



CELLA SPACE LIMITED

(Formerly known as Sree Sakthi Paper Mills Limited)

CIN:L93000KL1991PLC006207

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

Phone: (0484) 2382182, , FAX :91-484-2370395 E-mail: secretary@sreekailas.com

November 12, 2020

To
The Listing Department
Bombay Stock Exchange
Phiroze JeeJeebhoy Towers
Dalal Street, Mumbai 400001

Dear Sir/ Madam,

Sub: Submission of Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2020

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby enclose the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2020 along with the Limited Review Report rendered by the Statutory Auditors. The same was approved by the Board of Directors in their meeting held on November 12, 2020 on recommendation of the Audit Committee. The meeting of the Board of Directors concluded at 5.30 p.m.

Requesting to kindly take note of the same.

Thanking You

For Cella Space Limited

S Rajkumar (DIN:- 01790870)
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

LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF CELLA SPACE LIMITED FOR THE QUARTER ENDED 30th September 2020

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", Paliyam Road, Cochin-16, for the quarter ended 30th September 2020 ("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 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.

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: 12-11-2020

UDIN No: 20232410AAAAAV8883



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

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

CELLA SPACE LIMITED
Formerly Sree Sakthi Paper Mills 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 2020

Sl. No.	Particulars	STANDALONE (Rs. In Lakhs)					
		3 Months Ended			Half Year Ended		Year Ended
		Unaudited 30.09.2020	Unaudited 30.06.2020	Unaudited 30.09.2019	Unaudited 30.09.2020	Unaudited 30.09.2019	Audited 31.03.2020
I	Income from Operations						
a	- Revenue from Operations	38.87	35.94	31.82	74.81	43.88	268.86
b	- Other Income	0.12	0.64	8.47	0.76	9.96	62.69
	Total Income	38.99	36.58	40.29	75.57	53.84	331.55
II	Expenses						
a	- Cost of materials consumed	-	-	-	-	-	59.59
b	- Purchase of stock-in trade	-	-	-	-	-	-
c	- Change in inventory	-	-	-	-	-	-
d	- Direct Expenses	3.34	-	-	3.34	-	-
e	- Employees benefit expenses	9.16	8.94	17.26	18.10	45.67	62.57
f	- Finance cost	20.78	25.70	41.47	46.48	93.33	159.21
g	- Depreciation and amortization expenses	19.85	12.07	9.85	31.92	21.29	43.01
h	- Impairment loss on Property, Plant and Equipments	-	-	-	-	-	-
i	- Other expenses	15.29	3.68	27.27	18.97	62.59	125.10
	Total Expenses	68.42	50.39	95.85	118.81	222.88	449.48
III	Profit before exceptional items and tax (I-II)	(29.43)	(13.81)	(55.56)	(43.24)	(169.04)	(117.93)
IV	Exceptional Items	(58.92)	-	-	(58.92)	-	(203.84)
V	Profit before tax (III-IV)	29.49	(13.81)	(55.56)	15.68	(169.04)	85.91
VI	Tax Expenses						
a	- Current tax	-	-	-	-	-	-
b	- Tax adjustments for previous year	-	-	-	-	-	-
c	- Deferred tax	-	-	-	-	-	-
VII	Profit/(Loss) for the period from continuing operations (VI-V)	29.49	(13.81)	(55.56)	15.68	(169.04)	85.91
VIII	Other comprehensive income (net of tax)	-	-	-	-	-	0.50
IX	Total comprehensive income for the period	29.49	(13.81)	(55.56)	15.68	(169.04)	86.41
	Net Profit/(Loss) attributable to						
	- Owners of the company	29.49	(13.81)	(55.56)	15.68	(169.04)	85.91
	- Non controlling interest	-	-	-	-	-	-
	Other Comprehensive Income attributable to						
	- Owners of the company	-	-	-	-	-	0.50
	- Non controlling interest	-	-	-	-	-	-
	Total comprehensive Income attributable to						
	- Owners of the company	29.49	(13.81)	(55.56)	15.68	(169.04)	86.41
	- Non controlling interest	-	-	-	-	-	-
X	Total Number of equity share (face value Rs.10/-)	191.51	191.51	191.51	191.51	191.51	191.51
XI	Earning per share (Rs.10/- each)						
	- Basic	0.15	(0.07)	(0.29)	0.08	(0.88)	0.46
	- Diluted	0.15	(0.07)	(0.29)	0.08	(0.88)	0.46

