CELLA SPACE LIMITED

CIN:L93000KL1991PLC006207

Regd Office : "SREE KAILAS",57/2993-94, PALIAM ROAD, ERNAKULAM, COCHIN- 682 016

Phone: (0484) 2382182, E-mail: secretary@sreekailas.com, Website:- www.sreekailas.com

May 26, 2026

To

The Manager
Listing Department
BSE Ltd
Phiroze JeeJeebhoy Towers
Dalal Street, Mumbai 400001

Sub: **Outcome of the Board Meeting held today (26.05.2026) – Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Ref:- **Scrip code – 532701, ISIN – INE266H01014**

The Board of Directors, at their meeting held today, i.e., May 26, 2026, considered and approved the following: -

1. Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2026. A copy of the Audited Standalone and Consolidated Financials Results together with Audit Report is enclosed herewith for your records.

2. Appointment of Mr. Adith.K.L (Membership No. – A74922) as Company Secretary and Compliance Officer with effect from (26.05.2026).

   The additional details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as Annexure-I

The meeting commenced at 11:00 hours and concluded at 18:30 hours.

Kindly take the above on record.

Thanking You
For Cella Space Limited



Rajkumar Sivathanupillai
Managing Director
DIN – 01790870

Annexure-I

Disclosure required pursuant to Regulation 30 of the Listing Regulations read with Para A of Schedule III to the Listing Regulations and SEBI Circular having reference no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sl.No.	Particulars of events that needs to be provided	Relevant details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Mr. Adith.K.L (Membership No: A74922) as the Company Secretary and Compliance Officer.
2	Date of appointment/reappointment/cessation (as applicable) & term of appointment/re-appointment	Appointed with effect from May 26, 2026.
3	Brief profile (in case of appointment)	A Compliance Professional advisor with diverse cross-functional experience over 2 years. Previous Employment: 1. Consultant Company Secretary, Haulmiest Business Solutions LLP 2. Consultant Company Secretary, Directus Consultant Private Limited
4	Disclosure of relationships between directors (in case of appointment of a Director)	NA

CELLA SPACE LIMITED Cochin

KPR & Co.
CHARTERED ACCOUNTANTS
66/4952, Family Welfare Centre Building, 2nd Floor, M.G. Road, Kochi - 682 035
Ph. : 0484 - 2371993, e-mail : kprcoekm17@hotmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDITED QUARTERLY AND YEAR TO DATE CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To the Board of Directors of Cella Space Limited, Kochi

Report on the audit of Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated Financial Results of **CELLA SPACE LIMITED** , (CIN: L93000KL1991PLC006207) (hereinafter referred to as "the Holding Company"), and its subsidiary **VIJAY LOGISTICS PARKS PRIVATE LIMITED** (CIN : U52100TN2025PTC186455), (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended March 31st 2026 and the year-to-date results of the period from April 1st 2025 to March 31st 2026 attached herewith, being submitted by the Holding company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on financial results/financial information of the subsidiary, the aforesaid consolidated financial results:

a) Include the results of the subsidiary , Vijay Logistics Parks Private Limited (audited)

b) is presented in accordance with the requirements of Regulation 33 of the Listing Obligations read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19th 2019 and

c) gives a true and fair view in conformity with the recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under section 133 of the companies Act 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, ('the Ind AS') and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the group for the quarter ended March 31st 2026 and the year-to-date results of the period from April 1st 2025 to March 31st 2026

Basis for Opinion

We conducted our audit of the results with the Standards of Auditing ("SA" s) specified under section 143(10) of the companies Act 2013 (the "Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of

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India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the quarter and year ended March 31st 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "other matter" paragraph below is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Consolidated Financial Results

The quarterly financial results as well as year to date consolidated financial results have been prepared on the basis of the interim financial results.

The Holding Company's Board of Directors are responsible for preparation and presentation these consolidated financial results responsibility includes preparation and presentation of Consolidated financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in Ind AS 34, "Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of consolidated financial results the directors of the holding company, as aforesaid.

In preparing the Consolidated financial results, the respective Board of Directors of the companies included in the group are responsible for assessing the ability of the group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless respective board of directors either intends to liquidate the group or to cease operations, or have no realistic alternative but to do so.

