



# 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

---

October 21, 2022

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

**Sub: Outcome of the Board Meeting held today (21.10.2022) – Pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

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

The Board of Directors, at their meeting held today, ie, October 21, 2022, considered and approved the following:-

1. Unaudited Financial Results (both standalone and consolidated) for the quarter and 6 months ended September 30,2022

A copy of the unaudited financial results along with limited review report is enclosed herewith for your records.

The meeting concluded at 3.15 p.m.

Thanking You  
For Cella Space Limited

Rajkumar Sivathanu Pillai  
Managing Director  
DIN:-01790870



## KPR & CO.

Chartered Accountants

39/181C, Anantha, Mahakavi G. Road, Karikkamuri, Kochi - 682011

Phone : 0484-2360663, 2360773

email : kprcoekm2@gmail.com

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

We have reviewed the accompanying statement of unaudited financial results of M/s CELLA SPACE LIMITED ("the Company") having the Registered office at "Sree Kailas", Paliam Road, Cochin-16, for the quarter ended 30<sup>th</sup> September, 2022 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulations"). This statement is the responsibility of Company's Management and has been approved by the Board of Directors of the company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this statement based on our review.

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', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. Our review is limited primarily to inquiries to company's personnel and analytical procedures applied to the financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 Indian Accounting standards prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kochi- 11

Date: 21.10.2022

UDIN No: 22232410BANVKB4523



For KPR & Co.  
Chartered Accountants  
Firm Regn. No. 5326S

*Deepa*  
DEEPA PRAVEEN B.Com., FCA  
Partner (Memb. No. 232410)

# CELLA SPACE LIMITED

CIN: L93000KL1991PLC006207

Sree Kailas, Paliam Road, Ernakulam, Kochi -16

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2022

Sl. No.	Particulars	STANDALONE (Rs. In Lakhs)					
		3 Months Ended			Half Year Ended		Year Ended
		Unaudited 30.09.2022	Unaudited 30.06.2022	Unaudited 30.09.2021	Unaudited 30.09.2022	Unaudited 30.09.2021	Audited 31.03.2022
<b>I</b>	<b>Income from Operations</b>						
a	- Revenue from Operations	176.17	189.71	124.67	365.88	246.37	533.91
b	- Other Income	8.82	8.80	0.38	17.62	0.83	20.28
	<b>Total Income</b>	<b>184.99</b>	<b>198.51</b>	<b>125.05</b>	<b>383.50</b>	<b>247.20</b>	<b>554.19</b>
<b>II</b>	<b>Expenses</b>						
a	- Purchases	-	-	-	-	-	-
b	- Direct Expenses	-	14.20	-	14.20	-	30.50
c	- Employees benefit expenses	27.21	13.40	10.49	42.61	20.76	15.00
d	- Finance cost	70.18	74.84	84.82	145.02	178.54	50.65
e	- Depreciation and amortization expenses	37.02	36.95	31.03	73.97	62.56	162.88
f	- Other expenses	27.23	21.67	16.84	48.90	27.99	118.29
	<b>Total Expenses</b>	<b>161.64</b>	<b>163.06</b>	<b>143.18</b>	<b>324.70</b>	<b>289.85</b>	<b>450.78</b>
<b>III</b>	<b>Profit before exceptional items and tax (I-II)</b>	<b>23.35</b>	<b>35.45</b>	<b>(18.13)</b>	<b>58.80</b>	<b>(42.65)</b>	<b>103.41</b>
<b>IV</b>	<b>Exceptional Items</b>						
<b>V</b>	<b>Profit before tax (III-IV)</b>	<b>23.35</b>	<b>35.45</b>	<b>(18.13)</b>	<b>58.80</b>	<b>(42.65)</b>	<b>103.41</b>
<b>VI</b>	<b>Tax Expenses</b>						
a	- Current tax	-	-	-	-	-	-
b	- Tax adjustments for previous year	-	-	-	-	-	-
c	- Deferred tax	-	-	-	-	-	-
<b>VII</b>	<b>Profit for the Period (V-VI)</b>	<b>23.35</b>	<b>35.45</b>	<b>(18.13)</b>	<b>58.80</b>	<b>(42.65)</b>	<b>103.41</b>
<b>VIII</b>	<b>Other comprehensive income (net of tax)</b>						
<b>IX</b>	<b>Total comprehensive income for the period</b>	<b>23.35</b>	<b>35.45</b>	<b>(18.13)</b>	<b>58.80</b>	<b>(42.65)</b>	<b>102.97</b>
<b>X</b>	<b>Paid Up Equity Share Capital (face value Rs.1)</b>	<b>2,015.12</b>	<b>2,015.12</b>	<b>1,915.12</b>	<b>2,015.12</b>	<b>1,915.12</b>	<b>1,915.12</b>
<b>XI</b>	<b>Earning per share (Rs.10/- each)</b>						
	- Basic	0.12	0.18	(0.09)	0.29	(0.22)	0.54
	- Diluted	0.12	0.18	(0.09)	0.29	(0.22)	0.54

