11.30 A.M

Sr. No.:_____

Reg. Folio/ DP ID & Client ID	
Name & Address of the Member	
Name(s) of Joint holder(s)	
No. of Share(s) held	
Name of Proxy holder	

I/ We hereby record my/ our presence at the **13th ANNUAL GENERAL MEETING** ("AGM") of the Members of the Company being held on **Tuesday, 29th September, 2026 at 11.30 A.M** at 30-15-139, First Floor, Room No.5 & 6, Ramas Arcade, Dabagardens, Visakhapatnama, Andhra Pradesh- 530020

.....
Name of the member/Proxy/Authorised Representative
(In BLOCK LETTERS)

.....
Signature of member/Proxy/Authorised Representative

Shareholder/Proxy holder wishing to attend the meeting must bring the duly signed Attendance Slip to the meeting and handover at the entrance

Annexure-D

Annexure to Notice of 13th Annual General Meeting

Disclosure under Regulation 36 (3) of SEBI

(Listing Obligations and Disclosure Requirements) Regulaons,

2015 and Secretarial Standards-II issued by ICSI for Item No. 3:

Details of the Directors seeking Re-Appointment in the 13th Annual General Meeting of the company pursuant to SEBI (Listing Obligation and Disclosure Requirements) Regulation,2015

ItemNo2: Brief Profile of Mrs.Kiranmai Panday

Mrs. Kiranmai Panday is the Non-Executive Director of Cell Point (India) Limited and has over 7 years of experience as director of the company.

Name of Director	Mrs.Kiranmai Panday
DIN	08034071
Date of Birth	02/04/1983
Date of Original Appointment	01/07/2017
Relationship with other Directors Interse	Spouse of Mr. Mohan Prasad Panday, Managing Director
Profile & Expertise in Specific functional Areas	Mrs. Kiranmai Panday is Non-Executive Director of our Company. She looks after business development & Sales Promotions of Cell Point (India) Limited since 2017
No. of Equity Shares held in the Company	100
List of other Companies in which Directorships are held	NIL
List of committees of Board of Directors(across all other Companies) in which chairman ship or Member ship is held	NIL
Terms & Conditions	**Liable to retire by rotation**

Remuneration Last Drawn	**60,00,000/-**
Remuneration sought to be paid	**Within the purview of section 197(1) of the Companies Act**
Number of Board Meetings attended during the Financial Year 2025-26	**All Board Meetings**

ItemNo.2:

Mrs.Kiranmai Panday was appointed as an Non-Executive Director of the Company with effect from 01st December, 2017, in accordance with the provisions of Section161oftheCompanies Act, 2013, read with the Articles of Association of the Company. Pursuant to Section 161 of the Companies Act, 2013, the above director holds office only up to the date of the ensuing Annual General Meeting of the Company.

Mrs. Kiranmai Panday is not disqualified from being appointed as Director in terms of Section 164 of the Companies Act, 2013 and has given her consent to act as Director of the company. She shall be liable to retire by rotation. Her brief resume, inter-alia giving her experience, shareholding in the company, other Directorship and other particulars forms part of this notice.

Pursuant to the provisions of section 152 (2) of the Companies Act, 2013, every director shall be appointed in the General Meeting by way of Ordinary Resolution. The Board is of the view that the appointment of Mrs. Kiranmai Panday as Non -Executive Director is desirable and would be beneficial to the Company and hence it recommends the saidResolutionNo.2 for approval by the members of the Company.

Mrs. Kiranmai Panday is interested in the said resolution as it pertains to her own re-appointment. Shri Mohan Prasad Panday and Shri Bala Balaji Pandey are deemed to be interested in the said resolution as they were related to Mrs. Kiranmai Panday. None of the Directors/Key Managerial Personnel of the Company/their relatives are concerned or interested in the said resolution. The Board recommends the said resolution to be passed as an ordinary resolution.

ANNEXURE-1

INFORMATION REGARDING DETAILS OF THE DIRECTORS SEEKING APPOINTMENT/REAPPOINTMENT IN ANNUAL GENERAL MEETING PURSUANT TO REGULATION 36 (3) OF THE LISTING REGULATIONS, 2015 AND PARA 1.2.5 OF SECRETARIAL STANDARDS-2 INCLUDING THE INFORMATION OF DIRECTORS, WHOSE REMUNERATION IS BEING FIXED/VARIED

Name of Director	Mr. Mohan Prasad Panday(DIN: 06493918)
Date of First (Original) Appointment on the Board:	10th April, 2013
Date of Birth, Age	20-11-1976, 49 Years
Designation	Managing Director
It is proposed to approve the re-appointment of Mohan Prasad Panday as Managing Director of the Company not liable to retire by rotation, w.e.f. 01-04-2027, for a term of 5 (Five) years ending on 31-03-2032 on Annual Remuneration within the range from Rs. 84,00,000/- (Rupees Eighty Four Lakhs Only) per annum to Rs. 1,26,00,000/- (Rupees One Crore and Twenty Six Lakhs Only) to be paid for the three years commencing from 01-04-2027 till 31-03-2030 and as other terms, as set out in the Special Resolution at Item no. 4 of the Notice and as explained in the Explanatory Statement to the said item	
Nature of Expertise in Specific Functional Area and experience:- Leadership skill, tact and initiative in every department of the Company especially Finance, New product lines and Marketing. Displayed exceptional financial prowess in developing the verticals of the Company in conjunction with the Company's goals & objectives.	
Terms and Conditions of Appointment or Re-appointment and Remuneration, if any:	
Term	Proposed to be re-appointed for the following term:- **a**. Service Contract period:- 5 years i.e. from 01-04-2027 till 31-03-2032 **b.** Remuneration period :- 5 years i.e. from 01-04-2027 till 31-03-2030
Remuneration last drawn, if applicable	Annual Remuneration paid to him during the FY 2025-26 is Rs. 1,20,00,000/-. **Commission**: - Commission on sales as may be decided by the Board of Directors based on the Turnover of the Company in each year, not exceeding 4% on the

	sales during financial year based upon his performance as decided by the Nomination and Remuneration Committee of the Board. Accordingly, a sum of Rs.4,00,00,000/- has been paid to him on this account as decided by the Nomination & Remuneration Committee for the FY 2025-26.
Details of Remuneration sought to be paid	Salary within the range from Rs. 84,00,000/- (Rupees Eighty Four Lakhs Only) per annum to Rs. 1,26,00,000/- (Rupees One Crore and Twenty Six Lakhs Only) to be paid for the Three years commencing from 01-04-2027 till 31-03-2030. In addition, Commission not exceeding 4% on the sales during financial year based upon his performance as decided by the Nomination and Remuneration Committee of the Board. For more details, please refer the resolution at item no. 4 of the Notice convening this Meeting read with explanatory statement thereto.
Qualification	Bachelor of Science from Andhra University.
List of Other Directorships	NIL
Names of Listed Entities in which the person also holds the directorship	No Company other than Cell Point (India) Limited
Chairmanship/Membership of the Committees of the Board of Directors of Cell Point India Ltd	1. Member in Stakeholder Relationship Committee
Chairmanship/Membership of the Committees of the Board of Directors of other Companies	NIL
Names of listed entities from which the person has	NIL
Membership/Chairmanship of the Committees of listed entities from which the person has	NIL
Shareholding in the Company (As on	12060600 (64.54%) Equity Shares
Shareholding in the Company as a Beneficial Owner (As on 31.03.2026)	NIL
Relationship between directors inter-se and relationship with Manager and other Key Managerial Personnel of the Company:- Mr. Mohan Prasad Panday is Brother of Mr. Bala Balaji Panday and Spouse of Kiranmai Panday, Directors of the Company. He is not related to any other Director, Manager or other Key Managerial Personnel of the Company.	
No. of Meetings of Board attended during the FY 2025-26	8

Annexure-2

The following detailed information as per Part– II of Schedule V is as follows:

I. General information:	
(1) Nature of industry	The Company operates principally in Multi Brand retail selling of Smart Phones and consumer durable electronic goods under one roof through our all retails stores located all over Andhra Pradesh
(2) Date or expected date of commencement of commercial production	The Company is already in existence, doing commercial operations w.e.f. 10th April, 2013 . The Company had been granted Certificate of Commencement on 10th April, 2013
(3) In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable as the Company is already in existence and operating since the year 2013.
4) Financial performance based on given indicators	**STANDALONE BASIS:-**

Particulars	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**
Total Revenue	**32290.48**	**32625.86**	**36851.73**
Total Expenditure	**32018.40**	**32579.08**	**36757.84**
Exceptional Items	**0**	**234.63**	**-**
Profit /(Loss) Before Tax	**272.09**	**281.41**	**93.89**
Less:			
Current Tax	**81.64**	**-**	**44.17**
Deferred Tax	**(2.52)**	**54.69**	**17.66**
Income Tax of earlier years	**23.64**	**0.57**	**25.70**
Profit /(Loss) after Taxation	**169.33**	**226.15**	**6.35**
Earnings per Equity Share	**0.97**	**1.21**	**0.03**

(5) Foreign investments or collaborations, if any.	Nil

II. Information about the appointee:	
(1) Background details	Mr. Mohan Prasad Panday is 49 years of age and he is a Science Graduate from Andhra Universtiy, Visakhapatnam, Andhra Pradesh. He has over 20 years of diverse experience and has demonstrated his leadership skills, tact and initiative in conjunction with the company's goals & objectives. As a Managing Director, he leads all the departments and activities of the Company. As such, Board is of the opinion that he will provide useful value addition to the decision making process of the Board and under his leadership, Direction and guidance the Company will reach new heights of success
(2) Past remuneration	His remuneration during FY 2025-26 is as follows: a. Rs. 10,00,000/- (Rupees Ten Lakhs Only) per month b. Commission of Rs. 4,00,00,000/- has been paid to him on this account as decided by the Nomination & Remuneration Committee for the FY 2025-26. Total Annual Remuneration paid to him for the FY 2025-26 is Rs.5,20,00,000/-.
(3) Recognition or awards	Nil
(4) Job profile and his suitability	Mr. Mohan Prasad Pandayis associated with the Company since 2013. He leads all the departments and activities of the Company as Managing Director of the Company. Mr. Mohan Prasad Panday has over 20 years of diverse experience in the Company and has demonstrated his leadership skills, tact and initiative in conjunction with the company's goals & objectives. Keeping in view his excellent performance, the Board considers him as best suitable candidate for the position of Managing Director. Keeping in view his excellent performance and contribution towards every sphere of the business of the Company and his valuable experience and on the recommendation of Nomination and Remuneration Committee the Board of Directors of the Company in its meeting held on 02-09-2026 had approved his re-appointment as Managing Director of the Company w.e.f. 01-04-2027 for a term till 31-03-2032 on the remuneration as specified in Special Resolution set out at item No. 4 of the Notice of the AGM. The Board of Directors are of unanimous view that under his leadership, direction and guidance, the Company will reach new heights of success.
(5) Remuneration proposed	The Remuneration proposed to be paid to Mr. Mohan Prasad Panday is as per the details set out in the Special Resolution at Item No. 3 of the Notice.

(6) Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	There are no set standards for remuneration in the industry. The executive remuneration in the industry has been increasing significantly in last few years. Keeping in view the type /trends in the industry, size of the Company, the profile and responsibilities shouldered by Mr. Mohan Prasad Panday, the Board believes that the remuneration proposed to be paid to him as Managing Director is appropriate and commensurate with his profile and is comparable with the industry standards. Further the remuneration proposed to be paid to him is in accordance with the Nomination and Remuneration Policy of the Company and as per the approval and recommendation of Nomination and Remuneration Committee of the Board.
(7) Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel or other Director, if any.	Mr. Mohan Prasad Panday's pecuniary relationship with the Company during the FY 2025-26 is detailed in **Annexure -3** to this report. He holds 882759 (28.62%) Equity shares in his name in the Share Capital of the Company as on 31.03.2026. Mr. Mohan Prasad Panday is Brother of Mr. Bala Balaji Panday and spouse of Mrs. Kiranmai Panday, Directors of the Company. He is not related to any other Director, Manager or other Key Managerial Personnel of the Company.
III. Other information:	
(1) Reasons of loss or inadequate profits	The Company has been a consistent performer for the last almost two decades. However, the profit margins may remain inadequate particularly for the purpose of paying Managerial Remuneration due to some global economical factors of the Company.
(2) Steps taken or proposed to be taken for improvement	The Company is fully geared to increase its revenues and to decrease its costs, thereby leading to improved performance in terms of profitability which will boost the revenues of the Company.
(3) Expected increase in productivity and profits in measurable terms	The objective and focus of the Board of Directors is to take the Company to further heights in sales Improvement. Towards this end, the company has already put in place the required roadmap and in the backdrop of the re-engineered business model, rationalization of the work force and adjustment in the branch network, it is hoped to increase the productivity and hence to increase the profitability in the FY 2025-26 in the vicinity of 10-15%.

Annexure –3

1.Nature of contracts/arrangements/ transactions	Rent Agreement in respect of (i) 30-15-126, Opp.:Woodland, Main Road, Dabagardens, Visakhapatnam-530020, (ii) 30-15-140, Shop No.2, Opp: Visakha Medicals, Dabagardens, Visakhapatnam-530020, (iii)30-13-139, 5 &6, Ist Floor, Ram's Arcade, Opp: BSNL Office, Dabagardens, Visakhapatnam-530020 owned by him.	
Duration of the contracts/arrangements/ transactions	The arrangement is running since 01-04-2020 and the Current term is from 01/04/2025 to 31/03/2026	
Salient terms of the contracts or arrangements or transactions including the value, if any:	Rate of Rent	Rs.2,00,000/- per month from 01.04.2025 till 31.03.2026
	Annual	-
	Local Levies	Payable by the Lessee.
Amount paid as advances, if any:	Rent is paid in advance on monthly basis.	
2. Nature of contracts/ arrangements/ transactions		
Duration of the contracts/arrangements/transactions		
Salient terms of the contracts or arrangements or transactions including the value, if any:		
Amount paid as advances, if any:		
3. Nature of contracts/arrangements/ transactions	Salary & Commission	
Duration of the contracts/arrangements/ transactions	01.04.2022 to 31.03.2026	
Salient terms of the contracts or arrangements or transactions including the value, if any:	a. Rs.10,00,000/- (Rupees Ten Lakhs Only) per month b. Commission of Rs. 4,00,00,000/- has been paid to him on this account for the FY 2025-26. Total Annual Remuneration paid to him for the FY 2025-26 is Rs.5,20,00,000/-..	

ANNEXURE-4

INFORMATION REGARDING DETAILS OF THE DIRECTORS SEEKING APPOINTMENT/REAPPOINTMENT IN ANNUAL GENERAL MEETING PURSUANT TO REGULATION 36 (3) OF THE LISTING REGULATIONS, 2015 AND PARA 1.2.5 OF SECRETARIAL STANDARDS-2 INCLUDING THE INFORMATION OF DIRECTORS, WHOSE REMUNERATION IS BEING FIXED/VARIED

Name of Director	Mr. Bala Balaji Panday(DIN: 06493903)
Date of First (Original) Appointment on the Board:	10th April, 2013
Date of Birth, Age	20-07-1978, 47 Years
Designation	Whole Time Director
It is proposed to approve the re-appointment of Bala Balaji Panday as Whole Time Director of the Company not liable to retire by rotation, w.e.f. 01-04-2027, for a term of 5 (Five) years ending on 31-03-2032 on Annual Remuneration within the range from Rs. 60,00,000/- (Rupees Sixty Lakhs Only) per annum to Rs. 72,00,000/- (Rupees Seventy Two Lakhs Only) and as other terms for a period of three years w.e.f.01.04.2027, as set out in the Special Resolution at Item no. 4 of the Notice and as explained in the Explanatory Statement to the said item	
Nature of Expertise in Specific Functional Area and experience:- Leadership skill, tact and initiative in every department of the Company especially New product Marketing and sales. Displayed exceptional financial prowess in developing the verticals of the Company in conjunction with the Company's goals & objectives.	
Terms and Conditions of Appointment or Re-appointment and Remuneration, if any:	
Term	Proposed to be re-appointed for the following term:- **a.** Service Contract period:- 5 years i.e. from 01-04-2027 till 31-03-2032 **b.** Remuneration period :- 5 years i.e. from 01-04-2027 till 31-03-2030
Remuneration last drawn, if applicable	Annual Remuneration paid to him during the FY 2025-26 is Rs. 60,00,000/-.

Details of Remuneration sought to be paid	Salary within the range from 60,00,000/- (Rupees Sixty Lakhs Only) per annum to Rs. 72,00,000/- (Rupees Seventy Two Lakhs Only) to be paid for the five years commencing from 01-04-2027 till 31-03-2032.
Qualification	Diploma.
List of Other Directorships	NIL
Names of Listed Entities in which the person also holds the directorship	No Company other than Cell Point (India) Limited
Chairmanship/Membership of the Committees of the Board of Directors of Cell Point India Ltd	1. Member in CSR and RMC
Chairmanship/Membership of the Committees of the Board of Directors of other Companies	NIL
Names of listed entities from which the person has resigned in the past three years	NIL
Membership/Chairmanship of the Committees of listed entities from which the person has resigned in the past three years	NIL
Shareholding in the Company (As on 31.03.2026)	1589400 (8.51%) Equity Shares
Shareholding in the Company as a Beneficial Owner (As on 31.03.2026)	NIL
Relationship between directors inter-se and relationship with Manager and other Key Managerial Personnel of the Company:- Mr. Bala Balaji Panday is Brother of Mr. Mohan Prasad Panday and Brother in law of Kiranmai Panday, Directors of the Company. He is not related to any other Director, Manager or other Key Managerial Personnel of the Company.	
No. of Meetings of Board attended during the FY 2025-26	8

Annexure 5

The following detailed information as per Part– II of Schedule V is as follows:

I. General information:	
(1) Nature of industry	The Company operates principally in Multi Brand retail selling of Smart Phones and consumer durable electronic goods under one roof through our all retails stores located all over Andhra Pradesh
(2) Date or expected date of commencement of commercial production	The Company is already in existence, doing commercial operations w.e.f. 10th April, 2013 . The Company had been granted Certificate of Commencement on 10th April, 2013
(3) In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable as the Company is already in existence and operating since the year 2013.
4) Financial performance based on given indicators	**STANDALONE BASIS:-**
(5) Foreign investments or collaborations, if any.	Nil

Particulars	FY2023-24	FY 2024-25	FY 2025-26
Total Revenue	32290.48	32625.86	36851.73
Total Expenditure	32018.40	32579.08	36757.84
Exceptional Items	0	234.63	-
Profit /(Loss) Before Tax	272.09	281.41	93.89
Less: Current Tax	81.64	-	44.17
Deferred Tax	(2.52)		
Income Tax of	23.64	54.69	17.66
earlier years		0.57	25.70
Profit /(Loss) after Taxation	169.33	226.15	6.35
Earnings per Equity Share	0.97	1.21	0.03

II. Information about the appointee:	
(1) Background details	Mr. Bala Balaji Panday is 48 years of age and he holds a Diploma in Medical Laboratory Technician Course. He started his entrepreneurial Journey in the field of Mobile phones in the year 2005. He has over 21 years of diverse experience and has demonstrated his leadership skills, tact and initiative in conjunction with the company's goals & objectives. As a Whole Time Director, he leads all the departments and activities of the Company especially in Operations and Marketing. As such, Board is of the opinion that he will provide useful value addition to the decision making process of the Board and under his leadership, Direction and guidance the Company will reach new heights of success
(2) Past remuneration	His remuneration during FY 2025-26 is as follows: a. Rs. 5,00,000/- (Rupees Five Lakhs Only) per month Total Annual Remuneration paid to him for the FY 2025-26 is Rs.60,00,000/-.
(3) Recognition or awards	Nil
(4) Job profile and his suitability	Mr. Bala Balaji Panday is associated with the Company since 2013. He leads all the departments and activities of the Company as Whole time Director of the Company. Mr. Bala Balaji Panday has over 21 years of diverse experience in the Company and has demonstrated his leadership skills, tact and initiative in conjunction with the company's goals & objectives. Keeping in view his excellent performance, the Board considers him as best suitable candidate for the position of Whole Time Director. Keeping in view his excellent performance and contribution towards every sphere of the business of the Company and his valuable experience and on the recommendation of Nomination and Remuneration Committee the Board of Directors of the Company in its meeting held on 02-09-2026 had approved his re-appointment as Whole Time Director of the Company w.e.f. 01-04-2027 for a term till 31-03-2032 on the remuneration as specified in Special Resolution set out at item No. 5 of the Notice of the AGM. The Board of Directors are of unanimous view that under his leadership, direction and guidance, the Company will reach new heights of success.

(5) Remuneration proposed	The Remuneration proposed to be paid to Mr. Bala Balaji Panday Whole Time Director is as per the details set out in the Special Resolution at Item No. 5 of the Notice.
(6)Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	There are no set standards for remuneration in the industry. The executive remuneration in the industry has been increasing significantly in last few years. Keeping in view the type /trends in the industry, size of the Company, the profile and responsibilities shouldered by Mr. Bala Balaji Panday, the Board believes that the remuneration proposed to be paid to him as Whole Time Director is appropriate and commensurate with his profile and is comparable with the industry standards. Further the remuneration proposed to be paid to him is in accordance with the Nomination and Remuneration Policy of the Company and as per the approval and recommendation of Nomination and Remuneration Committee of the Board.
(7) Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel or other Director, if any.	Mr. Bala Balaji Panday's pecuniary relationship with the Company during the FY 2025-26 is detailed in **Annexure-06** to this report. He holds 882759 (28.62%) Equity shares in his name in the Share Capital of the Company as on 31.03.2026. Mr. Bala Balaji Panday is Brother of Mr. Mohan Prasad Panday and Brother in law of Kiranmai Panday, Directors of the Company. He is not related to any other Director, Manager or other Key Managerial Personnel of the Company
III. Other information:	
(1) Reasons of loss or inadequate profits	The Company has been a consistent performer for the last almost two decades. However, the profit margins may remain inadequate particularly for the purpose of paying Managerial Remuneration due to some global economical factors of the Company.
(2) Steps taken or proposed to be taken for improvement	The Company is fully geared to increase its revenues and to decrease its costs, thereby leading to improved performance in terms of profitability which will boost the revenues of the Company.
(3) Expected increase in productivity and profits in measurable terms	The objective and focus of the Board of Directors is to take the Company to further heights in sales Improvement. Towards this end, the company has already put in place the required roadmap and in the backdrop of the re-engineered business model, rationalization of the work force and adjustment in the branch network, it is hoped to increase the productivity and hence to increase the profitability in the FY 2025-26 in the vicinity of 10-15%.