The Respective Board of Directors of the companies included in the group are also responsible for overseeing the financial reporting process of the group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of

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these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by management and Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures in the consolidated financial results made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draws attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient and appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the entites included in the Consolidated Financial Results , which have been audited by other auditors, such other auditors responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the holding company and other

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entity included in the Consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations , as amended , to the extent applicable.

Other Matters

The consolidated Financial Results include the audited financial results of the subsidiary Vijay Logistics Parks Private Limited whose financial statements reflect Group's share of total assets of Rs. 3,335.39 (Rs.in Lakhs) as on March 31st 2026, Group's share of total revenues of Rs.0, and Group share of net loss of Rs.13.99 (Rs.in Lakhs) for the quarter ended March 31st 2026 and for the period from April 1st 2025 to March 31st 2026 and net cash inflows of Rs. 1.59 (Rs.in Lakhs) for the year ended, as considered in the consolidated financial results, which have been audited by their Respective Independent auditors. The Independent Auditor's Report on the such financial results and other financial information of this entity have been furnished to us.

Our opinion on the consolidated financial results in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the report of such other auditor and procedures performed by us in the areas stated in the "basis for Opinion" paragraph.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

For KPR & Co

Chartered Accountants
FRN: 05326S

MAMPILAYIL RAMAKRISHNAN SUKUMARAN

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Date: 2026.05.26 18:05:47 +05'30'

M R Sukumaran B.Sc., FCA
Partner (M. No: 024506)
UDIN: 26024506DTVIGV8756
Kochi-11
Date: 26-05-2026

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CELLA SPACE LIMITED
CIN :L93000KL1991PLC006207
STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH 2026

PARTICULARS			Audited (Rs. in lakhs)	
			As at March 31, 2026	As at March 31, 2025
I.	**Assets**			
	1	**Non-current assets**		
	-	Property,Plant & Equipment	3,336.44	2.64
	-	Capital work-in progress	-	-
	-	Investments in Property	8.53	8.53
	-	**Financial Assets**		
		Investments	1.00	1.00
		Deposits	16.83	16.83
	-	Deferred tax assets (net)	-	-
	-	Other non-current assets	1.08	-
	2	**Current Assets**		
	-	Financial Assets		
		Trade receivables	5.27	6.59
		Cash and cash equivalents	208.60	2,401.34
		Bank Balances other than cash and cash equivalents	292.72	-
		Loans & Advances	-	1,500.00
		Other financial assets	-	-
	-	Other current assets	916.20	388.74
		TOTAL	**4,786.67**	**4,325.67**
II.	**Equity & Liabilities**			
	1	**Equity**		
	-	Equity share capital	2,015.12	2,015.12
	-	Other equity	1,508.88	1,049.81
	2	**Liabilities**		
		Non-Current Liabilities		
	-	**Financial Liabilities**		
		Borrowings	998.13	924.08
	-	Provisions	1.45	0.90
	-	Deferred tax liabilities (Net)	-	-
	-	Other non-current liabilities	-	-
	3	**Current Liabilities**		
	-	Financial Liabilities		
		Current Borrowings	-	-
		Trade payables	-	-
	-	Other Current Liabilities	44.01	10.94
		Provisions	219.08	324.82
		TOTAL	**4,786.67**	**4,325.67**

For Cella Space Limited

CELLA SPACE LIMITED Cochin

S Rajkumar
Vice Chairman & Managing Director

Date : 26-05-2026
Place : Chennai

CELLA SPACE LIMITED
CIN :L93000KL1991PLC006207
SREE KAILAS, PALIAM ROAD, ERNAKULAM, KOCHI -16

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2026

Consolidated (Rs. in lakhs)

