

**CELL POINT (INDIA) LIMITED**

(Formerly 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  
CIN No. U52390AP2013PLC086912  
GST No. 37AAFCC2148H1ZR

Date: 16<sup>th</sup> December 2023

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

Symbol: CELLPOINT ISIN: INE000001013

Dear Sir/madam,

Sub: "Limited review report/Audit report is not in the format prescribed by SEBI"  
- Submission of reply - regarding

Ref: E-mail from SEE, dated 12<sup>th</sup> December 2023

With due respect, we wish to inform that we are in receipt of a mail as referred in the above subject. In this regard, we would like to communicate to your good selves that **Cell Point (India) Ltd**, the company had already submitted the Limited Review report. However, there was a typographical error in the report i.e., it has been erroneously typed as audited instead of reviewed in the first Para of Report.

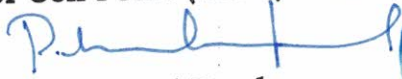
Now, we have attached the modified Limited review report for your kind consideration and records.

Kindly request you to consider the modified Limited review report as a final report.

Thanking You

Yours truly

For Cell Point (India) Limited.

  
**Mohan Prasad Panday**  
(Managing Director)  
DIN: 06493918





**Rao & Kumar**  
**Chartered Accountants**

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

**Independent Auditor's Review Report on the Unaudited Financial Results for the Half year ended September 30, 2023, 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, 2023 ("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**  
**Chartered Accountants**

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

**Emphasis of Matter**

We draw attention to;

- Note No 3 to the financial results regarding the completion of fresh issue of equity shares by Initial Public Offer ("IPO") on the Emerge Platform of NSE.
- Note No 7 to the financial results regarding the adjustment to Earnings Per Share on account of issue of Bonus Shares and Rights Issue.

Our opinion is not modified in respect of these matters.

**Other Matter**

The Statement includes the results for the half year ended September 30, 2022, 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 030895

Anirban Pal

Partner

M.No. 214919

UDIN No. 23214919BGWTWG1835



Place: Visakhapatnam

Date: November 13, 2023