



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@cellector.in | Landline : 011 43034907, 01145038228

Website: www.cellector.com

Date: 14th May, 2026

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 Thursday, 14th May, 2026

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 Cellector Gadgets Limited at their meeting held on Thursday, 14th May, 2026 at the Registered office of the Company situated at AG-12, Shalimar Bagh, Delhi-110088, *inter-alia*, considered and approved the following businesses:

1. AUDITED FINANCIAL RESULTS OF THE COMPANY ALONG WITH AUDITORS REPORT THEREON FOR THE HALF YEAR AND FINANCIAL YEAR ENDED ON 31ST MARCH, 2026

Standalone and Consolidated Audited Financial Results, duly reviewed and recommended by the Audit Committee, along with Auditors' Report thereon submitted by Statutory Auditor of the Company for the Half year and Financial Year ending on March 31, 2026. In compliance with Regulation 33 we are enclosing herewith the following:

- a) Auditors' Report on the Standalone Audited Financial Results for the half year and Financial Year ended on 31st March, 2026.
- b) Standalone Audited Financial Results for the half year and Financial Year ended on 31st March, 2026.
- c) Auditors' Report on the Consolidated Audited Financial Results for the half year and Financial Year ended on 31st March, 2026.
- d) Consolidated Audited Financial Results for the half year and Financial Year ended on 31st March, 2026.
- e) Declaration for Unmodified Opinion.

2. Allotment of equity shares upon partial conversion of 2% Unsecured Foreign Currency Convertible Bonds due 2031 ('FCCBs')

We wish to submit that upon receipt of notice for partial conversion of FCCBs of principal value of USD 500,000 from a FCCB holder, the board of directors has, today i.e. on May 14, 2026, approved the allotment of 16,49,138 fully paid-up equity shares of face value INR 1/- each at a conversion price of INR 29/- per equity share to such holder(s) of FCCBs. Consequent to the above

- a) Paid-up equity share capital of the Company stands increased to INR 22,23,26,938 /-divided into 22,23,26,938 fully paid-up equity shares of INR 1/- each and
- b) Outstanding principal value of FCCBs, as listed at Affrinex Exchange, stands reduced to USD 32,500,000.

3. Appointment of Secretarial Auditor of the Company

The Board of Directors appointed Ms. CS Divya Rani, Proprietor of M/s. Divya Rani & Associates, Practicing Company Secretary (COP No. 26426, Membership No. A64841), as the Secretarial Auditor of the Company to conduct the Secretarial Audit for the financial year 2025–26.

The Board meeting commenced at 12:30 P.M and concluded at 01:10 P.M.

The details required to be disclosed as per Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, is enclosed with this outcome.

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

Thanking You,

Yours Faithfully,

For and on behalf of
Cellecor Gadgets Limited

Ravi Agarwal
Managing Director
DIN: 08471502

Place: New Delhi

Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Particulars	Details
reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of CS Divya Rani as Secretarial Auditor to conduct Secretarial Audit for F.Y 2025-26
date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	14 th May, 2026
brief profile (in case of appointment)	Ms. Divya Rani is a Peer Reviewed Company Secretary in Practicing having experience in handling Corporate Governance matters related to Companies Act, 2013, SEBI Laws, RBI, Mergers and Acquisitions
disclosure of relationships between directors (in case of appointment of a director)	NA

INDEPENDENT AUDITORS' REPORT

TO,

The Board of Directors of CELLECOR GADGETS LIMITED.

Report on the audit of the Standalone Annual Financial Results.

Opinion

We have audited the accompanying standalone annual financial results of **CELLECOR GADGETS LIMITED.**, (hereinafter referred to as the "Company") for the year ended **March 31' 2026**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ('Listing Regulations').

In our Opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. Are presented in accordance with the requirements of Regulations 33 and 52 read with Regulation 63(2) of the Listing Regulations in this regard: and
- b. Gives a true and fair view in conformity with recognition and measurement principles laid down in applicable Accounting Standards prescribed under section 133 of Companies Act, 2013 (the "Act") read with Rule 7 of Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, of the net profit and other financial information for the half year ended 31st March' 2026 as well as the results for the year ended on 31st March'2026.

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 Standalone Annual Financial Results 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's and Board of Director's Responsibility for the Standalone Annual Financial Results

These Standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit /loss and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 read with Regulation 63(2) of the Listing Regulations. 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism 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 and board of directors.
- 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.

