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

To,

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

Symbol: CELLPOINT ISIN:INE0O0001013

Subt: Outcome of Board Meeting under Regulation 29 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015.

Dear Sir/Madam,

With reference to the captioned subject matter, dated **22nd October, 2024** and pursuant to provision of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we would like to inform you that the meeting of the Board of Directors of the company held on today i.e. Saturday, November 02, 2024, commenced at **02:00 PM and concluded at 06:15 PM**. The Board of Directors has inter-Alia discussed, considered and approved the following business:

1. Minutes of preceding Board Meeting approved by the Board of Directors.
2. Board of Directors considered and approved the minutes of Committee meetings of the Company.
3. The Board considered and approved the **unaudited Financial Results and Report thereon** for the **half year** and year ended on **September 30, 2024** as per regulation 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015 and as per the provision of Section 134, 179 (3)(g) of Companies Act, 2013 and other applicable provisions if any, and rules made there under:

This is for your information and record.

Thanking You,
Yours Faithfully,
For Cell Point (India) Limited

Dated : 02/11/2024

(Mohan Prasad Panday)
Managing Director
DIN: 06493918

INDIA

Rao & Kumar
Chartered Accountants

email: contact@ raoandkumar.com
Web: raoandkumar.com Tel:(0891)4803999

10-50-19, Soudamani, Siripuram, Visakha-2

Independent Auditor's Review Report on the Standalone Financial Results for the Half year ended September 30, 2024, of Cell Point (India) Limited, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To

The Board of Directors

Cell Point (India) Limited

1. We have reviewed the accompanying unaudited financial results of Cell Point (India) Limited (hereinafter referred to as "the Company"), for the half year ended September 30, 2024 ("the Statement" or "Financial results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This statement, which is responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related financial statements , which have been prepared in accordance with recognition and measurement principles laid down in Accounting Standards (IGAAP), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on this Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", prescribed under Section 143(10) of the Companies Act, 2013. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

RAO & KUMAR
FRN
03089S
VIZAG-3
Chartered Accountants

email: contact@ raoandkumar.com
Web: raoandkumar.com Tel:(0891)4803999

10-50-19, Soudamani, Siripuram, Visakha-2

Our opinion is not modified in respect of these matters.

Other Matter

The Statement includes the results for the half year ended September 30, 2023, which have not been subjected to review by us or any other auditor and are approved by the Company's Board of Directors.

For Rao & Kumar
Chartered Accountants
FRN 03089S

RAO & KUMAR
FRN
03089S
VIZAG-3
Chartered Accountants

Anirban Pal
Partner
M. No. 214919
Date: 02 November 2024
UDIN No. 24214919BKBGQF8826

Cell Point (India) Limited

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CIN: U52390AP2013PLC086912
Website: www.cellpoint.biz | Email:cs@cellpoint.biz | Tel: + 91 9000113897

Statement of financial results for the half year ended September 30, 2024

(₹ in Lakhs except as stated)