- 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 12th November 2020 and approved by the Board of Directors at the meeting held on 12th November 2020.
- 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

Place: Chennai
Date: 12.11.2020


S. Rajkumar
Vice Chairman and Managing Director

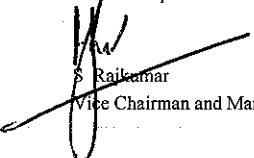
CELLA SPACE LIMITED
(Formerly Sree Sakthi Paper Mills Limited)
CIN: L93000KL1991PLC006207
Sree Kailas, Paliyam Road, Ernakulam, Kochi -16

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS AS AT 30th SEPTEMBER 2020

		Unaudited	Audited
		As at September 30, 2020	As at March 31, 2020
		(Amount in Rs. (lakhs)	(Amount in Rs. (lakhs)
I.	Assets		
	1 Non-current assets		
	- Property, Plant & Equipment	2,541.84	916.28
	- Capital work-in progress	19.62	901.54
	- Investment Property	8.53	8.53
	- Other Intangible Assets	-	-
	- Financial Assets		
	Investments	15.10	15.10
	Deposits	25.00	20.58
	- Deferred tax assets (net)		
	- Other non-current assets	2.22	1.45
	2 Current Assets		
	- Inventories	-	-
	- Financial Assets		
	Trade receivables	54.21	15.11
	Cash and cash equivalents	38.07	69.51
	- Tax Assets (Net)		
	- Other current assets	35.58	33.33
	TOTAL	2,740.16	1,981.43
II.	Equity & Liabilities		
	1 Equity		
	- Equity share capital	1,915.12	1,915.12
	- Other equity	(4,354.04)	(4,369.74)
	2 Liabilities		
	Non-Current Liabilities		
	- Financial Liabilities		
	Borrowings	1,928.32	1,828.23
	Provisions	9.65	9.65
	- Deferred tax liabilities (Net)		
	- Other non-current liabilities	257.88	164.73
	3 Current Liabilities		
	- Financial Liabilities		
	Borrowings	2,680.41	2,041.50
	Trade payables	163.35	203.27
	Other financial liabilities	5.23	43.45
	- Other Current Liabilities	134.23	145.22
	TOTAL	2,740.16	1,981.43

For Cella Space Limited

Place : Chennai
Date: 12.11.2020


S. Rajkumar
Vice Chairman and Managing Director

CELLA SPACE LIMITED

(Formerly Sree Sakthi Paper Mills Limited)

CIN : L93000KL1991PLC006207

SREE KAILAS 57/2993 /94

PALIAM ROAD ERNAKULAM KL 682016

Statement of Standalone Cash Flow for the period ended September 30, 2020

(Figs in ₹ in Lakh)