Other Matters

The standalone annual financial result includes the results for the half year ended 31st March'2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures for the half year ended 30th September'2025 of the current financial year which are subject to limited review by us.

Date : 14.05.2026
Place : DELHI

FOR AMBANI AND ASSOCIATES LLP
(Chartered Accountants)
Reg No. :0016923N



HITESH AMBANI
Designated Partner
M.No. : 506267

UDIN : 24506267.ETSR.HN 5526



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

Standalone Statement of Audited Financial Results for the Six Months and Financial Year ended on 31.03.2026

S.No	Particulars	Half Year Ended	Half Year Ended	Half Year Ended	Year Ended	Year Ended
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Incomes					
	(a) Income From Operations	65,032.44	64,148.68	60,023.21	129,181.12	102,594.58
	(b) Other Income	29.67	9.19	2.85	38.86	4.54
	Total Income	65,062.11	64,157.87	60,026.06	129,219.98	102,599.12
2	Expenses					
	(a) Purchases of stock-in-trade	60,497.61	54,817.21	60,511.43	115,314.82	100,266.96
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-4,726.27	1,412.86	-8,381.96	-3,313.41	-11,780.64
	(c) Employee Benefit Expenses	1,342.77	1,112.66	1,113.87	2,455.43	2,028.65
	(d) Finance Costs	1,028.96	693.00	664.89	1,721.96	1,288.37
	(e) Depreciation and Amortisation Expenses	50.53	47.87	57.28	98.40	85.51
	(f) Other Expenses	4,156.55	3,394.54	3,869.02	7,551.09	6,549.24
	(g) CSR Expenditure	43.00	15.00	15.75	58.00	18.00
	Total Expenses	62,393.14	61,493.14	57,850.28	123,886.29	98,456.09
3	Profit / (Loss) before tax and exceptional items (1-2)	2,668.96	2,664.73	2,175.78	5,333.69	4,143.03
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	2,668.96	2,664.73	2,175.78	5,333.69	4,143.03
6	Tax Expenses					
	(a) Current Tax	704.83	685.22	574.26	1,390.05	1,071.18
	(b) Deferred Tax	-72.59	26.32	-26.39	-46.27	-18.18
	(c) Prior year tax expense	28.83	-	-	28.83	-
7	Total Tax Expenses	661.07	711.54	547.87	1,372.61	1,053.00
8	Profit/ (Loss) for the period (5-7)	2,007.89	1,953.19	1,627.91	3,961.08	3,090.03
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	2,007.89	1,953.19	1,627.91	3,961.08	3,090.03
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	220,677,800	220,677,800	217,677,800	220,677,800	217,677,800
13	Earning Per Share					
	(a) Basic	0.91	0.89	0.75	1.80	1.45
	(b) Diluted	0.91	0.89	0.74	1.80	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 audited Standalone Financial Results of company for the half year ended 31st March, 2026 and year ended 31st March, 2026 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 14th May, 2026
- The Statutory Auditors of the Company have carried out an audit of the above Financial Results of the Company for the half year ended 31st March, 2026 and year ended 31st March, 2026 in terms of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.
- The statement includes the results for the half year ended 31st March, 2026 being the balanced figure between audited figures in respect of the full financial year and the un-audited figures in respect of 1st half year of the current financial year.
- 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.



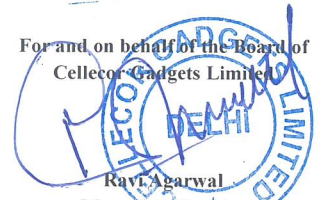
- 7) During the half year ended 31st March, 2025, the Company came up with the 30,00,000 warrants convertible into equivalent number of fully paid-up equity shares of face value of Re. 1/- (Rupee One Only) each ("Equity Shares"), in one or more tranches, within 18 (eighteen) months from the date of allotment at issue price of Rs 40.20/-. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. As on 31st March, 2025 fund received against the warrants subscription money on 30,00,000 warrants is Rs.3,01,50,000 constituting 25% of the total fund raised. Balance amount of Rs.9,04,50,000 constituting 75% of total fund raised was received on 30th June 2025. All these warrants have been converted into Equity Shares as on 08th July 2025.