Sl. No.	Particulars	(Rs in lakhs)				
		3 months ended			Year ended	
		Audited	Unaudited	Audited	Audited	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
I	**Income from Operations**					
a	- Revenue from Operations	530.94	11.69	11.69	746.33	246.19
b	- Other Income	33.43	60.75	152.54	326.15	304.44
	Total Income	**564.36**	**72.44**	**164.23**	**1,072.48**	**550.63**
II	**Expenses**					
a	- Purchase	167.84	-		224.24	5.18
b	- Direct Expenses	1.33	1.78	1.13	10.31	18.12
	- Changes in inventories of Stock-in-Trade	-		-	-	-
b	- Employees benefit expenses	29.22	27.63	30.60	100.49	114.22
c	- Finance cost	3.16	0.34	6.09	105.06	157.29
d	- Depreciation and amortization expenses	-	-	0.75	-	57.66
e	- Other expenses	24.49	29.02	30.73	106.25	125.28
	Total Expenses	**226.04**	**58.78**	**69.30**	**546.35**	**477.75**
III	**Profit before exceptional items and tax (I-II)**	**338.32**	**13.67**	**94.93**	**526.13**	**72.88**
IV	Exceptional Items		-	(76.36)		5,308.27
V	**Profit before tax (III-IV)**	**338.32**	**13.67**	**18.57**	**526.13**	**5,381.15**
VI	**Tax Expenses**					
a	- Current tax	14.92	57.15	(36.49)	72.07	240.89
b	- Tax paid for prior years	0.16	-		0.16	
c	- Deffered tax	-	-	-	-	-
VII	**Profit for the period (VI-V)**	**323.24**	**(43.48)**	**55.06**	**453.90**	**5,140.26**
VIII	Other comprehensive income (net of tax)	5.17	-	2.19	5.17	2.19
IX	**Total comprehensive income**	**328.41**	**(43.48)**	**57.25**	**459.07**	**5,142.45**
X	**Paid up Equity share capital (face value Rs.10/-)**	**2,015.12**	**2,015.12**	**2,015.12**	**2,015.12**	**2,015.12**
XI	**Earning per share (Rs.10/- each)**					
	- Basic	1.60	(0.22)	0.28	2.25	25.51
	- Diluted	1.60	(0.22)	0.28	2.25	25.51
			-			

Notes

1 The above results (Consolidated) of the company where reviewed by the audit committee and approved by the Board of Directors at their meetings held on 26th May 2026. In terms of SEBI Circular CIR/CFD/CMD/58/2016 dtd 27th May 2016, the company hereby declares that the statutory auditors have issued audit report for consolidated financial results with unmodified opinion for the year ended 31st March 2026

2 Beginning 1st April 2017, the company has for the first time adopted the Indian Accounting Standards (IND-AS) with transition date of 1st April 2018. These financial results have been prepared in accordance with IND-AS prescribed under section 133 of The Company's Act, 2013, read with the relevent rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement), Regulations, 2015 (SEBI Regulations) and SEBI Circular dated 5th July 2016. The Company has also prepared a reconciliation of equity and net profit / (loss) for the corresponding period under the previous applicable generally accepted accounting principles (previous GAAP) with the equity and total comprehensive income as reported in these consolidated financial results under IND-AS.

3 The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures for the full financial year ended March 31, 2026 and nine months unaudited published figures upto December 31, 2025.

CELLA SPACE LIMITED Cochin

For Cella Space Limited

S.Rajkumar
Vice Chairman & Managing Director

Date : 26-05-2026
Place : Chennai

CELLA SPACE LIMITED
CIN : L93000KL1991PLC006207
SREE KAILAS 57/2993-94
PALIAM ROAD ERNAKULAM KL 682016

Consolidated Statement of Cash Flow for the period ended March 31, 2026 (Figs in ₹ in Lakh)
In Terms of Indian Accounting Standard (Ind AS) 7 Statement of Cash Flows Under Indirect Method

