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

Sub: 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 **03rd November, 2026** 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. Tuesday, November 10, 2026, commenced at **6:30 PM and concluded at 10:00 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, 2026** 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 along with Related party Transactions made during the above half year.

This is for your information and record.

Dated : 10/11/2026

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

Panday Mohan Prasad
Digitally signed by Panday Mohan Prasad
Date: 2026.11.10 22:14:09 +05'30'

(Mohan Prasad Panday)
Managing Director
DIN: 06493918

Rao & Kumar LLP
(Formerly Rao & Kumar)
Chartered Accountants

10-50-19/4, Soudamini, Siripuram Jn, **Visakhapatnam** 530 003.
Koramangala **Bengaluru** | Somajiguda, **Hyderabad** | Ram Murthy Nagar, **Nellore**.

Independent Auditor's Review Report on the Unaudited Financial Results for the Half year ended September 30, 2026, 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 quarterended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 ("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.

5. We draw attention to the point No.5 of the notes to accounts accompanying the financial statements wherein its stated thatMerchandise to the tune of Rs. 42 lakhs, stolen from one of the stores on October 28, 2026 are under Police custody. On receipt of the same the Management will estimate the loss/damage and make adequate provisions in the books of accounts.

For Rao & Kumar
Chartered Accountants
FRN 03089S

RAO & KUMAR LLP FRN 03089S/S000250 VIZAG-3 Chartered Accountants

Anirban Pal
Partner
M.No. 214919
Date:10 November 2026
UDIN No.26214919XQGOZC8651

Cell Point (India) Limited

(Formerly known as Cell Point (India) Private Limited)

Registered Office: Dno 30-15-139/F/5,6, Ward No 27, Ram's Arcade, Opposite Visakha Medical Centre, Dabagardens, Visakhapatnam - 530020

CIN: U52390AP2013PLC086912

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

Statement of financial results for the half year ended September 30, 2026

(₹ in Lakhs except as stated)

	PARTICULARS	Half Year Ended			Year Ended	Year Ended
		9/30/2026 (Unaudited)	3/31/2026 (Unaudited)	9/30/2025 (Unaudited)	3/31/2026 (Audited)	3/31/2025 (Audited)
I	**Income**					
	Revenue from operations	19,035.92	19,098.82	17,694.54	36,793.36	32,470.58
	Other income	23.29	29.57	28.79	58.37	155.28
	Total Revenue	**19,059.21**	**19,128.39**	**17,723.34**	**36,851.73**	**32,625.86**
II	**Expenses**					
	Purchases	16,908.03	15,888.24	15,508.52	31,396.76	27,879.92
	Changes in Inventories of FG	(506.90)	395.53	(662.65)	(267.11)	(855.60)
	Employee benefit expenses	524.47	591.81	584.22	1,176.03	1,192.96
	Finance costs	359.61	351.51	295.88	647.39	517.69
	Depreciation and amortization expenses	173.25	212.11	128.36	340.47	322.69
	Other expenses	1,573.17	1,621.91	1,842.40	3,464.30	3,521.42
	Total Expenses	**19,031.62**	**19,061.11**	**17,696.72**	**36,757.84**	**32,579.08**
III	**Profit/(Loss) before exceptional, extraordinary items and tax**	**27.59**	**67.28**	**26.61**	**93.89**	**46.78**
IV	**Exceptional items**	**0.00**	**0.00**	**0.00**	**0.00**	**234.63**
V	**Profit/(Loss) before tax**	**27.59**	**67.28**	**26.61**	**93.89**	**281.41**
VI	**Tax expenses**					
	a) Current tax	7.68	37.83	6.34	44.17	0.00
	b) Deferred tax (Including current and prior period)	1.17	16.49	1.17	17.66	54.69
	c) Income Tax of earlier years	(19.19)	25.70	0.00	25.70	0.57
	Total tax expenses	**(10.34)**	**80.02**	**7.52**	**87.54**	**55.26**
VII	**Net Profit/(Loss) after Tax before Extraordinary Items**	**37.93**	**(12.73)**	**19.1**	**6.35**	**226.15**
VIII	**Extraordinary Items (Net of Taxes)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
IX	**Net Profit/(Loss) for the period/year**	**37.93**	**(12.73)**	**19.1**	**6.35**	**226.15**
X	**Paid-up equity share capital (face value of ₹ 10 per share)**	1,868.56	1,868.56	1,868.56	1,868.56	1,868.56
XI	**Reserves (excluding revaluation reserve)**	0.00	0.00	0.00	5,556.83	5,556.83
XII	**EPS in ₹ (Face Value of ₹ 10/- each) (not annualised)**					
	-Basic	0.020	(0.068)	0.102	0.034	1.210
	-Diluted	0.020	(0.068)	0.102	0.034	1.210

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: 10 Nov 2026
Place: Visakhapatnam

