

# CELL POINT (INDIA) LIMITED

(Formally known as "Cell Point (India) Private Limited")

Registered office: #30-15-139, No.5 & 6

1<sup>st</sup> Floor, Ram's Arcade, Opp. BSNL Office, Dabagardens,  
Visakhapatnam, Andhra Pradesh - 530 020. Phone : 0891 - 6635992, 6642117

CIN - U52390AP2013PLC086912

GST No. 37AAFCC2148H1ZR



**Date:** 29 June 2026

To  
The Listing Department  
National Stock Exchange Ltd.  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (E), Mumbai-400051

**NSE SYMBOL:** CELLPOINT      **ISIN :** INE000001013

**Sub: Request for Consideration of Earlier Submission of Machine Readable Form and Acceptance of XBRL Filing-Reg.**  
**Ref: Exchange email dated 25<sup>th</sup> June, 2026**

Dear Sir/Madam,

With reference to the captioned subject, we wish to submit that the Machine Readable Form pertaining to the applicable filing was duly submitted to the Exchange through our letter dated **22<sup>nd</sup> January 2026**.

However, we were unable to submit the corresponding XBRL filing on the same day due to a technical/system issue, as the Exchange portal did not permit the XBRL submission at that time. The delay was purely on account of the system constraints and was beyond our control. We are now submitting the XBRL filing for your kind consideration.

In view of the above facts, we request you to kindly take on record our earlier submission made on **22<sup>nd</sup> January 2026** as the timely compliance and accept the XBRL filing being submitted now. We further request you to consider the circumstances leading to the delay and kindly condone the same.

We regret the inconvenience caused and assure you of our continued compliance with all applicable regulatory requirements.

Thanking you.  
Yours faithfully  
For and on behalf of the Board of Directors

Panday  
Mohan Prasad

Digitally signed by  
Panday Mohan Prasad  
Date: 2026.06.29  
12:02:46 +05'30'

Mohan Prasad Panday  
(Managing Director)DIN: 06493918

# CELL POINT (INDIA) LIMITED

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CIN - U52390AP2013PLC086912

GST No. 37AAFCC2148H1ZR



Dated:22-01-2026

To

National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai - 400 051

**Symbol: CELLPOINT ISIN:INE00001013**

Dear Sir/Madam

Sub: Re-submission of machine readable form / legible copy of Financial Results for the Half year ended 30<sup>th</sup> September, 2025 and Clarification on Integrated Filing - Financial Report for the Half year ended 30<sup>th</sup> September, 2025.

**1. machine readable form / legible copy of Financial Results :**

In compliance with NSE email dated 19<sup>th</sup> January, 2026 received from National Stock Exchange of India Limited, we hereby resubmit machine-readable and searchable form of Financial Results for the Half year ended 30<sup>th</sup> September, 2025 to the Exchange originally filed on 12<sup>th</sup> November, 2025 as attached.

**2. Seeking clarification on the mismatch in Standalone EPS in XBRL and PDF:**

In this regard, we would like to clarify that the discrepancy has occurred due to an inadvertent omission of the EPS data in the XBRL filing. The PDF version contains the correct figures, and the Company needs to rectify the XBRL submission accordingly, if permitted by the exchange.

We sincerely regret the oversight and request you to kindly take the above clarification on record. We also request you to acknowledge receipt of this communication

Kindly take the above on record.

Thanking you

Yours faithfully

For and on behalf of the Board of Directors

Panday

Mohan Prasad

Mohan Prasad Panday

(Managing Director)DIN: 06493918


Digitally signed by  
Panday Mohan Prasad  
Date: 2026.01.22  
17:30:35 +0530'

**Independent Auditor's Review Report on the Unaudited Financial Results for the Half year ended September 30, 2025, 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 quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025 ("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.