### Notes

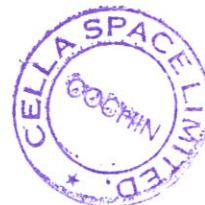
- The above results have been prepared in accordance with Ind AS notified under section 133 of the Companies Act 2013, read together with the Companies (Indian Accounting Standards) Rules 2015 (as amended)
- The above results of the company were reviewed by the Audit Committee on 21st October 2022 and approved by the Board of Directors at the meeting held on 21st October 2022
- Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.
- Ind AS 115 'Revenue from Contracts with Customer', mandatory for reporting periods beginning on or after April 01 2018, replace existing revenue recognition requirement. Under the modified retrospective approach there were no significant adjustments required to retained earnings at April 01 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in financial results.

For Cella Space Limited

S. Rajkumar  
Managing Director

Date: 21/10/2022

Place: Chennai



**CELLA SPACE LIMITED**

CIN: L93000KL1991PLC006207

Sree Kailas, Paliyam Road, Ernakulam, Kochi -16

**STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022**

Particulars		Unaudited	Audited
		As at 30-Sep-22	As at 31-Mar-22
		(Amount in Rs. lakhs)	(Amount in Rs. (lakhs))
<b>I. Assets</b>			
<b>1 Non-current assets</b>			
- Property, Plant & Equipment		3,946.98	3,933.32
- Capital work-in progress		-	33.29
- Investment Property		8.53	8.53
- Other Intangible Assets		-	-
- Financial Assets			
Investments		15.10	15.10
Deposits		169.19	166.41
- Deferred tax assets (net)			
- Other non-current assets		2.12	1.90
<b>2 Current Assets</b>			
- Inventories		-	-
- Financial Assets			
Trade receivables		4.98	36.78
Cash and cash equivalents		0.69	124.13
- Tax Assets (Net)			
- Other current assets		144.06	106.40
<b>TOTAL</b>		<b>4,291.65</b>	<b>4,425.86</b>
<b>II. Equity &amp; Liabilities</b>			
<b>1 Equity</b>			
- Equity share capital		2,015.12	1,915.12
- Other equity		(4,174.46)	(4,234.19)
<b>2 Liabilities</b>			
<b>Non-Current Liabilities</b>			
- Financial Liabilities			
Borrowings		5,110.43	5,261.52
- Provisions		20.24	20.24
- Deferred tax liabilities (Net)		-	-
- Other non-current liabilities		407.94	447.70
<b>3 Current Liabilities</b>			
- Financial Liabilities			
Current Borrowings		626.61	670.81
Trade payables		237.62	255.29
Other financial liabilities		-	-
- Other Current Liabilities		48.15	89.37
<b>TOTAL</b>		<b>4,291.65</b>	<b>4,425.86</b>