	Particulars	For period ended March 31, 2026	For period ended March 31, 2025
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Total Comprehensive Income before tax	**531.30**	**5,383.34**
	Adjustments for :		
	Provision for Gratuity	3.78	3.83
	Depreciation, amortisation and impairment	-	57.66
	Interest Income	-166.97	-198.06
	Profit on sale of fixed assets	-	-5,650.33
	Finance Cost	17.39	114.73
	Operating Profit before working capital changes	**385.50**	**-288.83**
	Decrease(Increase) in Trade receivable	1.32	29.95
	Decrease(Increase) in Investments	-	-
	Decrease(Increase) in Inventories	-	-
	Decrease(Increase) in Deposits	-	164.70
	Decrease(Increase) in other non current assets	-1.08	-
	Decrease(Increase) in Bank Balance other than cash and cash equivalents	-1,491.57	-
	Decrease(Increase) in other loans & advances	1,500.00	-1,500.00
	Decrease(Increase) in other current assets	-527.46	-13.11
	Increase(Decrease) in Trade payable	-	-77.20
	Increase(Decrease) in Current Liabilities and Provisions	-75.92	35.70
	Increase(Decrease) in Other Non Current Liabilities	74.05	-344.99
	Cash from Operations	**-135.17**	**-1,993.78**
	Income Tax paid	72.23	-236.06
	Cash from Operating before exceptional Items	**-207.39**	**-2,229.84**
	Exceptional Items	-	-
	Cash from Operating Activities	**-207.39**	**-2,229.84**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets	-3,333.80	-12.16
	Sale of Fixed Assets	-	9,396.47
	Interest Income	166.97	198.06
	Net Cash from Investing Activities	**-3,166.83**	**9,582.37**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Net Proceeds from		
	- Issue of shares	-	-
	- Borrowings	-	-4,848.00
	Interest paid	-17.39	-114.73
	Net Cash from Financing Activities	**-17.39**	**-4,962.73**
D	**TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)**	**-3,391.61**	**2,389.80**
	Cash and cash equivalents at the beginning of the year	2,401.34	11.54
	Cash and cash equivalents at the end of the year **	**-990.27**	**2,401.34**
	Components of cash and cash equivalents		
	Balance with Banks		
	In Current Accounts	8.32	-1,126.43
	In Deposit Accounts	200.01	3,527.68
	Cash in Hand	0.27	0.09
	Total cash and cash equivalents as per Balance sheet	**208.60**	**2,401.34**

**** Cash & Cash equivalents at the end of the year includes Current Account Overdrawn Balance of Rs. 1,198.86 Lakhs**

CELLA SPACE LIMITED Cochin

For Cella Space Limited

S. Rajkumar
Vice Chairman & Managing Director

Date 26-05-2026
Place Chennai

KPR & Co.
CHARTERED ACCOUNTANTS
66/4952, Family Welfare Centre Building, 2nd Floor, M.G. Road, Kochi - 682 035
Ph. : 0484 - 2371993, e-mail : kprcoekm17@hotmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDITED STANDALONE QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To the Board of Directors of Cella Space Limited, Kochi

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone quarterly financial Results of CELLA SPACE LIMITED Kochi, (CIN: L93000KL1991PLC006207) ("the company") for the quarter ended March 31st 2026 and the year-to-date results of the period from April 1st 2025 to March 31st 2026 attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 as amended (the "Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results

a) are presented in accordance with the requirements of Regulation 33 of the Listing Obligations Obligations read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19th 2019 and

b) gives a true and fair view in conformity with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under section 133 of the companies Act 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, ('the Ind AS') and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter ended March 31st 2026 and the year to date results of the period from April 1st 2025 to March 31st 2026

Basis for Opinion

We conducted our audit of the results with the Standards of Auditing ("SA" s) specified under section 143(10) of the companies Act 2013 (the "Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31st 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our

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other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Standalone Financial Results

This results, which includes the standalone financial results is the responsibility of the Company's management and Board of Directors and has been approved by them for the issuance. This responsibility includes preparation and presentation of standalone financial results for the quarter and year ended March 31st 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement

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resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- Conclude on the appropriateness of management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For KPR & Co
Chartered Accountants
FRN: 05326S

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KPR & Co. FRN:005326S M.G Road, Kochi-682 035, Kerala

M R Sukumaran B.Sc., FCA
Partner (M. No: 024506)
UDIN: 26024506QHNPTA3010

Kochi-11
Date: 26-05-2026

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CELLA SPACE LIMITED
CIN :L93000KL1991PLC006207
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH 2026