Annexure – 06

1. Nature of contracts/arrangements/ transactions	Rent Agreement in respect D.No.30-15-139, No.5 and , Room No.9,1st Floor, Ram's Arcade, Opp: BSNL Office, Dabagardens, Visakhapatnam-530020, Andhra Pradesh owned by him.	
Duration of the contracts/ arrangements/transactions	The arrangement is running since 01-04-2008 and the Current term is from 01/04/2025 to 31/03/2026	
Salient terms of the contracts or arrangements or transactions including the value, if any:	Rate of Rent	Rs. 1,00,000/- per month from 01.04.2025 till 31.03.2026
	Annual Increase	-
	Local Levies	Payable by the Lessee.
Amount paid as advances, if any:	Rent is paid in advance on monthly basis.	
2. Nature of contracts/arrangements/ transactions		
Duration of the contracts/arrangements/transactions		
Salient terms of the contracts or arrangements or transactions including the value, if any:		
Amount paid as advances, if any:		
3.Nature of contracts/arrangements/transactions	Salary/remuneration	
Duration of the contracts/arrangements/transactions	01.04.2022 to 31.03.2026	
Salient terms of the contracts or arrangements or transactions including the value, if any:	a. Rs. 5,00,000/- (Rupees Five Lakhs Only) per month. Total Annual Remuneration paid to him for the FY 2025-26 is Rs.60,00,000/-..	

Sd/-
(Mohan Prasad Panday)
Chairman & Managing Director(06493918)

Sd/-
(Chandra Sekhar Raghavapudi)
Company Secretary and Compliance Officer)

ROUTE MAP OF CELL POINT (INDIA) LIMITED

13th ANNUAL GENERAL MEETING TO BE HELD ON
Tuesday, 29th September 2026 at 11.30 A.M



FROM THE DESK OF MR. MOHAN PRASAD PANDAY (MD)

Dear Shareholders,

Very Good Morning to all of you!

It gives me great pleasure to warmly welcome each one of you to the **13th Annual General Meeting of Cell Point (India) Limited**.

It is my privilege and honour to address you today as the Managing Director and share with you some of the key highlights of our journey and performance during the financial year ended March 31, 2026.

First and foremost, I would like to express my sincere gratitude to our **dedicated employees and team members**, whose hard work, commitment and passion have been instrumental in driving the Company's growth and success. Their continued efforts have enabled us to attract and nurture talent, strengthen our capabilities and build a cohesive workforce focused on achieving our common objectives.

I would also like to acknowledge the continued trust and support of our **customers, business partners, channel partners and other stakeholders**. Their contribution has been an important part of our journey and has helped us strengthen our market presence and customer relationships.

During FY 2025-26, the Company witnessed **growth in sales compared to FY 2024-25**, while continuing to strengthen its fundamental business drivers. We have made encouraging progress in terms of **market penetration, distribution reach and brand awareness across Andhra Pradesh**, supported by our expanding network of multi-product outlets.

The **Appliances and Consumer Electronics (ACE) sector** continues to offer significant growth opportunities, particularly in **Tier-II and Tier-III cities, suburban areas and rural markets of Andhra Pradesh**. We believe that these markets remain relatively underpenetrated and offer considerable headroom for future expansion.

At the same time, increasing rural consumption, improving household incomes and the growing demand for consumer durables such as **refrigerators, televisions, washing machines and other electronic products** are expected to provide further opportunities for the sector. Continued development of rural infrastructure and electrification is also expected to support the long-term growth of the consumer durables market.

Our focus, therefore, remains on **expanding our product portfolio, strengthening our distribution network and improving the productivity of our existing stores**, while

continuing to provide customers with a wide range of products and a superior shopping experience.

During the financial year, our network of multi-product outlets continued to expand, accompanied by improvements in **customer conversion rates and revenue per square foot**. Importantly, our stores are owned and operated by the Company, which provides us with greater control over customer experience, operations and execution.

I am pleased to share that the Company achieved **revenue of ₹326.26 crore during FY 2025-26**. This performance reflects the collective efforts of our employees, management team, business associates and partners across the value chain.

On behalf of the Company, I sincerely thank **each and every employee and our business partners** for their commitment, dedication and continued support, particularly during challenging market conditions.

I would also like to place on record my appreciation for our **Business Channel Partners**, whose contribution has played an important role in strengthening our reach and supporting the growth of the Company.

Most importantly, I express my heartfelt gratitude to **you, our valued shareholders**, for the trust, confidence and continued support that you have placed in Cell Point (India) Limited. Your support gives us the confidence to pursue our growth plans with determination and discipline.

The **Directors' Report and the Audited Financial Statements for the financial year ended March 31, 2026** have already been circulated to you. With your permission, I shall take the same as read.

As we look ahead, our strategic priorities remain firmly focused on **sustainable growth, operational efficiency, customer satisfaction and long-term value creation**. We will continue to monitor the evolving market environment, respond proactively to emerging opportunities and strengthen our business fundamentals.

At Cell Point, we believe that sustainable success can be achieved only through **equitable value creation for all our stakeholders**. We remain committed to conducting our business with transparency, integrity and responsibility while building a stronger and more resilient organisation.

I am confident that, with the continued support of our shareholders, employees, customers, business partners and other stakeholders, **Cell Point (India) Limited is well positioned to achieve greater milestones in the years ahead**.

Once again, I sincerely thank all our shareholders for their continued trust, support and confidence in the Company.

Thank you.

I wish you all a very pleasant day ahead.

Sd/-
MOHAN PRASAD PANDAY
[MANAGING DIRECTOR]

Store Photos: Our Latest Retail Spaces


vivo X80 Series
HYUNDAI AC


Cell Point
Cell Point
Crompton


SMART PHONE
60% OFF
MOBILE ACCESSORIES
*T&C Apply
First Time Fashion
Jeans
Shirts
T-Shirts
Cell Point


oppo
SAMSUNG
ONEPLUS
vivo
boAt
Cell Point


Cell Point
boAt
noise


iPhone 13
V23 Series 5G
Delight Every Moment
Cell Point
NO PARKING
Reno7 Series
Redmi Smart TV




oppo
vivo
realme
ONEPLUS
SAMSUNG
iPhone
DISCOVER ALL RANGE OF APPLE PRODUCTS
NOW OWN AT AFFORDABLE PRICES ₹21 PER DAY
Cell Point
SMART TV OFFER
SUMMER AC OFFER



SMART PHONES



ACCESSORIES



SMART WATCHES



SMART TVs



AIR CONDITIONER

Future Prospects for Mobile Industry

The pandemic has compelled us to think differently in a way that everyone everywhere can access technology. Schools have adopted a digital teaching

The work from home model has led to a further increase in the use of technology by over 70%

Banks and financial institutions have further developed into a “contactless" model.



Next-Generation Devices such as foldable smartphones and flexible displays will continue to evolve, offering users new form factors and enhancing multitasking capabilities.



AR and VR will become more integrated into mobile devices, offering enhanced gaming, shopping, and social media experiences. These technologies will also find broader applications in fields like education, healthcare, and remote work, enabling new ways of learning and collaboration.



The widespread deployment of 5G networks will continue, enabling faster data speeds, lower latency, and the ability to connect more devices simultaneously. 5G will facilitate innovations in IoT (Internet of Things), smart cities, autonomous vehicles, AR/VR, and other technologies that require high-speed connectivity and real-time data processing.

The mobile industry continues to remain an important and rapidly evolving segment of the global technology and consumer electronics market. The increasing adoption of smartphones, expansion of digital services, growing internet penetration and continuous technological advancements are expected to support the long-term growth of the industry.

The transition towards **5G and emerging 6G technologies**, artificial intelligence, cloud computing, Internet of Things (IoT), edge computing and advanced mobile applications is expected to create new opportunities for manufacturers, distributors, retailers and service providers. Increasing demand for smartphones with enhanced processing capabilities, improved cameras, longer battery life, advanced connectivity and AI-enabled features is likely to drive replacement demand.

The industry is also witnessing increased opportunities in **premium smartphones, smart devices, wearables, connected devices and accessories**. The growing digital economy, expansion of e-commerce and organised retail, and increasing consumer preference for online and omnichannel purchasing are expected to further strengthen the mobile and electronics retail ecosystem.

At the same time, the industry is likely to remain competitive, with challenges relating to pricing pressure, rapid technological obsolescence, inventory management, foreign exchange fluctuations, changing consumer preferences and supply-chain dynamics. Businesses operating in this sector will therefore need to focus on efficient inventory management, customer service, product mix, technology adoption and strong relationships with manufacturers and customers.

Going forward, companies with a strong distribution network, established brand relationships, efficient retail operations, digital capabilities and the ability to adapt quickly to technological and consumer trends are expected to be well positioned to benefit from the industry's growth.

Overall, the future outlook for the mobile industry remains **positive**, supported by increasing digitalisation, technological innovation, rising consumer demand and the continuing evolution of connected devices and digital lifestyles.


Indian Smartphone Market
Market forecast to grow at a CAGR of 10.5%
USD 281 Billion
USD 139 Billion
2021
2028
https://www.researchandmarkets.com/reports/5543303
RESEARCH AND MARKETS
THE WORLD'S LARGEST MARKET RESEARCH STORE

DIRECTORS' REPORT

To
The Members,
CELL POINT (INDIA) LIMITED

Your directors have pleasure in presenting their 13th Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2026.

1. FINANCIAL RESULTS

[Rs. in lakhs]

Particulars	2025-26	2024-25
Total Revenue	36,851.73	32625.86
Total Expenditure	36,757.84	32579.08
Exceptional Items	-	234.63
Profit /(Loss) Before Tax	93.89	281.41
Less: Current Tax	44.17	-
Deferred Tax	17.66	54.69
Income Tax of earlier years	25.70	0.57
Profit /(Loss) after Taxation	6.35	226.15
Earnings per Equity Share	0.03	1.21

2. THE STATE OF THE COMPANY'S AFFAIRS:

The total income during the year has Rs. 36,851.73 lakhs and Total expenditure of the Company is Rs. 36,757.84. The Profit before provision of Tax is Rs. 93.89 lakhs. Deferred tax for the year is Rs. 17.66 lakhs. The net Profit of the Company is Rs. 6.35 lakhs for the year under review. Any member intending to have a copy of Balance Sheet and other Financial Statement of these Companies shall be made available on the website of the Company at www.cellpoint.biz. Your directors will assure to put their efforts for growth of the company.

3. CHANGE IN THE NATURE OF BUSINESS, IF ANY:

There were no Material changes in nature of business during the year.

4. DIVIDEND

No dividend declared during the year under consideration.

5. TRANSFER TO RESERVES

The Company has not transferred any amount to General Reserve during the year.

6. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

Your Company did not have any funds lying in unpaid or unclaimed dividend for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF) under Section 124 of the Companies Act, 2013.

7. SHARE CAPITAL:

No Changes to the Capital Structure during the year under review The paid-up equity shares capital of the Company as of 31st March 2026 consists of 1,86,85,600 equity shares of ₹ 10 each.

8. DETAILS OF SUBSIDIARY/JOINTVENTURES/ ASSOCIATE COMPANIES:

There is no subsidiary /joint venture or Associate Companies within the meaning of Section 2(6) of the Companies Act, 2013.

9. MANAGEMENT DISCUSSION AND ANALYSIS:

The Management Discussion and Analysis report as required under regulation 34 and Schedule V of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 forms and integral part of this report and provides overview of the business and operations of the Company as per **"Annexure A"**

10. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END FINANCIAL YEARS TO WHICH THIS FINANCIAL STATEMENT RELATES AND THE DATE OF THE REPORT:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

11. DETAILS OF SIGNIFICANT AND MATERIAL ORDER PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the period under review, no significant and material order passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

12. POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT OF THE COMPANY:

The Board of Directors has formulated the Nomination and Remuneration Policy of your Company as recommended by the Nomination and Remuneration Committee. The salient aspects covered in the Nomination and Remuneration Policy covering the policy on appointment and remuneration of Directors including criteria for determining qualifications, positive attributes, independence of a director and other matters. The same has been uploaded on website of the Company www.cellpoint.biz

Salient feature of the Policy as follows:

(i) APPOINTMENT & QUALIFICATION:

a) The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend to the Board his / her appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person are sufficient or satisfactory for the concerned position.

b) The Company shall not appoint or continue the employment of any person as Whole-Time Director who has attained the age of seventy years. Provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution based on the explanatory statement annexed to the notice.

(ii) TERM/TENURE:

a) Managing Director/ Whole-Time Director:

The Company shall appoint or re-appoint any person as its, Managing Director or Whole- Time Director for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

b) Independent Director:

An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a Special Resolution by the Company and disclosure of such appointment in the Board's report. No Independent Director shall hold office for more than two consecutive terms of up to maximum of 5 years each, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director. Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

(iii) REMOVAL:

Due to reasons for any disqualifications mentioned in the Act or under any other applicable Act, rules and regulations there under, the Committee may recommend, to the Board with reasons recorded in writing, removal of a Director, KMP or Senior Management Personnel subject to the provisions and compliance of the said Act, rules and regulations.

(iv) RETIREMENT:

The Directors, KMP and Senior Management Personnel shall retire as per the applicable provisions of the Act and the prevailing policy of the Company.

(v) EVALUATION:

The Committee shall carry out evaluation of performance of every Director, KMP and Senior Management Personnel at regular interval (yearly).

(vi) POLICY FOR REMUNERATION TO DIRECTORS/KMP/SENIOR MANAGEMENT PERSONNEL:

a) Remuneration to Managing Director, Whole-Time Director, Executive, Key Managerial Personnel and Senior Management Personnel: The Remuneration/ Compensation/ Commission etc. to be paid to Director/Managing Director etc. shall be governed as per provisions of the Companies Act, 2013 and rules made there under or any other enactment for the time being in force.

b) Remuneration to Non-Executive/ Independent Director: The Non-Executive Independent Director may receive remuneration/ compensation/commission as per the provisions of the Companies Act, 2013. The amount of sitting fees shall be subject to limits as provided under the Companies Act, 2013 and rules made there under or any other enactment for the time being in force and as may be decided by the Board in consultation with Non-Executive/ Independent Director. Provided that Non-Executive Independent Directors are not eligible for any Stock Option.

(vii) REVIEW AND AMENDMENT:

The Nomination and Remuneration Committee or the Board may review the Policy as and when it deems necessary. This Policy may be amended or substituted by the Nomination and Remuneration Committee or by the Board as and when required

and also by the Compliance Officer where there is any statutory changes necessitating the change in the policy.

13. BOARD DIVERSITY:

The Company recognizes and embraces the importance of a diverse Board in its process. We believe that a truly diverse Board will leverage differences in thought, perspective, knowledge, skill, regional and industry experience, cultural and geographical background, age, ethnicity, race and gender which will help us retain our competitive advantage. The Board has adopted the Board diversity policy which sets out the approach to diversity ofthe Board of Directors.

14. CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL:

During the year under review, there were changes in the composition of the Board and the Key Managerial Personnel of the Company. Two Independent Directors resigned from the Board, and two new Independent Directors were appointed in their place during the year under consideration.

Further, subsequent to the close of the financial year, the Chief Financial Officer (CFO) resigned from the services of the Company, and a new Chief Financial Officer has been appointed in his place.

15. Retirement by rotation and subsequent re-appointment

Pursuant to the provisions of Section 152 of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and the Articles of Association of your Company, Mrs. Kiranmai Panday (DIN: 08034071), Non-Executive Director of the Company is liable to retire by rotation at the ensuing Annual General Meeting and being eligible offered herself for reappointment.

An appropriate resolution for her re-appointment is being placed for your approval at the ensuing Annual General Meeting. The brief resume of Mrs. Kiranmai Panday (DIN: 08034071), Non-executive Director and other related information has been detailed in the Annual Report.

16. ANNUAL EVALUATION OF BOARD'S AND COMMITTEE PERFORMANCE:

The Nomination and Remuneration committee of the board constituted under Section 178 of the Companies Act, 2013 has been made responsible for carrying out evaluation of every Director's performance. The board is required to evaluate the

performance based on the evaluation done by the Nomination and Remuneration committee.

The Nomination and Remuneration Committee carried out an evaluation of performance of Independent Director, Individual Executive and Non-Executive Director and Board as whole and that of its committees. The performance evaluation of the Chairman, the Non- Independent Directors and the Board as a whole was carried out by the Independent Directors in a separate meeting. The exercise of performance evaluation was carried out through a structured evaluation process covering various criteria as recommended by the Nomination and Remuneration Committee.

The performance of the Nomination and Remuneration committee evaluated by Board of directors, on the basis of the terms of reference of the committee.

The performance of Nomination and Remuneration committee reviewed by board of directors and which is much satisfactory.

Then the committee reviewed the Board and other committee. The evaluation of the Nomination and Remuneration Committee was left to the Board of the Directors.

The board as a whole and its committees were reviewed on the following parameters;

1) Size, structure and expertise of the Board

2) Frequency of Meetings

3) Effective discharge of functions and duties by Board and Committee prescribed under the law and as per terms of reference.

4) Ensuring the integrity of the Company's accounting and financial reporting systems, independent audit, internal audit and risk management systems (for Board and Audit Committee)

5) Working in the interests of all the stakeholders of the Company and such other factors.

The performance of the board as a whole was satisfactory and up to the mark during the year.

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17. DECLARATION OF INDEPENDENCE:

Your Company has received declarations from all the Independent Directors under Section 149(7) of the Companies Act, 2013 confirming that they meet the criteria of independence as prescribed under Section 149(6) of Companies Act, 2013 read with the Schedules and Rules issued there under as well as under Regulation 16(b) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

18. CODE OF CONDUCT:

The Board of Directors has adopted the Policy on Code of Conduct in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulations, 2015. The Code of Conduct of the Company lays down guidelines and procedures to be followed and disclosures to be made while dealing with shares of the Company as well as consequences of violation.

The code of practices and procedures for fair Disclosures of unpublished price sensitive information and code of conduct to regulate, monitor and report trading by Insiders is available on the website cellpoint.biz

All Board members and Senior Management Personnel have affirmed compliance of the Code of Conduct. A declaration to this effect, signed by the Chairman & Managing Director of the Company forms part of this Report. The Board has also adopted separate code of conduct with respect to duties of Independent Directors as per the provisions of the Companies Act, 2013.

19. COMMITTEES OF THE BOARD:

As on 31st March, 2026, the Board of Directors has the following committees:

a. Audit Committee

b. Nomination and Remuneration Committee

c. Stakeholder's Relationship Committee

d. Risk Management Committee

e. CSR Committee

f. Internal Complaints Committee

During the year under review, all recommendations made by the various committees of the Board have been duly accepted by the Board. The Company constituted Risk Management Committee, CSR Committee and Internal Complaints Committee, even the same were not mandatory for SME segment, for better compliance in all respects for company's growth and investor's protection perspective.

AUDIT COMMITTEE

The Audit Committee of the Company is constituted in line with the provisions of Section 177 of the Companies Act, 2013 and as per Regulation 18 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The composition of Audit Committee is given below:

Name of Director	Status	Nature of Directorship
ANAND RAVADA	Chairman	Independent Non-Executive Director (till 25/07/2025)
YANAMANDRA SURYANARAYANA MURTY	Chairman	Independent Non-Executive Director (w.e.f.19.08.2025)
MRS. SAILAJA PENMETSA	Member	Independent Non-Executive Director (w.e.f.30/10/2025)
KIRANMAI PANDAY	Member	Non-Executive Director
Mrs. KAKSHAYANI SEKHARAMANTRI	Member	Independent Non-Executive Director (till29/10/2025)

TERMS OF REFERENCE:

The terms of reference of the Audit Committee are as under:

- Overseeing the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible.
- Recommending to the Board, the appointment, re-appointment and if required, the replacement or removal of the statutory auditor and the fixation of audit fees.
- Approval of payment to statutory auditors for any other services rendered by the statutory auditors.
- Reviewing, with the management, the annual financial statements before submission to the Board for approval, with particular reference to:
  a) Matters required being included in the Directors Responsibility Statement to be included in the Board's Report in terms of Clause C of sub-section 3 of Section 134 of the Companies Act, 2013.
  b) Changes, if any, in accounting policies and practices and reasons for the same.
  c) Major accounting entries involving estimates based on the exercise of judgment by management.
  d) Significant adjustments made in the financial statements arising out of audit findings.
  e) Compliance with listing and other legal requirements relating to financial statements.
  f) Disclosure of any related party transactions.
  g) Qualifications in the draft audit report.

- Reviewing, with the management, the half yearly and annual financial statements before submission to the board for approval.
- Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purpose other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter.