For Rao & Kumar  
Chartered Accountants  
FRN 03089S

  
Anirban Pal  
Partner

M. No. 214919

Date: 12 November 2025

UDIN No. 25214919BMAWM3667



**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

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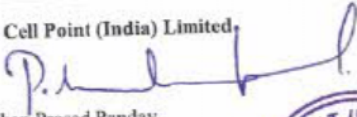
Statement of Assets and Liabilities as at September 30, 2025

**Cell Point**

(₹ in Lakhs except as stated)

PARTICULARS	Year Ended	
	30/09/2025 (Unaudited)	31/03/2025 (Audited)
<b>I EQUITY AND LIABILITIES</b>		
Shareholders' funds		
Share capital	1,868.56	1,868.56
Reserves and surplus	5,575.93	5,556.83
<b>A Total Shareholders' funds</b>	<b>7,444.49</b>	<b>7,425.39</b>
Non-Current Liabilities		
Long-term borrowings	943.14	89.82
Long term Provisions	67.11	60.43
<b>B Total Non Current Liabilities</b>	<b>1,010.25</b>	<b>150.25</b>
Current Liabilities		
Short term borrowings	5,749.54	4,435.62
Trade payables		
total outstanding dues of micro enterprises and small enterprises	731.95	507.79
total outstanding dues of creditors other than micro enterprises and small enterprises	1,093.87	896.33
Other current liabilities	26.87	46.06
Short-term provisions	203.94	354.37
<b>C Total Current Liabilities</b>	<b>7,806.17</b>	<b>6,240.18</b>
<b>TOTAL [A] + [B] + [C]</b>	<b>16,260.91</b>	<b>13,815.82</b>
<b>II ASSETS</b>		
Non-Current Assets		
Property, Plant and Equipment and Intangible Assets		
Property, Plant and Equipment	5,656.42	3,654.13
Intangible Assets	0.00	0.00
Capital Work-in-progress	161.72	79.33
Non-Current Investments	0.00	0.00
Deferred tax assets (net)	45.90	47.07
Long-term loans and advances	0.00	0.00
Other non-current assets	2,196.41	2,147.75
<b>A Total Non-Current Assets</b>	<b>8,060.45</b>	<b>5,928.27</b>
Current Assets		
Inventories	7,027.47	6,364.82
Trade receivables	93.73	117.82
Cash and cash equivalents	590.05	644.26
Short-term loans and advances	93.40	139.35
Other current assets	395.82	621.29
<b>B Total Current Assets</b>	<b>8,200.47</b>	<b>7,887.55</b>
<b>TOTAL [A] + [B]</b>	<b>16,260.91</b>	<b>13,815.82</b>

For Cell Point (India) Limited,

  
 Mohan Prasad Panday  
 Managing Director  
 DIN: 06493918

Date: 12 Nov 2025

Place: Visakhapatnam



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Statement of financial results for the half year ended September 30, 2025

**Cell Point**

(₹ in Lakhs except as stated)

PARTICULARS	Half Year Ended			Year Ended	Year Ended
	30/09/2025 (Unaudited)	31/03/2025 (Unaudited)	30/09/2024 (Unaudited)	31/03/2025 (Audited)	31/03/2024 (Audited)
<b>I Income</b>					
Revenue from operations	17,694.54	17,118.75	15,351.83	32,470.58	32,123.37
Other income	28.79	23.02	132.26	155.28	167.12
<b>Total Revenue</b>	<b>17,723.34</b>	<b>17,141.77</b>	<b>15,484.09</b>	<b>32,625.86</b>	<b>32,290.49</b>
<b>II Expenses</b>					
Purchases	15,508.52	14,860.31	13,019.61	27,879.92	27,898.47
Changes in Inventories of FG	(662.65)	(631.14)	(224.46)	(855.60)	(917.21)
Employee benefit expenses	584.22	603.37	589.60	1,192.96	1,128.31
Finance costs	295.88	268.24	249.45	517.69	574.25
Depreciation and amortization expenses	128.36	10.34	312.34	322.69	186.22
Other expenses	1,842.40	2,015.64	1,505.78	3,521.42	3,148.36
<b>Total Expenses</b>	<b>17,696.72</b>	<b>17,126.77</b>	<b>15,482.32</b>	<b>32,579.08</b>	<b>32,018.40</b>
<b>III Profit/(Loss) before exceptional, extraordinary items and tax</b>	<b>26.61</b>	<b>15.00</b>	<b>31.78</b>	<b>46.78</b>	<b>272.09</b>
<b>IV Exceptional Items</b>	<b>0.00</b>	<b>234.63</b>	<b>0.00</b>	<b>234.63</b>	<b>0.00</b>
<b>V Profit/(Loss) before tax</b>	<b>26.61</b>	<b>249.63</b>	<b>31.78</b>	<b>281.41</b>	<b>272.09</b>
<b>VI Tax expenses</b>					
a) Current tax	6.34	(56.30)	56.30	0.00	81.64
b) Deferred tax (Including current and prior period)	1.17	102.21	(47.52)	54.69	(2.52)
c) Income Tax of earlier years	0.00	0.00	0.57	0.57	23.64
<b>Total tax expenses</b>	<b>7.52</b>	<b>45.91</b>	<b>9.35</b>	<b>55.26</b>	<b>102.76</b>
<b>VII Net Profit/(Loss) after Tax before Extraordinary Items</b>	<b>19.10</b>	<b>203.72</b>	<b>22.43</b>	<b>226.15</b>	<b>169.33</b>
<b>VIII Extraordinary Items (Net of Taxes)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>IX Net Profit/(Loss) for the period/year</b>	<b>19.10</b>	<b>203.72</b>	<b>22.43</b>	<b>226.15</b>	<b>169.33</b>
<b>X Paid-up equity share capital (face value of ₹ 10 per share)</b>	<b>1,868.56</b>	<b>1,868.56</b>	<b>1,868.56</b>	<b>1,868.56</b>	<b>1,868.56</b>
<b>XI Reserves (excluding revaluation reserve)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,556.83</b>	<b>5,343.27</b>
<b>XII EPS in ₹ (Face Value of ₹ 10/- each) (not annualised)</b>					
-Basic	0.102	1.090	0.120	1.210	0.970
-Diluted	0.102	1.090	0.120	1.210	0.970