PARTICULARS			Audited Standalone (Rs. in lakhs)	
			As at March 31, 2026	As at March 31, 2025
I.	**Assets**			
	1	**Non-current assets**		
	-	Property,Plant & Equipment	2.64	2.64
	-	Capital work-in progress	-	-
	-	Investments in Property	8.53	8.53
	-	**Financial Assets**		
		Investments	2.00	1.00
		Deposits	16.83	16.83
	-	Deferred tax assets (net)		
	-	Other non-current assets	1.08	-
	2	**Current Assets**		
	-	Financial Assets		
		Trade receivables	5.27	6.59
		Cash and cash equivalents	207.01	2,401.34
		Bank balances other than cash and cash equivalents	292.72	
		Loans & Advances	3,327.32	1,500.00
		Other financial assets		
	-	Other current assets	928.46	388.74
		TOTAL	**4,791.86**	**4,325.67**
II.	**Equity & Liabilities**			
	1	**Equity**		
	-	Equity share capital	2,015.12	2,015.12
	-	Other equity	1,522.87	1,049.81
	2	**Liabilities**		
		Non-Current Liabilities		
	-	**Financial Liabilities**		
		Borrowings	998.13	924.08
	-	Provisions	1.45	0.90
	-	Deferred tax liabilities (Net)		-
	-	Other non-current liabilities		-
	3	**Current Liabilities**		-
	-	Financial Liabilities		
		Current Borrowings		
		Trade payables	-	
	-	Other Current Liabilities	35.21	10.94
		Provisions	219.08	324.82
		TOTAL	**4,791.86**	**4,325.67**

For Cella Space Limited

S Rajkumar
Vice Chairman & Managing Director

CELLA SPACE LIMITED Cochin

Date : 26-05-2026
Place : Chennai

CELLA SPACE LIMITED
CIN :L93000KL1991PLC006207
SREE KAILAS, PALIAM ROAD, ERNAKULAM, KOCHI -16
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2026

Sl. No.	Particulars	STANDALONE (Rs in lakhs)				
		3 months ended			Year ended	
		Audited	Unaudited	Audited	Audited	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
I	**Income from Operations**					
a	- Revenue from Operations	530.94	11.69	11.69	746.33	246.19
b	- Other Income	47.04	60.75	152.54	339.77	304.44
	Total Income	**577.98**	**72.44**	**164.23**	**1,086.10**	**550.63**
II	**Expenses**					
a	- Purchase	167.84	-		224.24	5.18
b	- Direct Expenses	1.33	1.78	1.13	10.31	18.12
	- Changes in inventories of Stock-in-Trade	-		-		-
b	- Employees benefit expenses	29.22	27.63	30.60	114.11	114.22
c	- Finance cost	3.16	0.34	6.09	91.44	157.29
d	- Depreciation and amortization expenses	-	-	0.75	-	57.66
e	- Other expenses	24.12	29.02	30.73	105.88	125.28
	Total Expenses	**225.67**	**58.78**	**69.30**	**545.98**	**477.75**
III	**Profit before exceptional items and tax (I-II)**	**352.31**	**13.67**	**94.93**	**540.12**	**72.88**
IV	Exceptional Items		-	(76.36)		5,308.27
V	**Profit before tax (III-IV)**	**352.31**	**13.67**	**18.57**	**540.12**	**5,381.15**
VI	**Tax Expenses**					
a	- Current tax	14.92	57.15	(36.49)	72.07	240.89
b	- Tax paid for prior years	0.16	-		0.16	
c	- Deffered tax	-	-	-	-	-
VII	**Profit for the period (VI-V)**	**337.23**	**(43.48)**	**55.06**	**467.89**	**5,140.26**
VIII	Other comprehensive income (net of tax)	5.17	-	2.19	5.17	2.19
IX	**Total comprehensive income**	**342.40**	**(43.48)**	**57.25**	**473.06**	**5,142.45**
X	**Paid up Equity share capital (face value Rs.10/-)**	**2,015.12**	**2,015.12**	**2,015.12**	**2,015.12**	**2,015.12**
XI	**Earning per share (Rs.10/- each)**					
	- Basic	1.67	(0.22)	0.28	2.32	25.51
	- Diluted	1.67	(0.22)	0.28	2.32	25.51

Notes

1 The above results (Standalone) of the company where reviewed by the audit committee and approved by the Board of Directors at their meetings held on 26th May 2026. In terms of SEBI Circular CIR/CFD/CMD/58/2016 dtd 27th May 2016, the company hereby declares that the statutory auditors have issued audit report for standalone financial results with unmodified opinion for the year ended 31st March 2026

