Date: November 14, 2024

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 : **INE0OMO01025**

Ref: Unaudited Financial Results of the Company for the Half Year ended September 30, 2024

Sub: Submission of additional details "Disclosure for Utilization of Issue Proceeds" as prescribed by NSE circular NSE/CML/2024/23 dated September 05, 2024.

Dear Sir / Ma'am,

In continuation to the Board Meeting Outcome dated October 16, 2024 under the cover of which Company's Unaudited Financial Results of the Company for the Half Year ended September 30, 2024 were submitted, **we are submitting herewith again the Unaudited Financial Results of the Company after attaching therewith the additional details "Disclosure for Utilization of Issue Proceeds" for the Half Year ended September 30, 2024 as prescribed by NSE circular NSE/CML/2024/23 dated September 05, 2024** in compliance with the clarification sought by the Stock Exchange.

We wish to clarify that there is no discrepancy in the financial results; the clarification sought pertains only to Disclosure for Utilization of Issue Proceed in the prescribed format.

We wish to further clarify that

(i) **the entire IPO proceeds were fully utilized by March 31, 2024** and in due compliance with requirement of Regulation 32(1) and 32(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, necessary disclosure has already been made for utilization of entire IPO funds on April 25, 2024, along with the audited financial results for FY 2023-24.

(ii) no unutilized funds remained pending for the current financial year and/or reporting period ended September 30, 2024.

(iii) hence, no additional disclosure was considered necessary while submitting the Financial Results for the half-year ended period ended September 30, 2024.

Though, to eliminate any ambiguity, we are resubmitting the financial results for the half-year ended period ended September 30, 2024, along with the required annexure in the prescribed format, duly certified by Company's Statutory Auditors. **Please note that all other financial figures REMAIN UNCHANGED.**

You are requested to take the same on record and disseminate it to all concerned.

Thanking You,

Yours Faithfully,
For **Cellecor Gadgets Limited**
(Formerly Known as Unitel Info Limited and Unitel Info Private Limited)

Ravi Agarwal

Digitally signed by Ravi Agarwal

Ravi Aggarwal
Managing Director
DIN: 08471502

Place: New Delhi

Encl: a/a

Limited review report for unaudited half yearly and year to date financial results of the Company Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report
To
The Board of Directors of
Cellecor Gadgets Limited (FORMERLY KNOWN AS UNITEL INFO LIMITED AND UNITEL INFO PRIVATE LIMITED)

We have reviewed the accompanying statement of unaudited financial results of Cellecor Gadgets Limited (FORMERLY KNOWN AS UNITEL INFO LIMITED AND UNITEL INFO PRIVATE LIMITED) for the half year ended September 30, 2024 (the statement), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) 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 and Regulation 52 read with Regulation 63(2) 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 and Regulation 52 read with Regulation 63(2) 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

AMBANI & ASSOCIATES LLP
FRN:016923N
M:9811909900
New Delhi
Chartered Accountants

CA. Hitesh Ambani
Designated Partner
Membership No. 506267
Place: New Delhi
Date: October 16, 2024

UDIN: 24506267BJZYPV8888

WP-545/1, 3rd Floor, Ashok Vihar, Phase-1, Delhi-110052
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hitesh@ambaniandassociates.com
Web: ambaniandassociates.com

CELLECOR GADGETS LIMITED (FORMERLY KNOWN AS UNITEL INFO LIMITED AND UNITEL INFO PRIVATE LIMITED)
CIN: L32300DL2020PLC375196
REGISTERED OFFICE: Unit No. 703, 7th Floor, Jaksons Crown Heights, Plot No. 3B1 Twin District Centre, Sector 10 Rohini, Rithala, Delhi, 110085, India
Telephone: 01143034907; 01145038228, Website: www.cellecor.com, Email Id: cs@cellecor.in

CELLECOR

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

(Amount in Lakhs)