- Reviewing, with the management, performance of statutory and internal auditors, adequacy of internal control systems.
- Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading department, reporting structure coverage and frequency of internal audit.
- Discussion with internal auditors on any significant findings and follow up there on.
- Reviewing the finding of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
- Discussion with the statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
- To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of nonpayment of declared dividends) and creditors.
- To review the functioning of the Whistle Blower mechanism, in case the same is existing.
- To overview the Vigil Mechanism of the Company and took appropriate actions in the case of repeated frivolous complaints against any Director or Employee

MEETINGS HELD AND ATTENDANCE

During the Financial year 2025-26 Six meetings were held on 29/**05/2025, 19/08/2025, 02/09/2025, 30/10/2025, 12/11/2025 and 26/02/2026**. The attendance records of the members are as follows.

YANAMANDRA SURYANARAYANA MURTY (DIN: 01368271) is chairman of Audit Committee w.e.f. 30th October, 2025.

Members	Category	Meetings held during the tenure of the Directors	Meetings attended
ANAND RAVADA	Independent & Non-Executive Director	1	1
YANAMANDRA SURYANARAYANA MURTY	Independent & Non-Executive Director	5	5
MRS. SAILAJA PENMETSA	Independent & Non-Executive Director	3	3
KIRANMAI PANDAY	Non-Executive Director	6	6
Mrs. KAKSHAYANI SEKHARAMANTRI	Independent & Non-Executive Director	3	3

NOMINATION & REMUNERATION COMMITTEE

The Nomination & Remuneration Committee of the Company is constituted with the provisions of Section 178 of the Companies Act, 2013 and as per Regulation 19 of the SEBI (Listing Obligation and Disclosure Requirements), 2015.

The composition of Nomination & Remuneration Committee is given below:

Name of Director	Status	Nature of Directorship
ANAND RAVADA	Chairman	Independent Non-Executive Director (till 25/07/2025)
YANAMANDRA SURYANARAYANA MURTY	Chairman	Independent Non-Executive Director (w.e.f.19.08.2025)
MRS. SAILAJA PENMETSA	Member	Independent Non-Executive Director (w.e.f.30/10/2025)
KIRANMAI PANDAY	Member	Non-Executive Director
Mrs. KAKSHAYANI SEKHARAMANTRI	Member	Independent Non-Executive Director (till 29/10/2025)

TERMS OF REFERENCE:

The terms of reference of the Nomination and Remuneration Committee are as under:

- To recommend to the Board, the remuneration packages of the Company's Managing/Joint Managing/Whole time /Executive Directors, including all elements of remuneration package (i.e., salary, benefits, bonuses, perquisites, commission, incentives, stock options, pension, retirement benefits, details of fixed components and performances linked incentives along with the performance criteria, service contracts. notice period, severance fees, etc.);
- To be authorized at its duly constituted meeting to determine on behalf of the Board of Directors and on behalf of the shareholders with agreed terms of reference, the Company's policy on specific remuneration packages for Company's Managing/Joint Managing/Whole time /Executive Directors, including pension rights and any compensation payment;
- Such other matters as May from time to time are required by any statutory, contractual or other regulatory requirements to be attended to by such committee.

MEETINGS HELD AND ATTENDANCE

The members of Nomination and Remuneration Committee met Four (4) time during the year on 29-05-2025, 19-08-2025, 02-09-2025 and 30-10-2025 as per provisions of Section 178 of the Companies Act, 2013 and applicable provisions.Mr. **YANAMANDRA SURYANARAYANA MURTY** (DIN: 01368271) is chairman of Nomination and Remuneration Committee w.e.f. 30th October, 2025.

Members	Category	Meetings held during the tenure of the Directors	Meetings attended
ANAND RAVADA	Independent & Non-Executive Director	1	1
YANAMANDRA SURYANARAYANA MURTY	Independent & Non-Executive Director	3	3
MRS. SAILAJA PENMETSA	Independent & Non-Executive Director	1	1
KIRANMAI PANDAY	Non-Executive Director	4	4
Mrs. KAKSHAYANI SEKHARAMANTRI	Independent & Non-Executive Director	2	2

STAKEHOLDERS RELATIONSHIP COMMITTEE

The Stakeholder Relationship Committee of the Company is constituted in line with the provisions of Section 178 of the Companies Act, 2013 and as per Regulation 20 of the SEBI (Listing Obligation and Disclosure Requirements), 2015. The composition of Stakeholder Relationship Committee is given below:

Name of Director	Status	Nature of Directorship
Mrs. KIRANMAI PANDAY	Chairman	Non-Executive Director
Mr. MOHAN PRASAD PANDAY	Member	Director
Mrs. KAKSHAYANI SEKHARAMANTRI	Member	Non-Executive Independent Director (till 29-10-2025)
MRS. SAILAJA PENMETSA	Member	Non-Executive Independent Director (w.e.f.30-10-2025)

TERMS OF REFERENCE:

The terms of reference of the Stakeholder Relationship Committee are as under:

- Redressal of shareholders'/investor's complaints;
- Reviewing on a periodic basis the Approval of Transfer or transmission of shares, debentures or any other securities made by the Registrar and Share Transfer Agent;
- Issue of duplicate certificates and new certificates on split/ consolidation/renewal;
- Non-receipt of declared dividends, balance sheets of the Company; and
- Carrying out any other function as prescribed under the Listing Compliances.

MEETINGS HELD AND ATTENDANCE

Mrs. KIRANMAI PANDAY (DIN: 08034071) is the Chairman of Stakeholder Relationship Committee.

The members of Stakeholder Relationship Committee met One **(1)** time during the year on 26-02-2026 as per provisions of Section 178 of the Companies Act, 2013 and applicable provisions.

Risk Management Committee

Name of Director	Status	Nature of Directorship
Mr. BALA BALAJI PANDAY	Chairman	Director
Mrs. KAKSHAYANI SEKHARAMANTRI	Member	Non-Executive Independent Director (till 29-10-2025)
Mr. CHANDRA SEKHAR RAGHAVAPUDI	Member	Company Secretary and Compliance Officer
MRS. SAILAJA PENMETSA	Member	Non-Executive Independent Director (w.e.f.30-10-2025)

RISK MANAGEMENT COMMITTEE

The Risk Management Committee has been constituted in line with Regulation 21 of the Listing Regulations, 2015. The risk management framework and policy have been revised subsequent to relevant amendments in the SEBI LODR.

The role of the committee shall include the following:

1. To formulate a detailed risk management policy which shall include:

a) A framework for identification of internal and external risks specifically faced by the listed entity, in particular including financial, operational, sectoral, sustainability (particularly, ESG-related risks), information, cyber security risks or any other risk as may be determined by the Committee

b) Measures for risk mitigation including systems and processes for internal control of identified risks.

c) Business continuity plan.

2. To ensure that appropriate methodology, processes, and systems are in place to monitor and evaluate risks associated with the business of the Company.

3. To monitor and oversee the implementation of the risk management policy, including evaluating the adequacy of risk management systems.

4. To periodically review the risk management policy, at least once in two years, including by considering the changing industry dynamics and evolving complexity.

5. To keep the board of directors informed about the nature and content of its discussions, recommendations, and actions to be taken.
6. The Risk Management Committee shall coordinate its activities with other committees, in instances where there is any overlap with the activities of such committees, as per the framework laid down by the board of directors.

Mr. BALA BALAJI PANDAY (DIN: 06493903) is the Chairman of Risk Management Committee. The members of Risk Management Committee met One **(1)** time during the year on 26-02-2026 as per provisions of Section 178 of the Companies Act, 2013 and applicable provisions.

CSR COMMITTEE

Name of Director	**Status**	**Nature of Directorship**
Mr. ANANDA RAVADA	Chairman	Non-Executive Independent Director (till 25-07-2025)
Mrs. KAKSHAYANI SEKHARAMANTRI	Member	Non-Executive Independent Director
Mr. BALA BALAJI PANDAY	Member	Director
YANAMANDRA SURYANARAYANA MURTY	Chairman	Independent Non-Executive Director (w.e.f.19.08.2025)
MRS. SAILAJA PENMETSA	Member	Non-Executive Independent Director (w.e.f.30-10-2025)

CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY COMMITTEE:

This Committee has been reconstituted on as per the requirements of Section 135 of the Companies Act, 2013. This Committee is constituted to formulate and recommend to the Board, Corporate Social Responsibility Policy as per Schedule VII of the Companies Act, 2013 as amended from time to time; to recommend the amount of expenditure to be incurred on the activities specified in the CSR Policy; to monitor the Corporate Social Responsibility Policy of the company from time to time; and any other matter as the Board may delegate from time to time.

This Committee formulates and recommend to the Board CSR Policy (including sustainable development) from time to time. The CSR Policy of your Company outlines the Company's philosophy for undertaking socially useful programs for welfare and sustainable development of the community at large as part of its CSR Obligation.

The members of CORPORATE SOCIAL RESPONSIBILITY Committee met One (1) time during the year on 26-02-2026 as per provisions of Section 135 of the Companies Act, 2013 and applicable provisions

The amount has been spent on CSR activities in the financial year 2025-2026 is - Nil

Internal Complaints Committee

Name of Director	Status	Nature of Directorship
Mrs. KAKSHAYANI SEKHARAMANTRI	Chairman	Non-Executive Independent Director (till 29-10-2025)
Mrs. KIRANMAI PANDAY	Member	Director
Mr. ANANDA RAVADA	Member	Non-Executive Independent Director (till 25-07-2025)
YANAMANDRA SURYANARAYANA MURTY	Member	Independent Non-Executive Director (w.e.f.19.08.2025)
MRS. SAILAJA PENMETSA	Chairman	Non-Executive Independent Director (w.e.f.30-10-2025)

Your company has constituted internal complaints committee to handle complaints regarding sexual harassment and reviewed the safeguards and create awareness among employees on their rights and responsibilities towards creating a safe workplace. Submit Annual Report on POSH Compliance as applicable.

The members of internal complaints committee met One (1) time during the year on 26-02-2026 as per provisions of Section 135 of the Companies Act, 2013 and applicable provisions.

Meeting of the Board of Directors

The Board of Directors of the Company met Eight **(08)** times during the year on 29-05-2025, 19-08-2025, 29-08-2025, 02-09-2025, 30-10-2025, 12-11-2025, 08-12-2025 and 26-02-2026 in respect of which proper notices were given and the proceedings were Properly recorded, signed and maintained in the Minutes book kept by the Company for the purpose.

The intervening Gap between the Meetings was within the period prescribed under the Companies Act, 2013.

Name of Directors	Category	Meetings Held duringthe tenure of the Directors	Meetings Attended	Attendance at the last AGM held on 27th Sept, 2025	No. of committee membership in which he/she isa member and Chairperson
Mr. MOHAN PRASAD PANDAY	Managing Director	08	08	Yes	Member in One Committee
Mr. BALA BALAJI PANDAY	Whole-time Director	08	08	Yes	Chairman in One Committees Member in one Committees
Mrs. KIRANMAI PANDAY	Director	08	08	Yes	Chairman in One Committees Member in Three Committees

Mrs. KAKSHAYANI SEKHARAMANTRI	Independent & Non-Executive Director	04	04	Yes	Chairman in one Committees Member in Five Committees
Mr. ANANDA RAVADA	Non-Executive Independent Director	01	01	Yes	Chairman in Three Committees Member in One Committees
YANAMANDRA SURYANARAYANA MURTY	Non-Executive Independent Director	06	06	Yes	Chairman in Three Committees Member in One Committees
MRS. SAILAJA PENMETSA	Non-Executive Independent Director	03	03	No	Chairman in one Committees Member in Five Committees

Independent Directors' Meeting

Pursuant to Secretarial Standard -1 relating to Board Meeting issued by the Institute of Company secretaries of India, the independent directors shall conduct at least One (1) meeting in a Calendar Year to review the performance of Non- Independent Directors and the Board as a whole; to review the performance of the Chairman and to assess the quality, quantity and timeliness of flow of information between the Company management and the Board and its members that is necessary for the Board to effectively and reasonably perform their duties.

Accordingly, all Independent Directors of the Company has conducted a meeting on February 26, 2026, without presence of non-independent director where they review the performance of all non-independent director of the Company and the board as a whole, also review the performance of the Chairman of the Company and assess the quality, quantity and timeliness of flow of information between the Company management and the Board.

In accordance with the provisions of Schedule IV (Code for Independent Directors) of the Companies Act, 2013 and Regulation 25 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, a meeting of the Independent Directors of the Company was held on February 26, 2026.

MRS. SAILAJA PENMETSA is the Chairman of Independent Directors Meeting.

Members	Category	Meetings held duringthe tenure of the Directors	Meetings attended
YANAMANDRA SURYANARAYANA MURTY	Independent & Non-Executive Director	1	1
MRS. SAILAJA PENMETSA	Independent & Non-Executive Director	1	1

20. DIRECTORS RESPONSIBILITY STATEMENT:

The Board of Directors acknowledge the responsibility for ensuring compliance with the provisions of Section 134(3) (C) read with Section 134 (5) of the Companies Act, 2013 in the preparation of annual accounts for the year ended on 31st March, 2026 and state that:

In the preparation of the annual accounts for the year ended March 31, 2026, the Applicable accounting Standards have been followed and there are no materials Departures from the same;

I. In the preparation of the annual accounts for the year ended March 31, 2026, the Applicable accounting Standards have been followed and there are no materials Departures from the same;

II. The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of the affairs of the company as at March 31, 2026 and of the profit of the company for the year ended on that date;

III. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the

Assets of the company and for preventing and detecting fraud andother irregularities;

IV. The Directors had prepared annual accounts on a 'going concern' basis.

V. The Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

VI. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively

21. WEB ADDRESS OF ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3) (a) of the Companies Act, 2013, the Annual Return for the year ending on March 31, 2026 is available on the Company's website at **https://www.cellpoint.biz**

22. PARTICULARS OF EMPLOYEES:

During the year under review, there was no employee who has drawn remuneration in excess of the limits set out under section 197 (12) of the Companies Act, 2013 read with rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Disclosures pertaining to remuneration and other details as required under Section 197 (12) of the Act read with rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is attached as **"Annexure B".**

23. SEXUAL HARASSMENT

The Company has complied with the provisions relating to the Constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. There was no case filled or registered with the Committee during the year, under the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. Further Company ensures that there is a healthy and safe environment for every women employee at the workplace and made the necessary policies for safe and secure environment for women employee.

24. CORPORATE GOVERNANCE

The Company is listed on SME Emerge Platform of NSE, by virtue of Regulation 15 of Listing Regulation the compliance with the corporate governance provisions as specified in Regulation 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 clauses (b) to (i) and (t) of sub regulation 2 of Regulation 46 and Para C, D and E of Schedule V of the listing regulation are not applicable to the Company. However, the Company implementing the corporate governance provisions for better interest of the Company and Stakeholders. Hence, the Corporate Governance Report form part of this Annual Report as Annexure-C

25. DISCLOSURE OF ACCOUNTING TREATMENT

These Financial statements of the Company are prepared in accordance with India Accounting Standards ("Ind AS"), notified under section 133 of Companies Act, 2013 read along with Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provisions of the Act.

26. RISK MANAGEMENT

The Company has established a well-defined process of risk management, wherein the identification, analysis and assessment of the various risks, measuring of the probable impact of such risks, formulation of risk mitigation strategy and implementation of the same takes place in a structured manner. Though the various risks associated with the business cannot be eliminated completely, all efforts are made to minimize the impact of such risks on the operations of the Company. Necessary internal control systems are also put in place by the Company on various activities across the board to ensure that business operations are directed towards attaining the stated organizational objectives with optimum utilization of the resources.

The company has developed and implemented risk management policy. Company has an effective risk management system to keep track of business and operational hazards. All major functions and divisions are responsible for independently monitoring risks in their respective areas of operations. The risk management

process is overseen by the Company's board of directors.

The Company, through its risk management process, aims to contain the risks within its appetite. There are no risks which in the opinion of the Board threaten the existence ofthe Company.

27. PARTICULARS OF MATERIAL CONTRACTS OR ARRANGEMENTS MADE WITH THERELATED PARTIES

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in its ordinary course of business and on an arm's length basis.

During the year under review, the Company has entered into contracts, arrangements and transactions with related parties in the ordinary course of business and on an arm's length basis, as applicable. The details of the contracts or arrangements or transactions referred to in Section 188 of the Companies Act, 2013, which are required to be reported in Form No. AOC-2 pursuant to Section 134(3)(h) of the Act read with Rule 8(2) of the Companies (Accounts) Rules, 2014, are annexed to this Report at Page No.151-152 as AOC-2.

Further, there were no materially significant related party transactions entered into during the year under review which, either individually or in aggregate, could have a potential conflict with the interests of the Company at large.

The related party transactions entered into during the year were in compliance with he applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable.

The Policy on Materiality of Related Party Transactions and dealing with Related Party Transactions as approved by the Board is put up on the Company's website and can be accessed at https://cellpoint.biz/investors.cellpoint.biz/

Members may refer Note No. 3.25 to the Standalone Financial Statement which sets outrelated party disclosures pursuant to Ind AS 18.

28. PARTICULARS OF LOANS, GUARANTEES, ADVANCES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The particulars of Loans, guarantees or investments made under Section 186 are furnished hereunder:

Details of Loans:

SR No	Date of making loan	Detail of Borrower	Amount	Purpose for which the loan is to be utilized by the Recipient	Time period for which It is given	Date of Board Resolu-tion	Date of Special Resolu- tion (if required)	Rate of Interest	Expected rate of return
----------				NA		----------			

Details of Investments:

SR No	Date of investment	Details of Investee	Amount	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of Board Resolution	Date of Special Resolution (if required)	Expected rate of return
---------- ------				N A	----------		

Details of Guarantee / Security Provided:

SR No	Date of providing security/ guarantee	Details of recipient	Amount	Purpose for which the security/ guarantee is proposed to be utilized by the recipient	Date of Board Resolution	Date of Special Resolution (if required)	Commission
----------				NA	----------		

29. LOAN RECEIVED FROM DIRECTORS

During the period under review, the Company has not accepted any unsecured loan from the Directors pursuant to Rule 2(1) (c) (viii) of Companies (Acceptance of Deposits) Rules, 2014.

30. VIGIL MECHANISM:

The Vigil Mechanism/Whistle Blower Policy has been adopted to provide appropriate Avenues to the employees to bring to the attention of the management, the concerns about any unethical behavior, by using the mechanism provided in the Policy. In cases related to financial irregularities, including fraud or suspected fraud, the employees may directly approach the Chairman of the Audit Committee of the Company. We confirm that no director or employee has been denied access to the Audit Committee during FY 2025- 26.

The Policy provides that no adverse action shall be taken or recommended against any employee in retaliation to his/her disclosure, if any, in good faith of any unethical and improper practices or alleged wrongful conduct. This Policy protects such employees from unfair or prejudicial treatment by anyone in the Company. The same is available on the Company's Web Site **https://www.cellpoint.biz**

With a view to regulate trading in securities by the Directors and Designated Employees, the Company has adopted a Code of Conduct for Prohibition of Insider Trading (Code) and Vigil Mechanism/Whistle Blower Policy. The Code also covers the policy and procedures for inquiry in case of leak of Unpublished Price Sensitive Information (UPSI) or suspected leak of UPSI. The Code/Policy is available on the website of the Company https://cellpoint.biz/investors.cellpoint.biz/

31. STATUTORY AUDITORS:

M/s Rao and Kumar (Firm Registration No. 000384W), Chartered Accountants, Visakhapatnam, have been appointed as Statutory Auditors of the Company for a period of 4 years at the 10th Annual General Meeting was held on 29th September, 2023 to hold the office from conclusion of that meeting until the conclusion of the 14th Annual General Meeting of the Company to be held in the year 2027. As required under Regulation 33(d) of SEBI (LODR) Regulations, 2015 the Auditors have confirmed that they hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.

32. FRAUDS REPORTED BY AUDITORS:

No frauds are reported by Auditors which falls under the purview of sub section (12) of Section 143 of Companies Act, 2013.

33. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSEREMARKS OR DISCLAIMERS MADE BY THE AUDITORS IN HIS REPORT:

The Notes to the financial statements referred in the Auditors' Report are self-explanatory. There are no qualifications or reservations or adverse remarks or disclaimers given by Statutory Auditors of the Company and therefore do not call for any comments under Section 134 of the Act. The Auditors' Report is enclosed with the financial statements in this Annual Report.

34. SECRETARIAL AUDIT REPORT

In terms of section 204 of the Act and Rules made there under, Mr. B.Uma Maheswara Rao, Practicing Company Secretary, Visakhapatnam has been appointed as a Secretarial Auditor of the Company. The report of the Secretarial Auditor is enclosed as **"Annexure- D"** to this report. There are no qualifications or reservations or adverse remarks or disclaimer in the said Secretarial Audit Report.

35. INTERNAL AUDIT & CONTROLS

During the year, the Company continued to implement her suggestions and recommendations to improve the control environment. Their scope of work includes review of processes for safeguarding the assets of the Company, review of operational efficiency, effectiveness of systems and processes, and assessing the internal control strengths in all areas. Internal Auditor's findings are discussed with the process owners and suitable corrective actions taken as per the directions of Audit Committee on anongoing basis to improve efficiency in operations.

36. INTERNAL FINANCIAL CONTROLS:

The Company has adequate internal controls and checks in commensurate with its activities. The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

37. REPORTING ON SUSTAINABILITY

We are continuously striving to promote better and more effective sustainability policy and practices. In order to ensure transparent communication of our sustainability efforts to all our stakeholders we have made conscious efforts through technology innovation and effective communication and transparency.

38. DEPOSITS

The Company has neither accepted/invited any deposits u/s 73 to 76 of the Companies Act, 2013 during the period.

39. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGEEARNINGS AND OUTGO.

Information in accordance with the provisions of Section 134 read with the Companies (Accounts) Rules, 2014 regarding conservation of energy, and technology absorption : NIL

40. HUMAN RESOURCES AND INDUSTRIAL RELATIONS

The Company is pleased to report that during the year under reporting, the industrial relations were cordial.