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

Particulars	For period ended September 30, 2020	For period ended March 31, 2020
A CASH FLOW FROM OPERATING ACTIVITIES		
Total Comprehensive Income	15.68	86.41
Adjustments for :		
Provision for Income-tax	-	-
Provision for Gratuity	-	1.09
Provision for Projects written back	-	(8.67)
Depreciation, amortisation and impairment	31.92	43.01
Interest Income	(0.58)	(0.43)
(Profit)/Loss on write off/ sale of Fixed Assets	-	(4.36)
Finance Cost	46.48	159.21
Operating Profit before working capital changes	93.50	276.27
Decrease(Increase) in Trade receivable	(39.10)	35.90
Decrease(Increase) in Loans and Advances		-
Decrease(Increase) in Deposits	(4.42)	(20.58)
Decrease(Increase) in other non current assets	(0.77)	13.91
Decrease(Increase) in other current assets & assets held	(2.24)	20.07
Increase(Decrease) in Trade payable	(39.92)	(293.51)
Increase(Decrease) in Provisions	0.00	(70.61)
Increase(Decrease) in Current Liabilities	(49.20)	(146.86)
Increase(Decrease) in Other Non Current Liabilities	93.15	121.87
Cash from Operations	51.01	(63.55)
Income Tax paid	-	(10.62)
Cash from Operating before exceptional Items	51.01	(74.17)
Exceptional Items	-	8.67
Cash from Operating Activities	51.01	(65.51)
B CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds on Sale of Fixed Assets	-	3.35
Purchase of Fixed Assets	(1,657.48)	(29.01)
Purchase of Investment property	-	-
Proceeds on Sale of investment		-
Profit on sale of car	-	4.36
Capital work in progress	881.92	(901.54)
Reversal of Depreciation reserve	-	2.88
Interest Income	0.58	0.42
Net Cash from Investing Activities	(774.98)	(919.54)

C CASH FLOW FROM FINANCING ACTIVITIES

Net Proceeds from		
- Issue of shares	-	104.50
- Issue of shares warrants	-	(104.50)
- Borrowings	(19.48)	(215.05)
- Increase in other financial Liabilities	-	0.31
Interest paid	(46.48)	(159.21)
Net Cash from Financing Activities	<u>(65.96)</u>	<u>(373.95)</u>

D TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)

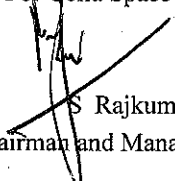
Cash and cash equivalents at the beginning of the year	(1,608.09)	(249.09)
Cash and cash equivalents at the end of the year	<u>(2,398.02)</u>	<u>(1,608.09)</u>

Components of cash and cash equivalents

Balance with Banks		
In Current Accounts	31.99	1.69
In Deposit Accounts	5.97	67.74
Cash in Hand	0.11	0.08
Short Term Loan	(1,547.14)	(946.65)
Long Term Loan	(888.95)	(730.95)
Total cash and cash equivalents	<u>(2,398.02)</u>	<u>(1,608.09)</u>

Place:- Chennai
Date:- 12.11.2020

For Gella 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

**LIMITED REVIEW REPORT ON THE CONSOLIDATED UNAUDITED QUARTERLY AND YEAR TO DATE
FINANCIAL RESULTS OF CELLA SPACE LIMITED FOR THE QUARTER ENDED
30th September 2020**

We have reviewed the accompanying statement of unaudited financial results of M/s CELLA SPACE LIMITED ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended 30th September 2020 and for the period from 1st April 2020 to 30th September 2020 ("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 procedure in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, 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	(in lakhs)			
		Revenue For the Quarter ended 30 th September 2020	Revenue For the Half year ended 30 th September 2020	Net Loss For the Quarter ended 30 th September 2020	Net Loss For the Half year ended 30 th September 2019
Jalashaayi Alamparathodu Hydro Power Limited	10.60	0	0	0.36	0.11
Sree Kailas Palchuram Hydro Power Ltd	10.21	0	0	0.38	0.09
Sree Adi Sakthi Mukkuttathode Hydro Power Limited	9.14	0	0	0.00	0.11
Total	29.95	0	0	0.74	0.31