For Cell Point (India) Limited

Mohan Prasad Panday  
Managing Director  
DIN: 06493918Date: 12 Nov 2025  
Place: Visakhapatnam

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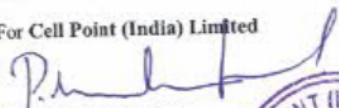
**Cell Point**

Cash Flow Statement for the half year ended September 30, 2025

(₹ in Lakhs except as stated)

PARTICULARS	Year Ended	
	30/09/2025 (Unaudited)	30/09/2024 (Unaudited)
<b>Cash Flow From Operating Activities</b>		
Net Profit before tax as per P&L A/c	26.61	31.78
<i>Adjustment for:</i>		
Depreciation	128.36	312.34
Finance Cost on Borrowings	213.46	178.00
Actuarial gain booked in current year	0.65	(3.13)
Gratuity Provision	6.04	5.23
<b>Operating Profit before Working Capital Changes</b>	<b>375.11</b>	<b>524.21</b>
(Increase) /Decrease in Inventories	(662.65)	(224.46)
(Increase) /Decrease in Trade Receivables	24.09	0.46
(Increase) /Decrease in Short Term loans & Advances	45.96	(520.22)
(Increase) /Decrease in Other Current assets	324.39	(59.38)
Increase /(Decrease) in Other Current Liabilities	(19.18)	108.62
Increase /(Decrease) in Trade Payables	421.69	(117.65)
Increase /(Decrease) in Short term Provisions	(150.44)	(76.44)
<b>Cash generated from Operations</b>	<b>358.97</b>	<b>(364.87)</b>
Income Tax (paid)/refund	(105.26)	(96.51)
<b>A Net Cash (used in)/from Operating Activities</b>	<b>253.71</b>	<b>(461.38)</b>
<b>Cash Flow From Investing Activities</b>		
Purchase of Fixed Assets including Capital Work-in-Progress	(2,130.65)	(229.10)
Investment in WIP & Franchisee	(82.14)	800.00
Deposits & Advances	11.09	(68.80)
NSE Security deposit	0.00	50.34
Investments in Chits	(60.00)	(11.00)
<b>B Net Cash (used in)/from Investing Activities</b>	<b>(2,261.70)</b>	<b>541.44</b>
<b>Cash Flow From Financing Activities</b>		
Proceeds from Issue of Shares	0.00	0.00
Proceeds/(Repayment) from/(of) Long term Borrowings (Net)	853.32	40.96
Proceeds/(Repayment) from/(of) Short term Borrowings (Net)	1,313.92	372.33
Finance Cost paid	(213.46)	(178.00)
Dividend paid	0.00	0.00
<b>C Net Cash (used in)/from Financing Activities</b>	<b>1,953.78</b>	<b>235.29</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents [A] + [B] + [C]</b>	<b>(54.21)</b>	<b>315.35</b>
<b>Cash and Cash Equivalents at the beginning of the period</b>	<b>644.26</b>	<b>1,200.13</b>
<b>Cash and Cash Equivalents at the end of the period</b>	<b>590.05</b>	<b>1,515.48</b>