41. CEO & CFO CERTIFICATION:

Pursuant to Regulation 17(8) of the Listing Regulations, Mr. Mohan Prasad Panday, Managing Director and Mr. PONNADA GOPALA RANGA, Chief Financial Officer has given CEO/CFO Certificate as per the format specified in part B to the Schedule II of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and said certificate was placed before the meeting of Board of Directors in their meeting held on 02nd September, 2026.

42. COMPLIANCE WITH SECRETARIAL STANDARDS

During the year under review, the Company was in compliance with the Secretarial Standards. i.e., SS-1 and SS-2 relating to “Meetings of the Board of Directors” and “General Meetings” respectively.

43. STATEMENT REGARDING THE OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

The Board is of the opinion that the Independent Directors of the Company hold highest standards of integrity and possess requisite expertise and experience required to fulfil their duties as Independent Directors and statement for the same is mentioned in Corporate Governance Report.

44. DETAILS OF APPLICATION MADE UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

No application has been made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.

45. . DETAILS OF ANY SETTLEMENT MADE WITH BANKS OR FINANCIAL INSTITUTIONS :

No settlement is made with any Bank or Financial Institution during the year.

46. ACKNOWLEDGEMENT

Your Directors take this opportunity to place on record the appreciation of the valuable contribution and dedication shown by the employees of the Company, RTA, Auditors and Practicing Company Secretary which have contributed to the successful management of the Company's affairs.

The Directors also take this opportunity to thank all the stakeholders, Investors, Clients, Banks, Government, Regulatory Authorities and Stock Exchange for their continued support.

By Order of the Board of Directors
CELL POINT (INDIA) LIMITED

Sd-
Mohan Prasad Panday
Managing Director
DIN: 06493918

Place: Visakhapatnam
Date: 02/09/2026

Sd/-
Bala Balaji Panday
Whole time Director
DIN: 06493903

Place: Visakhapatnam
Date: 02/09/2026

ANNEXURE TO DIRECTOR'S REPORT

ANNEXURE INDEX

Annexure	Content
A	Management Discussion and Analysis
B	Details for Remuneration paid to Employees
C	Corporate Governance Report
D	MR-3 Secretarial Audit Report

ANNEXURE A

MANAGEMENT DISCUSSION AND ANALYSIS

To

CELL POINT (INDIA) LIMITED

The mobile industry is a dynamic and rapidly evolving sector of the global economy. It encompasses a wide range of businesses involved in the development, manufacturing, distribution, and servicing of mobile devices, as well as the software, services, and infrastructure that support them. Here are some key aspects of the mobile industry business:

Manufacturers: These companies design and produce mobile devices such as smartphones, feature phones, tablets, and wearables. Prominent manufacturers include Apple, Samsung, Huawei, Xiaomi, and Google's Pixel division.

Operating Systems: Mobile operating systems like iOS (Apple), Android (Google), and Harmony OS (Huawei) are critical components. They determine the user experience and compatibility with apps.

App Development: Mobile apps are a booming business. Companies and individual developers create apps for various purposes, such as entertainment, productivity, gaming, and more. App stores like Apple's App Store and Google Play provide platforms for distribution.

Telecommunications: Mobile network operators, often referred to as carriers or service providers, offer wireless connectivity services to consumers and businesses. They build and maintain the cellular infrastructure required for voice and data transmission.

Accessories: Businesses manufacture and sell mobile accessories like cases, screen protectors, chargers, headphones, and more. These products enhance the functionality and protection of mobile devices.

Retail: Mobile devices and accessories are sold through a variety of channels, including physical retail stores, online marketplaces, carrier stores, and authorized resellers.

Repair and Servicing: As mobile devices are prone to damage and wear, repair and servicing businesses provide maintenance, screen replacements, and other repairs.

Ecosystems: Companies like Apple and Google have created expansive mobile ecosystems around their devices, including services like cloud storage, app stores, digital content (e.g., music and movies), and smart home integration.

Emerging Technologies: The mobile industry is at the forefront of emerging technologies like 5G connectivity, augmented reality (AR), virtual reality (VR), Internet of Things (IoT), and artificial intelligence (AI).

Security: With the increasing amount of personal and sensitive data stored on mobile devices, security is a major concern. Businesses in this sector develop security solutions, antivirus software, and encryption technologies.

Environmental and Sustainability Initiatives: There is growing awareness of the environmental impact of mobile device production and disposal. Some companies are taking steps to address these concerns through recycling programs and environmentally friendly manufacturing processes.

Regulations and Standards: The mobile industry is subject to various regulations and standards related to spectrum allocation, network security, privacy, and competition.

Global Market: The mobile industry is truly global, with companies operating and competing on an international scale. Different regions have unique market conditions, consumer preferences, and regulatory environments.

Competition: Fierce competition exists in this industry, with companies constantly innovating to gain an edge. This competition has led to rapid advancements in technology and lower prices for consumers.

Partnerships and Alliances: Many businesses in the mobile industry form partnerships and alliances to expand their reach, improve technology, and offer bundled services.

Some of the Major Factors Contributing to the Growth of the Market:

- Growing Disposable Income
- Development of Telecom Infrastructure
- The Emergence of Budget-Centric Smartphones
- An Increasing Number of Product Launches

India Smartphone market report is based on an inclusive study of the entire Indian smartphone market. The report offers the most up-to-date industry data on the actual market situation and future outlook for the India Smartphone market. The study also presents a comprehensive analysis of the market dynamics and estimation of the market size over the forecast period 2022 - 2028.

The report grasps a profound study with size in terms of both value and volume of the Indian smartphone market. The report delivers a clear understanding of the up-to-date and future growths of the Indian smartphone market. The report also discovers a comprehensive investigation of the smartphone shipment in India. The report also details the latest information about India smartphone sales channels in India.

An all-inclusive examination has been done on smartphone brands preference by consumer in India. Additionally, this up-to-date report offers a clear view of the regulatory framework of the Indian smartphone market. The report also delivers an in-depth analysis of evolving market trends, drivers, and restraining forces that influence the growth of the smartphone market in India.

The report also analyses detailed profiles of innovative and leading players with information on business overview, product portfolios and the latest developments.

This Comprehensive India Smartphone Market Research Report Provides:

- The Market Size of the Indian Smartphone with Six Years Forecast
- Analyses the Indian Smartphone Users with Six Years Forecast
- Covers a Complete Analysis of the Indian Smartphone Shipment by Companies
- Delivers a Comprehensive Outline of the India Smartphone Brands Preference by Consumer
- Detailed Insights into the Regulatory Framework of the Indian Smartphone Market
- An Insightful Investigation has been done on Smartphone Sales Channels in India by Online and Offline Split
- Delivers an In-Depth Analysis of Evolving Market Trends, Drivers and Restraints of the Indian Smartphone Market
- A Comprehensive List of the Key Players Along with the Analysis of their Current Smartphone Portfolios, Business Overview, and Recent Development

Overall, the mobile industry is characterized by its fast pace of innovation, continuous technological advancements, and its ability to shape and influence various aspects of modern life, from communication and entertainment to business and healthcare. It's a vital sector of the global economy with a significant impact on society.

DETAILS OF KEY FINANCIAL RATIOS

Sr. No	Particulars	Standalone		Explanations
		2025-26 (%)	2024-25 (%)	
1	EBIDTA/Turnover	2.94	2.72%	-
2	Debtors Turnover Ratio	383.28	275.59	On account of earlier realization of the amount from the channel partners.
3	Inventory Turnover Ratio	4.90	5.05	-
4	Interest Coverage Ratio	1.15	1.54	Due to repayments of long term debts
5	Current Ratio	1.36	1.26	Company has enough liquid assets to cover short term liabilities
6	Debt Equity Ratio	1.04	0.61	On account of additional loan taken during the year
7	Net Profit Margin(%)	0.02	0.69	-
8	Return on networth (%)	0.08	7.00	-
9	Book Value per share (Rs)	10	10	-
10	Earnings PerShare (Rs) – Basic	0.03	1.21	-
11	Earnings Per Share (Rs) – Diluted	0.03	1.21	-

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The company has implemented proper system for safeguarding the operations/business of the company, through which the assets are verified and frauds, errors are reduced and accounts, information connected to it are maintained such, so as to timely completion of the statements. The Company has adequate systems of Internal Controls commensurate with its size and operations to ensure orderly and efficient conduct of business. These controls ensure safeguarding of assets, reduction and detection of fraud and error, adequacy and completeness of the accounting records and timely preparation of reliable financial information.

The company gets internal audit and verification done at regular intervals. The requirement of having internal auditor compulsory by statue in case of listed and other classes of companies as prescribed shall further strengthen the internal control measures of company.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES AND INDUSTRIAL RELATIONS FRONT

Your Company has undertaken employee's development initiatives, which have very positive impact on the morale and team spirit of the employees. The company has continued to give special attention to human resources and overall development.

CAUTIONARY STATEMENT

Certain statements in the reports of the Board of Directors and Management's discussions and analysis may be forward looking statements within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied since Company's operations are influence by many external and internal factors beyond the control of the Company. The Company assumes no responsibility to publicly amend, modify or revise any of these statements on the basis of any subsequent developments, information or events.

By Order of the Board of Directors
CELL POINT (INDIA) LIMITED

Sd/-
Mohan Prasad Panday
Managing Director
DIN: 06493918

Place: Visakhapatnam
Date: 02/09/2026

Sd/-
Bala Balaji Panday
Whole time Director
DIN: 06493903

Place: Visakhapatnam
Date: 02/09/2026

ANNEXURE B

EMPLOYEES DETAILS

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) & 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are mentioned below:

(A) Information as per Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel Rules, 2014

1. Remuneration of each Director and Key Managerial Personnel (KMP) along with particulars of increase in remuneration during the financial year, Ratio of remuneration of Directors to the Median Remuneration of employees.

Name of the Director/and KMP	Designation	Remuneration (INR) 2025-26	Remuneration (INR) 2024-25	Increase (%)	Ratio of Director's Remuneration to Median remuneration *
Mohan Prasad Panday	MD	1,20,00,000	1,20,00,000	0	34.482:1
Bala Balaji Panday	WTD	60,00,000	60,00,000	0	17.24:1
Kiranmai Panday	Director	60,00,000	60,00,000	0	17.24:1
Manikanta BBV	CFO	11,75,975	10,00,000	0	3.379:1
R.Chandrasekhar	CS	3,60,000	3,60,000	0	1.034:1

*The median is calculated for per year remuneration

2. The median remuneration of the Company for all its employees is INR 14,548 per month for the financial year 2025-2026.
3. The Percentage Increase/decrease in median remuneration of employees in the Financial Year: 14% Increase

4. Number of permanent employees on the rolls of the Company: 265 (As on March 31, 2026).

5. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: Average percentile increase in salaries of employees other than the managerial personnel in comparison to last financial year is 10.% due to increase in number of employees during the F.Y. 2025-26. However, there is no change in remuneration of Managerial Personnel during the period.

6. We, hereby affirm that pursuant to Rule 5(1)(xii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the remuneration paid to the Directors, Key Managerial Personnel is as per the remuneration policy of the Company.

(B) Information relating to Top 10 employees

Name of Employee	Designation	Nature of Employment	Qualification	Age	Experience	Remuneration (2025-2026) (IN Rs.)	Relative of any director/ manager
Mohan Prasad Panday	MD	Permanent	Graduate	49	25 Years	1,20,00,000	Yes
Bala Balaji Panday	WTD	Permanent	Diploma	48	25 Years	60,00,000	Yes
Kiranmai Panday	Director	Permanent	Graduate	43	25 Years	60,00,000	Yes
Maha Vishnu Priya Panday	Business Manager	Permanent	Graduate	40	12 Years,7 Months	60,00,000	Yes
S.Venkateswara Rao	ASM	Permanent	Graduate	51	13 Years,7 Months	9,00,000	No
RAAGOOLU JAGANNADHARAO	ASM	Permanent	Graduate	38	16 years,5 months	9,01,500	NO
B.B.V.Manikanta	CFO	Permanent	Chartered Accountant	32	2 years 10 months	11,75,975	No
G Govinda	ASM	Permanent	Graduate	46	13Years 6 months	7,99,634	No
Pande Ramya Bharathi	ASM	Permanent	Post Graduate	36	13 Years, 5 Months	7,54,144	No
Pandey Sailesh Kumar	ASM	Permanent	Graduate	37	11years,11 Months	7,09,506	No
Kumara Kondala Rao	Store Manager	Permanent	Graduate	42	23 years,7 Months	8,05,941	No
Kalangi Gilbert Daniel	ASM	Permanent	Graduate	53	12 years,9 Months	11,02,890	No

ANNEXURE C

CORPORATE GOVENANCE

4. PHILOSOPHY OF COMPANY ON CORPORATE GOVERNANCE:

Good Governance ensures adoption of best business practices, and accountability of the person's in-charge of the company's operations. Your Directors are committed to good Governance practices and the company has been sharing all important information about its various business segments and operations of the company through Directors' report, half yearly Results and Annual Reports. Further as required by the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 report on Corporate Governance is given below:

5. CORPORATE GOVERNANCE PRACTICE

The Cell Point (India) Limited maintains the highest standard of Corporate Governance; it is the Company's constant endeavor to adopt the best Corporate Governance Practice.

6. ROLE OF COMPANY SECRETARY IN OVERALL GOVERNANCE PROCESS:

The Company Secretary plays a key role in ensuring that the Board and Committees procedures are followed and regularly reviewed. The Company Secretary ensures that all relevant information, details and documents are made available to the Directors and Senior Management for effective decision making at the Meetings. The Company Secretary is primarily responsible for assisting and advising the Board in conduct the affairs of the Company, to ensure the compliances with applicable statutory requirements, to provide guidance to Directors and to facilitate convening of Meetings. The Company Secretary interfaced between the Management and regulatory authority for governance matters.

7. BOARD OF DIRECTORS:

The Cell Point (India) Limited has a broad-based Board of Directors, constituted in compliance with the Companies Act, 2013; Listing Agreement entered with the Stock Exchanges and is in accordance with best practices in Corporate Governance.

As on 31st March, 2026; The Board comprised of five Directors i.e. Managing Director, Whole Time Director, and three Non -Executive Directors comprising two independent Directors. The Chairman of the Board is Non -Executive Director. There is no change in the composition of the board

a. COMPOSITION AND CATEGORIES OF BOARD OF DIRECTORS:

Name of Directors	Category	Outside Directorship		No. of CommitteesChairpersonship/ Membership held including Cell Point (India) Limited	
		Public	Private	Chairmanship	Membership
Mr. Mohan Prasad Panday	Promoter / Managing Director	-	-	-	1
Mrs. Bala Balaji Panday	Whole-time Director	-	-	1	1
Mrs. Kiranmai Panday	Director	-	-	1	3
Mrs. Kakshayani Sekharamantri	Independent & Non-Executive Director	-	-	1	5
Mr. Ananda Ravada	Independent & Non-Executive Director	-	-	3	1
YANAMANDRA SURYANARAYANA MURTY	Independent	-	1	1	5
MRS. SAILAJA	Independent & Non-				

PENMETSA	Executive Director	-	-	3	1

b. DETAILS OF NAME OF OTHER LISTED ENTITIES WHERE DIRECTORS OF THE COMPANY ARE DIRECTORS AND THE CATEGORY OF DIRECTORSHIP AS ON MARCH 31, 2026 ARE AS UNDER:

Sr. No	Name of Director	Name of other Listed entities in which the concerned Director is a Director	Category of Directorship
1.	YANAMANDRA SURYANARAYANA MURTY	**SUBODH CONSULTING PVT.LTD CIN- U93000TG2009PTC065508**	Director

c. ATTENDANCE OF DIRECTORS AT THE BOARD MEETINGS HELD DURING 2025-26 AND THE LAST ANNUAL GENERAL MEETING HELD ON 27th SEPTEMBER, 2025:

During the Financial Year 2025-26, the Board met Eight **(08)** times during the year on 29-05-2025, 19-08-2025, 29-08-2025, 02-09-2025, 30-10-2025, 12-11-2025, 08-12-2025 and 26-02-2026

Name ofDirectors	Category	Meetings Held duringthe tenure of the Directors	Meetings Attended	Attendance at the last AGM held on 27th Sept,2025
Mr. MOHAN PRASAD PANDAY	Managing Director	08	08	Yes

Mr. BALA BALAJI PANDAY	Whole-time Director	08	08	Yes
Mrs. KIRANMAI PANDAY	Director	08	08	Yes
Mrs. KAKSHAYANI SEKHARAMANTRI	Independent & Non- Executive Director	04	04	Yes
Mr. ANANDA RAVADA	Non-Executive Independent Director	01	01	Yes
YANAMANDRA SURYANARAYANA MURTY	Non-Executive Independent Director	06	06	Yes
MRS. SAILAJA PENMETSA	Non-Executive Independent Director	03	03	No

d. SKILLS / EXPERTISE COMPETENCIES OF THE BOARD OF DIRECTORS:

The following is the list of core skills / competencies identified by the Board of Directors as required in the context of the Company's business and that the said skills are available within the Board Members:

Strategic Insight	Ability to evaluate competitive corporate and business strategies and, based thereon, contribute towards progressive refinement of the Company's strategies for fulfilment of its goals.
Leadership & Team Spirit	Collective discipline and efforts in between the employee and workers helps the company to execute the projects even in extremely difficult situations.
Cultural Building	Ability to contribute to the Board's role towards promoting an ethical organizational culture, eliminating conflict of interest, and setting & upholding the highest standards of ethics, integrity and organizational conduct.
Financial Expertise	Knowledge and skills in accounting, tax, finance funding and financial reporting processes
Technology & Innovations	Experience or knowledge of emerging areas of technology such as digital, artificial intelligence, cyber security, data center, data security etc.

In the table below, the specific areas of focus or expertise of individual board members have been highlighted.

Name of Director	Areas of Skill/Expertise
Mr. Mohan Prasad Panday	**Strategic Insight, Leadership & Team Spirit, Technology & Innovations**
Mrs. Bala Balaji Panday	**Strategic Insight, Leadership & Team Spirit, Technology & Innovations**
Mrs. Kiranmai Panday	**Business Development, Strategic Insight**
Mrs. Sailaja Penmetsa	**Leadership & Team Spirit, Legal expertise**
Yanamandra Suryanarayana Murty	**Leadership & Team Spirit, Financial Expertise**

e. EQUITY SHAREHOLDING OF THE NON-EXECUTIVE DIRECTORS IN THE COMPANY AS ON 31st MARCH, 20256

Sr. No.	Name of the Non-Executive Director	No. of Shares
1	Mrs. Kiranmai Panday	100

f. DISCLOSURE OF RELATIONSHIP BETWEEN DIRECTOR INTER SE

Sr. No.	Name of Director	Designation	Relationship
1	Mohan Prasad Panday	Managing Director	Spouse Kiranmai Panday
2	Bala Balaji Panday	Whole-Time Director	Brother of Mohan Prasad panday

g. INDUCTION & FAMILIARIZATION PROGRAMS FOR INDEPENDENT DIRECTORS:

On appointment, the concerned Director is issued a letter of Appointment setting out in detail, the terms of appointment, duties and responsibilities. Each newly appointed Independent Director is taken through a familiarization program. The aim of program is

to familiarize the Directors with the Company, their role and responsibilities, business model of the Company etc.

Web link of Website for the Familiarization Policy for Independent Directors https://cellpoint.biz/investors.cellpoint.biz/

i. INDEPENDENT DIRECTORS MEETING:

In Compliance with the Companies Act, 2013 and SEBI (Listing Obligations and Regulations) Requirement, 2015; the Independent Directors' Meeting of the Company was held on February 11, 2025. In the Meeting, Independent Directors had considered the performance of Non-Independent Directors and Board as whole, reviewed the performance of Chairman of the Company, taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity and timeliness of flow of information between the Company Management and the Board.

ii. ATTENDANCE OF INDEPENDENT DIRECTORS IN INDEPENDENT DIRECTORS' MEETING:

Mrs. **Sailaja Penmetsa** is the Chairman of Independent Directors' Meeting.

Name of Director	Meeting held during the year	Meeting Attended
Yanamandra Suryanarayana Murty	1	1
Sailaja Penmetsa	1	1

h. CONFIRMATION FROM THE INDEPENDENT DIRECTORS:

The Company received confirmation from the independent directors that they fulfill the conditions specified in these regulations and are independent of the management.

i. DETAILED REASON OF THE RESIGNATION OF THE INDEPENDENT DIRECTOR BEFORE THE EXPIRY OF HIS/HER TENURE ALONG WITH CONFIRMATION THAT THERE ARE NO MATERIAL REASONS OTHER THAN THOSE PROVIDED

During the year under review, Two Independent Director have resigned from the Board of the Company due to personnel reasons.

5) AUDIT COMMITTEE:

The Company has an independent Audit Committee. The composition, procedure, Role/ Function of the committee complies with the requirements of the Companies Act, 2013 as well as those of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015. The brief terms of reference of the Audit Committee includes the following:

I. BRIEF TERMS OF REFERENCE:

- Overseeing the Company's financial report process and the disclosure of its financial information.
- To recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity.
- To approve the payment to statutory auditors for any other services rendered by the statutory auditors.
- To review, with the management, the financial Statements and Auditor's Report thereon before submitting to the board for approval.
- To review quarterly, half yearly and Annual Financial results before submission to the Board.
- To review, with Management, the statement of uses/application of funds raised through issue, the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter.
- To review and monitor the auditor's independence and performance, and effectiveness of audit process.
- To approve any subsequent modification of transactions of the listed entity with related parties.