2 Beginning 1st April 2017, the company has for the first time adopted the Indian Accounting Standards (IND-AS) with transition date of 1st April 2018. These financial results have been prepared in accordance with IND-AS prescribed under section 133 of The Company's Act, 2013, read with the relevent rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement), Regulations, 2015 (SEBI Regulations) and SEBI Circular dated 5th July 2016. The Company has also prepared a reconciliation of equity and net profit / (loss) for the corresponding period under the previous applicable generally accepted accounting principles (previous GAAP) with the equity and total comprehensive income as reported in these standalone financial results under IND-AS.

3 The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures for the full financial year ended March 31, 2026 and nine months unaudited published figures upto December 31, 2025.

CELLA SPACE LIMITED Cochin

For Cella Space Limited

C.Rajkumar
Vice Chairman & Managing Director

Date : 26-05-2026
Place : Chennai

CELLA SPACE LIMITED
CIN : L93000KL1991PLC006207
SREE KAILAS 57/2993-94
PALLAM ROAD ERNAKULAM KL 682016

Standalone Statement of Cash Flows for the period ended March 31, 2026 (Amount in ₹ (Lakhs))

In **Terms of Indian Accounting Standard (Ind AS) 7 Statement of Cash Flows Under Indirect Method**

	Particulars	For period ended March 31, 2026	For period ended March 31, 2025
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Total Comprehensive Income before tax	**545.29**	**5,383.34**
	Adjustments for :		
	Provision for Gratuity	3.78	3.83
	Depreciation, amortisation and impairment		57.66
	Interest Income	(166.97)	(198.06)
	Profit on sale of fixed assets		(5,650.33)
	Finance Cost	17.39	114.73
	Operating Profit before working capital changes	**399.49**	(288.83)
	Decrease(Increase) in Trade receivable	1.32	29.95
	Decrease(Increase) in Investments	(1.00)	-
	Decrease(Increase) in Deposits		164.70
	Decrease(Increase) in other non current assets	(1.08)	-
	Decrease(Increase) in Bank Balance other than cash and cash equivalents	(1,491.57)	
	Decrease(Increase) in other loans & advances	(1,827.32)	(1,500.00)
	Decrease(Increase) in other current assets	(539.72)	(13.11)
	Increase(Decrease) in Trade payable	-	(77.20)
	Increase(Decrease) in Current Liabilities and Provisions	(84.72)	35.70
	Increase(Decrease) in Other Non Current Liabilities	74.05	(344.99)
	Cash from Operations	**(3,470.55)**	**(1,993.78)**
	Income Tax paid	72.23	(236.06)
	Cash from Operating before exceptional Items	**(3,542.78)**	(2,229.84)
	Exceptional Items	-	-
	Cash from Operating Activities	**(3,542.78)**	**(2,229.84)**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets	-	(12.16)
	Sale of Fixed Assets	-	9,396.47
	Interest Income	166.97	198.06
	Net Cash from Investing Activities	**166.97**	**9,582.37**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Net Proceeds from		
	- Issue of shares		
	- Borrowings		(4,848.00)
	Interest paid	(17.39)	(114.73)
	Net Cash from Financing Activities	**(17.39)**	**(4,962.73)**
D	**TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)**	**(3,393.19)**	**2,389.80**
	Cash and cash equivalents at the beginning of the year	2,401.34	11.54
	Cash and cash equivalents at the end of the year**	**(991.85)**	**2,401.34**
	Components of cash and cash equivalents		
	Balance with Banks		
	In Current Accounts	6.72	(1,126.43)
	In Deposit Accounts	200.01	3,527.68
	Cash in Hand	0.27	0.09
	Total cash and cash equivalents as per Balance sheet	**207.01**	**2,401.34**

**** Cash & Cash equivalents at the end of the year includes Current Account Overdrawn Balance of Rs. 1,198.86 Lakhs**

CELLA SPACE LIMITED Cochin

For Cella Space Limited

S Rajkumar
Vice Chairman & Managing Director

Date : 26-05-2026
Place : Chennai