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 Held on 29th May, 2025 -reg

Dear Sir/ Ma'am,

Pursuant to Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their Board meeting held on today 29th May, 2025 inter alia, has transacted and approved the following:

1. The Annual Audited Standalone Financial Results of the Company for the half year and Year Ended March 31, 2025 together with the Auditor's Report thereon by the Statutory Auditor of the Company as per Regulation 33 of the SEBI (LODR) Regulations, 2015;

2. Approved the appointment of M/s Sankaran and Krishnan, Chartered Accountants, as an Internal Auditor of the Company for the Financial Year 2025-26 to conduct Internal Audit of the Company;

3. Approved the appointment of B.Uma Maheswara Rao, Practising Company Secretary (CP No.13117, PR No.3157/2023) as a Secretarial Auditor of the Company for the Financial Year 2025-26 to conduct Secretarial Audit of the Company.

4.Considered and approved Related Party Transactions pursuant to the regulation 23(9) of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) regulations, 2015. Please find enclosed herewith the disclosure on related Party Transactions for the Year ended March 31, 2025. (As attached herewith)

5. Minutes of preceding Board Meeting approved by the Board of Directors.

6. Board of Directors considered and approved the minutes of Committee meetings of the Company.

7. Considered and approved all other businesses as per agenda circulated.

PANDAY MOHAN PRASAD

Digitally signed by PANDAY MOHAN PRASAD
Date: 2025.05.29 18:18:44 +05'30'

CELL POINT (INDIA) LIMITED
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CIN - U52390AP2013PLC086912
GST No. 37AAFCC2148H1ZR

Please note that the said meeting was held at **15:00 PM and closed at 18:15 PM IST.**

This intimation shall also be deemed to be disclosure under Clause 4(a) of Para A of Schedule III of the Listing Regulations.

Further, the said Outcome and Standalone Audited Financial Results shall be uploaded on the website of Stock Exchange and on the website of the Company at **www.Cellpoint.biz**

Thanking you.

This is for your information and record.

Dated : 29/05/2025
Visakhapatnam

Yours Faithfully,
For Cell Point (India) Limited

PANDAY MOHAN PRASAD
Digitally signed by PANDAY MOHAN PRASAD
Date: 2025.05.29 18:18:59 +05'30'

(Mohan Prasad Panday)
Managing Director
DIN: 06493918

CELL POINT (INDIA) LIMITED
(Formerly known as "Cell Point (India) Private Limited")
Registered Office : # 30-15-139, No.5 & 6
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CIN No. 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: Intimation for Appointment of Secretarial Auditor

Dear Sir,

Pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015 read with Para A of Part A of Schedule III to the said regulations, we wish to inform that Mr.B.Uma Maheswara Rao, Company Secretaries, Visakhapatnam has been appointed as the **Secretarial Auditor** of the Company for the financial year 2025-26, disclosure with regard to appointment of **Secretarial Auditor** is given herein under:-

Sr.No.	Disclosure Requirement	Details
1	Reason for Change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. B.Uma Maheswara Rao, Company Secretaries, Visakhapatnam as **Secretarial Auditor** of the Company
2	Date of Appointment/ Re-appointment / Cessation (as applicable) & terms of appointment / re-appointment	Appointment as **Secretarial Auditor** for the Financial Year 2025-26 with effect from April 1, 2025.
3	Brief Profile	Mr. B.Uma Maheswara Rao, Company Secretaries is a seasoned firm with 09 years of expertise Company Law matters, FEMA and ensuring regulatory compliance across diverse sectors
4	Disclosure of relationships between directors	Not Applicable
5	Information as required pursuant to BESE Circular with ref no.LIST/COMP/14/2018-19	Not Applicable

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

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Visakhapatnam, Andhra Pradesh - 530 020
CIN No. U52390AP2013PLC086912
GST No. 37AAFCC2148H1ZR

Request you to kindly take the same on your records.

This is for your information and for the information of members of your exchange.
Kindly take the same on record.