(Amount in Lakhs)

S.No	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 31st March, 2025)	Actual Utilised Amount (As on 31st March, 2026)	Unutilised Amount (As on 31st March, 2026)
1)	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	1,206.00	301.50	904.50	-
	Total		1,206.00	301.50	904.50	

- 8) Previous period figures have been re-grouped and re-classified wherever necessary.
9) There are no Investors Complaints pending as on 31st March,2026.
10) The results of the Company are also available for investors at www.Cellecor.com, and www.nseindia.com
11) The Board has not recommended any interim dividend during this year ended March 31,2026

Date: 14th May 2026
Place: New Delhi

For and on behalf of the Board of
Cellecor Gadgets Limited

Ravi Agarwal
Managing Director
DIN: 08471502



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(Amount in Lakhs)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2026

		As at 31.03.2026 (Audited)	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	18,260.02	13,122.94
	Money received against Share warrant	-	301.50
	Total Shareholder's Fund	20,466.80	15,601.22
2	Non - Current Liabilities		
	(a) Long-term Borrowings	4,210.15	18.70
	(b) Deffered Tax Liability (Net)	-	-
	(c) Long-Term Provisions	94.36	10.46
	Total Non-Current Liabilities	4,304.51	29.16
3	Current Liabilities		
	Short-Term Borrowings	9,965.75	12,070.64
	Trade Payables		
	i) Total outstanding dues of Micro & Small Enterprises	183.30	151.10
	ii) Total outstanding dues of Other than Micro & Small Enterprises	8,977.12	4,051.89
	Other Current Liabilities	1,465.91	1,222.90
	Short-Term Provisions	1,416.91	422.45
	Total Current Liabilities	22,008.99	17,918.98
	Total Equity and Liabilities	46,780.30	33,549.36
B	ASSETS		
1	Non - Current Assets		
(i)	Property, Plant and Equipments		
	Tangible Assets	1,802.33	1,852.48
	Intangible assets	9.94	15.45
	Assets under development or work-in-progress	-	-
(ii)	Deferred Tax Assets (net)	79.75	33.48
(iii)	Other Non-Current Assets	661.91	69.21
(iv)	Investments	11.26	10.00
	Total Non-Current Assets	2,565.19	1,980.62
2	Current Assets		
	Inventories	24,304.10	20,990.69
	Trade receivables	10,717.89	4,091.01
	Cash and cash equivalents	3,084.70	2,175.87
	Short-term loans and advances	5,382.14	2,978.65
	Other current assets	726.28	1,332.52
	Total Current Assets	44,215.11	31,568.74
	Total Assets	46,780.30	33,549.36

For and on behalf of the Board of
Cellecor Gadgets Limited



Ravi Agarwal

Managing Director

DIN: 08471502

Date: 14th May 2026

Place: New Delhi



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(Amount in Lakhs)

STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON MARCH 31, 2026

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
	Audited	Audited
A. Cash Flow from Operating Activities		
Profit before tax	5,333.69	4,143.03
Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows		
Profit/ Loss on Sale of Fixed Assets	(1.54)	0.00
Adjustments for finance costs	1,721.96	1,288.37
Adjustments for depreciation and amortisation expense	98.40	85.51
	7,152.51	5,516.91
Working Capital Adjustments		
Adjustments for decrease (increase) in inventories	(3,313.41)	(11,780.64)
Adjustments for decrease (increase) in trade receivables	(6,626.88)	(2,200.81)
Adjustments for decrease (increase) in Short Term Loans & Advances	(2,403.49)	3,496.45
Adjustments for decrease (increase) in Other Current Assets	606.24	(983.20)
Adjustments for decrease (increase) in Non Current Assets	(163.96)	7.20
Adjustments for increase (decrease) in trade payables	4,957.42	2,739.34
Adjustments for increase (decrease) in other current liabilities	243.01	1,061.04
Adjustments for provisions	447.06	(37.21)
Cash flows from/(used in) operations	898.50	(2,180.92)
Income taxes paid (refund)	(787.58)	(1,092.47)
Net cash flows from (used in) operating activities	110.92	(3,273.39)
B Cash flows from used in investing activities		
Investment in Foundation	0.00	(10.00)
Investment in Cellecor Gadgets Europe Limited	(1.26)	0.00
Investment in Fixed Deposits	(428.74)	0.00
Sale of Fixed Assets	4.97	0.00
capital advances	(46.17)	(1,829.54)
Net cash flows from (used in) investing activities	(471.20)	(1,839.54)
C Cash flows from used in financing activities		
Proceeds from issuance of share capital	1,206.00	3,216.00
Net Proceeds from borrowings	2,086.57	4,614.98
Proceeds from issuance of Shares Warrants	(301.50)	301.50
Interest paid	(1,721.96)	(1,288.37)
Net cash flows from (used in) financing activities	1,269.11	6,844.11
Net increase (decrease) in cash and cash equivalents	908.83	1,731.18
Cash and cash equivalents cash flow statement at beginning of period	2,175.88	444.70
Cash and cash equivalents cash flow statement at end of period	3,084.70	2,175.88