- Scrutiny of inter-corporate loans and investments.
- Valuation of undertakings or assets of the listed entity, wherever it is necessary.
- Evaluation of internal financial controls and risk management systems.
- To review the adequacy of internal control systems with the management, external & internal auditors.
- To review, with the management, performance of statutory and internal auditors, adequacy of the internal control systems.
- To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.
- To review the functioning of the whistle blower mechanism.
- Recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity.
- Approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate.
- Discussion with external auditors about the nature and scope of audit including their observation.
- To investigate into any matter referred to by the Board.

II. COMPOSITION AND ATTENDANCE OF MEMBERS AT THE MEETINGS OF THE AUDIT COMMITTEE HELD DURING 2025-26

The members of Audit Committee met 4 times during the year on **29-05-2025, 19-08-2025, 02-09-2025, 30-10-2025, 12-11-2025 and 26-02-2026** , as per provisions of Section 177 of the Companies Act, 2013 and applicable provisions.

YANAMANDRA SURYANARAYANA MURTY (DIN: 01368271) is chairman of Audit Committee w.e.f. 30th October, 2025.

Members	Category	Meetings held during the tenure of the Directors	Meetings attended
ANAND RAVADA	Independent & Non-Executive Director	1	1
YANAMANDRA SURYANARAYANA MURTY	Independent & Non-Executive Director	5	5

MRS. SAILAJA PENMETSA	Independent & Non-Executive Director	3	3
KIRANMAI PANDAY	Non-ExecutiveDirector	6	6
Mrs. KAKSHAYANI SEKHARAMANTRI	Independent & Non-Executive Director	3	3

The Company Secretary acts as the Secretary of the Committee.

All the recommendations of the Audit Committee during the year were accepted by the Board of Directors.

6) NOMINATION AND REMUNERATION COMMITTEE:

1. COMPOSITION:

The members of Nomination and Remuneration Committee met Four (4) time during the year on 29-05-2025, 19-08-2025, 02-09-2025 and 30-10-2025 as per provisions of Section 178 of the Companies Act, 2013 and applicable provisions.Mr. **YANAMANDRA SURYANARAYANA MURTY** (DIN: 01368271) is chairman of Nomination and Remuneration Committee w.e.f. 30th October, 2025.

Members	Category	Meetings held during the tenure of the Directors	Meetings attended
ANAND RAVADA	Independent & Non-Executive Director	1	1
YANAMANDRA SURYANARAYANA MURTY	Independent & Non-Executive Director	3	3
MRS. SAILAJA PENMETSA	Independent & Non-Executive Director	1	1
KIRANMAI PANDAY	Non-ExecutiveDirector	4	4
Mrs. KAKSHAYANI SEKHARAMANTRI	Independent & Non-Executive Director	2	2

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The Nomination and Remuneration Committee shall identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria lay down, recommend to the Board their appointment

and removal and shall carry out evaluation of every director's performance. The committee has been constituted to recommend/ review the remuneration package of Managing/ Whole Time Directors.

2. PERFORMANCE EVALUATION

In compliance with the provisions of the Companies Act, 2013 ('the Act') and SEBI (Listing Obligations and Regulations) Requirement, 2015; the Board during the year adopted a formal mechanism for evaluation of its performances as well as that of its committees and individual Directors, including the Chairman of the Board. A structured mechanism was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgment, safeguarding the interest of the Company and its minority shareholders, etc. The performance evaluation of the Independent Directors.

3. NOMINATION AND REMUNERATION POLICY

PREAMBLE

Pursuant to Section 178 of the Companies Act, 2013 and Corporate Governance as per SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, the Board of Directors of every listed Company shall constitute the Nomination and Remuneration Committee. The Company has constituted "Nomination and Remuneration Committee" 12th December 2022 with two Non- executive Independent Directors and one Non-Executive Director as Members of the Committee.

This Committee and the Policy is formulated in compliance with Section 178 of the Companies Act, 2013 read along with the applicable rules thereto and Provisions of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.

I. OBJECTIVE

The Key Objectives of the Committee would be:

- To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
- To evaluate the performance of the members of the Board and provide necessaryreport to the Board for further evaluation.
- To recommend to the Board on Remuneration payable to the Directors, KeyManagerial Personnel and Senior Management.

II. DEFINITIONS

a) **"Board"** means Board of Directors of the Company.

b) **"Company"** means Cell Point (India) Limited.

c) **"Employees' Stock Option"** means the option given to the directors, officers or employees of a company or of its holding company or subsidiary company or companies, if any, which gives such directors, officers or employees, the benefit or right to purchase, or to subscribe for, the shares of the company at a future date ata pre-determined price.

d) **"Independent Director"** means a director referred to in Section 149 (6) of theCompanies Act, 2013.

e) **"Key Managerial Personnel" (KMP)** means

i. Chief Executive Officer or the Managing Director or the Manager,
ii. Whole-time Director,
iii. Chief Financial Officer
iv. Company Secretary, and
v. Such other officer as may be prescribed.

f) "Nomination and Remuneration Committee" shall mean a Committee of Board of Directors of the Company, constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and the Listing Agreement.

g) "Policy or This Policy" means, "Nomination and Remuneration Policy."

h) "Remuneration" means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961.

i) "Senior Management" mean personnel of the Company who are members of its core management team excluding Board of Directors. This would include all members of management one level below the executive directors, including all the functional heads.

III. INTERPRETATION

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 and/or any other SEBI Regulation(s) as amended from time to time.

IV. GUIDING PRINCIPLES

The Policy ensures that

- The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully.
- Relationship of remuneration to performance is clear and meets appropriate performance benchmarks and
- Remuneration to Directors, Key Managerial Personnel and Senior Management involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the Company and its goals.

V. ROLE OF THE COMMITTEE

The role of the Committee inter alia will be the following:

a. To formulate a criteria for determining qualifications, positive attributes and independence of a Director.

b. Formulate criteria for evaluation of Independent Directors and the Board.

c. Identify persons who are qualified to become Directors and who may be appointed in Senior Management in accordance with the criteria laid down in this policy.

d. To carry out evaluation of every Director's performance.

e. To recommend to the Board the appointment and removal of Directors and Senior Management.

f. To recommend to the Board, policy relating to remuneration for Directors, Key Managerial Personnel and Senior Management.

g. Ensure that level and composition of remuneration is reasonable and sufficient, relationship of remuneration to performance is clear and meets appropriate performance benchmarks.

h. To devise a policy on Board diversity.

i. To carry out any other function as is mandated by the Board from time to time and

/ or enforced by any statutory notification, amendment or modification, as may be applicable.

j. To perform such other functions as may be necessary or appropriate for the

performance of its duties.

VI. MEMBERSHIP

a. The Committee shall comprise at least three (3) Directors, all of whom shall be non- executive Directors and at least half shall be Independent.

b. The Board shall reconstitute the Committee as and when required to comply with the provisions of the Companies Act, 2013 and applicable statutory requirement.

c. Minimum two (2) members shall constitute a quorum for the Committee meeting.

d. Membership of the Committee shall be disclosed in the Annual Report.

e. Term of the Committee shall be continued unless terminated by the Board of Directors.

VII. CHAIRMAN

a. Chairman of the Committee shall be an Independent Director.

b. Chairman of the Company may be appointed as a member of the Committee but shall not Chair the Committee.

c. In the absence of the Chairman, the members of the Committee present at the meeting shall choose one amongst them to act as Chairman.

d. Chairman of the Nomination and Remuneration Committee could be present at the Annual General Meeting or may nominate some other member to answer the shareholders' queries.

VIII. FREQUENCY OF MEETINGS

The meeting of the Committee shall be held at such regular intervals as may berequired.

IX. COMMITTEE MEMBERS' INTERESTS

a. A member of the Committee is not entitled to be present when his or her own remuneration is discussed at a meeting or when his or her performance is being evaluated.

b. The Committee may invite such executives, as it considers appropriate, to be present at the meetings of the Committee.

X. SECRETARY

The Company Secretary of the Company shall act as Secretary of the Committee.

XI. VOTING

a. Matters arising for determination at Committee meetings shall be decided by a majority of votes of Members present and voting and any such decision shall for all purposes be deemed a decision of the Committee.

b. In the case of equality of votes, the Chairman of the meeting will have a casting vote.

XII. APPOINTMENT AND REMOVAL OF DIRECTOR, KMP AND SENIOR MANAGEMENT

a) Appointment criteria and qualifications

- The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend to the Board his/her appointment.

- A person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person are sufficient / satisfactory for the concerned position.

- The Company shall not appoint or continue the employment of any person as Managing Director/Whole-time Director/Manager who has attained the age of seventy years. Provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution based on the explanatory statement annexed to the notice for such motion indicating the justification for extension of appointment beyond seventy years.

b) Term / Tenure:

i. Managing Director/Whole-time Director/Manager (Managerial Person):

The Company shall appoint or re-appoint any person as its Managerial Person for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term. The present term of Managing Director and Whole Time Director will ends on 31.03.2027.Further the Board decides to reappoint Managing Director and Whole time Director for a period of five years w.e.f.01.04.2027 to 31.03.2032

ii. Independent Director:

- An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

- No Independent Director shall hold office for more than two consecutive

terms, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director. Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

- At the time of appointment of Independent Director it should be ensured that number of Boards on which such Independent Director Serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of alisted company.

c) Evaluation:

The Committee shall carry out evaluation of performance of every Director, KMP and Senior Management at regular interval.

d) Removal:

Due to reasons for any disqualification mentioned in the Companies Act, 2013, rules made there under or under any other applicable Act, rules and regulations, the Committee may recommend, to the Board with reasons recorded in writing, removal of a Director, KMP or Senior Management subject to the provisions and compliance of the said Act, rules and regulations.

e) Retirement:

The Director, KMP and Senior Management shall retire as per the applicable provisions of the Companies Act, 2013 and the prevailing policy of the Company. The Board will havethe discretion to retain the Director, KMP, Senior Management in the same position / remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

XIII. PROVISIONS RELATING TO REMUNERATION OF MANAGERIAL PERSON, KMP ANDSENIOR MANAGEMENT

a) General:

- The remuneration / compensation / commission etc. to Managerial Person, KMP and Senior Management Personnel will be determined by the Committee and recommended to the Board for approval. The remuneration / compensation / commission etc. shall be subject to the prior/post approval of the shareholders of the Company and Central Government, wherever required.

- The remuneration and commission to be paid to Managerial Person shall be as per the statutory provisions of the Companies Act, 2013, and the rules made there under for the time being in force.

- Increments to the existing remuneration / compensation structure may be recommended by the Committee to the Board which should be within the slabs approved by the Shareholders in the case of Managerial Person. Increments will be effective from the date of reappointment in respect of Managerial Person and 1st April in respect of other employees of the Company.

- Where any insurance is taken by the Company on behalf of its Managerial Person, KMP and any other employees for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of

- the remuneration payable to any such personnel. Provided that if such person is proved to be guilty, the premium paid on such insurance shall be treated as part of the remuneration.

b) Remuneration to Managerial Person, KMP and Senior Management:

1. Fixed pay:

Managerial Person, KMP and Senior Management shall be eligible for a monthly remuneration as may be approved by the Board on the recommendation of the Committee in accordance with the statutory provisions of the Companies Act, 2013, and the rules made there under for the time being in force. The break-up of the pay scale and quantum of perquisites including, employer's contribution to P.F, pension scheme, medical expenses, club fees etc. shall be decided and approved by the Board on the recommendation of the Committee and approved by the shareholders and Central Government, wherever required.

2. Minimum Remuneration:

If, in any financial year, the Company has no profits or its profits are inadequate, the Company shall pay remuneration to its Managerial Person in accordance with the provisions of Schedule V of the Companies Act, 2013 and if it is not able to comply with such provisions, with the prior approval of the Central Government.

3. Provisions for excess remuneration:

If any Managerial Person draws or receives, directly or indirectly by way of remuneration any such sums in excess of the limits prescribed under the Companies Act, 2013 or without the prior sanction of the Central Government, where required, he / she shall refund such sums to the Company and until such sum is refunded, hold it in trust for the Company. The Company shall not waive recovery of such sum refundable to it unless permitted by the Central Government.

c) Remuneration to Non-Executive / Independent Director:

1. Remuneration / Commission:

The remuneration / commission shall be in accordance with the statutory provisions of the Companies Act, 2013, and the rules made there under for the time being in force.

2. Sitting Fees:

The Non- Executive / Independent Director may receive remuneration by way of fees for attending meetings of Board or Committee thereof. Provided that the amount of such fees shall not exceed the maximum amount as provided in the Companies Act, 2013, per meeting of the Board or Committee or such amount as may be prescribed by the Central Government from time to time.

3. Limit of Remuneration /Commission:

Remuneration /Commission may be paid within the monetary limit approved by shareholders, subject to the limit not exceeding 1% of the net profits of the Company computed as per the applicable provisions of the Companies Act, 2013.

4. Stock Options:

An Independent Director shall not be entitled to any stock option of the Company.

XIV. MINUTES OF COMMITTEE MEETING

Proceedings of all meetings must be minutes and signed by the Chairman of the said meeting or the Chairman of the next succeeding meeting. Minutes of the Committee meeting will be tabled at the subsequent Board and Committee meeting.

XV. DEVIATIONS FROM THIS POLICY

Deviations on elements of this policy in extraordinary circumstances, when deemed necessary in the interests of the Company, will be made if there are specific reasons to do so in an individual case.

DETAILS OF REMUNERATION TO DIRECTORS DURING THE YEAR ENDING ON 31ST MARCH, 2025:

Remuneration paid during the Financial Year 2025-26 to Executive Directors are:

Name of Director	Yearly Remuneration (in Rs.)
Mohan Prasad Panday (DIN : 06493918)	1,20,00,000
Bala Balaji Panday (DIN : 06493903)	60,00,000
Kiranmai Panday (DIN: 08034071)	60,00,000
Total	**2,40,00,000**

7) STAKEHOLDERS RELATIONSHIP COMMITTEE:

The company has constituted Stakeholder Relationship Committee shall consider and resolve the grievances of the security holders of the company including complaints related to transfer of shares, non-receipt of annual report and non-receipt of declared dividends.

j. Composition, Name of members and chairperson

Name of Director	Status	Nature of Directorship
Mrs. KIRANMAI PANDAY	Chairman	Non-Executive Director
Mr. MOHAN PRASAD PANDAY	Member	Director
Mrs. P.SAILAJA	Member	Independent Non-Executive Director

k. Name and Designation of Compliance Officer

Mr. Chandra Sekhar Raghavapudi, Company Secretary is the Compliance Officer for complying with requirements of Companies Act, Securities laws, SEBI (LODR) Regulations, 2015 with Stock Exchanges.

During the year, the company has not received any complaints/ correspondence from Shareholders regarding non-receipt of Share Certificates/ issuance of Duplicate Share Certificates / Dividend Warrants etc.

l. Meeting and attendance during the Year:

The members of Stakeholder Relationship Committee met One time during the year on 26-02-2026 as per provisions of Section 178 of the Companies Act, 2013 and applicable provisions.

Mrs. KIRANMAI PANDAY (DIN: 08034071) is the Chairman of Stakeholders relationship Committee.

Members	Category	Meetings held during the tenure of the Directors	Meetings attended
Mrs. KIRANMAI PANDAY	Non-Executive Director	1	1
Mr. MOHAN PRASAD PANDAY	Director	1	1
Mrs. P.SAILAJA	Independent Non-Executive Director	1	1

m. Details of Shareholders' Complaint

Details of complaints received	Status
No. of investor complaints as on April 01, 2025	-

No. of investor complaints received during the year	-
No. of investor complaints resolved during the year	-
No. of investor complaints pending as on March 31, 2026	-

7) GENERAL BODY MEETINGS:

a. LOCATION AND TIME OF LAST THREE AGM'S HELD:

Year	Location	Date	Time	Special Resolution Passed
2024-25	30-15-139, First Floor, Room No.5 & 6, Ramas Arcade, Dabagardens, Visakhapatnama Ap 530020	27th Sept, 2025	11.30 A.M	Yes
2023-24	30-15-139, First Floor, Room No.5 & 6, Ramas Arcade, Dabagardens, Visakhapatnama Ap 530020	27th Sept, 2024	11.30 A.M	Yes
2022-23	30-15-139, First Floor, Room No.5 & 6, Ramas Arcade, Dabagardens, Visakhapatnama Ap 530020	29th Sept, 2023	11.30 A.M	Yes

b. POSTAL BALLOT:

During the year under review, the Company has not moved any resolution through postal ballot process. Further, no Special Resolution is proposed to be passed through Postal Ballot as on the date of this Report

8) MEANS OF COMMUNICATION:

During the year, the yearly financial results as on 31st March 2026 of the company were submitted to Stock Exchanges immediately after the meeting of the

Board of Directors held on 02nd September, 2026. The Company has also published its Financial Results on its websites i.e. **www.cellpoint.biz**

9) GENERAL SHAREHOLDER INFORMATION:

Annual General Meeting:

The ensuing (13th) Annual General Meeting ("the AGM") of the company will be held on Tuesday, September 29th 2026 at 11:30 A.M. at 30-15-139, First Floor, Room No.5 & 6, Ramas Arcade, Dabagardens, Visakhapatnam, Andhra Pradesh-530020

Financial Year

The Financial year of the company is for period of 12 months from 1st April to 31st March.

Record Date:

The Record Date for the purpose of determining the eligibility of the Members to attendthe 13th Annual General Meeting of Company will be 22nd September, 2026.

Policy on dealing with Related party Transactions:

The company has formulated the policy on dealing with Related party Transactions and also put said policy on the websites of the company for the pursuance of Stakeholders of the company.

Listing with Stock Exchange:

The equity shares of the Company is listed on Emerge Platform of National Stock Exchange of India Limited (NSE) w.e.f. June ,28 2023 and the Company confirms that it has paid the Annual Listing Fees for the year 2025-26 to NSE Limited.

Reconciliation of Share Capital Audit

As stipulated by SEBI, Mr. B. Uma Maheshwara Rao, a qualified practicing Company Secretary carries out the Reconciliation of Share Capital to reconcile the total listed and paid-up share capital held with the National Security Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL). The Audit is carried out Quarterly basis in a year and the report thereon is submitted to the Stock Exchange. The report, inter alia, confirms that the total listed and paid-up share capital of the Company is in agreement with the aggregate of the total dematerialized shares and those in physical mode.

Dematerialization of Shares

As on March 31, 2026, all Equity Shares of the Company are held in dematerialized form. The breakup of the equity shares held in dematerialized and physical form as on March 31, 2026 are as follows:

Particulars	No. of share holders	No. of shares	Percent of Total
NSDL	517	2972200	15.91%
CDSL	1264	15713400	84.09%
PHYSICAL	NIL	NIL	NIL
TOTAL	**1781**	**18685600**	**100%**

The ISIN No. for Equity Shares of the Company ISIN: **INE0O0001013**

Share holding pattern and Distribution of Shareholdings as on 31st March, 2026

i) Shareholding pattern

Category	No. of Shares held	% of Shareholding
1.Promoters	13651600	73.06
2.Foreign Portfolio Investors	-	-
3.Banks, FIs, Insurance companies	-	-
4.Private Bodies Corporate	268800	1.44
5.Clering Members	4800	0.03
6.Non-Resident Indians	49200	0.26

7.Indian Public	4519200	24.18
8.HUF	192000	1.03
TOTAL	**18685600**	**100.00%**

i. Distribution of Shareholdings as on 31st March, 2026

No. of equity shares held	No. of shareholders	% of Shareholders	Share AmountRs.	% of Shareholding
1-5000	4	0.2246	4000	0.0021
5001-10000	0	0	0	0
10001 and Above	1777	99.7754	18681600	99.9979
TOTAL	**1781**	**100.00**	**186856000**	**100.00 %**

ii. High And Low Prices of Shares with NSE Emerge :

Month and Year	NSE Emerge(SME platform)	
	Low(Rs.)	High (Rs.)
August, 2025	16.45	19.55
September, 2025	17.5	20.5
October, 2025	17.35	19.15
November, 2025	17	19.5
December, 2025	15.8	18
January, 2026	15.55	17.5
February, 2026	15.3	16.5
March, 2026	11.7	14.75

Stakeholders Relationship Committee attends to share transfer formalities normally as and when need. Demat requests are normally confirmed within 15 days from the date of receiptof requests.

Registered Office Address:

Door No 30-15-139/F/5, 6 Ward No 27, Ram's Arcade, Opposite Visakha Medical

Centre, Dabagardens, Visakhapatnam 530020

Phone: +91 90001 13897
Email: cs@cellpoint.biz
Website: https://cellpoint.biz/

Registrar and

Transfer Agents:

Big Share Services P limited.

E-2/3, Ansa Industrial

Estate, Sakivihar Road,

Saki Naka, Andheri(E) ,

Mumbai 470072

Tel: 022-6263 8200

Email:

marketing@bigshareonline.com

Website: https://www.bigshareonline.com/

Contact Person:

Venkata Krishna

Mohan Nandam

SEBI Registration NO: INR000001385

Investors / Shareholders Correspondence:

Door No 30-15-139/F/5, 6 Ward No 27, Ram's Arcade, Opposite Visakha Medical Centre, Dabagardens, Visakhapatnam 530020

Contact person : **Chandra Sekhar Raghavapudi**

Phone: +91 90001 13897

Email: cs@cellpoint.biz

Website: https://cellpoint.biz/

IMPORTANT COMMUNICATION TO THE SHAREHOLDERS

Ministry of Corporate Affairs has taken a 'Green initiative in Corporate Governance' by allowing paperless compliances by the companies and has issued circulars stating that service of notice/ documents including Annual Report can be sent by e-mail to its members. Your Company is concerned about the environment and utilizes natural resources in a sustainable way. To support this Green initiative, the Company hereby requests its members who have not registered their e-mail addresses so far, to register their e-mail addresses with the depository through their concerned depository participants in respect of electronic holdings.

10) Other Disclosures:

- No transaction of material has been entered into by the company with its promoters, Directors or management or relatives etc. that may have potential conflict with the interest of the company.