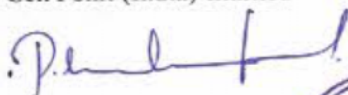
For Cell Point (India) Limited

  
Mohan Prasad Panday  
Managing Director  
DIN: 06493918
Date: 12 Nov 2025  
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 November 12, 2025, and subsequently approved by the Board of Directors at its meeting held on November 12, 2025.
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, 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. Exceptional Income reported as on March 31, 2025 represents the impact of surplus in depreciation, arising due to a change in the method of depreciation from Written Down Value method to Straight Line method, adopted by the Company as at the year end for a more appropriate preparation or presentation of the financial statements.
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, 2025.

For Cell Point (India) Limited



Mohan Prasad Panday  
Managing Director  
DIN: 06493918

Date: November 12, 2025  
Place: Visakhapatnam



**Related party transactions for the half year ended 30th September 2025**

Sr. No.	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty		Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN							Opening balance	Closing balance
1	CellPoint India Limited	AAFCC2148H	Mohan Prasad Panday	AYPP9465D	Managing Director	Remuneration	6,000,000.00	0.00	0.00	6,000,000.00	0.00	
2	CellPoint India Limited	AAFCC2148H	Mohan Prasad Panday	AYPP9465D	Managing Director	Any other transaction	1,200,000.00	0.00	0.00	1,200,000.00	0.00	
3	CellPoint India Limited	AAFCC2148H	Bala Basaj Panday	ALNPP28067C	Whole Time Director	Remuneration	3,000,000.00	0.00	0.00	3,000,000.00	500,000.00	
4	CellPoint India Limited	AAFCC2148H	Bala Basaj Panday	ALNPP28067C	Whole Time Director	Any other transaction	600,000.00	0.00	0.00	600,000.00	100,000.00	
5	CellPoint India Limited	AAFCC2148H	Kiranmai Panday	BSCP95385G	Director	Remuneration	3,000,000.00	0.00	0.00	3,000,000.00	500,000.00	
6	CellPoint India Limited	AAFCC2148H	BBV Mankanta	BLXP92982H	Chief Financial Officer	Remuneration	620,000.00	0.00	0.00	620,000.00	101,333.33	
7	CellPoint India Limited	AAFCC2148H	Chaitanzokhar Raghavessudi	ARXPR4456P	Company Secretary	Remuneration	180,000.00	0.00	0.00	180,000.00	29,800.00	
8	CellPoint India Limited	AAFCC2148H	Mohan Prasad Panday	AYPP9465D	Managing Director	Any other transaction	20,000,000.00	0.00	0.00	20,000,000.00	13,469,529.00	
9	CellPoint India Limited	AAFCC2148H	Lakshmi Narasimha Electronics LLP	AAALF1000TM	A firm, in which a director, manager or his relative is a partner	Any other transaction	50,000,000.00	0.00	0.00	28,750,000.00	49,935,607.00	
10	CellPoint India Limited	AAFCC2148H	Swaetik enterprises	AYPP9465D	A firm, in which a director, manager or his relative is a partner	Any other transaction	33,495,365.00	0.00	0.00	33,495,365.00	0.00	
11	CellPoint India Limited	AAFCC2148H	Yanamandra Suryanarayana Murthy	AAALPYB236F	Director	Any other transaction	200,000.00	0.00	0.00	0.00	0.00	
<b>Total value of transaction during the reporting period</b>										<b>34,600,000.00</b>		

For Cell Point (India) Limited

*Mohan Prasad Panday*

Mohan Prasad Panday  
Managing Director  
DIN: 06493913



Date: November 12, 2025  
Place: Visakhapatnam