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


Ravi Agarwal
Managing Director
DIN: 08471502

Date: 14th May 2026
Place: New Delhi

INDEPENDENT AUDITORS' REPORT

TO,

The Board of Directors of CELLECOR GADGETS LIMITED.

Report on the audit of the Consolidated Annual Financial Results.

Opinion

We have audited the accompanying Consolidated annual financial results of **CELLECOR GADGETS LIMITED.**, (hereinafter referred to as the "Company") for the year ended **March 31' 2026**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ('Listing Regulations').

In our Opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated annual financial results:

- a. Are presented in accordance with the requirements of Regulations 33 and 52 read with Regulation 63(2) of the Listing Regulations in this regard: and
- b. Gives a true and fair view in conformity with recognition and measurement principles laid down in applicable Accounting Standards prescribed under section 133 of Companies Act, 2013 (the "Act") read with Rule 7 of Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, of the net profit and other financial information for the half year ended 31st March' 2026 as well as the results for the year ended on 31st March'2026.

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 Consolidated Annual Financial Results 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's and Board of Director's Responsibility for the Consolidated Annual Financial Results

These Consolidated annual financial results have been prepared on the basis of the Consolidated annual financial statements.

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

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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 Consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism 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 and board of directors.
- 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.

Other Matters

The Consolidated annual financial result includes the results for the half year ended 31st March'2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures for the half year ended 30th September'2025 of the current financial year which are subject to limited review by us.

Date : 14.05.2026
Place : DELHI

FOR AMBANI AND ASSOCIATES LLP
(Chartered Accountants)
Reg No. :0016923N



HITESH AMBANI
Designated Partner
M.No. : 506267

UDIN : 26506267.EERK2 F6207



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@cellec.in | Landline : 011 43034907, 01145038228

Website: www.cellec.in

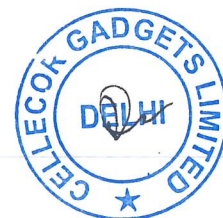
(Amount in Lakhs except share and per equity share data)

Consolidated Statement of Audited Financial Results for the Six Months and Financial Year ended on 31.03.2026