- There were no instances of non-compliances or penalty imposed on the company by Stock Exchanges or SEBI or any other statutory authority or any matter related to capital markets, during the last three years. The financial statements have been prepared in compliance with the requirements of the Companies Act, 2013 and in conformity, in all material respects, with the generally accepted accounting principles and standards in India. The estimates/judgments made in preparation of these financial statements are consistent, reasonable and on prudent basis so as to reflect true and fair view of the state of affairs and results/operations of the Company.

- The Company has formulated Whistle Blower Policy to establish a Vigil Mechanism for directors and employees of the Company and the same is

posted on the websiteof the Company.

- The Company is complying with all mandatory requirements of SEBI(Listing and Disclosure Requirements), Regulation, 2015

DECLARATION REGARDING CODE OF CONDUCT

I hereby declare that all the members of Board of Directors and Senior Management Personnel have affirmed compliance with the Code of Conduct of Board of Directors and senior management.

By Order of the Board of Directors
CELL POINT (INDIA) LIMITED

Sd/-
Mohan Prasad Panday
Managing Director
(DIN: 06493918)

Place: Visakhapatnam
Date: 02/09/2026

ANNEXURE D

Form No. MR-3

SECRETARIAL

AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No: 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

CELL POINT (INDIA) LIMITED

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by CELL POINT (INDIA) LIMITED (hereinafter referred to as "the company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by CELL POINT (INDIA) LIMITED ("the Company") for the financial year ended on 31st March, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **Not Applicable**

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

- The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; **Not Applicable**
- The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not Applicable**
- The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **Not Applicable** and
- The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **Not Applicable**
- As informed by the Management, there are no other laws that are applicable

specifically to the company

I have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India.

(ii) The Listing Agreements entered into by the Company with National Stock Exchange Limited (Emerge-SME Platform);

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and agenda and detailed notes on agenda were properly sent and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes of the meetings duly recorded and signed by the Chairman, the decisions of the Board were unanimous and no dissenting views have been recorded.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period no specific events/ actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc. referred to above:

Sd/-

Date : 02nd September, 2026

B. Umamaheshwara Rao

Place : Visakhapatnam

Company Secretary

FCS No: 10163

C P No.: 13117

PR: 3157/2023

UDIN: **F010163H001322738**

Note: This report is to be read with our letter of even date which is annexed as' Annexure A' and forms an integral part of this report.

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ANNEXURE A'

To,

The Members,

CELL POINT (INDIA) LIMITED
Door No 30-15-139/F/5, 6 Ward No 27, Ram's Arcade,
Opposite Visakha Medical Centre, Dabagardens,
Visakhapatnam 530020

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on my audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Sd/-

Date : 02nd September, 2026

Place : Visakhapatnam

B. Umamaheshwara Rao
Company Secretary
FCS No: 10163
C P No.: 13117
PR: 3157/2023
UDIN:
F010163H001322738

FOREIGN EXCHANGE EARNING AND OUTGO:

The information required to be given in respect of foreign exchanges earning and outgo F.Y. 2025 - 26 and 2024 - 25 are as follows:

i. Foreign Exchange Earnings during F.Y. 2025 - 26:

Particulars	**Amount (In ₹)**
Foreign Exchange Received during the year	NIL
Foreign Exchange Paid during the year	NIL

ii. Foreign Exchange Earnings during F.Y. 2024-25:

Particulars	**Amount (In ₹)**
Foreign Exchange Received during the year	NIL
Foreign Exchange Paid during the year	NIL

CEO/CFO CERTIFICATION

To,

The Board of Directors

CELL POINT (INDIA) LIMITED

Certificate by Chief Executive Officer (CEO) / Chief Financial Officer (CFO) under Corporate Governance pursuant to the Regulation 33(1) (e) and Schedule IV of SEBI (Listing Obligation and Disclosure Requirements), Regulation 2015.

We, Mohan Prasad Panday, Managing Director and P.Goapala Ranga, the Chief Financial Officer (CFO) of the Company of the Company do hereby certify to the Board that:

1. We have reviewed financial statements and the cash flow statement for the year ending 31st March, 2026 and that to the best of their knowledge and belief

a. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

b. These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

2. There are, to the best of our knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or violation of the company's code of conduct.

3. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or

propose to take to rectify these deficiencies.

4. We have indicated to the auditors and the Audit committee of the Company.

a. significant changes in internal control over financial reporting during the year;

b. significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

c. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control system over financial reporting.

For CELL POINT (INDIA) LIMITED

Sd/-
Mohan Prasad Panday
(Managing Director)

Sd/-
Gopala Ranga P
(CFO)

Place: Visakhapatnam
Date: 02/09/2026

Chairman's Declaration on Code of Conduct

To,

The Members of Cell point (India) Limited

This is to certify that the Company has laid down a Code of Conduct (the Code) for all Board Members and Senior Management Personnel of the Company and a copy of the Code is put on the website of the Company viz www.cellpoint.biz It is further confirmed that all Board Members and Senior Management Personnel have affirmed compliance with the Code of Conduct for Board of Directors and Senior Management Personnel, as approved by the Board, for the financial year ended on March 31, 2026.

For CELL POINT (INDIA) LIMITED

Sd/-

Place: Visakhapatnam
Date: 02/09/2026

Mohan Prasad Panday
(Managing Director)

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

There were no contracts or arrangements or transactions entered in to during the year ended 31st March, 2026 which were not arm's length basis.

2. Details of contracts or arrangements or transactions at Arm's length basis.

Name (s) of the related party	Natures of relationship	Nature of Contract/A greement	Duration	Salient Terms	Amount In Lakhs	Arm's Length Basis
Mohan Prasad Panday	Director/ Related Party	Rent of Premises	5 years	Rent based on market valuation	24.00	Yes
Bala Balaji Panday	Director/ Related Party	Rent of Premises	5 years	Rent based on market valuation	12.00	Yes
Lakshmi Narasimha Electronics LLP (A firm , in which a director, manager or his relative is a partrner)	Associate	Purchase of goods	FY2025-26	As per agreed commercial terms	440.37	Yes
Swastik Entreprises (A Proprietory concern owned by Mohan Prasad Panday(MD)	Associate	Purchase of goods	FY2025-26	As per agreed commercial terms	96.45	Yes
Swastik Entreprises (A Proprietory concern owned by Mohan Prasad Panday(MD)	Associate	Trade Advance	FY2025-26	As per agreed commercial terms	374.55	Yes
Lakshmi Narasimha Electronics LLP (A firm , in which a director, manager or his relative is a partrner)	Associate	Trade Advance	FY2025-26	As per agreed commercial terms	612.50	Yes
Mohan Prasad Panday	Director/ Related Party	Purchase of fixed assets	FY2025-26	At prevailing market rates	340.00	Yes
Bala Balaji Panday	Director/ Related Party	Purchase of fixed assets	FY2025-26	At prevailing market rates	340.00	Yes
Kiranmai Panday	Director/	Purchase	FY2025-	At	340.00	Yes

	Related Party	of fixed assets	26	prevailing market rates		
Panday Maha Vishnu Priya	Director/ Related Party	Purchase of fixed assets	FY2025-26	At prevailing market rates	340.00	Yes
Mohan Prasad Panday	Director/ Related Party	Remuneration	FY2025-26	pursuant to the terms approved by members	120.00	Yes
Bala Balaji Panday	Director/ Related Party	Remunera tio	FY2025-26	pursuant to the terms approved by members	60.00	Yes
Kiranmai Panday	Director/ Related Party	Remunera tio	FY2025-26	pursuant to the terms approved by members	60.00	Yes
Panday Maha Vishnu Priya	Director/ Related Party	Salary	FY2025-26	pursuant to the terms approved by Board	60.00	Yes
Mohan Prasad Panday	Director/ Related Party	Commissio n	FY2025-26	pursuant to the terms approved by members	400.00	Yes

Cell Point (India) Limited

(Formerly known as Cell Point (India) Private Limited)

CIN: U52390AP2013PLC086912

Balance sheet as at March 31, 2026

(₹ in Lakhs, unless otherwise stated)

Particulars	Note	As on March 31, 2026	As on March 31, 2025
Equity and liabilties			
Shareholder's Funds			
(a) Share Capital	3.1	1,868.56	1,868.56
(b) Reserves and Surplus	3.2	5,563.18	5,556.83
		7,431.74	**7,425.39**
Non-current liabilities			
(a) Long-term borrowings	3.3	3,114.95	89.82
(c) Long term Provisions	3.4	65.50	60.43
		3,180.45	**150.25**
Current Liabilties			
(a) Short-term Borrowings	3.5	4,595.77	4,435.62
(b) Trade payables	3.6		
(i) Total outstanding dues of Micro and Small Enterprises		314.77	507.79
(ii) Total outstanding dues of creditors other than Micro and Small Enteprises		1,032.14	896.33
(c) Other current liabilities	3.7	101.85	46.06
(d) Short-term provisions	3.8	253.78	354.37
		6,298.32	**6,240.18**
TOTAL		**16,910.50**	**13,815.82**
Assets			
Non Current Assets			
(a) Property, plant and equipment and intangible assets			
(i) Property plant and equipment	3.9	5,649.62	3,654.13
(ii) Intangible assets		-	-
(iii) Capital Work-in-progress	3.9A	382.92	79.33
(b) Deferred Tax Assets (Net)	3.10	29.41	47.07
(c) Other Non-current assets	3.11	2,261.39	2,147.75
		8,323.35	**5,928.27**
Current Assets			
(a) Inventories	3.12	6,631.94	6,364.82
(b) Trade Receivables	3.13	96.00	117.82
(c) Cash and cash equivalents	3.14	592.68	644.26
(d) Short-term loans and advances	3.15	977.85	139.35
(e) Other current assets	3.16	288.72	621.29
		8,587.19	**7,887.55**
TOTAL		**16,910.50**	**13,815.82**

The accompanying notes form an integral part of the financial statements

As per our report of even date attached
For RAO & KUMAR LLP
Chartered Accountants
FRNo: 03089S/S000250

Anirban Pal
Partner
M.No: 214919

Place: Visakhapatnam
Date: 02 September 2026
UDIN: 26214919TPNZMA6191

RAO & KUMAR LLP FRN 03089S/S000250 VIZAG-3 Chartered Accountants

for and on behalf of the **Board of Directors**

Mohan Prasad Panday
Director
(DIN: 06493918)

Bala Balaji Panday
Director
(DIN: 06493903)

CELL POINT (INDIA) LIMITED Regd. Office Visakhapatnam

R Gopal Ranga
Chief Financial Officer

R Chandra Sekhar
Company Secretary

Cell Point (India) Limited

(Formerly known as Cell Point (India) Private Limited)

CIN: U52390AP2013PLC086912

Statement of Profit and Loss for the year ended March 31, 2026

(₹ in Lakhs, unless otherwise stated)

	Particulars	Note	As on March 31, 2026	As on March 31, 2025
Income				
I	Revenue from Operations	3.17	36,793.36	32,470.58
II	Other Income	3.18	58.37	155.28
III	**Total Income (I + II)**		**36,851.73**	**32,625.86**
Expenses				
	Purchases of Stock-in-trade		31,396.76	27,879.92
	Changes in Inventory of Stock-in-trade	3.19	(267.11)	(855.60)
	Employee Benefits Expense	3.20	1,176.03	1,192.96
	Finance Costs	3.21	647.39	517.69
	Depreciation and Amortisation Expense	3.9	340.47	322.69
	Other Expenses	3.22	3,464.30	3,521.42
IV	**Total expenses**		**36,757.83**	**32,579.08**
V	Profit before exceptional and extraordinary items and tax (III - IV)		**93.89**	**46.78**
VI	Exceptional items	3.23	-	234.63
VII	Profit before extraordinary items and tax (V - VI)		93.89	281.41
VIII	Extraordinary items		-	-
IX	**Profit before tax (VII- VIII)**		**93.89**	**281.41**
X	**Tax Expenses:**			
	Current Tax Expenses for Current Year		44.17	-
	Current Tax Expenses relating to prior years		25.70	0.57
	Deferred Tax (including current and prior period)		17.66	54.69
	Total Tax Expenses		87.54	**55.26**
XI	**Profit (Loss) for the period from continuing operations (IX - X)**		6.35	**226.15**
XII	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
	Profit (Loss) for the period (XI + XII)		6.35	**226.15**
Earnings per share (of ₹ 10/- each):		3.26		
	(a) Basic		0.03	1.21
	(b) Diluted		0.03	1.21

The accompanying notes form an integral part of the financial statements

As per our report of even date attached
For RAO & KUMAR LLP
Chartered Accountants
FRNo: 03089S/S000250

Anirban Pal
Partner
M.No: 214919

Place: Visakhapatnam
Date: 02 September 2026
UDIN: 26214919TPNZMA6191

RAO & KUMAR LLP FRN 03089S/S000250 VIZAG-3 Chartered Accountants

for and on behalf of the **Board of Directors** of

Mohan Prasad Panday
Director
(DIN: 06493918)

Bala Balaji Panday
Director
(DIN: 06493903)

CELL POINT (INDIA) LIMITED Regd. Office Visakhapatnam

P Gopal Ranga
Chief Financial Officer

R Chandra Sekhar
Company Secretary

Cell Point (India) Limited

(Formerly known as Cell Point (India) Private Limited)

CIN: U52390AP2013PLC086912

Cash Flow Statement for the year ended March 31, 2026

(₹ in Lakhs, unless otherwise stated)

Particulars	As on March 31, 2026	As on March 31, 2025
Cash Flow from Operating Activities		
Net Profit before tax	93.89	281.41
Adjustment for:		
Depreciation	340.47	88.06
Finance Cost	607.66	354.78
Actuarial Gain Booked in Current Year	(6.61)	1.29
Current Service Cost & Interest Cost of Gratuity	13.77	12.08
Operating Profit before Working Capital changes	**1,049.18**	**737.61**
Adjustment for:		
(Increase) / Decrease in Inventories	(267.11)	(855.60)
(Increase) / Decrease in Trade Receivables	21.83	(77.70)
(Increase) / Decrease in Short Term loans & Advances	(838.50)	(48.79)
(Increase) / Decrease in Other Assets [2]	332.57	(354.18)
Increase / (Decrease) in Other Current Liabilities	55.79	(2.52)
Increase / (Decrease) in Trade Payables	(57.22)	485.00
Increase / (Decrease) in Short term Provisions	(102.68)	47.88
Cash generated from Operating Activities	**193.86**	**(68.28)**
Taxes paid	(69.88)	(0.57)
Net Cash (used in)/from Operating Activities [A]	**123.98**	**(68.85)**
Cash Flow from Investing Activities		
Purchase of Fixed Assets	(2,639.53)	(499.88)
Investments in Outlets & Franchisee	0.25	800.00
Rent advances	(3.89)	(40.81)
Electricity deposit	-	-
Security Deposit(one Plus & Other)	10.00	(5.00)
NSE Security deposit	-	50.34
Investments in Chits	(120.00)	(71.00)
Net Cash (used in)/from Investing Activities [B]	**(2,753.17)**	**233.65**
Cash Flow from Financing Activities		
Proceeds/(Repayment) from/(of) Long term Borrowings (Net)	3,025.13	(21.67)
Proceeds/(Repayment) from/(of) Short term Borrowings (Net)	160.15	(331.63)
Finance Cost paid	(607.66)	(354.78)
Dividend paid	-	(12.59)
Net Cash (used in)/from Financing Activities [C]	**2,577.61**	**(720.67)**
Net Increase/(Decrease) in Cash and Cash Equivalents [A] + [B]+ [C]	**(51.57)**	**(555.87)**
Cash and Cash Equivalents at the beginning of the year	644.26	1,200.13
Cash and Cash Equivalents at the end of the year	**592.68**	**644.26**
Cash and cash equivalents		
Cash on hand	368.02	395.12
Balances with Banks in Current Accounts	67.22	105.04
Other Bank Balances	157.44	144.1
TOTAL	**592.68**	**644.26**

Notes:

1 This statement is prepared as per Accounting Standard - 3 (Indirect Method)

2 Includes Non-Current and Other current assets

3 Previous year figures have been regrouped and reclassified wherever necessary

As per our report of even date attached

For RAO & KUMAR LLP

Chartered Accountants

FRNo: 03089S/S000250

Anirban Pal

Partner

M.No: 214919

Place: Visakhapatnam

Date: 02 September 2026

UDIN: 26214919TPNZMA6191

RAO & KUMAR LLP FRN 03089S/S000250 VIZAG-3 Chartered Accountants

for and on behalf of the **Board of Directors** of

Mohan Prasad Panday
Director
(DIN: 06493918)

Bala Balaji Panday
Director
(DIN: 06493903)

P Gopal Ranga
Chief Financial Officer

R Chandra Sekhar
Company Secretary

Note 1: Company Overview

I. Corporate Information

Cell Point (India) Limited [Formerly known as Cell Point (India) Private Limited] was incorporated as private limited Company on April 10, 2013, and registered under The Companies Act, 2013. Company was converted into Public Limited Company and consequently name of the company was changed from Cell Point (India) Private Limited to Cell Point (India) Limited vide special resolution passed by the shareholders at the Extraordinary General Meeting held on October 31, 2022, and a revised certificate of incorporation dated November 25, 2022, issued by the Registrar of Companies, Vijayawada. The company is engaged in the business of Trading in smart phones, accessories, related products, and other consumer durable electronic goods.

II. Basis of preparation of Financial Statements

These financial statements are prepared in conformity with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, provision of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

III. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting year end. Although, these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

IV. Operating Cycle

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

Note 2: Summary of Significant Accounting Policies

I. Property, Plant and Equipment

(i) Items of Property, Plant and Equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation, goods and service tax (to the extent not availed as input credit) and accumulated impairment loss, if any. Cost includes duties, freight and other incidental expenses directly related to acquisition / construction and installation of the assets. Any trade discounts, and rebates are deducted in arriving at the purchase price.

(ii) An item of Property, Plant and Equipment is eliminated from the financial statements on disposal or when no further benefit is expected from its use and disposal. Gains / losses arising from disposal are recognised in the Statement of Profit and Loss.

(iii) Depreciation on fixed assets is provided on Straight line Method in accordance with requirements of Schedule II to the Companies Act,2013. Depreciation for assets purchased / sold during a period is proportionately charged (refer note 3.9(6) for change in accounting policy)

II. Inventories

Inventories include only traded finished goods and are valued on the principle laid down in Accounting Standard 2 on "Inventories" on the basis of "Lower of cost and net realizable value.

III. Revenue Recognition

The Company's revenue primarily comprises of Multi brand Retail selling of smart phones, accessories, related products and other consumer durable electronic goods.

Revenue on sale of goods is recognized when property in the goods is transferred to the buyer for a price, or when all significant risks and rewards of ownership have been transferred to the buyer and no effective control is retained by the Company in respect of the goods transferred, to a degree usually associated with ownership, and no significant uncertainty exists regarding the amount of consideration that will be derived from the sale of goods
Dividend income is recognized when the unconditional right to receive the income is established.

Revenue from interest and rent is recognized on a time proportion basis taking into account the value outstanding, the period and rate applicable.

IV. Foreign Currency Transactions

Foreign currency transactions are recorded at the rates prevailing at the date of transaction. Monetary items denominated in foreign currencies at the year-end are translated at the year-end rates. Any exchange differences arising on settlement/transaction are dealt with in the statement of profit and loss.

V. Taxes on Income

The current income tax charge is determined in accordance with the relevant tax regulations applicable to the Company.

Deferred tax is recognized on timing differences between taxable and accounting income / expenditure that originates in one period and are capable of reversal in one or more subsequent periods. Deferred Tax Asset is recognized on the basis of virtual / reasonable certainty about its realizability, as applicable. The deferred tax

charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the balance sheet date.

VI. Employee Benefits

(i) Short-term Benefits

All employee benefits falling due within twelve months of rendering the service are classified as short-term employee benefits. The cost of the benefits like salaries, wages, bonus, exgratia, etc. is recognised as an expense in the period in which the employee renders the related service.

(ii) Post-Employment Benefits

A) *Defined contribution plans:*

The contribution paid/payable under provident fund scheme and ESI scheme is recognised as expenditure in the period in which the employee renders the related service.

B) *Defined benefit plans:*

A post-retirement obligation towards gratuity is a defined benefit plan. The Company provides for Gratuity, in respect of eligible employees under a Gratuity Scheme. On the reporting date, liabilities with respect to gratuity plan as determined by an independent actuarial valuation and actuarial gains/losses are charged to the Statement of Profit and Loss Account. The Company recognizes the net obligation of a defined benefit plan in its Balance Sheet as liability and as per the requirements of AS 15 (Revised 2005).

VII. Borrowing Costs

Borrowing costs directly attributable to acquisition or construction of Property, Plant & Equipment which necessarily take substantial period of time to get ready for their intended use are capitalized. Other borrowing costs are charged to profit and loss account.

VIII. Earnings per Share (EPS)

Basic EPS is computed by dividing the profit after tax attributable to equity shareholders by the weighted average number of Equity Shares outstanding during the year / period.

Diluted EPS is computed by dividing the profit after tax attributable to equity shareholders, as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential Equity Shares, by the Weighted Average number of Equity Shares considered for deriving basic EPS and the weighted average number of Equity Shares which could have been issued on the conversion of all dilutive potential Equity Shares.

IX. Impairment of Assets

Impairment loss is provided to the extent the carrying amount of assets exceeds their recoverable amount. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the assets and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of asset in an arm's length transaction between knowledgeable, willing parties, less the cost of disposal.

X. Provisions Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events, and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes after careful evaluation by the management of the facts and legal aspects of the matters involved. Contingent Assets are neither recognized nor disclosed in the financial statements.