Sr. No.	Particulars	Half Year Ended			Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Un-Audited	Audited	Un-Audited	Audited
1	**Income From Operations**				
	(a)Income from Operations	42,571.37	29,079.97	20,965.47	50,045.44
	(b) Other Income	0.40	0.45	6.60	7.05
	Total Income	**42,571.77**	**29,080.42**	**20,972.07**	**50,052.49**
2	**Expenses**				
	(a) Purchases of stock-in-trade	39,802.72	26,442.46	19,206.97	45,649.43
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,398.68	-2,542.65	-1,523.54	-4,066.19
	(c) Employee Benefit Expenses	906.84	791.38	658.60	1,449.98
	(d) Finance Cost	535.29	445.12	294.66	739.78
	(e) Depreciation and amortisation expense	28.23	29.09	24.89	53.98
	(f) Other expenses	2,727.87	2,691.52	1,355.80	4,047.32
	(g) CSR	2.25	7.00		7.00
	Total Expenses	**40,604.52**	**27,863.92**	**20,017.38**	**47,881.30**
3	**Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)**	**1,967.25**	**1,216.50**	**954.69**	**2,171.19**
4	Exceptional Items	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**1,967.25**	**1,216.50**	**954.69**	**2,171.19**
6	**Tax Expenses**				
	(a) Current Tax	496.92	318.57	249.69	568.26
	(b) Deferred Tax	8.21	-9.53	3.00	-6.53
7	**Total Tax Expenses**	505.13	309.04	252.69	561.73
8	**Profit/ (Loss) for a period (5-7)**	**1,462.12**	**907.46**	**702.00**	**1,609.46**
9	Profit/ (Loss) for a period from dis -continuing operations	-	-	-	-
10	Tax Expenses of discountined operations	-	-	-	-
11	**Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)**	-	-	-	-
12	**Net Profit/(Loss) for the year**	**1,462.12**	**907.46**	**702.00**	**1,609.46**
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	20,96,77,800	20,96,77,800	20,96,77,800	20,96,77,800
13	**Earning Per Share (For continuing operations)**				
	(a) Basic**	0.70	0.50	0.45	0.89
	(b) Diluted**	0.70	0.50	0.45	0.89

** During the period, Equity Shares of Rs. 10/- each was sub-divided in to 1 (one) Equity Shares having nominal value of Re. 1/- each. Consequently, the ISIN for the Equity Shares also changed from INE0OMO01017 to INE0OMO01025.

Notes:

1) 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 25 Interim Financial Reporting), 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.

2) The above results for the half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 16, 2024.

3) 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.

4) As the Company's business activity falls within a single primary business segment i.e. Electronic Goods, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.

5) 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.

6) Previous period figures have been re-grouped and re-classified wherever necessary.

7) There were no investor complaints known to the Company outstanding at the beginning and at the end of the quarter ended on September 30, 2024.

8) The company has initiated the process of establishing wholly owned subsidiary(ies) overseas (Cellecor Gadgets HK Limited) as part of its growth strategy. However, since committed equity subscription has not yet occurred, consolidation is not applicable for the half-year ended September 30, 2024.

9) Cellecor Gadgets has acquired 100% stake in Cellecor Foundation (a Section 8 company) on 18th September, 2024. By virtue of its nature of NPO (Non Profit Organization), Cellecor Foundation cannot transfer funds to its parent company. Therefore in compliance with Para 11 (b) of AS 21, the financial results of Cellecor Gadgets and Cellecor Foundation are not required to be consolidated.