S.No	Particulars	Half Year Ended	Half Year Ended	Half Year Ended	Year Ended	Year Ended
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Incomes					
	(a) Income From Operations	65,032.44	64,148.68	60,023.21	129,181.12	102,594.58
	(b) Other Income	29.67	9.19	2.85	38.86	4.54
	Total Income	65,062.11	64,157.87	60,026.06	129,219.98	102,599.12
2	Expenses					
	(a) Purchases of stock-in-trade	60,497.61	54,817.21	60,511.43	115,314.82	100,266.96
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-4,726.27	1,412.86	-8,381.96	-3,313.41	-11,780.64
	(c) Employee Benefit Expenses	1,342.77	1,112.66	1,113.87	2,455.43	2,028.65
	(d) Finance Costs	1,028.96	693.00	664.89	1,721.96	1,288.37
	(e) Depreciation and Amortisation Expenses	50.53	47.87	57.28	98.40	85.51
	(f) Other Expenses	4,156.58	3,394.54	3,869.02	7,551.12	6,549.24
	(g) CSR Expenditure	43.00	15.00	15.75	58.00	18.00
	Total Expenses	62,393.18	61,493.14	57,850.28	123,886.32	98,456.09
3	Profit / (Loss) before tax and exceptional items (1-2)	2,668.93	2,664.73	2,175.78	5,333.66	4,143.03
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	2,668.93	2,664.73	2,175.78	5,333.66	4,143.03
6	Tax Expenses					
	(a) Current Tax	704.83	685.22	574.26	1,390.05	1,071.18
	(b) Deferred Tax	-72.59	26.32	-26.39	-46.27	-18.18
	(c) Prior year tax expense	28.83	-	-	28.83	-
7	Total Tax Expenses	661.07	711.54	547.87	1,372.61	1,053.00
8	Profit/ (Loss) for the period (5-7)	2,007.86	1,953.19	1,627.91	3,961.05	3,090.03
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	2,007.86	1,953.19	1,627.91	3,961.05	3,090.03
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	220,677,800	220,677,800	217,677,800	220,677,800	217,677,800
13	Earning Per Share					
	(a) Basic	0.91	0.89	0.75	1.80	1.45
	(b) Diluted	0.91	0.89	0.74	1.80	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 audited Consolidated Financial Results of company for the half year ended 31st March, 2026 and year ended 31st March, 2026 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 14th May, 2026
- The Consolidated Financial Statements (CFS) include in the financial statements of Cellec Gadget Limited and its subsidiary Cellec Gadget Europe Limited, prepared in accordance with AS 21 and section 129(3) of Companies Act 2013 to present the group as a single economic entity.
- The Statutory Auditors of the Company have carried out an audit of the above Financial Results of the Company for the half year ended 31st March, 2026 and year ended 31st March, 2026 in terms of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.
- The statement includes the results for the half year ended 31st March, 2026 being the balanced figure between audited figures in respect of the full financial year and the un-audited figures in respect of 1st half year of the current financial year.
- 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.



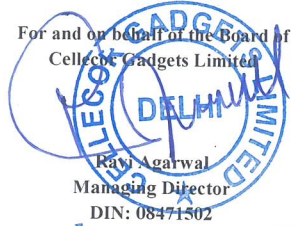
- 8) During the half year ended 31st March, 2025, the Company came up with the 30,00,000 warrants convertible into equivalent number of fully paid-up equity shares of face value of Re. 1/- (Rupee One Only) each ("Equity Shares"), in one or more tranches, within 18 (eighteen) months from the date of allotment at issue price of Rs 40.20/-. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. As on 31st March, 2025 fund received against the warrants subscription money on 30,00,000 warrants @ Rs.40.20 per warrant is Rs.3,01,50,000 constituting 25% of the total fund raised. Balance amount of Rs.9,04,50,000 constituting 75% of total fund raised was received on 30th June 2025. All these warrants have been converted into Equity Shares as on 08th July 2025

(Amount in Lakhs)

S.No	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 31st March, 2025)	Actual Utilised Amount (As on 31st March, 2026)	Unutilised Amount (As on 31st March, 2026)
1)	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	1,206.00	301.50	904.50	
	Total		1,206.00	301.50	904.50	

- 9) Previous period figures have been re-grouped and re-classified wherever necessary.
 10) There are no Investors Complaints pending as on 31st March,2026.
 11) The results of the Company are also available for investors at www.Cellecor.com, and www.nseindia.com
 12) The Board has not recommended any interim dividend during this year ended March 31,2026

Date: 14th May 2026
 Place: New Delhi

For and on behalf of the Board of
 Cellecor Gadgets Limited

 Ravi Agarwal
 Managing Director
 DIN: 08471502



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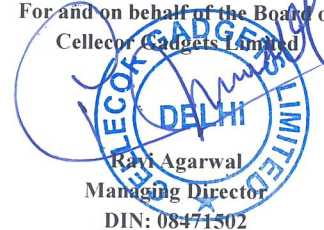
Website: www.cellecorg.com

(Amount in Lakhs)