For Cella Space Limited

S. Rajkumar  
Managing Director

Date:- 21/10/2022

Place:- Chennai



CELLA SPACE LIMITED			
CIN : L93000KL1991PLC006207			
SREE KAILAS 57/2993 /94			
PALIAM ROAD ERNAKULAM KL 682016			
Standalone Statement of Cash Flow for the Half year ended September 30, 2022			(Figs in ₹ in Lakhs)
In Terms of Indian Accounting Standard (Ind AS) 7 Statement of Cash Flows Under Indirect Method			
Particulars		For period ended September 30, 2022	For period ended March 31, 2022
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Total Comprehensive Income	58.80	102.97
	Adjustments for :		
	Provision for Gratuity	-	3.15
	Depreciation, amortisation and impairment	73.97	118.29
	Interest Income	-2.52	-4.61
	Finance Cost	145.02	162.88
	<b>Operating Profit before working capital changes</b>	<b>275.27</b>	<b>382.68</b>
	Decrease(Increase) in Trade receivable	31.80	-3.83
	Decrease(Increase) in Deposits	-2.78	-141.41
	Decrease(Increase) in other non current assets	-0.22	-0.22
	Decrease(Increase) in other current assets	-2.02	-14.32
	Increase(Decrease) in Trade payable	-17.67	204.92
	Increase(Decrease) in Provisions	-	-20.00
	Increase(Decrease) in Current Liabilities	-41.22	-9.90
	Increase(Decrease) in Other Non Current Liabilities	-39.76	182.37
	<b>Cash from Operations</b>	<b>203.40</b>	<b>580.29</b>
	Income Tax paid	-35.63	-50.88
	<b>Cash from Operating before exceptional Items</b>	<b>167.77</b>	<b>529.41</b>
	Exceptional Items	-	-
	<b>Cash from Operating Activities</b>	<b>167.77</b>	<b>529.41</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	-86.71	-1,384.74
	Capital work in progress	33.29	139.90
	Interest Income	2.52	4.61
	<b>Net Cash from Investing Activities</b>	<b>-50.90</b>	<b>-1,240.23</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Net Proceeds from		
	- Issue of shares	100.00	-
	- Borrowings (Net)	-195.29	996.31
	Redemption of Shares	-	-
	Interest paid	-145.02	-162.88
	<b>Net Cash from Financing Activities</b>	<b>-240.31</b>	<b>833.43</b>
<b>D</b>	<b>TOTAL INCREASE (DECREASE) IN CASH AND CASH</b>	<b>-123.44</b>	<b>122.61</b>
	Cash and cash equivalents at the beginning of the year	124.13	1.52
	Cash and cash equivalents at the end of the year	<b>0.69</b>	<b>124.13</b>
	<b>Components of cash and cash equivalents</b>		
	Balance with Banks		
	In Current Accounts	0.30	18.40
	In Deposit Accounts	-	105.17
	Cash in Hand	0.39	0.56
	<b>Total cash and cash equivalents</b>	<b>0.69</b>	<b>124.13</b>

Date : 21/10/2022  
Place : Chennai

For Cella Space Limited

Sirajkumar  
Managing Director





## KPR & CO.

Chartered Accountants

39/181C, Anantha, Mahakavi G. Road, Karikkamuri, Kochi - 682011

Phone : 0484-2360663, 2360773

email : kprcoekm2@gmail.com

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

We have reviewed the accompanying statement of unaudited financial results of M/s CELLA SPACE LIMITED ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended 30<sup>th</sup> September, 2022 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations"). This statement is the responsibility of Parent's Management and has been approved by the Board of Directors of the company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these statement based on our review.

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', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. Our review is limited primarily to inquiries to company's personnel and analytical procedures applied to the financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Regulations and Disclosure Requirements) Regulations 2015, as amended to the extent applicable.

The Statement includes the results of the following entities:

- a) Jalashaayi Alamparathodu Hydro Power Limited
- b) Sree Kailas Palchuram Hydro Power Ltd
- c) Sree Adi Sakthi Mukkuttathode Hydro Power Limited

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 Indian Accounting standards prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies, has not disclosed



the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

We did not review the interim financial results of the subsidiaries included in the consolidated unaudited Financial Results, whose interim standalone financial results reflect as given below:

Name of the Subsidiaries	Total Assets	Rs. (in lakhs)	
		Revenue For the Quarter ended 30 <sup>th</sup> September, 2022	Net Profit/(Loss) For the Quarter ended 30 <sup>th</sup> September, 2022
Jalashaayi Alamparathodu Hydro Power Limited	12.20	0.18	0.16
Sree Kailas Palchuram Hydro Power Ltd	10.29	0.00	(0.21)
Sree Adi Sakthi Mukkuttathode Hydro Power Limited	5.83	0.02	0.01
Total	28.32	0.20	(0.04)

Our conclusion on the Statement is not modified in respect of the above matters.

Place: Kochi- 11

Date: 21.10.2022

UDIN No: 22232410BANWQR5465

For KPR & Co.  
Chartered Accountants  
Firm Regh. No. 5326S

*Deepa*  
DEEPA PRAVEEN B.Com., FCA  
Partner (Mem. No. 232410)