10) The results of the Company are also available for investors at www.Cellecor.com, and www.nseindia.com

For Cellecor Gadgets Limited
(Formerly Known as Unitel Info Limited and Unitel Info Private Limited)

CELLECOR GADGETS LIMITED DELHI

Ravi Agarwal
Managing Director
DIN: 08471502
Date: 16.10.2024
Place: Delhi

CELLECOR GADGETS LIMITED (FORMERLY KNOWN AS UNITEL INFO LIMITED AND UNITEL INFO PRIVATE LIMITED)
CIN: L32300DL2020PLC375196
REGISTERED OFFICE: Unit No. 703, 7th Floor, Jaksons Crown Heights, Plot No. 3BI Twin District Centre, Sector 10 Rohini, Rithala Delhi,110085, India
Telephone: 01143034907; 01145038228, Website: www.cellecor.com, Email Id: cs@cellecor.in

CELLECOR

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

(Amount in Lakhs)

Sr.No.	Particulars	As at half year ended 30.09.2024 (Un-Audited)	As at previous year ended 31.03.2024 (Audited)
A	**EQUITY AND LIABILITIES**		
1	**Shareholder's Fund**		
	Share Capital	2,096.78	2,096.78
	Reserves and Surplus	8,359.03	6,896.91
	Total Shareholder's Fund	**10,455.81**	**8,993.69**
2	**Non - Current Liabilities**		
	(a) Long-term Borrowings	31.60	35.27
	(b) Deffered Tax Liability (Net)	-	-
	(c) Long-Term Provisions	10.82	9.32
	Total Non-Current Liabilities	**42.42**	**44.59**
3	**Current Liabilities**		
	Short-term borrowings	7,575.95	7,439.10
	Trade Payables		
	(A) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,114.16	1,183.24
	(A) Total outstanding dues of MSME creditors	352.79	280.42
	Other current liabilities	603.97	455.81
	Short-term provisions	619.02	188.12
	Total Current Liabilities	**10,265.89**	**9,546.69**
	Total equity and liabilities	**20,764.12**	**18,584.97**
B	**ASSETS**		
1	**Non - Current Assets**		
(i)	**Property, Plant & Equipments**		
	Tangible Assets	1,830.79	106.97
	Intangible assets	18.53	1.53
	Intangible assets under development or work-in-progress	-	15.40
	Total Property, Plant & Equipments	**1,849.32**	**123.90**
(ii)	Non-current investments	-	-
(iii)	Deferred tax assets (net)	7.10	15.30
(iv)	Other non-current assets	28.25	76.40
(v)	Investment in Cellecor Foundation	1.00	-
	Total Non-Current Assets	**36.35**	**91.70**
2	**Current Assets**		
	Inventories	12,608.73	9,210.05
	Trade receivables	1,767.36	1,890.20
	Cash and cash equivalents	760.58	444.70
	Short-term loans and advances	3,414.50	6,475.10
	Other current assets	327.28	349.32
	Total Current Assets	**18,878.45**	**18,369.37**
	Total Assets	**20,764.12**	**18,584.97**

For Cellecor Gadgets Limited
(Formerly Known as Unitel Info Limited and Unitel Info Private Limited)

CELLECOR GADGETS LIMITED DELHI

Ravi Agarwal
Managing Director
DIN: 08471502
Date: 16.10.2024
Place: Delhi

CELLECOR GADGETS LIMITED (FORMERLY KNOWN AS UNITEL INFO LIMITED AND UNITEL INFO PRIVATE LIMITED)
CIN: L32300DL2020PLC375196
REGISTERED OFFICE: Unit No. 703, 7th Floor, Jaksons Crown Heights, Plot No. 3BI Twin District Centre, Sector 10 Rohini, Rithala, Delhi,110085, India
Telephone: 01143034907; 01145038228, Website: www.cellecor.com, Email Id: cs@cellecor.in

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

(Amount in Lakhs)