Cell Point (India) Limited

(Formerly known as Cell Point (India) Private Limited)

CIN: U52390AP2013PLC086912

Notes forming part of the **Financial Statements** for the year ended **March 31, 2026**

(**₹ in Lakhs**, unless otherwise stated)

Note 3.1: Share Capital

Particulars	As on March 31, 2026		As on March 31, 2025	
	No's	Amount	No's	Amount
Authorised Shares				
Equity shares of ₹ 10/- each	5,00,00,000	5,000.00	5,00,00,000	5,000.00
Issued, Subscribed and fully Paid-up Shares				
Equity shares of ₹ 10/- each fully paid	1,86,85,600	1,868.56	1,86,85,600	1,868.56
Total	**1,86,85,600**	**1,868.56**	**1,86,85,600**	**1,868.56**

Note: The Company has only one class of equity shares having a par value of ₹ 10/- per share. Each holder of equity shares is entitled to one vote per share. The holders of Equity Shares are entitled to receive dividends as declared from time to time. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year:

Particulars	As on March 31, 2026		As on March 31, 2025	
	No's	Amount	No's	Amount
Equity shares of Rs: 10/- each fully paid				
At the beginning of the year	1,86,85,600	1,868.56	1,86,85,600	1,868.56
Add: Issue of Equity Shares during the year	-	-	-	-
Add: Bonus Shares Issued during the year	-	-	-	-
Add: Right Shares Issued during the year	-	-	-	-
Less: Shares Bought back during the year	-	-	-	-
Outstanding at the end of the year	**1,86,85,600**	**1,868.56**	**1,86,85,600**	**1,868.56**

(b) Details of shareholders holding more than 5% of the ordinary shares in the company:

Name of the Shareholder	As on March 31, 2026		As on March 31, 2025	
	No's	% holding	No's	% holding
Mohan Prasad Panday	1,20,60,600	64.54%	1,20,60,600	64.54%
Bala Balaji Panday	15,89,400	8.51%	15,89,400	8.51%

(c) Details of equity shares held by the promoters: **Other members shares to be entered**

Name of the Promoter	As on March 31, 2026		As on March 31, 2025		% of Change
	No's	% holding	No's	% holding	
Mohan Prasad Panday	1,20,60,600	64.54%	1,20,60,600	64.54%	0.00%
Bala Balaji Panday	15,89,400	8.51%	15,89,400	8.51%	0.00%

Note 3.2: Reserves and Surplus

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
A. Securities Premium		
Balance at the beginning of the year	4,530.60	4,530.60
Add: During the year	-	-
Balance at the end of the year	**4,530.60**	**4,530.60**
B. Surplus in the Statement of Profit and Loss		
Balance at the beginning of the year	1,026.23	812.67
Less: Bonus Shares Issued	-	-
Add: Net Profit for the year	6.35	226.15
Less: Final Dividend for FY 2023-24	-	-12.59
Balance at the end of the year	**1,032.58**	**1,026.23**

Cell Point (India) Limited
(Formerly known as Cell Point (India) Private Limited)
CIN: U52390AP2013PLC086912
Notes forming part of the **Financial Statements** for the year ended **March 31, 2026**
(₹ in Lakhs, unless otherwise stated)

Note 3.3: Long-term Borrowings

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
(a) from Banks		
Term Loans from Banks & Financial Institutions # (Secured by specific Fixed Assets)	3,382.02	111.18
Less: Current Maturities of the above	(282.07)	(68.36)
(b) from Other parties		
Margadarshi Chit Fund Private Limited	15.00	47.00
TOTAL	**3,114.95**	**89.82**

Term Loans from Banks & Financial Institutions

Particulars	Rate of Interest	Date of Sanction	Term of the Loan	Repayment	Amount as on March 31, 2026	Amount as on March 31, 2025
GECL Loan from IDBI Bank	9.26%	05/03/2021	3 Years	36 Monthly Installments	-	3.68
[This is an extended credit limit against an existing loan secured against properties of Directors.]						
GECL Loan from State Bank of India	9.25%	26/11/2021	5 Years	60 Monthly Installments	-	107.50
[This is an extended credit limit against an existing loan secured through collateral lien on Company property.]						
Loan from Bajaj Finance Limited	8.35%		*10 Years*	*120 Monthly Installemts*	2,443.27	-
[This is a loan secured through collateral lien on Company property.]						
ICICI TERM LOAN 10 CRORE	9.00%		7 Years	84 Monthly Installments	916.67	-
[This is a loan secured through collateral lien on Company property.]						
PUNJAB NATIONAL BANK THAR ROXX CAR LOAN	7.85%	26-09-2025	7 Years	84 Monthly Installments	22.08	-
[This is a loan secured through collateral lien on Company property.]						

Note 3.4: Long-term Provisions

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
Provision for Employee Benefits (based on acturial valuation)	65.50	60.43
TOTAL	**65.50**	**60.43**

Note 3.5: Short-term Borrowings

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
(a) Loans Repayable on demand		
from Banks (Secured) #	3,146.12	3,789.99
(b) Other Loans and Advances		
Trade Advances (Unsecured) ##	1135.58	457.27
Chit Fund Payables (Unsecured)	32.00	120.00
(c) Current Maturities of Long-term Borrowings [refer note no 3.3(a)]	282.07	68.36
TOTAL	**4,595.77**	**4,435.62**

Loans Repayable on demand from Banks

Particulars	Rate of Interest	Nature of Facility	Amount as on March 31, 2026	Amount as on March 31, 2025
from Punjab National Bank *FRNo: 03089S/S000250*	10.25%	Overdraft Facility	-	37.65
from ICICI Bank *[Secured against Stock-in-trade and Equitable Mortgage of Company' s and Directors' properties and Personal guarantee of Directors of the company]*	9.60%	Cash Credit Facility	-	910.16
from State Bank of India *[Secured against Stock-in-trade and book debts of VIVO Mobiles, Equitable Mortgage of property of the Company and Personal Guarantee of Directors and Relatives of Directors of the company]*	8.60%	Vivo Channel Finance	-	647.50
from State Bank of India *[Secured against Stock-in-trade and book debts of OPPO Mobiles, Equitable Mortgage of property of the Company and Personal Guarantee of Directors and Relatives of Directors of the company]*	8.60%	Oppo Channel Finance	-	563.68
from IDBI Bank *[Secured against Stock-in-trade and Equitable Mortgage of Personal Properties of Directors and Relatives of Directors of the company]*	11.70%	Cash Credit Facility	298.81	284.76
from State Bank of India *[Secured against Stock-in-trade and book debts, Equitable Mortgage of property of the Company and Personal Guarantee of Directors and Relatives of Directors of the company]*	9.55%	Cash Credit Facility	-	1,346.24
from AXIS BANK *[Secured against Stock-in-trade and book debts, Equitable Mortgage of property of the Company and Personal Guarantee of Directors and Relatives of Directors of the company]*	9.30%	Cash Credit Facility	1,271.80	-
from ICICI Bank *[Secured against Stock-in-trade and book debts, Equitable Mortgage of property of the Company and Personal Guarantee of Directors and Relatives of Directors of the company]*	9.00%	Overdraft Facility	276.85	-
from Punjab National Bank *[Secured against Stock-in-trade and book debts, Equitable Mortgage of property of the Company and Personal Guarantee of Directors and Relatives of Directors of the company]*	8.35%	Cash Credit Facility	1,298.66	-

Trade Advances from Banks and Financial Institutions

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
Trade Advance from IDFC Bank	162.20	203.53
Trade Advance from Bajaj Finance	926.14	224.12
Trade Advance from TVS Finance	47.24	29.62

Note 3.6: Trade Payables

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
Micro and Small enterprises	314.77	507.79
Other than Micro and Small enterprises	1,032.14	896.33
TOTAL	**1,346.91**	**1,404.12**

(a) The Disclosures as required under Sec 22 of MSMED Act 2006 under the chapter on Delayed Payments to Micro and Small Enterprises are listed out in the following table:

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
(1) Principal amount and the interest due thereon remaining unpaid to any supplier as at the end of the accounting year	314.77	507.79
(2) Amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the due date during each accounting year	-	-
(3) Amount of interest due and payable for the period	-	-
(4) Amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(5) Amount of further interest remaining due and payable even in the succeeding years	-	-

Note: The Company has sent communications for identifying the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Based on the intimation received from the suppliers regarding their status under the said Act, disclosures relating to amounts unpaid as at the year end, if any, have been furnished. Considering the long-standing relationship with the suppliers and in the absence of any claims from them, the management is of the opinion that, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material.

(b) Ageing for trade payables outstandings as at 31st March 2026 is as follows;

Particulars	Outstanding for the following periods from the due date				
	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
MSME	314.77	-	-	-	314.77
Others	1,032.14	-	-	-	1,032.14
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
Total	**1,346.91**	-	-	-	**1,346.91**

(c) Ageing for trade payables outstandings as at 31st March 2025 is as follows;

Particulars	Outstanding for the following periods from the due date				
	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
MSME	507.79	-	-	-	507.79
Others	896.33	-	-	-	896.33
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
Total	**1,404.12**	-	-	-	**1,404.12**

Note 3.7: Other Current Liabilities

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
Statutory Dues		
TDS Payable	54.30	45.94
GST Payable	47.41	-
Unpaid dividend [FY 2023-24]	0.14	0.11
TOTAL	**101.85**	**46.06**

Note 3.8: Short Term Provisions

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
(a) Provision for Employee Benefits [based on acturial valuation]	12.29	10.20
(b) Provision for Income Tax	44.17	-
(c) Others #	197.32	344.17
TOTAL	**253.78**	**354.37**

Other Provisions

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
Audit fee payable	3.00	2.50
Electricity charges Payable	13.99	18.99
EPF & ESI Payable	5.37	5.94
Fees & Taxes Payable	3.47	1.70
Office & Showrooms' Rent Payable	86.55	83.25
Printing & Stationary Charges Payable	0.28	0.51
Professional Fee Payable	1.07	0.45
Professional Tax Payable	0.40	0.17
Repairs and Maintenance Payable	1.69	0.87
Salaries & Directors Remuneration Payable	75.87	213.68
Showroom expenses Payable	3.63	4.36
Telephone & Internet Charges Payable	0.52	9.97
Transport Charges Payable	0.39	0.51
Travelling & Conveyance Payable	1.09	1.28

Note 3.10: Deferred Tax Assets (Net)

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
Opening Balance	47.07	101.76
Current Year	(17.66)	(54.69)
CLOSING BALANCE	**29.41**	**47.07**

Note 3.11: Other Non-current assets

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
Rent Advances	691.30	687.41
Security Deposits		
Security Deposit for Mortgage	850.00	850.00
Security Deposit(one Plus)	5.25	15.25
Eletricity Deposit	15.02	15.02
Telephone Deposit	0.07	0.07
Franchisee Security Deposit	499.75	500.00
Other Investments		
Margadarshi Chit Fund Pvt Ltd	160.00	64.00
Kolagatla Swamy Chits Pvt. Ltd.	40.00	16.00
TOTAL	**2,261.39**	**2,147.75**

Note 3.12: Inventories

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
Stock-in-trade	6,631.94	6,364.82
TOTAL	**6,631.94**	**6,364.82**

Note: Stock-in-trade is valued at lower of cost and net realisable value.

Note 3.13: Trade Receivables

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
Unsecured, considered good	96.00	117.82
TOTAL	**96.00**	**117.82**

(a) Ageing for trade receivables outstandings as at 31st March 2026 is as follows;

Particulars	*Outstanding for the following periods from the due date*					
	Less than 6 months	6 months - 1 year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
Undisputed Trade Receivables - considered good	96.00	-	-	-	-	96.00
Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables - considered good	-	-	-	-	-	-
Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	**96.00**	-	-	-	-	**96.00**

(b) Ageing for trade receivables outstandings as at 31st March 2025 is as follows;

Particulars	*Outstanding for the following periods from the due date*					
	Less than 6 months	6 months - 1 year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
Undisputed Trade Receivables - considered good	117.82	-	-	-	-	117.82
Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables - considered good	-	-	-	-	-	-
Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	**117.82**	-	-	-	-	**117.82**

Note 3.14: Cash and Cash Equivalents

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
(a) Balances with Banks		
Balances in Current Accounts	75.04	105.04
(b) Cash on hand	368.02	395.12
(c) Other Bank Balances		
Balances held as Margin Money or Security against borrowings, guarantees and other commitments	149.62	144.10
TOTAL	**592.68**	**644.26**

Note 3.15: Short Term Loans and Advances

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
Unsecured, considered good		
Loan and Advances		
Advances to Employees	39.14	39.13
Advances to Suppliers	936.26	97.63
Others	2.45	2.59
TOTAL	**977.85**	**139.35**

Note 3.16: Other Current Assets

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
(a) Balances with Govt. Authorities		
GST Input	52.07	52.98
TDS & TCS Receivable	46.08	52.01
MAT 24-25	21.32	
Advance Tax	-	15.00
(b) Others		
Selling & Schemes Receivable	169.24	144.46
Other Advances *	-	356.85
TOTAL	**288.72**	**621.29**

* Other advances represents amount paid as advance for purchase of property at Madhurwada, Visakhapatnam

Note 3.17: Revenue from Operations

Particulars	For the Current year	For the Previous year
(a) Sale of Stock-in-trade	35,522.85	31,365.59
(b) Other operating revenue #	1,270.51	1,105.00
TOTAL	**36,793.36**	**32,470.58**

Other operating revenues

Particulars	For the Current year	For the Previous year
Selling Scheme Benefits	1,270.51	1,105.00

Note 3.18: Other Income

Particulars	For the Current year	For the Previous year
(a) Interest Income	11.60	4.1
(b) Other Income		
Chit Dividend	39.10	41.5
Other Incomes	1.06	109.6
Actuarial gain on obligations	6.61	-
TOTAL	**58.37**	**155.2**

Note 3.19: Changes in Inventory of Stock-in-trade

Particulars	For the Current year	For the Previous year
Opening Inventory of Stock-in-trade	6,364.82	5,509.23
Closing Inventory of Stock-in-trade	6,631.94	6,364.82
CHANGE IN INVENTORY	**(267.11)**	**(855.60)**

Note 3.20: Employee benefits expense

Particulars	For the Current year	For the Previous year
(a) Salaries and Wages		
Salaries & Allowances	690.77	702.41
Directors Remuneration	240.00	240.00
Incentives to Employees and Others	177.84	183.27
(b) Contribution to provident and other funds		
Provident Fund	29.45	29.78
ESIC	10.05	11.27
(c) Other Expenes		
Staff Welfare	14.14	12.78
Staff Uniforms	-	0.08
Current service cost of Gratuity	9.01	8.02
Interest Cost on Gratuity	4.76	4.06
Acturial loss on obligations	-	1.29
TOTAL	**1,176.03**	**1,192.96**

Note 3.21: Finance Cost

Particulars	For the Current year	For the Previous year
(a) Interest Expense		
Interest paid on OD & CC Loans	482.74	334.78
Other Interest	124.92	134.70
(b) Other Expenses		
Bank Charges	39.73	28.21
Chit Loss	-	20.00
TOTAL	**647.39**	**517.69**

Note 3.22: Other Expenses

Particulars	For the Current year	For the Previous year
(a) Administrative Expenses #	2,846.52	2,843.25
(b) Selling and Marketing Expenses ##	614.78	675.67
(c) Payment to Auditors		
Statutory & Tax Audit Fee	3.00	2.50
TOTAL	**3,464.30**	**3,521.42**

Administrative Expenses

Particulars	For the Current year	For the Previous year
Discounts Allowed	1,556.50	1,537.16
Office & Showroom's Rent	872.06	854.00
Power	188.70	190.34
Showrooms & Office Maintenance Expenses	68.13	67.26
Fees & Taxes	17.82	23.30
IPO Expenses	-	4.95
Repairs & Maintenance	21.13	21.82
Travelling & Lodging Expenses	19.55	31.16
Telephone & Internet Expenses	10.52	11.85
Postage & Courier Charges	11.46	11.05
Insurance	8.15	14.25
Computer & Software Maintenance	12.94	7.24
Donations	1.40	4.34
Professional Fee	18.36	21.18
Printing & Stationery	9.08	7.38
Local Conveyance	10.58	12.63
Transportion Charges	7.37	7.69
Rent on Swiping Machine	3.17	3.22
Vehicle Maintenance	1.79	2.13
Bad Debts	-	0.49
Other expenses	0.17	0.32
Interest on TDS	0.14	-
GST late fee and interest	7.51	9.50

Selling and Marketing Expenses

Particulars	For the Current year	For the Previous year
Publicity and Advertisement	214.78	275.67
Sales Commission to Directors	400.00	400.00

Note 3.23: Exceptional items

Particulars	For the Current year	For the Previous year
Surplus on account of change in depreciation method [Refer note no. 3.9(6)]	-	234.63

Cell Point (India) Limited

(Formerly known as Cell Point (India) Private Limited)

CIN: U52390AP2013PLC086912

Notes forming part of the **Financial Statements** for the year ended **March 31, 2026**

(**₹ in Lakhs**, unless otherwise stated)

Note: 3.9 - Property, Plant and Equipment and Intangible Assets

(i) Property plant and equipment as at March 31, 2026

Particulars	Gross Block				Depreciation				Net Block	
	As on April 01, 2025	Addition	Disposal/Adjustments	As on March 31, 2026	As on April 01, 2025	For the year	Disposal /Adj	As on March 31, 2026	As on March 31, 2026	As on March 31, 2025
(a) Land	1,540.06	2,156.68	-	3,696.75	-	-	-	-	3,696.75	1,540.06
(b) Buildings	204.50		-	204.50	27.53	3.15	-	30.69	173.81	176.96
(c) Plant & Machinery	86.23	12.27	-	98.50	52.01	4.63	-	56.64	41.86	34.23
(d) Furnitures & Fixtures	1,810.27	131.67	-	1,941.94	690.56	138.64	-	829.20	1,112.74	1,119.71
(e) Motor Vehicles	79.86	26.38	-	106.24	55.95	4.20	-	60.15	46.08	23.91
(f) Office Equipments	1,407.57	8.66	-	1,416.23	656.23	186.01	-	842.24	573.98	751.34
(g) Computers	79.78	0.31	-	80.10	71.87	3.82	-	75.69	4.40	7.91
(h) Servers & Networks	2.38	-	-	2.38	2.38		-	2.38	-	(0.00)
Total	**5,210.66**	**2,335.96**	**-**	**7,546.62**	**1,556.53**	**340.47**	**-**	**1,897.00**	**5,649.62**	**3,654.13**

(ii) Property plant and equipment as at March 31, 2025

Particulars	Gross Block				Depreciation				Net Block	
	As on April 01, 2024	Addition	Disposal/Adjustments	As on March 31, 2025	As on April 01, 2024	For the year	Disposal /Adj	As on March 31, 2025	As on March 31, 2025	As on March 31, 2024
(a) Land	1,540.06	-	-	1,540.06	-	-	-	-	1,540.06	1,540.06
(b) Buildings	189.25		15.25	204.50	24.38	3.15	-	27.53	176.96	164.87
(c) Plant & Machinery	67.50	1.88	16.85	86.23	47.66	4.35	-	52.01	34.23	19.84
(d) Furnitures & Fixtures	1,320.48	358.03	131.76	1,810.27	569.32	121.24	-	690.56	1,119.71	751.16
(e) Motor Vehicles	57.68	22.18	(0.00)	79.86	54.80	1.15	-	55.95	23.91	2.88
(f) Office Equipments	1,305.37	33.98	68.21	1,407.57	467.53	188.70	-	656.23	751.34	837.84
(g) Computers	72.76	4.47	2.55	79.78	67.77	4.09	-	71.87	7.91	4.99
(h) Servers & Networks	2.38		-	2.38	2.38		-	2.38	(0.00)	(0.00)
Total	**4,555.48**	**420.55**	**234.63**	**5,210.66**	**1,233.85**	**322.69**	**-**	**1,556.53**	**3,654.13**	**3,321.64**

Additional Information

Note 1: The company does not have any lease assets.

Note 2: None of the assets under Property plant and equipment have been revalued during the year.

Note 3: The company does not have any amount representing Capital work-in-progress except as stated in note below.

Note 4: There are no intangible assets under development.

Note 5: No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and the Rules made thereunder.

** Note 6: The following represents the impact of surplus in depreciation arising due to a change in method of depreciation from written down value method to straight line method, adopted during the financial year 2024-25 for a more appropriate preparation and presentation of financial statements.*

Impact statement for change in method of depreciation.

