



CELLECOR GADGETS LIMITED

(Formerly Known As Unitel Info Limited, Unitel Info Pvt. Ltd.)

Reg. Office : Plot No 12, Block AG Shalimar Bagh, Delhi -110088

CIN. NO. L32300DL2020PLC375196 | Mail ID : accounts@cellecor.in | Landline : 011 43034907, 01145038228

Website: www.cellecor.com

Date: 05th Nov 2025

To,
Listing & Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra
Mumbai - 400051, India

Company Symbol : **CELLECOR**
Company ISIN : **INE00MO01025**

Sub: Outcome of the Board Meeting held on Wednesday, 05th November, 2025

Dear Sir / Madam,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are pleased to inform you Board of Directors of Cellecor Gadgets Limited at their meeting held on Wednesday, 05th November, 2025 at the Registered office of the Company situated at AG-12, Shalimar Bagh, Delhi-110088, *inter-alia*, considered and approved the following businesses:

1. UNAUDITED FINANCIAL RESULTS OF THE COMPANY ALONG WITH LIMITED REVIEW REPORT THEREON FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

Standalone Unaudited Financial Results, duly reviewed and recommended by the Audit Committee, along with Limited Review Report submitted by Statutory Auditor of the Company for the Half year ending on September 30, 2025. In compliance with Regulation 33 we are enclosing herewith the following:

- a) Limited Review Report of Auditor on the Standalone Unaudited Financial Results for the half year ended on 30th September, 2025.
- b) Standalone Unaudited Financial Results for the half year ended on 30th September 2025.
- c) Statement of utilization of funds raised through preferential issue of 30,00,000 fully convertible warrants converted into Equity shares on 07th July, 2025 as per NSE Circular No NSE/CML/2024/23 dated September 05, 2024.

The Board meeting commenced at 04:15 P.M and concluded at 04:45 P.M

Request you to kindly take this on record and disseminate the same.

Thanking You,

Yours Faithfully,

For and on behalf of
Cellecor Gadgets Limited

Gunjan Aggarwal
Chairperson
DIN: 09854156

Ambani & Associates LLP

Chartered Accountants



Limited review report for unaudited half yearly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report

To

The Board of Directors of
Cellecor Gadgets Limited

We have reviewed the accompanying statement of unaudited financial results of Cellecor Gadgets Limited for the half year ended September 30, 2025 (the statement), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company, has been prepared in accordance with the Accounting Standards specified in Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ambani & Associates LLP

Chartered Accountants

Firm's Registration Number: 016923N


CA. Hitesh Ambani

Designated Partner

Membership No. 506287

Place: New Delhi

Date: 05.11.2025



UDIN: 25506267BMJCHV2522



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(Amount in Lakhs except share and per equity share data)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS AND FINANCIAL YEAR ENDED ON 30.09.2025

S.No	Particulars	Half Year Ended 30.09.2025	Half Year Ended 31.03.2025	Half Year Ended 30.09.2024	Year Ended 31.03.2025
		Unaudited	Audited	Unaudited	Audited
1	Incomes				
	(a) Income From Operations	64,148.68	60,023.21	42,571.37	1,02,594.58
	(b) Other Income	9.19	2.85	0.40	3.25
	Total Income	64,157.87	60,026.06	42,571.77	1,02,597.83
2	Expenses				
	(a) Purchases of stock-in-trade	54,817.21	60,511.43	39,802.72	1,00,314.15
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-	1,412.86	-8,381.96	-3,398.68	-11,780.64
	(c) Employee Benefit Expenses	1,112.66	1,113.87	906.85	2,020.72
	(d) Finance Costs	693.00	664.89	535.29	1,200.18
	(e) Depreciation and Amortisation Expenses	47.87	57.28	28.23	85.51
	(f) Other Expenses	3,394.54	3,869.02	2,727.87	6,596.89
	(g) CSR Expenditure	15.00	15.75	2.25	18.00
	Total Expenses	61,493.14	57,850.28	40,604.53	98,454.81
3	Profit / (Loss) before tax and exceptional items (1-2)	2,664.73	2,175.78	1,967.24	4,143.02
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before tax (3-4)	2,664.73	2,175.78	1,967.24	4,143.02
6	Tax Expenses				
	(a) Current Tax	685.22	574.26	496.92	1,071.18
	(b) Deferred Tax	26.32	-26.39	8.21	-18.18
7	Total Tax Expenses	711.54	547.87	505.13	1,053.00
8	Profit/ (Loss) for the period (5-7)	1,953.19	1,627.91	1,462.11	3,090.02
9	Profit/ (Loss) for a period from dis -continuing operations	-	-	-	-
10	Tax Expenses of discontinued operations	-	-	-	-
11	Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)	-	-	-	-
12	Net Profit/(Loss) for the year	1,953.19	1,627.91	1,462.11	3,090.02
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	22,06,77,800	21,76,77,800	20,96,77,800	21,76,77,800
13	Earning Per Share				
	(a) Basic	0.89	0.75	0.70	1.45
	(b) Diluted	0.89	0.74	0.70	1.44