Yours Faithfully,
For Cell Point (India) Limited

(Mohan Prasad Panday)
Managing Director

Dated : 29/05/2025
Visakhapatnam

DIN: 06493918

CELL POINT (INDIA) LIMITED
Regd. Office
Visakhapatnam

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CIN No. 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: Intimation for Appointment of Internal Auditor

Dear Sir,

Pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015 read with Para A of Part A of Schedule III to the said regulations, we wish to inform that M/s Sankaran and Krishnan, Chartered Accountants, Visakhapatnam (FRN 003582S) has been appointed as the Internal Auditor of the Company for the financial year 2025-26, disclosure with regard to appointment of internal auditor is given herein under:-

Sr.No.	Disclosure Requirement	Details
1	Reason for Change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s Sankaran and Krishnan, Chartered Accountants as Internal Auditor of the Company
2	Date of Appointment/ Re-appointment / Cessation (as applicable) & terms of appointment / re-appointment	Appointment as Internal Auditor for the Financial Year 2025-26 with effect from April 1, 2025.
3	Brief Profile	M/s Sankaran and Krishnan, Chartered Accountants is a seasoned firm with 25 years of expertise in internal audit, risk assessment, and accounting, delivering robust financial controls and ensuring regulatory compliance across diverse sectors
4	Disclosure of relationships between directors	Not Applicable
5	Information as required pursuant to BESE Circular with ref no.LIST/COMP/14/2018-19	Not Applicable

CELL POINT (INDIA) LIMITED
Regd. Office
Visakhapatnam

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Visakhapatnam, Andhra Pradesh - 530 020
CIN No. U52390AP2013PLC086912
GST No. 37AAFCC2148H1ZR

Request you to kindly take the same on your records.

This is for your information and for the information of members of your exchange.
Kindly take the same on record.

Dated : 29/05/2025
Visakhapatnam

Yours Faithfully,
For Cell Point (India) Limited

(Mohan Prasad Panday)
Managing Director
DIN: 06493918

CELL POINT (INDIA) LIMITED
Regd. Office
Visakhapatnam

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CIN No. 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: Submission of Standalone Audited Financials Results of the Company for the half and year ended on 31st March, 2025 along with the Auditors' Reports (unmodified Opinion) and Declaration for the Auditors' Reports with Unmodified Opinion.

Dear Sir/Madam,

With reference to above, and pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, please find enclosed herewith:-

a. The Standalone Audited Financial Results of the Company for the half and year ended on 31st March, 2025.
b. The Standalone Audited Statement of Assets and Liabilities of the Company as at 31st March, 2025.
c. The Standalone Audited Cash Flow Statement for the year ended 31st March, 2025.
d. Auditors' Reports with Unmodified Opinion on above mentioned Standalone Financial Results.
e. Declaration by the Company for Auditors' Reports on Standalone Financial Results with Unmodified Opinion.

Kindly take this information on your record.

Yours Faithfully,
For Cell Point (India) Limited

(Mohan Prasad Panday)
Managing Director
DIN: 06493918

CELL POINT (INDIA) LIMITED Regd. Office Visakhapatnam

Dated : 29/05/2025
Visakhapatnam

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

To,
Listing Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G,
Bandra Kurla Complex, Bandra,
Mumbai-400 051, Maharashtra.

Symbol: CELLPOINT ISIN:INE0O0001013

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In Compliance with Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBIILAD-NRO IGN 12016-17 /001 dated May 25, 2016 and Circular No. CIR/CFD ICMD 156/2016 dated May 27, 2016, we hereby confirm that the Statutory Auditors of the Company, M/s. **RAO AND KUMAR**, Chartered Accountants, Visakhapatnam have issued the Audit Reports on the Standalone and Audited Financial Results of the Company for the Half Year and year ended on 31 March, 2025 with unmodified opinion.

Kindly take this information on your record.