		Book value as on 31.03.2024		Accumulated Depreciation as on 31.03.2024		Reported as exceptional item	Depreciation for the year		Difference (D-C)
	Purchase cost	SLM	WDV	SLM (A)	WDV (B)	Difference (B-A)	SLM (C)	WDV (D)	
Buildings	189.25	180.12	164.87	9.13	24.38	15.25	3.15	8.12	4.96

Plant & Machinery	67.50	36.69	19.84	30.80	47.66	16.85	4.35	3.81	-.54
Furnitures & fixtures	1320.48	882.92	751.16	437.56	569.32	131.76	121.24	236.60	115.36
Motor vehicles	57.51	2.88	2.88	54.63	54.63	.00	1.15	3.02	1.87
Office equipment	1158.90	906.06	837.84	252.85	321.06	68.21	188.70	385.20	196.51
Computers	21.93	7.54	4.99	14.39	16.94	2.55	4.09	4.36	.26
TOTAL	2815.56	2016.20	1781.58	799.36	1033.99	234.63	322.69	641.11	318.43

Note: 3.9A - Ageing of Capital Work in progress

Particulars	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project in progress	303.60	79.33	-	-	382.92
Project temporarily suspended	-	-	-	-	-
Total	303.60	79.33	-	-	382.92

Projects whose completion is overdue versus original plan - NIL

Projects which have exceeded their original budget - NIL

Additional Disclosures relating to Accounting Standards (AS)

Note 3.23: Provision for Employee Benefits – Disclosure as per AS 15 – Employee Benefits:

Defined Contribution Plans

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
Contribution towards EPF	29.45	29.78
Contribution towards ESIC	10.05	11.27

Defined Benefit Plans

The Company has a defined benefit gratuity plan. Every employee who has completed five or more years of service is eligible for gratuity @ 15 days salary (last drawn) for every completed year of service with a overall ceiling of ₹ 20,00,000/-. Some of the eligible employees have completed five years of service as at the year end whereas the rest have not completed five years of service yet the Company has worked out its gratuity liability on the above basis in respect of all the employees working with the Company as at the end of the year. The Company has availed the services of acturial valuation for working out its Gratuity Liabilities and provisions towards the same are made as per the report of acturial valuation. The liability for Gratuity is not funded. The details are as follows:

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
1. Assumptions		
1.1 Discount Rate (%)	7.65%	6.75%
1.2 Rate of increase in Compensation levels (%)	4%	4%
1.3 Rate of Return on Plan Assets (Actuals) (%)	-	-
2. Changes in Present Value of Obligations		
2.1 Present Value of Obligation as at the start:	70.63	57.26
2.2 Acquisition adjustment	-	-
2.3 Interest Cost	4.76	4.06
2.4a Past Service Cost -non vested benefits	-	-
2.4b Past Service Cost - vested benefits	-	-
2.5 Current Service Cost	9.01	8.02
2.6 Curtailment Cost / (Credit)	-	-
2.7 Settlement Cost / (Credit)	-	-
2.8 Benefits paid	-	-
2.9 Actuarial (gain)/ loss on obligations (balancing figure)	(6.61)	1.29
2.10 Present Value of Obligation as at the end	**77.79**	**70.63**
3. Changes in the Fair value of Plan Assets		
3.1 Fair Value of Plan Assets at the start:	-	-
3.2 Acquisition Adjustments	-	-
3.3 Expected Return on Plan Assets	-	-
3.4 Contributions	-	-
3.5 Benefits paid	-	-
3.6 Actuarial Gain /(loss) on plan assets (balancing figure)	-	-
3.7 Fair Value of Plan Assets at the end	-	-
3.8 Total Actuarial gain(loss) to be recognized immediately	**(6.61)**	**1.29**
4. Fair Value of Plan Assets		
4.1 Fair value of plan asset at the start	-	-
4.2 Acquisition Adjustments	-	-
4.3 Actual return on plan assets	-	-
4.4 Contributions	-	-
4.5 Benefits Paid	-	-
4.6 Present Value of Assets as at the end	-	-
4.7 Funded Status	**(77.79)**	**(70.63)**
5. Expense Recognized in Statement of Profit and Loss		
5.1 Current Service Cost	9.01	8.02
5.2a Past Service Cost -non vested benefits	-	-
5.2b Past Service Cost - vested benefits	-	-
5.3 Interest Cost	4.76	4.06
5.4 Expected Return on Plan Assets	-	-
5.5 Curtailment Cost / (Credit)	-	-
FRNo: 03089S/S000250	-	-
5.7 Net actuarial (gain)/loss recognized	(6.61)	1.29
5.8 Net Expenses to be Recognized in Statement of Profit and Loss	**7.16**	**13.37**
6. Bifurcation of Accrued Liability		
6.1 Current Liability	12.29	10.20
6.2 Non Current Liability	65.50	60.43
6.3 Total Accrued Liability	**77.79**	**70.63**

Note 3.24: Segment Report – Disclosure as per AS 17 – Segment Reporting:

The Company's business activity primarily falls within a single business segment i.e., Retail Selling of Smart Phones, Tablets, Mobile Accessories 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.

Note 3.25: Related Party Transactions – Disclosure as per AS 18 – Related Party Disclosures:

a. List of Related Parties

Name	Nature
Key Management Personnel (KMP)	
Mohan Prasad Panday	Managing Director
Bala Balaji Panday	Whole Time Director
Kiranmai Panday	Director
Yanamandra Suryanarayana Murty	Independent Director
Penmetsa Salaija	Independent Director
Manikanta BBV	Chief Financial Officer
Chandra Sekhar Raghavapudi	Company Secretary
Enterprises on which KMP or their relatives has significant influence	
Lakshmi Narshima Electronics LLP	Limited Liability Partnership
Swastik Entreprises	Proprietorship
Amaravati Hotels & Resorts	Partnership Firm

b. List of transactions with related parties and the status of outstanding balances

Particulars	Nature of transaction	Current Year	Previous Year	Amount Outstanding as on March 31, 2026	Amount Outstanding as on March 31, 2025
Enterprises on which KMP or their relatives has significant influence	Rent received		-		
	Trade advance	987.05	287.50	699.55	287.50
	Purchases	536.81		93.56	
Key Management Personnel (KMP) and Relatives of KMP	Remuneration paid #	255.35	252.25		30.85
	Rent paid	36.00	36.00		
	Sales Commission paid	400.00	400.00	-	134.69
	Security deposit for mortgage	-	-	850.00	850.00
	Director sitting fee	3.00			
	Salaries to relatives	60.00			
	Purchase of property	1,360.00	-	-	-

The total remuneration paid to Directors is in excess of the limits specified under Section 197(1) . Considering the fact that the Company was converted in to a public limited company w.e.f. November 25, 2022, the said remuneration was approved through a special resolution in the Extraordinary General Meeting of the members held on January 31, 2023.

Note 3.26: Earnings per Share – Disclosure as per AS 20 – Earnings per Share (EPS)

Particulars	March 31, 2026	March 31, 2025
Profit for the year	6.35	226.15
Weighted average number of equity shares	1,86,85,600	1,86,85,600
Par value per share (in ₹)	10.00	10.00
Earnings per share from continuing operations:		
- Basic	0.03	1.21
- Diluted	0.03	1.21

Note 3.27: Deferred Taxes – Disclosure as per AS 22 – Accounting for Taxes on Income:

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
Deferred Tax Assets		
Property, Plant and Equipment	43.10	27.42
Provision for Gratuity	21.64	19.65
Deferred Tax Liabilities	-	-
Deferred Tax Asset after set off of Deferred Tax Liability	64.74	47.07

Note 3.28: Contingent Liabilities not provided for and commitments – Disclosure as per AS 29 – Provisions, Contingent Liabilities and Contingent Assets:

Particulars	Amount as on March 31, 2026	Amount as on March 31, 2025
(a) Contingent Liabilities not provided for		
Claims against the Company not acknowledged as debts	3.41	3.41
Un-expired guarantees issued on behalf of the Company by banks for which the Company gave counter guarantees	123.86	123.86
(b) Commitments		
Estimated amount of contracts remaining to be executed on Capital account and not provided for	161.71	-

Note 3.29: Movement in Tax Provisions – Disclosure as per AS 29 – Provisions, Contingent Liabilities and Contingent Assets:

Provision for Income Tax	Amount as on March 31, 2026	Amount as on March 31, 2025
Opening Balance	-	81.64
Add: Current Tax Payables for the year	44.17	-
Add: Taxes for Earlier Years	25.70	0.57
Less: Taxes Paid (including Advance Tax and TDS/TCS Receivable)	(71.79)	(82.21)
Closing Balance	**(1.91)**	**-**

Basis for Applicable Tax Rate	Amount as on March 31, 2026	Amount as on March 31, 2025
Normal Tax rate	25%	25%
Surcharge	7%	7%
Health and Education Cess	4%	4%
Applicable Tax Rate	**27.82%**	**27.82%**

xNote 3.30: Additional Regulatory Information

I. The company does not have any relationship with any companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

II. The Company does not have any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period as on March 31, 2026.

III. The company has utilized the borrowings from banks and financial institutions for the specific purpose for which it was taken.

IV. The Company has not been declared as a Wilful Defaulter by any bank or financial institution as on March 31, 2026.

V. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

VI. No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

VII. The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall: (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

Similarly, the company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall: (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

VIII. Additional Information Forming part of Statement of Profit and Loss

Particulars	March 31, 2026	March 31, 2025
1) Amount contributed to political parties	-	-
2) Amount contributed to National Defence Fund	-	-
3) Amount contributed to CSR activities	Not Applicable	Not Applicable
4) Details of trading or investment in Crypto Currency or Virtual Currency	-	-
5) Undisclosed Income	-	-
6) Earnings in foreign currency		
Export of goods calculated on FOB basis	-	-
Royalty, know-how, professional and consultation fees	-	-
Interest and dividend	-	-
Other income	-	-

Cell Point (India) Limited
(Formerly known as Cell Point (India) Private Limited)
CIN: U52390AP2013PLC086912
Notes forming part of the **Financial Statements** for the year ended **March 31, 2026**
(**₹ in Lakhs**, unless otherwise stated)

IX. Analytical Ratios

Sno.	Ratios	Numerator	Denominator	For Current Year	For Previous Year	% Of Change	Reasons
1	Current Ratio	Current Assets	Current Liabilities	1.36	1.26	10.34%	-
2	Debt Equity Ratio	Total Debt #	Shareholders' Equity	1.04	0.61	70.09%	- On account of additional loan taken during the year.
3	Debt Service Coverage Ratio	Earnings Available for Debt Service @	Debt Service *	0.51	1.92	-73.44%	On account of increase in finance charges and reduction in earnings due to operational reasons.
4	Return on Equity Ratio	Net Profit after tax	Average Shareholder's Equity	0.001	0.03	-97.15%	On account of increase in finance charges and increase in promotional discount.
5	Inventory Turnover Ratio	Net Sales	Closing Balance of Inventory	4.90	5.05	-3.05%	
6	Trade Receivables Turnover Ratio	Net Sales	Closing Balance of Trade Receivables	383.28	275.59	39.07%	On account of earlier realisation of the amount from the channel partners.
7	Trade Payables Turnover Ratio	Total Purchases	Closing Balance of Trade Creditors	23.31	19.86	17.37%	
8	Net capital turnover ratio	Net Sales	Average Working Capital	18.05	23.09	-21.83%	
9	Net profit ratio	Net Profit after tax	Net Sales	0.0002	0.01	-98.21%	On account of increase in finance charges and increase in promotional discount.
10	Return on Capital employed	Earnings before Interest and Tax	Capital Employed $	0.09	0.07	28.57%	On account of increase in finance cost due to increase in debt.
11	Return on investment	Income earned on investment	Current & non-current investment	NA	NA	-	

Total Debt - Long term borrowings + Short term borrowings.

@ Earning available for debt service – Earnings before interest (interest on term loans, cash credit and overdraft facilities) tax and depreciation.

* Debt Service – Interest + Principal repayments (Current Maturities of Long-term Borrowings and Trade Finances)

$ Capital employed - Tangible net worth + Total debt +/ (-) Deferred tax liability (asset)

X. Reconciliation of Inventory in Books and Inventory in Statements submitted to Banks/Financial Institutions

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per Books	Amount as per Statement	Amount of Difference	Reason for Material Discrepancies
June 2025	State Bank of India (Oppo)	Stock-in-trade of Oppo Brand	400.94	402.09	Insignificant	
	State Bank of India (Vivo)	Stock-in-trade of Vivo Brand	591.63	592.73	Insignificant	
	State Bank of India (Others)	Stock-in-trade	4586.24	4586.32	Insignificant	
	Axis Bank	Stock-in-trade	4586.24	4586.32	Insignificant	
	IDBI Bank	Stock-in-trade of few select Brands	4586.24	4586.32	Insignificant	
September 2025	State Bank of India (Oppo)	Stock-in-trade of Oppo Brand	931.14	931.37	Insignificant	Stock statement of inventory submitted to bank is more than the inventory present in the books.
	State Bank of India (Vivo)	Stock-in-trade of Vivo Brand	1167.47	1168.22	Insignificant	
	State Bank of India (Others)	Stock-in-trade	4927.86	4942.70	14.84	
	Axis Bank	Stock-in-trade	4927.86	4942.70	14.84	
	IDBI Bank	Stock-in-trade of few select Brands	4927.86	4942.70	14.84	
December 2025	State Bank of India (Oppo)	Stock-in-trade of Oppo Brand	855.29	855.52	Insignificant	
	State Bank of India (Vivo)	Stock-in-trade of Vivo Brand	1096.92	1095.96	Insignificant	
	State Bank of India (Others)	Stock-in-trade	5051.25	5019.94	31.31	
	Axis Bank	Stock-in-trade	5051.25	5019.94	31.31	
	IDBI Bank	Stock-in-trade of few select Brands	5051.25	5019.94	31.31	
March 2026	Punjab National Bank	Stock-in-trade	6,605.63	6632.12	26.49	

	Axis Bank	Stock-in-trade	6,605.63	6632.12	26.49
	IDBI Bank	Stock-in-trade	6,605.63	6632.12	26.49

Note 3.31: Other Information

I. Balances of Trade Receivables, Payables and Advances are subject to confirmation / reconciliations, if any. The management does not expect any material difference affecting the financial statements consequent to such reconciliation / adjustments. In the opinion of the management, current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the balance sheet. The provision for depreciation and for all known liabilities is adequate and not in excess of the amount reasonably stated.

II. In the opinion of the board, assets other than property, plant and equipment have a value on realisation in the ordinary course of business, which is at least equal to the amount at which they are stated in the financial statements.

III. Previous year's figures have been restated, (refer Note No - 1(II)) and regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

IV. The Board of directors has not recommended any dividend for the financial year ended 31 March 2025.

As per our report of even date attached
For RAO & KUMAR LLP
Chartered Accountants
FR No: 03089S/S000250

Anirban Pal
Partner
M.No: 214919

Place: Visakhapatnam
Date: 02 September 2026
UDIN: 26214919TPNZMA6191

RAO & KUMAR LLP FRN 03089S/S000250 VIZAG-3 Chartered Accountants

for and on behalf of the **Board of Directors**

Mohan Prasad Panday
Director
(DIN: 06493918)

Bala Balaji Panday
Director
(DIN: 06493903)

CELL POINT (INDIA) LIMITED Regd. Office Visakhapatnam

P Gopal Ranga
Chief Financial Officer

R Chandra Sekhar
Company Secretary

Rao & Kumar LLP
(Formerly Rao & Kumar)
Chartered Accountants
10-50-19/4, Soudamini, Siripuram Jn, Visakhapatnam 530 003.
Koramangala Bengaluru | Somajiguda, Hyderabad | Ram Murthy Nagar, Nellore.

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Cell Point (India) Limited,
Visakhapatnam.

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of Cell Point (India) Limited, Visakhapatnam, ("the Company") which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, and Statement of Cash Flows for the year then ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information. (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit, and its cash flows for the year ended on that date.

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 on the financial statements.

Key Audit Matters

Key audit matters are those matters that in our professional judgment were of most significant in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in management report and chairman's statement but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

RAO & KUMAR LLP FRN 03089S/S000250 VIZAG-3 Chartered Accountants

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

Responsibilities of Management and those charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is 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 also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.
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 financial statements, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we

are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness of 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions 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 financial statements, including the disclosures, and whether the financial statements 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 control 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

(1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

(2) As required by Section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.

are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness of 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions 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 financial statements, including the disclosures, and whether the financial statements 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 control 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

(1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

(2) As required by Section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us and considering the matters disclosed in Note No. 3.25, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

For Rao & Kumar LLP
Chartered Accountants
FRN 03089S/S000250

RAO & KUMAR LLP FRN 03089S/S000250 VIZAG-3 Chartered Accountants

Anirban Pal
Partner
M.No. 214919
UDIN No: 26214919TPNZMA6191

Place: Visakhapatnam
Date: 02 September 2026

Annexure - A:

(Referred to in Paragraph 1 of 'Report on Other Legal and Regulatory Requirements' in our report of even date)

(i)

(a)

a. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
b. The Company does not have any Intangible assets. Hence reporting under this clause is not applicable to the Company.

(b) The management has carried out physical verification of assets in accordance with a designed programme. In our opinion the periodicity of the physical verification is reasonable. No material discrepancies were noticed on such verification.

(c) According to the information and explanations furnished to us and on the basis of our examination of the records of the Company and the details of title deeds of immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.

(d) The Company had not revalued any of its Property, Plant and Equipment during the year.

(e) To the best of our knowledge and information, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

(ii)

(a) The Inventories except for the material-in-transit have been physically verified by the management during the year. In our opinion, the coverage and procedure of verification by the management is appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.

(b) The company was sanctioned working capital limits in excess of ₹ 5 Crores in aggregate by the Banks / Financial Institutions on the basis of security of current assets. The quarterly returns or statements filed by the company with such banks / Financial Institutions are not in agreement with books of account of the company to the extent as reported below read with Note No. 3.30 (X), to the Financial Statements.

₹ in Lakhs

Quarter	Name of Bank	Amount as per Books	Amount as per Statement	Amount of Difference
Jun-25	State Bank of India (Oppo)	400.94	402.09	2.09
	State Bank of India (Vivo)	591.63	592.73	1.10
	State Bank of India (Others)	4586.24	4586.32	0.08
	Axis Bank	4586.24	4586.32	0.08
	IDBI Bank	4586.24	4586.32	0.08
Sep-25	State Bank of India (Oppo)	931.14	931.37	0.23
	State Bank of India	1167.47	1168.22	0.75

	(Vivo)			
	State Bank of India (Others)	4927.86	4942.7	14.84
	Axis Bank	4927.86	4942.7	14.84
	IDBI Bank	4927.86	4942.7	14.84
Dec-25	State Bank of India (Oppo)	855.29	855.52	0.23
	State Bank of India (Vivo)	1096.92	1095.96	0.96
	State Bank of India (Others)	5051.25	5019.94	31.31
	Axis Bank	5051.25	5019.94	31.31
	IDBI Bank	5051.25	5019.94	31.31
Mar-26	Punjab National Bank	6,605.63	6632.12	26.49
	Axis Bank	6,605.63	6632.12	26.49
	IDBI Bank	6,605.63	6632.12	26.49

(iii) The company had not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, reporting under clauses (a) to (f) of paragraph 3(iii) of the Order are considered inapplicable to the Company.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, with respect to the loans, investments, guarantees and security.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits to which provisions of Sections 73 to 76 and other relevant provisions of the Act and rules made thereunder are applicable.

(vi) According to the information and explanations given to us and in our opinion, the maintenance of cost records specified by the Central Government under sub section (1) of section 148 of the Act, are not applicable to the Company. Hence reporting under this clause is not applicable to the Company.

(vii)

(a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing the undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income-Tax, Sales-Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess, and other statutory dues with the appropriate authorities.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the statutory dues referred to in clause (vii) (a) that have not been deposited as on March 31, 2026 on account of any dispute.

(viii) There were no transactions that were not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix)

(a) In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender;

(b) From the information furnished to us, the company is not declared wilful defaulter by any bank or financial institution or other lender;

(c) Based on review of the records of the term loan drawn and utilization thereof on an overall basis, the term loans have been applied for the purposes for which the loans were raised;

(d) From a review of the Cash flows furnished by the company, we are of the opinion that the company had not utilized any funds raised on short term basis for long term purposes;

(e) The company had not taken any fund from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) During the year the company had not raised any loans on the pledge of securities held in its subsidiaries, joint ventures or Associate Companies.

(x)

(a) The Company had not raised any money by way of Initial Public Offer or further Public Offer (including Debt Instruments) during the year.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, during the year the Company had not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible debentures during the year.

(xi)

(a) Based upon the audit procedures performed for the purpose of reporting true and fair view of the financial statements and as per the information and explanations given by the management, we report that no fraud by the Company or any fraud on the Company has been noticed or reported during the year.

(b) The Auditors have not filed any report with the Central Government under sub-section (12) of section 143 of the Act, in form ADT – 4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014.

(c) From a review of the Secretarial Records, we observe that the company had not received any whistle-blower complaints during the year.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3 (xii) of the Order is not applicable.

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable and details of such transactions have been disclosed in the Financial Statements as required by the applicable Accounting Standards.

(xiv)

(a) In our opinion and based on our examination, the company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the reports of the Internal Auditors for the period under audit.

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(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into Non-Cash transactions with Directors or persons connected with them.

(xvi)

(a) According to the information and explanations given to us, the company is not required to be registered under section 45-IA.

(b) Upon a review of the records of the company, we are of the opinion that the company had not conducted any Non-Banking Financial or Housing Finance activity.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) The company does not have more than one CIC as part of the Group.

(xvii) The company has not incurred any cash loss in the current financial year and in the immediately preceding financial year.

(xviii) During the year there is no resignation of the statutory auditors.

(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The provisions of second proviso to sub-section (5) of section 135 of the Act are applicable to the company.

(a) The company does not have any unspent amount in respect of other than ongoing projects as required under sub-section (5) of section 135 of the said Act

(b) The company does not have any unspent amount in respect of ongoing projects that require to be transferred to a special account in compliance with the provision of sub-section (6) of section 135.

(xxi) The provisions of review of the reports of the respective auditors of companies under the group are not applicable to the Company.

For Rao & Kumar LLP
Chartered Accountants
FRN 03089S/S000250

RAO & KUMAR LLP FRN 03089S/S000250 VIZAG-3 Chartered Accountants

Anirban Pal
Partner
M.No. 214919
UDIN No: 26214919TPNZMA6191

Place: Visakhapatnam
Date: 02 September 2026

Annexure – B
(Referred to in Paragraph 2(f) of 'Report on Other Legal and Regulatory Requirements' in our report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Cell Point (India) Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of Internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) Pertain to the

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maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Rao & Kumar LLP
Chartered Accountants
FRN 03089S/S000250

RAO & KUMAR LLP FRN 03089S/S000250 VIZAG-3 Chartered Accountants

Anirban Pal
Partner
M.No. 214919
UDIN No: 26214919TPNZMA6191

Place: Visakhapatnam
Date: 02 September 2026