Notes:

- The above results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in Accounting Standard, as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.
- The above results for the half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 5, 2025.
- The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- As the Company's business activity falls within a single primary business segment, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.
- The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share in accordance with the Accounting Standard 20.
- During the half year ended 30th September, 2025, the Company allotted 30,00,000 equity shares of face value of Rs 1/-(Rupee One Only) each on 07th July, 2025 on account of option exercised by the Warrant holder for conversion of warrant into equity shares after receipt of balance 75% of the total fund raised i.e Rs 9,04,50,000/- . The 30,00,000 equity shares of the Company got listed with Emerge platform of National Stock Exchange of India Limited on September 24, 2025. The allotment was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. Full amount has been utilised for above objects as on September 30, 2025.

(Amount in Lakhs)

	Object as Disclosed in the Offer Document	Nature	Amount disclosed in the Offer Document/ Postal Ballot Notice dated 07th September, 2024 (Rs. In Lakhs)	Actual Utilised Amount (As on 30th Sep, 2025)	Unutilised Amount (As on 30th Sep, 2025)
	Working capital requirements, including repayment or prepayment thereof, meeting various expenditure of the Company including contingencies ; capital expenditure, including towards development, refurbishment and renovation of our assets; any other cost incurred towards the main business objects of the Company; and (d) financing of business opportunities, strategic initiatives; financing of business opportunities, strategic initiatives; general corporate purpose	30 Lakhs Share Warrants convertible into Equity Shares	1,206	1,206	-
	Total		1,206	1,206	-

- 7) Previous period figures have been re-grouped and re-classified wherever necessary.
- 8) There are no Investors Complaints pending as on 30th Sep,2025.
- 9) The results of the Company are also available for investors at www.Cellecor.com, and www.nseindia.com
- 10) The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemption available to the Companies Listed with SME Exchange.

For and on behalf of the Board of
Cellecor Gadgets Limited


Sunjan Aggarwal
Chairperson
DIN: 09854156

Date: 05th Nov 2025
Place: New Delhi



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(Amount in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2025

		As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
A	EQUITY AND LIABILITIES		
1	Shareholder's Fund		
	Share Capital	2,206.78	2,176.78
	Reserves and Surplus	16,252.13	13,122.94
	Money received against Share warrant	-	301.50
	Total Shareholder's Fund	18,458.91	15,601.22
2	Non - Current Liabilities		
	(a) Long-term Borrowings	2,621.48	18.70
	(b) Deferred Tax Liability (Net)	-	-
	(c) Long-Term Provisions	10.98	10.46
	Total Non-Current Liabilities	2,632.46	29.16
3	Current Liabilities		
	Short-Term Borrowings	12,130.77	12,070.64
	Trade Payables		
	i) Total outstanding dues of Micro & Small Enterprises	234.61	151.10
	ii) Total outstanding dues of Other than Micro & Small Enterprises	5,471.72	4,051.89
	Other Current Liabilities	977.79	1,516.87
	Short-Term Provisions	493.31	128.48
	Total Current Liabilities	19,308.20	17,918.98
	Total Equity and Liabilities	40,399.57	33,549.36
B	ASSETS		
1	Non - Current Assets		
(i)	Property, Plant and Equipments		
	Tangible Assets	1,817.83	1,852.48
	Intangible assets	13.31	15.45
	Assets under development or work-in-progress	-	-
(ii)	Deferred Tax Assets (net)	7.16	33.48
(iii)	Other Non-Current Assets	92.36	69.21
(iv)	Investment In Cellecor Foundation	10.00	10.00
	Total Non-Current Assets	1,940.66	1,980.62
2	Current Assets		
	Inventories	19,577.83	20,990.69
	Trade receivables	8,623.64	4,091.01
	Cash and cash equivalents	5,820.80	2,175.87
	Short-term loans and advances	4,017.71	2,978.65
	Other current assets	418.93	1,332.52
	Total Current Assets	38,458.91	31,568.74
	Total Assets	40,399.57	33,549.36

For and on behalf of the Board of
Cellecor Gadgets Limited



Date: 05th Nov 2025

Place: New Delhi



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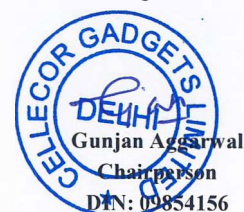
(Amount in Lakhs)

STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON SEPTEMBER 30, 2025

Particulars	Year Ended 30.09.2025	Year Ended 31.3.2025
	Unaudited	Audited
A. Cash Flow from Operating Activities		
Profit before tax	2,664.73	4,143.02
Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows		
Adjustments for finance costs	693.00	1,200.18
Adjustments for depreciation and amortisation expense	47.87	85.51
	3,405.60	5,428.71
Working Capital Adjustments		
Adjustments for decrease (increase) in inventories	1,412.86	-11,780.64
Adjustments for decrease (increase) in trade receivables	-4,532.62	-2,200.81
Adjustments for decrease (increase) in Short Term Loans & Advances	-1,039.06	3,496.45
Adjustments for decrease (increase) in Other Current Assets	913.59	-983.20
Adjustments for decrease (increase) in Non Current Assets	-23.16	7.20
Adjustments for increase (decrease) in trade payables	1,503.34	2,739.34
Adjustments for increase (decrease) in other current liabilities	-539.08	1,061.04
Adjustments for provisions	20.50	-37.21
Cash flows from/(used in) operations	1,121.97	-2,269.12
Income taxes paid (refund)	-340.37	-1,092.47
Net cash flows from (used in) operating activities	781.60	-3,361.59
B Cash flows from used in investing activities		
Investment in Foundation	0.00	-10.00
Purchase or constuction of fixed assets and capital advances	-11.08	-1,829.54
Net cash flows from (used in) investing activities	-11.08	-1,839.54
C Cash flows from used in financing activities		
Proceeds from issuance of share capital	1,206.00	3,216.00
Proceeds from borrowings	2,662.91	4,614.98
Proceeds from issuance of Shares Warrants	-301.50	301.50
Interest paid	-693.00	-1,200.18
Net cash flows from (used in) financing activities	2,874.41	6,932.30
Net increase (decrease) in cash and cash equivalents	3,644.93	1,731.17
Cash and cash equivalents cash flow statement at beginning of period	2,175.87	444.70
Cash and cash equivalents cash flow statement at end of period	5,820.80	2,175.87

The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard -3 on Cash Flow Statement issued by The Institute of Chartered Accountants of India.

For and on behalf of the Board of
Cellecor Gadgets Limited



Date: 05th Nov 2025

Place: New Delhi

Annexure A in accordance with NSE Circular No. NSE/CML/2024/23 dated September 05, 2024

Name of listed entity	Celcor Gadgets Limited
Mode of Fund Raising	Preferential Issue
Type of Security	Equity Shares allotted due to conversion of 30,00,000 Warrant into Equity
Date of Raising Funds	July 07, 2025 (Allotment Date for conversion of warrants into equity)
Amount Raised	₹ 9,04,50,000.00
Report filed for Half Year ended	September 30, 2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	Not applicable
Comments of the auditors, if any	Not applicable

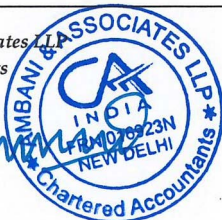
Objects for which funds have been raised and where there has been utilized in the following table

Object as Disclosed in the Offer Document	Amount disclosed in the Offer Document/ Postal Ballot Notice dated 07th September, 2024 (Rs. In Lakhs)	Actual Utilised Amount (As on 30th September, 2025) (Rs. In Lakhs)	Unutilised Amount (As on 30th September, 2025) (Rs. In Lakhs)	Remarks if any	
working capital requirements, including repayment or prepayment thereof, meeting various expenditure of the Company including contingencies; capital expenditure, including towards development, refurbishment and renovation of our assets; any other cost incurred towards the main business objects of the Company; and (d) financing of business opportunities, strategic initiatives; financing of business opportunities, strategic initiatives; general corporate purpose	₹ 1,206.00	₹ 1,206.00	₹ 0.00	Refer Notes	
Total	₹ 1,206.00	₹ 1,206.00	₹ 0.00		

Notes:

- On 29th October, 2024 the company issued and allotted 30,00,000 fully convertible Warrants of Rs 40.20 per Warrant. The company received subscription money on 30,00,000 warrants @ Rs.40.20 per warrant i.e Rs.3,01,50,000 constituting 25% of the total fund raised in the period 01st October, 2024 to 31st March, 2025. During the half year ended 30th September, 2025, the Company allotted 30,00,000 equity shares of face value of Rs 1/- (Rupee One Only) each on 07th July, 2025 on account of option exercised by the Warrant holder for conversion of warrant into equity shares after receipt of balance 75% of the total fund raised i.e Rs 9,04,50,000/- . The 30,00,000 equity shares of the Company got listed with Emerge platform of National Stock Exchange of India Limited on September 24, 2025. The allotment was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. Full amount has been utilised for above objects as on September 30, 2025.
- Cumulative Fund utilized as on September 30, 2025 is Rs 1,206 Lakhs. The Unutilized fund as on September 30, 2025 is " Nil".
- An amount of ₹1,206 lakhs has been mentioned under the "Utilised Funds" category, comprising ₹904.50 lakhs received upon conversion of warrants into equity and applied during the half year ended September 30, 2025, and ₹301.50 lakhs utilised in earlier periods.

For Ambani & Associates
Chartered Accountants
FRN - 016923N



Hitesh Ambani
Designated Partner
M. No - 506267
Date: 05.11.2025

UDIN: 25506267BMJCHU1285