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

Dated : 29/05/2025
Visakhapatnam

(Mohan Prasad Panday)
Managing Director
DIN: 06493918

CELL POINT (INDIA) LIMITED Regd. Office Visakhapatnam

Cell Point (India) Limited

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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 March 31, 2025

(₹ in Lakhs except as stated)

	PARTICULARS	Year Ended 31/03/2025 (Audited)	Year Ended 31/03/2024 (Audited)
I	**EQUITY AND LIABILITIES**		
	Shareholders' funds		
	Share capital	1,868.56	1,868.56
	Reserves and surplus	5,556.83	5,343.27
A	**Total Shareholders' funds**	**7,425.39**	**7,211.83**
	Non-Current Liabilities		
	Long-term borrowings	89.82	111.49
	Long term Provisions	60.43	50.02
B	**Total Non Current Liablilities**	**150.25**	**161.51**
	Current Liabilities		
	Short term borrowings	4,435.62	4,767.25
	Trade payables		
	total outstanding dues of micro enterprises and small enterprises	507.79	289.17
	total outstanding dues of creditors other than micro enterprises and small enterprises	896.33	629.96
	Other current liabilities	46.06	48.57
	Short-term provisions	354.37	303.53
C	**Total Current Liabilities**	**6,240.18**	**6,038.48**
	TOTAL [A] + [B] + [C]	**13,815.82**	**13,411.82**
II	**ASSETS**		
	Non-Current Assets		
	Property, Plant and Equipment and Intangible Assets		
	Property, Plant and Equipment	3,654.13	3,321.64
	Intangible Assets	0.00	0.00
	Capital Work-in-progress	79.33	0.00
	Non-Current Investments	0.00	0.00
	Deferred tax assets (net)	47.07	101.76
	Long-term loans and advances	0.00	0.00
	Other non-current assets	2,147.75	2,881.28
A	**Total Non-Current Assets**	**5,928.27**	**6,304.67**
	Current Assets		
	Inventories	6,364.82	5,509.23
	Trade receivables	117.82	40.12
	Cash and cash equivalents	644.26	1,200.13
	Short-term loans and advances	139.35	90.56
	Other current assets	621.29	267.11
B	**Total Current Assets**	**7,887.55**	**7,107.15**
	TOTAL [A] + [B]	**13,815.82**	**13,411.82**

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

CELL POINT (INDIA) LIMITED Regd. Office Visakhapatnam

Date: 29 May 2025
Place: Visakhapatnam

Cell Point (India) Limited

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Statement of financial results for the half year ended March 31, 2025

(₹ in Lakhs except as stated)

	PARTICULARS	Half Year Ended			Year Ended	Year Ended
		31/03/2025 (Unaudited)	30/09/2024 (Unaudited)	31/03/2024 (Unaudited)	31/03/2025 (Audited)	31/03/2024 (Audited)
I	**Income**					
	Revenue from operations	17,118.75	15,351.83	16,348.54	32,470.58	32,123.37
	Other income	23.02	132.26	13.45	155.28	167.12
	Total Revenue	**17,141.77**	**15,484.09**	**16,361.99**	**32,625.86**	**32,290.48**
II	**Expenses**					
	Purchases	14,860.31	13,019.61	13,860.23	27,879.92	27,898.47
	Changes in Inventories of FG	(631.14)	(224.46)	(170.93)	(855.60)	(917.21)
	Employee benefit expenses	603.37	589.60	577.25	1,192.96	1,128.31
	Finance costs	268.24	249.45	226.87	517.69	574.25
	Depreciation and amortization expenses	10.34	312.34	150.39	322.69	186.22
	Other expenses	2,015.64	1,505.78	1,680.12	3,521.42	3,148.36
	Total Expenses	**17,126.77**	**15,452.32**	**16,323.94**	**32,579.08**	**32,018.40**
III	**Profit/(Loss) before exceptional, extraordinary items and tax**	**15.00**	**31.78**	**38.05**	**46.78**	**272.09**
IV	**Exceptional items**	**234.63**	**0.00**	**0.00**	**234.63**	**0.00**
V	**Profit/(Loss) before tax**	**249.63**	**31.78**	**38.05**	**281.41**	**272.09**
VI	**Tax expenses**					
	a) Current tax	(56.30)	56.30	16.92	0.00	81.64
	b) Deferred tax (Including current and prior period)	102.21	(47.52)	(3.07)	54.69	(2.52)
	c) Income Tax of earlier years	0.00	0.57	23.64	0.57	23.64
	Total tax expenses	**45.91**	**9.35**	**37.50**	**55.26**	**102.76**
VII	**Net Profit/(Loss) after Tax before Extraordinary Items**	**203.72**	**22.43**	**0.55**	**226.15**	**169.33**
VIII	**Extraordinary Items (Net of Taxes)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
IX	**Net Profit/(Loss) for the period/year**	**203.72**	**22.43**	**0.55**	**226.15**	**169.33**
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	5,343.27
XII	**EPS in ₹ (Face Value of ₹ 10/- each) (not annualised)**					
	-Basic	1.090	0.120	0.003	1.210	0.970
	-Diluted	1.090	0.120	0.003	1.210	0.970