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2026

		As at 31.03.2026 (Audited)	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	18,259.99	13,122.94
	Money received against Share warrant	-	301.50
	Total Shareholder's Fund	20,466.77	15,601.23
2	Non - Current Liabilities		
	(a) Long-term Borrowings	4,210.15	18.70
	(b) Deferred Tax Liability (Net)	-	-
	(c) Long-Term Provisions	94.36	10.46
	Total Non-Current Liabilities	4,304.51	29.16
3	Current Liabilities		
	Short-Term Borrowings	9,965.75	12,070.64
	Trade Payables		
	i) Total outstanding dues of Micro & Small Enterprises	183.30	151.10
	ii) Total outstanding dues of Other than Micro & Small Enterprises	8,977.12	4,051.89
	Other Current Liabilities	1,465.91	1,222.90
	Short-Term Provisions	1,416.91	422.45
	Total Current Liabilities	22,008.99	17,918.98
	Total Equity and Liabilities	46,780.27	33,549.36
B	ASSETS		
1	Non - Current Assets		
(i)	Property, Plant and Equipments		
	Tangible Assets	1,802.33	1,852.48
	Intangible assets	9.94	15.45
	Assets under development or work-in-progress	-	-
(ii)	Deferred Tax Assets (net)	79.75	33.48
(iii)	Other Non-Current Assets	661.91	69.21
(iv)	Investments	10.00	10.00
	Total Non-Current Assets	2,563.93	1,980.62
2	Current Assets		
	Inventories	24,304.10	20,990.69
	Trade receivables	10,717.89	4,091.01
	Cash and cash equivalents	3,085.93	2,175.87
	Short-term loans and advances	5,382.14	2,978.65
	Other current assets	726.28	1,332.52
	Total Current Assets	44,216.34	31,568.74
	Total Assets	46,780.27	33,549.36

For and on behalf of the Board of
Cellecorg Gadgets Limited



Date: 14th May 2026

Place: New Delhi



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Website: www.cellecor.com

(Amount in Lakhs)

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON MARCH 31, 2026

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
	Audited	Audited
A. Cash Flow from Operating Activities		
Profit before tax	5,333.66	4,143.03
Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows		
Profit/ Loss on Sale of Fixed Assets	(1.54)	0.00
Adjustments for finance costs	1,721.96	1,288.37
Adjustments for depreciation and amortisation expense	98.40	85.51
	7,152.48	5,516.91
Working Capital Adjustments		
Adjustments for decrease (increase) in inventories	(3,313.41)	(11,780.64)
Adjustments for decrease (increase) in trade receivables	(6,626.88)	(2,200.81)
Adjustments for decrease (increase) in Short Term Loans & Advances	(2,403.49)	3,496.45
Adjustments for decrease (increase) in Other Current Assets	606.24	(983.20)
Adjustments for decrease (increase) in Non Current Assets	(163.96)	7.20
Adjustments for increase (decrease) in trade payables	4,957.42	2,739.34
Adjustments for increase (decrease) in other current liabilities	243.01	1,061.04
Adjustments for provisions	447.06	(37.21)
Cash flows from/(used in) operations	898.47	(2,180.92)
Income taxes paid (refund)	(787.58)	(1,092.47)
Net cash flows from (used in) operating activities	110.89	(3,273.39)
B Cash flows from used in investing activities		
Investment in Foundation	0.00	(10.00)
Investment in Fixed Deposits	(428.74)	0.00
Sale of Fixed Assets	4.97	0.00
capital advances	(46.17)	(1,829.54)
Net cash flows from (used in) investing activities	(469.95)	(1,839.54)
C Cash flows from used in financing activities		
Proceeds from issuance of share capital	1,206.00	3,216.00
Net Proceeds from borrowings	2,086.57	4,614.98
Proceeds from issuance of Shares Warrants	(301.50)	301.50
Interest paid	(1,721.96)	(1,288.37)
Net cash flows from (used in) financing activities	1,269.11	6,844.11
Net increase (decrease) in cash and cash equivalents	910.06	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	3,085.94	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


Ravi Agarwal
Managing Director
DIN: 08471502

Date: 14th May 2026

Place: New Delhi



CELLECOR GADGETS LIMITED

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DECLARATION

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended)

In compliance with the provision of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 I, Ravi Agarwal, Managing Director of the Company, hereby declare that, M/s Ambani & Associates LLP, Chartered Accountants (ICAI Firm Registration No. 016923N) Statutory Auditor of the Company has issued an Audit Report with unmodified opinion on Annual Audited Standalone Financial Results of the Company for financial year ended 31st March, 2026.

Kindly take above information on record and acknowledge.

For Cellecort Gadgets Limited

A handwritten signature in blue ink, appearing to read 'Ravi Agarwal', is written over a circular blue stamp.

Ravi Agarwal
Managing Director
DIN: 08471502