# CELLA SPACE LIMITED

CIN: L93000KL1991PLC006207

Sree Kailas, Paliyam Road, Ernakulam, Kochi -16

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2022

Sl. No.	Particulars	CONSOLIDATED (Rs. In Lakhs)					
		3 Months Ended			Half Year Ended		Year Ended
		Unaudited 30.09.2022	Unaudited 30.06.2022	Unaudited 30.09.2021	Unaudited 30.09.2022	Unaudited 30.09.2021	Audited 31.03.2022
<b>I</b>	<b>Income from Operations</b>						
a	- Revenue from Operations	176.17	189.71	124.67	365.88	246.37	533.91
b	- Other Income	8.78	8.76	0.34	17.54	0.76	20.14
	<b>Total Income</b>	<b>184.95</b>	<b>198.47</b>	<b>125.01</b>	<b>383.42</b>	<b>247.13</b>	<b>554.05</b>
<b>II</b>	<b>Expenses</b>						
a	- Purchases	-	-	-	-	-	30.50
b	- Direct Expenses	-	14.20	-	14.20	-	15.00
c	- Employees benefit expenses	27.21	15.40	10.49	42.61	20.76	50.65
d	- Finance cost	70.18	74.84	84.82	145.02	178.54	162.88
e	- Depreciation and amortization expenses	37.02	36.95	31.03	73.97	62.56	118.29
f	- Other expenses	27.23	21.94	16.84	49.17	28.12	73.67
	<b>Total Expenses</b>	<b>161.64</b>	<b>163.33</b>	<b>143.18</b>	<b>324.97</b>	<b>289.98</b>	<b>450.99</b>
<b>III</b>	<b>Profit before exceptional items and tax (I-II)</b>	<b>23.31</b>	<b>35.14</b>	<b>(18.17)</b>	<b>58.45</b>	<b>(42.85)</b>	<b>103.06</b>
<b>IV</b>	<b>Exceptional Items</b>						
<b>V</b>	<b>Profit before tax (III-IV)</b>	<b>23.31</b>	<b>35.14</b>	<b>(18.17)</b>	<b>58.45</b>	<b>(42.85)</b>	<b>103.06</b>
<b>VI</b>	<b>Tax Expenses</b>						
a	- Current tax	-	-	-	-	-	-
b	- Tax adjustments for previous year	-	-	-	-	-	-
c	- Deferred tax	-	-	-	-	-	-
<b>VII</b>	<b>Profit for the Period (V-VI)</b>	<b>23.31</b>	<b>35.14</b>	<b>(18.17)</b>	<b>58.45</b>	<b>(42.85)</b>	<b>103.06</b>
	Owners of the Company	23.31	35.28	(18.17)	58.59	(42.76)	103.17
	Non Controlling Interest	-	(0.14)	-	(0.14)	(0.09)	(0.11)
<b>VIII</b>	<b>Other comprehensive income (net of tax)</b>						
		-	-	-	-	-	0.44
<b>IX</b>	<b>Total comprehensive income for the period</b>	<b>23.31</b>	<b>35.14</b>	<b>(18.17)</b>	<b>58.45</b>	<b>(42.85)</b>	<b>102.62</b>
	Owners of the Company	23.31	35.28	(18.17)	58.59	(42.76)	102.73
	Non Controlling Interest	-	(0.14)	-	(0.14)	(0.09)	(0.11)
<b>X</b>	<b>Paid Up Equity Share Capital (face value R</b>	<b>2,015.12</b>	<b>2,015.12</b>	<b>1,915.12</b>	<b>2,015.12</b>	<b>1,915.12</b>	<b>1,915.12</b>
<b>XI</b>	<b>Earning per share ( Rs.10/- each)</b>						
	- Basic	0.12	0.17	(0.09)	0.29	(0.22)	0.54
	- Diluted	0.12	0.17	(0.09)	0.29	(0.22)	0.54

### Notes

- The above results have been prepared in accordance with Ind As notified under section 133 of the Companies Act 2013, read together with the Companies (Indian Accounting Standards) Rules 2015 (as amended)
- The above results of the company were reviewed by the Audit Committee on 21st October 2022 and approved by the Board of Directors at the meeting held on 21st October 2022
- Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.
- Ind AS 115 'Revenue from Contracts with Customer', mandatory for reporting periods beginning on or after April 01 2018, replace existing revenue recognition requirement. Under the modified retrospective approach there were no significant adjustments required to retained earnings at April 01 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in financial results.

For Cella Space Limited

S. Raktumar  
Managing Director

Date: 21/10/2022

Place: Chennai





**CELLA SPACE LIMITED**

CIN: L93000KL1991PLC006207

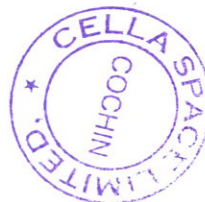
Sree Kailas, Paliyam Road, Ernakulam, Kochi -16