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: 29 May 2025
Place: Visakhapatnam

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

Cell Point (India) Limited

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Cash Flow Statement for the year ended March 31, 2025

(₹ in Lakhs except as stated)

	PARTICULARS	Year Ended 31/03/2025 (Audited)	Year Ended 31/03/2024 (Audited)
	Cash Flow From Operating Activities		
	Net Profit before tax as per P&L A/c	281.41	272.09
	Adjustment for:		
	Depreciation	88.06	186.22
	Finance Cost on Borrowings	354.78	394.32
	Actuarial gain booked in current year	1.29	(6.26)
	Gratuity Provision	12.08	10.46
	Operating Profit before Working Capital Changes	**737.61**	**856.83**
	(Increase) /Decrease in Inventories	(855.60)	(917.21)
	(Increase) /Decrease in Trade Receivables	(77.70)	(27.38)
	(Increase) /Decrease in Short Term loans & Advances	(48.79)	(9.56)
	(Increase) /Decrease in Other Current assets	(354.18)	173.44
	Increase /(Decrease) in Other Current Liabilities	(2.52)	(138.10)
	Increase /(Decrease) in Trade Payables	485.00	(240.31)
	Increase /(Decrease) in Short term Provisions	47.88	(237.93)
	Cash generated from Operations	**(68.28)**	**(540.23)**
	Income Tax (paid)/refund	**(0.57)**	**(177.75)**
A	**Net Cash (used in)/from Operating Activities**	**(68.85)**	**(717.99)**
	Cash Flow From Investing Activities		
	Purchase of Fixed Assets including Capital Work-in-Progress	(499.88)	(1,691.02)
	Investment in Franchisee	800.00	(1,300.00)
	Deposits & Advances	(45.81)	(22.84)
	NSE Security deposit	50.34	(50.34)
	Investments in Chits	(71.00)	9.00
B	**Net Cash (used in)/from Investing Activities**	**233.65**	**(3,055.20)**
	Cash Flow From Financing Activities		
	Proceeds from Issue of Shares	0.00	5,034.00
	Proceeds/(Repayment) from/(of) Long term Borrowings (Net)	(21.67)	(1,694.69)
	Proceeds/(Repayment) from/(of) Short term Borrowings (Net)	(331.63)	980.44
	Finance Cost paid	(354.78)	(394.32)
	Dividend paid	(12.59)	0.00
C	**Net Cash (used in)/from Financing Activities**	**(720.67)**	**3,925.42**
	Net Increase/(Decrease) in Cash and Cash Equivalents [A] + [B]+ [C]	**(555.87)**	**152.24**
	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	**644.26**	**1,200.13**

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

CELL POINT (INDIA) LIMITED Regd. Office Visakhapatnam

Date: 29 May 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 May 29, 2025, and subsequently approved by the Board of Directors at its meeting held on May 29, 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 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 and presentation of the financial statements.

