



CELLECOR GADGETS LIMITED

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

Reg. Office : Unit Space No.703, Seventh Floor, Jaksons Crown Heights Plot No.381

Twin District Centre, Sector 10 Rohini New Delhi-110085

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

Website: www.cellecor.com

Date: October 16, 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 : **INE00MO01025**

Sub: Outcome of Board Meeting held on Wednesday, October 16, 2024

Ref.: Reg. 30 and Reg. 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir / Ma'am,

In compliance with Regulation 30 read with Schedule III Para A and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on October 16, 2024 at the registered office of the Company has *inter- alia*, considered and approved the following businesses:

1. the Un-audited Financial Results of the Company, duly reviewed by the Audit Committee, along with Limited Review Report for the half-year ended September 30, 2024.

In compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2024 the Unaudited Financial Results along with the Limited Review Report expressing unmodified opinion on these results is annexed along with this letter as Annexure A.

2. re-appointment of CA Chirag Gupta (M. No. A573523) as Internal Auditor of the Company, as recommended by Audit Committee, for the Financial Year 2024-25 in terms of Section 138 of the Companies Act, 2013 for undertaking the internal audit of the company.

The details as required in compliance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are annexed as Annexure B

The above information will also be available on the website of company at www.cellecor.com.

The Board Meeting commenced at 10:30 AM and concluded at 11:15 AM.

You are requested to take the same on record.

Thanking you

Yours faithfully,

For Cellecor Gadgets Limited
(Formerly known as Unitel Info Limited, Unitel Info Pvt. Ltd.)

Ravi
Agarwal

Digitally signed by Ravi Agarwal
Date: 2024.10.16 11:15:20 +05'30'

Ravi Agarwal
Managing Director
DIN: 08471502

Annexures: as stated above

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



CA Hitesh Ambani

Designated Partner

Membership No. 506267

Place: New Delhi

Date: October 16, 2024

UDIN: 24506267BJZYPV8888

**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

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

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 discontinued 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 INE00MO01017 to INE00MO01025.

- 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) Further details 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)

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

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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	As at previous year ended
		30.09.2024	31.03.2024
		(Un-Audited)	(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) Deferred 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)

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

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

(Amount in Lakhs)

Particulars	As At	As At
	30.09.2024	31.03.2024
	Un-audited	Audited
A. Cash Flow from Operating 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



Annexure B

Disclosure Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023

Name	CA Chirag Gupta
Reason for change viz. ~~appointment, re-appointment, resignation, removal, death or otherwise~~	Re-appointment
Date of ~~appointment/re-appointment/cessation (as applicable)~~ & term of appointment/re-appointment;	16 th October, 2024 Re- Appointed under Section 138 of the Companies Act, 2013 for financial year 2024-25.
Brief profile (in case of appointment)	Mr. Chirag is a qualified Chartered Accountant with over 10 years of experience in finance, accounting, audit, taxation and internal control.
Disclosure of relationships between directors (in case of appointment of a director)	N.A

**For Cellecor Gadgets Limited
(Formerly known as Unitel Info Limited, Unitel Info Pvt. Ltd.)**

Ravi
Agarwal

Digitally signed by
Ravi Agarwal
Date: 2024.10.16
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**Ravi Agarwal
Managing Director
DIN: 08471502
Place: New Delhi**