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022

Particulars		Unaudited	Audited
		As at September 30, 2022	As at 31-Mar-22
		(Amount in Rs. (lakhs)	(Amount in Rs. (lakhs)
<b>I. Assets</b>			
<b>1 Non-current assets</b>			
- Property, Plant & Equipment		3,947.03	3,933.36
- Capital work-in progress		-	33.29
- Investment Property		8.53	8.53
- Other Intangible Assets		-	-
- Financial Assets			
Investments		1.00	1.00
Deposits		169.19	166.41
- Deferred tax assets (net)			
- Other non-current assets		-	-
<b>2 Current Assets</b>			
- Inventories		-	-
- Financial Assets			
Trade receivables		4.98	36.78
Cash and cash equivalents		5.14	128.58
- Tax Assets (Net)			
- Other current assets		158.01	120.35
<b>TOTAL</b>		<b>4,293.88</b>	<b>4,428.30</b>
<b>II. Equity &amp; Liabilities</b>			
<b>1 Equity</b>			
- Equity share capital		2,015.12	1,915.12
- Other equity		(4,182.00)	(4,241.34)
- Non controlling Interest		7.96	8.10
<b>2 Liabilities</b>			
<b>Non-Current Liabilities</b>			
- Financial Liabilities			
Borrowings		5,110.43	5,261.52
- Provisions		20.24	20.24
- Deferred tax liabilities (Net)		0.04	0.04
- Other non-current liabilities		407.94	447.70
<b>3 Current Liabilities</b>			
- Financial Liabilities			
Current Borrowings		626.61	670.81
Trade payables		237.62	255.29
Other financial liabilities		-	-
- Other Current Liabilities		49.92	90.65
- Provisions			0.17
<b>TOTAL</b>		<b>4,293.88</b>	<b>4,428.30</b>

Date:- 21/10/2022  
Place:- Chennai

For Cella Space Limited  
S Rajkumar  
Managing Director



CELLA SPACE LIMITED			
CIN : L93000KL1991PLC006207			
SREE KAILAS 57/2993 /94			
PALIAM ROAD ERNAKULAM KL 682016			
Consolidated cash flow Statement for the Half year ended September 30, 2022			(Figs in ₹ in Lakh)
In Terms of Indian Accounting Standard (Ind AS) 7 Statement of Cash Flows Under Indirect Method			
Particulars	For period ended		For period ended
	September 30, 2022	March 31, 2022	
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Total Comprehensive Income	58.45	102.62
	Adjustments for :		
	Provision for Gratuity	-	3.15
	Depreciation, amortisation and impairment	73.97	118.29
	Interest Income	-2.44	-4.47
	Finance Cost	145.02	162.88
	<b>Operating Profit before working capital changes</b>	<b>275.00</b>	<b>382.47</b>
	Decrease(Increase) in Trade receivable	31.80	-3.83
	Decrease(Increase) in Deposits	-2.78	-141.41
	Decrease(Increase) in other non current assets	-	-0.22
	Decrease(Increase) in other current assets	-2.17	-13.96
	Increase(Decrease) in Trade payable	-17.67	204.92
	Increase(Decrease) in Provisions	-0.17	-20.00
	Increase(Decrease) in Current Liabilities	-40.73	-9.90
	Increase(Decrease) in Other Non Current Liabilities	-39.76	182.37
	<b>Cash from Operations</b>	<b>203.52</b>	<b>580.44</b>
	Income Tax paid	-35.63	-50.88
	<b>Cash from Operating before exceptional Items</b>	<b>167.89</b>	<b>529.56</b>
	Exceptional Items	-	-
	<b>Cash from Operating Activities</b>	<b>167.89</b>	<b>529.56</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	-86.75	-1,384.75
	Capital work in progress	33.29	139.90
	Interest Income	2.44	4.47
	<b>Net Cash from Investing Activities</b>	<b>-51.02</b>	<b>-1,240.38</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Net Proceeds from		
	- Issue of shares	100.00	-
	- Borrowings	-195.29	996.31
	Redemption of Shares	-	-
	Interest paid	-145.02	-162.88
	<b>Net Cash from Financing Activities</b>	<b>-240.31</b>	<b>833.43</b>
<b>D</b>	<b>TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
	Cash and cash equivalents at the beginning of the year	128.58	5.97
	Cash and cash equivalents at the end of the year	<b>5.14</b>	<b>128.58</b>
	<b>Components of cash and cash equivalents</b>		
	Balance with Banks		
	In Current Accounts	0.84	18.95
	In Deposit Accounts	-	105.17
	Cash in Hand	4.30	4.46
	<b>Total cash and cash equivalents</b>	<b>5.14</b>	<b>128.58</b>

Date : 21/10/2022  
Place : Chennai

For Cella Space Limited

S.Rajkumar  
Managing Director