	PARTICULARS	Half Year Ended			Year Ended	Year Ended
		30/09/2024 (Unaudited)	31/03/2024 (Unaudited)	30/09/2023 (Unaudited)	31/03/2024 (Audited)	31/03/2023 (Audited)
I	**Income**					
	Revenue from operations	15,351.83	16,348.54	15,774.83	32,123.37	29,567.23
	Other income	132.26	13.45	153.67	167.12	133.48
	Total Revenue	**15,484.09**	**16,361.99**	**15,928.50**	**32,290.48**	**29,700.70**
II	**Expenses**					
	Purchases	13,019.61	13,860.23	14,038.24	27,898.47	24,646.56
	Changes in Inventories of FG	(224.46)	(170.93)	(746.29)	(917.21)	(788.88)
	Employee benefit expenses	589.60	577.25	551.06	1,128.31	1,046.00
	Finance costs	249.45	226.87	347.38	574.25	853.11
	Depreciation and amortization expenses	312.34	150.39	35.83	186.22	94.53
	Other expenses	1,505.78	1,680.12	1,468.24	3,148.36	2,862.61
	Total Expenses	**15,452.32**	**16,323.94**	**15,694.46**	**32,018.40**	**28,713.93**
III	**Profit/(Loss) before exceptional, extraordinary items and tax**	**31.78**	**38.05**	**234.04**	**272.09**	**986.78**
IV	**Exceptional items**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
V	**Profit/(Loss) before tax**	**31.78**	**38.05**	**234.04**	**272.09**	**986.78**
VI	**Tax expenses**					
	a) Current tax	56.30	16.92	64.71	81.64	297.42
	b) Deferred tax (Including current and prior period)	(47.52)	(3.07)	0.55	(2.52)	15.79
	c) Income Tax of earlier years	0.57	23.64	0.00	23.64	1.04
	Total tax expenses	**9.35**	**37.50**	**65.26**	**102.76**	**314.26**
VII	**Net Profit/(Loss) after Tax before Extraordinary Items**	**22.43**	**0.55**	**168.78**	**169.33**	**672.52**
VIII	**Extraordinary Items (Net of Taxes)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
IX	**Net Profit/(Loss) for the period/year**	**22.43**	**0.55**	**168.78**	**169.33**	**672.52**
X	**Paid-up equity share capital (face value of ₹ 10 per share)**	1,868.56	1,868.56	1,868.56	1,868.56	1,365.16
XI	**Reserves (excluding revaluation reserve)**	0.00	0.00	0.00	5,343.27	643.34
XII	**EPS in ₹ (Face Value of ₹ 10/- each) (not annualised)**					
	-Basic	0.120	0.003	1.03	0.97	4.93
	-Diluted	0.120	0.003	1.03	0.97	4.93

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: 02nd November 2024
Place: Visakhapatnam

CELL POINT (INDIA) LIMITED
Regd. Office
Visakhapatnam

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Statement of Assets and Liabilities as at September 30, 2024

(₹ in Lakhs except as stated)

	PARTICULARS	Year Ended	
		30/09/2024 (Unaudited)	31/03/2024 (Audited)
I	**EQUITY AND LIABILITIES**		
	Shareholders' funds		
	Share capital	1,868.56	1,868.56
	Reserves and surplus	5,365.69	5,343.27
A	**Total Shareholders' funds**	**7,234.25**	**7,211.83**
	Non-Current Liabilities		
	Long-term borrowings	152.45	111.49
	Long term Provisions	52.12	50.02
B	**Total Non Current Liablilities**	**204.57**	**161.51**
	Current Liabilities		
	Short term borrowings	5,139.58	4,767.25
	Trade payables		
	total outstanding dues of micro enterprises and small enterprises	240.46	84.60
	total outstanding dues of creditors other than micro enterprises and small enterprises	561.02	834.53
	Other current liabilities	117.55	48.57
	Short-term provisions	227.09	303.53
C	**Total Current Liabilities**	**6,285.70**	**6,038.48**
	TOTAL [A] + [B] + [C]	**13,724.52**	**13,411.82**
II	**ASSETS**		
	Non-Current Assets		
	Property, Plant and Equipment and Intangible Assets		
	Property, Plant and Equipment	3,238.40	3,321.64
	Intangible Assets	0.00	0.00
	Capital Work-in-progress	0.00	0.00
	Non-Current Investments	0.00	0.00
	Deferred tax assets (net)	149.28	101.76
	Long-term loans and advances	0.00	0.00
	Other non-current assets	2,110.74	2,881.28
A	**Total Non-Current Assets**	**5,498.42**	**6,304.67**
	Current Assets		
	Inventories	5,733.69	5,509.23
	Trade receivables	39.66	40.12
	Cash and cash equivalents	1,515.48	1,200.13
	Short-term loans and advances	610.79	90.56
	Other current assets	326.49	267.11
B	**Total Current Assets**	**8,226.10**	**7,107.15**
	TOTAL [A] + [B]	**13,724.52**	**13,411.82**

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: 02nd November 2024
Place: Visakhapatnam

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Cash Flow Statement for the year ended September 30, 2024

(₹ in Lakhs except as stated)