CELL POINT (INDIA) LIMITED Regd. Office Visakhapatnam

Cell Point (India) Limited

(Formerly known as Cell Point (India) Private Limited)

Registered Office: Dno 30-15-139/F/5,6, Ward No 27, Ram's Arcade,
Opposite Visakha Medical Centre, Dabagardens, Visakhapatnam - 530020
CIN: U52390AP2013PLC086912
Website: www.cellpoint.biz | Email:cs@cellpoint.biz | Tel: + 91 9000113897

Statement of Assets and Liabilities as at September 30, 2026

(₹ in Lakhs except as stated)

	PARTICULARS	Year Ended 9/30/2026 (Un-Audited)	Year Ended 3/31/2026 (Audited)
I	**EQUITY AND LIABILITIES**		
	Shareholders' funds		
	Share capital	1,868.56	1,868.56
	Reserves and surplus	5,601.11	5,563.18
A	**Total Shareholders' funds**	**7,469.67**	**7,431.74**
	Non-Current Liabilities		
	Long-term borrowings	4,130.11	3,114.95
	Long term Provisions	81.37	65.50
B	**Total Non Current Liablilities**	**4,211.48**	**3,180.45**
	Current Liabilities		
	Short term borrowings	3,738.61	4,595.77
	Trade payables		
	total outstanding dues of micro enterprises and small enterprises	301.00	314.77
	total outstanding dues of creditors other than micro enterprises and small enterprises	1,049.22	1,032.14
	Other current liabilities	19.35	101.85
	Short-term provisions	208.58	253.78
C	**Total Current Liabilities**	**5,316.76**	**6,298.31**
	TOTAL [A] + [B] + [C]	**16,997.91**	**16,910.50**
II	**ASSETS**		
	Non-Current Assets		
	Property, Plant and Equipment and Intangible Assets		
	Property, Plant and Equipment	6,101.63	5,649.60
	Intangible Assets	0.00	0.00
	Capital Work-in-progress	0.00	382.92
	Non-Current Investments	0.00	0.00
	Deferred tax assets (net)	24.94	29.41
	Long-term loans and advances	0.00	0.00
	Other non-current assets	2,333.09	2,261.39
A	**Total Non-Current Assets**	**8,459.66**	**8,323.31**
	Current Assets		
	Inventories	7,138.31	6,631.94
	Trade receivables	71.25	96.00
	Cash and cash equivalents	494.19	592.68
	Short-term loans and advances	731.12	977.85
	Other current assets	103.39	288.72
B	**Total Current Assets**	**8,538.26**	**8,587.19**
	TOTAL [A] + [B]	**16,997.91**	**16,910.50**

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: 10 Nov 2026
Place: Visakhapatnam

CELL POINT (INDIA) LIMITED ★ Regd. Office ★ Visakhapatnam ★

Cell Point (India) Limited

(Formerly known as Cell Point (India) Private Limited)

Registered Office: Dno 30-15-139/F/5,6, Ward No 27, Ram's Arcade,
Opposite Visakha Medical Centre, Dabagardens, Visakhapatnam - 530020
CIN: U52390AP2013PLC086912
Website: www.cellpoint.biz | Email:cs@cellpoint.biz | Tel: + 91 9000113897

Cash Flow Statement for the half year ended September 30, 2026

	PARTICULARS	Year Ended 9/30/2026 (Unaudited)	Year Ended 9/30/2025 (Unaudited)
	Cash Flow From Operating Activities		
	Net Profit before tax as per P&L A/c	27.59	26.61
	Adjustment for:		
	Depreciation	173.25	128.36
	Finance Cost on Borrowings	359.61	213.46
	Actuarial gain booked in current year		0.65
	Gratuity Provision	3.58	6.04
	Operating Profit before Working Capital Changes	***564.03***	**375.11**
	(Increase) /Decrease in Inventories	506.37	(662.65)
	(Increase) /Decrease in Trade Receivables	-24.75	24.09
	(Increase) /Decrease in Short Term loans & Advances	(246.73)	45.96
	(Increase) /Decrease in Other Current assets	-185.33	324.39
	Increase /(Decrease) in Other Current Liabilities	(82.50)	(19.18)
	Increase /(Decrease) in Trade Payables	3.31	421.69
	Increase /(Decrease) in Short term Provisions	(45.20)	(150.44)
	Cash generated from Operations	**489.20**	**358.97**
	Income Tax (paid)/refund	**(6.84)**	**(105.26)**
A	**Net Cash (used in)/from Operating Activities**	**482.36**	**253.71**
	Cash Flow From Investing Activities		
	Purchase of Fixed Assets including Capital Work-in-Progress	(625.25)	(2,130.65)
	Investment in WIP & Franchisee	0.00	(82.14)
	Deposits & Advances	0.00	11.09
	NSE Security deposit	0.00	0.00
	Investments in Chits	0.00	(60.00)
B	**Net Cash (used in)/from Investing Activities**	**-625.25**	**(2,261.70)**
	Cash Flow From Financing Activities		
	Proceeds from Issue of Shares	0.00	0.00
	Proceeds/(Repayment) from/(of) Long term Borrowings (Net)	1,015.16	853.32
	Proceeds/(Repayment) from/(of) Short term Borrowings (Net)	-857.16	1,313.92
	Finance Cost paid	(359.61)	(213.46)
C	**Net Cash (used in)/from Financing Activities**	**-201.61**	**1,953.78**
	Net Increase/(Decrease) in Cash and Cash Equivalents [A] + [B]+ [C]	**(344.50)**	**(54.21)**
	Cash and Cash Equivalents at the beginning of the period	**494.19**	**644.26**
	Cash and Cash Equivalents at the end of the period	**149.69**	**590.05**

