



CELLA SPACE LIMITED

CIN:L93000KL1991PLC006207

Regd Office : "SREE KAILAS", 57/2993-94, PALIAM ROAD, ERNAKULAM, COCHIN- 682 016
Phone: (0484) 2382182, E-mail: ssecretary@sreekailas.com, Website:- www.sreekailas.com

August 04, 2022

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

Dear Sir/ Madam

Sub: Resubmission of unaudited financial results (both standalone and consolidated) along with Limited Review Report for the quarter ended June 30, 2022

Ref:- Our letter dated 03rd August 2022 regarding intimation of outcome of Board Meeting held on 03rd August 2022

As part of outcome of meeting of our Board of Directors held on August 3, 2022, we have submitted a copy of unaudited financial results (both standalone and consolidated) for the quarter ended June 30, 2022 along with the limited review report given by our statutory auditors, KPR & Co, Chartered Accountants, Kochi as mentioned in the reference given above.

We came to know that the date of Limited Review Report on the consolidated financial results was inadvertently and erroneously mentioned as August 3, 2021 instead of August 3, 2022. Hence, we hereby resubmit a full copy of unaudited financial results rectifying the mistake.

This is for your information and records.

Thanking You
For Cella Space Limited



Rajkumar Sivathanu Pillai
Vice Chairman and Managing Director

CELLA SPACE LIMITED

CIN: L93000KL1991PLC006207

Sree Kailas, Paliam Road, Ernakulam, Kochi -16

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND 3 MONTHS ENDED 30/06/2022

Sl. No.	Particulars	STANDALONE (Rs in Lakhs)			
		3 months ended		Year ended	
		Unaudited 30.06.2022	Audited 31.03.2022	Unaudited 30.06.2021	Audited 31.03.2022
I	Income from Operations				
a	- Revenue from Operations	189.71	160.51	121.70	533.91
b	- Other Income	8.80	13.85	0.45	20.28
	Total Income	198.51	174.36	122.15	554.19
II	Expenses				
a	-Purchases		30.50	-	30.50
b	-Direct Expenses	14.20	15.00	-	15.00
c	- Employees benefit expenses	15.40	12.90	10.27	50.65
d	- Finance cost	74.84	75.25	93.72	162.88
e	- Depreciation and amortization expenses	36.95	24.06	31.53	118.29
f	- Other expenses	21.67	36.62	11.15	73.46
	Total Expenses	163.06	194.33	146.67	450.78
III	Profit before exceptional items and tax (I-II)	35.45	(19.97)	(24.52)	103.41
IV	Exceptional Items-Expenses/(Income)	-	(165.29)	-	-
V	Profit before tax (III-IV)	35.45	145.32	(24.52)	103.41
VI	Tax Expenses				
a	- Current tax	-	-	-	-
b	- Tax adjustments for previous year	-	-	-	-
c	- Deferred tax	-	-	-	-
VII	Profit for the period (V-VI)	35.45	145.32	(24.52)	103.41
VIII	Other comprehensive income (net of tax)	-	(0.44)	-	(0.44)
IX	Total comprehensive income	35.45	144.88	(24.52)	102.97
X	Paid up Equity Share Capital (Face Value Rs.10/-)	2,015.12	1,915.12	1,915.12	1,915.12
XI	Earning per share (Rs.10/- each)				
	- Basic	0.18	0.76	(0.13)	0.54
	- Diluted	0.18	0.76	(0.13)	0.54

NOTES

- The above results have been prepared in accordance with Indian Accounting Standards ('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 at their meeting held on 3rd August 2022 and approved by the Board of Directors at the meeting held on 3rd August 2022
- Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.

Place: Chennai
Date :03/08/2022

For Cella Space Limited

S. Rajkumar
Vice Chairman and 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 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 30st June 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: 03-08-2022

UDIN No: 22232410AOEFSR2538



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, Paliyam Road, Ernakulam, Kochi -16

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND 3 MONTHS ENDED 30/06/2022

Sl. No.	Particulars	CONSOLIDATED (Rs in Lakhs)			
		3 months ended			Year ended
		Unaudited	Audited	Unaudited	Audited
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
I	Income from Operations				
a	- Revenue from Operations	189.71	160.51	121.70	533.91
b	- Other Income	8.76	13.81	0.42	20.14
	Total Income	198.47	174.32	122.12	554.05
II	Expenses				
a	-Purchases	-	30.50	-	30.50
b	-Direct Expenses	14.20	15.00	-	15.00
c	- Employees benefit expenses	15.40	12.90	10.27	50.65
d	- Finance cost	74.84	75.25	93.72	162.88
e	- Depreciation and amortization expenses	36.95	24.06	31.53	118.29
f	- Other expenses	21.94	36.70	11.28	73.67
	Total Expenses	163.33	194.41	146.80	450.99
III	Profit before exceptional items and tax (I-II)	35.14	(20.09)	(24.68)	103.06
IV	Exceptional Items-Expenses/(Income)	-	(165.29)	-	-
V	Profit before tax (III-IV)	35.14	145.20	(24.68)	103.06
VI	Tax Expenses				
a	- Current tax	-	-	-	-
b	- Tax adjustments for previous year	-	-	-	-
c	- Deferred tax	-	-	-	-
VII	Profit for the period (V-VI)	35.14	145.20	(24.68)	103.06
	- Owners of the company	35.28	145.24	(24.59)	103.17
	- Non controlling interest	(0.14)	(0.04)	(0.09)	(0.11)
VIII	Other comprehensive income (net of tax)	-	(0.44)	-	(0.44)
IX	Total comprehensive income	35.14	144.76	(24.68)	102.62
	- Owners of the company	35.28	144.80	(24.59)	102.73
	- Non controlling interest	(0.14)	(0.04)	(0.09)	(0.11)
X	Paid up Equity Share Capital	2,015.12	1,915.12	1,915.12	1,915.12
XI	Earning per share (Rs.10/- each)				
	- Basic	0.17	0.76	(0.15)	0.54
	- Diluted	0.17	0.76	(0.15)	0.54

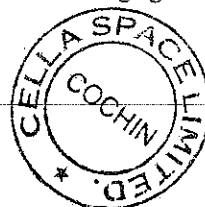
NOTES

- The above results have been prepared in accordance with Indian Accounting Standards ('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 at their meeting held on 3rd August 2022 and approved by the Board of Directors at their meeting held on 3rd August 2022
- Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.

Place:- Chennai
Date : 03-08-2022

For Cella Space Limited

S Rajkumar
Vice Chairman and 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 UNAUDITED QUARTERLY AND YEAR TO DATE
CONSOLIDATED 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 30th June 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:

- Jalashaayi Alamparathodu Hydro Power Limited
- Sree Kailas Palchuram Hydro Power Ltd
- 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 financial results reflect as given below:

Name of the Subsidiaries	Total Assets	Rs.(in lakhs)	
		Revenue For the Quarter ended 30 th June 2022	Net Profit/(Loss) For the Quarter ended 30 th June 2022
Jalashaayi Alamparathodu Hydro Power Limited	12.02	0.00	(0.08)
Sree Kailas Palchuram Hydro Power Ltd	10.29	0.00	(0.08)
Sree Adi Sakthi Mukkuttathode Hydro Power Limited	5.82	0.00	(0.08)
Total	28.13	0.00	(0.26)

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

Place: Kochi- 11

Date: 03-08-2022

UDIN No: 22232410AOEGHS9127

For KPR & Co.
Chartered Accountants
Firm Regd No. 5326S
Deepa
DEEPA PRAVEEN B.Com.,FCA
Partner (Mem. No.232410)