6. The figures for the half year ended March 31, 2025, 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, 2024.

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

8. There were no investor complaints pending as at the half year ended March 31, 2025.

For **Cell Point (India) Limited**

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: May 29, 2025
Place: Visakhapatnam

CELL POINT (INDIA) LIMITED
Regd. Office
Visakhapatnam

CA 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 Report on the Standalone Financial Results, 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

Opinion

We have audited the accompanying standalone financial results of Cell Point (India) Limited (hereinafter referred to as "the Company"), for the half year ended March 31, 2025 and for the year ended March 31, 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").

In our opinion, to the best of our information and according to the explanations given to us, the Statements:

a. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard as amended; and
b. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, 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 half ended 31 March 2025 and for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Management's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted 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 the assets of the

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

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

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 annual 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 annual financial results, the 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 standalone annual 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 annual 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the management.
- Conclude on the appropriateness of the management's 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. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions

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

are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual 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 controls 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.

Other Matter

Attention is drawn to the fact that the figures for the half year ended March 31, 2025, 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, 2024

For Rao & Kumar
Chartered Accountants
FRN 03089S



Anirban Pal
Partner
M.No. 214919
UDIN No. 25214919BMIAVI8487

Place: Visakhapatnam
Date: May 29, 2025

Related party transactions for the FY 2024-25

Sr No.	Details of the party (listed 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 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	Opening balance	Closing balance
1	CellPoint India Limited	AAFCC2148H	Mohan Prasad Panday	AIVPP9465D	Managing Director	Remuneration		1,20,00,000.00	0.00	1,20,00,000.00	10,00,000.00	10,00,000.00
2	CellPoint India Limited	AAFCC2148H	Mohan Prasad Panday	AIVPP9465D	Managing Director	Any other transaction	Rent	24,00,000.00	0.00	24,00,000.00	2,00,000.00	2,00,000.00
3	CellPoint India Limited	AAFCC2148H	Bala Balaji Panday	ALNPP8067C	Whole Time Director	Remuneration		60,00,000.00	0.00	60,00,000.00	5,00,000.00	5,00,000.00
4	CellPoint India Limited	AAFCC2148H	Bala Balaji Panday	ALNPP8067C	Whole Time Director	Any other transaction	Rent	12,00,000.00	0.00	12,00,000.00	1,00,000.00	1,00,000.00
5	CellPoint India Limited	AAFCC2148H	Kiranmai Panday	BSCPK9386G	Director	Remuneration		60,00,000.00	0.00	60,00,000.00	49,000.00	7,84,827.00
6	CellPoint India Limited	AAFCC2148H	BBV Manikanta	BLXPB2582H	Chief Financial Officer	Remuneration		10,00,000.00	0.00	10,00,000.00	83,333.33	83,333.33
7	CellPoint India Limited	AAFCC2148H	Chandrasekhar Raghavapudi	ARXPR4456P	Company Secretary	Remuneration		3,60,000.00	0.00	3,60,000.00	30,000.00	30,000.00
8	CellPoint India Limited	AAFCC2148H	Mohan Prasad Panday	AIVPP9465D	Managing Director	Any other transaction	Sales Commission	5,00,00,000.00	0.00	4,00,00,000.00	41,16,869.00	2,22,68,929.00
9	CellPoint India Limited	AAFCC2148H	Lakshmi Narasimha Electronics LLP	AALFL0601M	A firm, in which a director, manager or his relative is a partner	Any other transaction	Loan	2,87,50,000.00	0.00	2,87,50,000.00	0.00	2,87,50,000.00
Total value of transaction during the reporting period										**9,77,10,000.00**	**60,79,202.33**	**5,37,17,089.33**

For Cell Point (India) Limited

PANDAY MOHAN PRASAD

Digitally signed by PANDAY MOHAN PRASAD
Date: 2025.05.29 18:18:20 +05'30'

Mohan Prasad Panday
Managing Director
DIN: 06493918

Date: May 29, 2025
Place: Visakhapatnam