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

CELL POINT (INDIA) LIMITED Regd. Office Visakhapatnam

Date: 10 Nov 2026
Place: Visakhapatnam

Notes to the Financial Results:

1. The above financial results were reviewed and recommended by the Audit Committee in its meeting held on November10,2026, and subsequently approved by the Board of Directors at its meeting held on November10, 2026.

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 resultsis 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, Electronics 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. Merchandise to the tune of Rs. 42 lakhs, stolen from one of the stores on October 28,2026 are under Police custody. On receipt of the same the Management will estimate the loss/damage and make adequate provisions in the books of accounts.

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, 2026.

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: November10, 2026
Place: Visakhapatnam

CELL POINT (INDIA) LIMITED
Regd. Office
Visakhapatnam

Related Party Transactions for the year ended 30th September 2026

S.No.	entity/subsidiary) entering into the transaction		Details of the counterparty								In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listedentity or its subsidiary	Type of the Related party transaction	Details of the other related party transaction	transactionas approved by audit committee	Remarks on approval by audit committee	Value of the transaction during the audit period	Opening Balance	Closing Balance
1	CellPoint India Limited	AAFCC2148H	Mohan Prasad Panday	AIVPP9465D	Managing Director	Remuneration	-	6,000,000.00	-	6,000,000.00	-	-
2	CellPoint India Limited	AAFCC2148H	Mohan Prasad Panday	AIVPP9465D	Managing Director	Any other transaction	Rent	1,200,000.00	-	1,200,000.00	-	-
3	CellPoint India Limited	AAFCC2148H	Mohan Prasad Panday	AIVPP9465D	Managing Director	Any other transaction	Sales Commission	20,000,000.00	-	20,000,000.00	-	15,523,194.00
4	CellPoint India Limited	AAFCC2148H	Bala Balaji Panday	ALNPP8067C	Whole Time Director	Remuneration	-	3,000,000.00	-	3,000,000.00	-	-
5	CellPoint India Limited	AAFCC2148H	Bala Balaji Panday	ALNPP8067C	Whole Time Director	Any Other Transaction	Rent	6,000,000.00	-	6,000,000.00	-	-
6	CellPoint India Limited	AAFCC2148H	Panday Maha Vishnu Priya	BQBPP5305B	Shareholder & Spouse of Bala Balaji Panday(Whole Time Director)	Salary		3,000,000.00	-	3,000,000.00	-	-
7	CellPoint India Limited	AAFCC2148H	Ponnada Gopal Ranga	AGAPP5973F	Chief Financial Officer	Remuneration		487,097.00	-	487,097.00	-	99,800.00
8	CellPoint India Limited	AAFCC2148H	Chandrasekhar Raghavapudi	ARXPR4456P	Company Secretary	Remuneration		180,000.00	-	180,000.00	29,800.00	29,800.00
9	CellPoint India Limited	AAFCC2148H	Lakshmi Narasimha Electronics LLP	AALFL0601M	A firm in which a director manager or his relative is a partrner	Any Other Transaction	Purchase	48,878,030.00	-	48,913,536.00		-35,506.00
10	CellPoint India Limited	AAFCC2148H	Lakshmi Narasimha Electronics LLP	AALFL0601M	A firm in which a director manager or his relative is a partrner	Any Other Transaction	Trade Advance	11,268,637.68	-			-11,268,637.68
11	CellPoint India Limited	AAFCC2148H	Yanamandra Suryanarayana Murthy	AALPY8436F	Independent Director	Sitting Fee		100,000.00	-	100,000.00	-	100,000.00
12	CellPoint India Limited	AAFCC2148H	Sailaja	ACUPV1671Q	Independent Director	Sitting Fee		100,000.00	-	100,000.00	-	100,000.00
Total Value of transactions during the reporting period										88,980,633.00		

For Cell Point (India) Limited

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: 10 Nove, 2026
Place: Visakhapatnam

CELL POINT (INDIA) LIMITED
Regd. Office
Visakhapatnam