	PARTICULARS	Year Ended 30/09/2024 (Unaudited)	Year Ended 30/09/2023 (Unaudited)
	Cash Flow From Operating Activities		
	Net Profit before tax as per P&L A/c	31.78	234.04
	Adjustment for:		
	Depreciation	312.34	35.83
	Finance Cost on Borrowings	178.00	342.13
	Actuarial gain booked in current year	(3.13)	0.00
	Gratuity Provision	5.23	0.00
	Operating Profit before Working Capital Changes	**524.21**	**612.00**
	(Increase) /Decrease in Inventories	(224.46)	(746.29)
	(Increase) /Decrease in Trade Receivables	0.46	(48.54)
	(Increase) /Decrease in Short Term loans & Advances	(520.22)	43.39
	(Increase) /Decrease in Other Current assets	(59.38)	(81.07)
	Increase /(Decrease) in Other Current Liabilities	108.62	(117.31)
	Increase /(Decrease) in Trade Payables	(117.65)	170.49
	Increase /(Decrease) in Short term Provisions	(76.44)	(80.16)
	Cash generated from Operations	**(364.87)**	**(247.48)**
	Income Tax (paid)/refund	**(96.51)**	**(73.38)**
A	**Net Cash (used in)/from Operating Activities**	**(461.38)**	**(320.87)**
	Cash Flow From Investing Activities		
	Purchase of Fixed Assets including Capital Work-in-Progress	(229.10)	(1,189.69)
	Investment in Outlets & Franchisee	770.54	(1,339.09)
B	**Net Cash (used in)/from Investing Activities**	**541.44**	**(2,528.77)**
	Cash Flow From Financing Activities		
	Proceeds from Issue of Shares	0.00	5,034.00
	Proceeds/(Repayment) from/(of) Long term Borrowings (Net)	40.96	(1,438.67)
	Proceeds/(Repayment) from/(of) Short term Borrowings (Net)	372.33	(546.96)
	Finance Cost paid	(178.00)	(342.13)
C	**Net Cash (used in)/from Financing Activities**	**235.29**	**2,706.23**
	Net Increase/(Decrease) in Cash and Cash Equivalents [A] + [B]+ [C]	**315.35**	**(143.41)**
	Cash and Cash Equivalents at the beginning of the period	**1,200.13**	**1,047.89**
	Cash and Cash Equivalents at the end of the period	**1,515.48**	**904.48**

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: 02nd November 2024
Place: Visakhapatnam

CELL POINT (INDIA) LIMITED
Regd. Office
Visakhapatnam

Cell Point

Notes to the Financial Results:

1. The above financial results were reviewed and recommended by the Audit Committee in its meeting held on 02 November 2024, and subsequently approved by the Board of Directors at its meeting held on November 02, 2024.

2. The above financial results of Cell Point (India) Limited ("the Company") have been prepared in accordance with and comply in all material respects with the Accounting Standards (IGAAP) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended.

3. In terms of sub-clause (5) of Regulation 33 of SEBI Listing Regulations, submission of financial results for the quarter and the year-to-date results is not applicable, as the Company has listed its securities on the SME Exchange.

4. The Company's business activity primarily falls within a single business segment i.e., Retail Selling of Smart Phones, Tablets, Mobile Accessories and allied accessories. The company is operating only in one geographical segment i.e., domestic environment. Since there is neither more than one business segment nor more than one geographical segment, disclosure on segment information as per Accounting Standard (AS) 17 - "Segment Reporting" is not applicable.

5. The figures for the half year ended March 31, 2024, are the balancing figures between the audited figures for the full financial year and the unaudited figures up to the half year ended September 30, 2023. Comparative figures for the half year ended September 30, 2023 were subject to review by the statutory auditors of the Company.

6. Previous year figures have been regrouped/reclassified wherever necessary to confirm with the current period presentation.

7. There were no investor complaints pending as at the half year ended September 30, 2024.

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: November 02, 2024
Place: Visakhapatnam

CELL POINT (INDIA) LIMITED
Regd. Office
Visakhapatnam