	Particulars	As At 30.09.2024 Un-audited	As At 31.03.2024 Audited
A.	**Cash Flow from Operationg Activities**		
	Profit before tax	1,967.25	2,171.19
	Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows		
	Adjustments for finance costs	535.29	739.78
	Adjustments for depreciation and amortisation expense	28.23	53.98
	Loss on Sale of Car	-	0.81
		2,530.77	**2,965.76**
	Working Capital Adjustments		
	Adjustments for decrease (increase) in inventories	-3,398.68	-4,066.19
	Adjustments for decrease (increase) in trade receivables	122.84	-1,175.38
	Adjustments for decrease (increase) in Short Term Loans & Advances	3,060.60	-5,605.50
	Adjustments for decrease (increase) in Other Current Assets	22.04	-235.42
	Adjustments for decrease (increase) in Other Non Current Assets	48.16	-66.40
	Adjustments for increase (decrease) in trade payables	3.29	-1,020.05
	Adjustments for increase (decrease) in other current liabilities	148.16	-324.22
	Adjustments for provisions	414.48	125.17
	Cash flows from/(used in) operations	**2,951.66**	**-9,402.23**
	Income taxes paid (refund)	-478.99	-769.13
	Net cash flows from (used in) operating activities	**2,472.67**	**-10,171.36**
B	**Cash flows from used in investing activities**		
	Purchase of tangible assets	-1,753.67	-53.50
	Investment in Cellecor Foundation	-1.00	-
	Net cash flows from (used in) investing activities	**-1,754.67**	**-53.50**
C	**Cash flows from used in financing activities**		
	Proceeds from issuing shares	-	6,002.96
	Proceeds from borrowings	133.18	5,389.99
	Interest paid	-535.29	-739.78
	Net cash flows from (used in) financing activities	**-402.11**	**10,653.17**
	Net increase (decrease) in cash and cash equivalents	**315.89**	**428.31**
	Cash and cash equivalents cash flow statement at beginning of period	**444.70**	**16.39**
	Cash and cash equivalents cash flow statement at end of period	**760.58**	**444.70**

1. 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 Cellecor Gadgets Limited
(Formerly Known as Unitel Info Limited and Unitel Info

Ravi Agarwal
Managing Director
DIN: 08471502
Date: 16.10.2024
Place: Delhi

Ambani & Associates LLP
Chartered Accountants

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

Name of listed entity	Cellecor Gadgets Limited
Mode of Fund Raising	Public Issue (IPO)
Date of Raising Funds	September 25, 2023 (date of allotment)
Amount Raised	₹ 5077.30 Lacs
Report filed for Half Year ended	September 30, 2024
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 (Rs. In Lakhs)	Actual Utilised Amount (As on 31st March, 2024)	Unutilised Amount (As on 30th September, 2024)	Remarks if any	
Meeting Working Capital Requirements	₹ 4,000.00	₹ 4,000.00	₹ 0.00	Refer Notes	
General corporate purposes	₹ 502.05	₹ 502.05	₹ 0.00		
Issue related expenses	₹ 575.25	₹ 575.25	₹ 0.00		
Total	**₹ 0.00**	**₹ 0.00**	**₹ 0.00**		

Notes:

1.During the quarter ended 30th September 2023, the Company came up with the public issue of 55,18,800 Equity shares of Face value of ₹ 10/- each ("equity shares") with the price band of Rs. 87 to 92 through book building method, IPO was open for subscription from September 15, 2023 to September 20, 2023. The Company has allotted 55,18,800 Equity shares of Face value of ₹ 10/- each ("equity shares") for cash at a price of ₹ 92/- per Equity Share (including a share premium of ₹ 82/- per Equity Share) aggregating to ₹ 5077.30 Lacs on 25th September, 2023. The equity shares of the Company got listed with Emerge platform of National Stock Exchange of India Limited on 28th September 2023. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

2. Cumulative fund utilized as on March 31, 2024 is Rs 5,077.30. The Unutilized fund as on 30th September, 2024 is "0".

For Ambani & Associates LLP

Chartered Accountants

AMBANI & ASSOCIATES LLP * Chartered Accountants * FRN:016923N M:9811909900 New Delhi

Hitesh Ambani
Designated Partner
Place: Delhi
M.No.: 506267
Date: 12.11.2024
UDIN: 24506267BJZYUF2137