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

Place: Kochi- 11

Date: 12/11/2020

UDIN No: 20232410AAAAAW4641



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

CELLA SPACE LIMITED AND ITS SUBSIDIARIES

Formerly Sree Sakthi Paper Mills Limited

CIN: L93000KL1991PLC006207

Sree Kailas, Paliam Road, Ernakulam, Kochi -16

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30,2020

Sl. No.	Particulars	CONSOLIDATED					
		3 Months Ended			Half Year Ended		Year Ended
		Unaudited 30.09.2020	Unaudited 30.06.2020	Unaudited 30.09.2019	Unaudited 30.09.2020	Unaudited 30.09.2019	Audited 31.03.2020
I	Income from Operations						
a	- Revenue from Operations	38.87	35.94	31.82	74.81	43.88	268.86
b	- Other Income	0.08	0.61	9.03	0.69	10.52	64.24
	Total Income	38.95	36.55	40.85	75.50	54.40	333.10
II	Expenses						
a	- Cost of materials consumed	-	-	-	-	-	59.59
b	- Purchase of stock-in trade	-	-	-	-	-	-
c	- Change in inventory	-	-	-	-	-	-
d	- Direct Exoenses	3.34	-	-	3.34	-	-
e	- Employees benefit expenses	9.16	8.94	17.26	18.10	45.67	62.57
f	- Finance cost	20.78	25.71	41.47	46.49	93.33	161.03
g	- Depreciation and amortization expenses	19.85	12.07	9.85	31.92	21.29	43.01
h	- Impairment loss on Property, Plant and Equipments	-	-	-	-	-	-
i	- Other expenses	15.99	4.03	27.27	20.02	63.46	125.32
	Total Expenses	69.13	50.74	95.85	119.87	223.75	451.52
III	Profit before exceptional items and tax (I-II)	(30.18)	(14.19)	(55.00)	(44.37)	(169.35)	(118.42)
IV	Exceptional Items	(58.92)	-	-	(58.92)	-	(194.34)
V	Profit before tax (III-IV)	28.74	(14.19)	(55.00)	14.55	(169.35)	75.92
VI	Tax Expenses						
a	- Current tax	-	-	-	-	-	-
b	- Tax adjustments for previous year	-	-	-	-	-	-
c	- Deferred tax	-	-	-	-	-	-
VII	Profit/Loss for the period from continuing operations (VI-V)	28.74	(14.19)	(55.00)	14.55	(169.35)	75.92
	Attributable to						
	- Owners of the company	-	-	(55.30)	-	(169.19)	81.02
	- Non controlling interest	-	-	0.30	-	(0.16)	(5.10)
VIII	Other comprehensive income (net of tax)						
	- items that will not be reclassified to profit or Loss	-	-	-	-	-	0.50
	- items that will be reclassified to profit or Loss	-	-	-	-	-	-
IX	Total comprehensive income for the period	28.74	(14.19)	(55.00)	14.55	(169.35)	76.42
	Attributable to						
	- Owners of the company	-	-	(55.30)	-	(169.19)	81.52
	- Non controlling interest	-	-	0.30	-	(0.16)	(5.10)
X	Total Number of equity share (face value Rs.10/-)	191.51	191.51	191.51	191.51	191.51	191.51
XI	Earning per share (Rs.10/- each)						
	- Basic	0.15	(0.07)	(0.29)	0.08	(0.88)	0.41
	- Diluted	0.15	(0.07)	(0.28)	0.07	(0.87)	0.41

1 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)

2 The above results of the company were reviewed by the audit committee on 12th November 2020 and approved by the Board of Directors at the meeting held on 12th November 2020.

3 Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.

4 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

Place: Chennai

Date: 12.11.2020

S. Rajkumar

Vice Chairman and Managing Director

CELLA SPACE LIMITED

(Formerly Sree Sakthi Paper Mills Limited)

CIN: L93000KL1991PLC006207

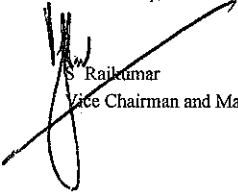
Sree Kailas, Paliyam Road, Ernakulam, Kochi -16

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS AS AT SEPTEMBER 30, 2020

		Unaudited As at September 30, 2020	Audited As at March 31, 2020
		(Amount in Rs. (lakhs))	(Amount in Rs. (lakhs))
I.	Assets		
	1 Non-current assets		
	- Property, Plant & Equipment	2,541.88	916.32
	- Capital work-in progress	19.62	901.54
	- Investment Property	8.53	8.53
	- Other Intangible Assets	-	-
	- Financial Assets		
	Investments	1.00	1.00
	Deposits	25.00	20.58
	- Deferred tax assets (net)		
	- Other non-current assets	-	-
	2 Current Assets		
	- Inventories	-	-
	- Financial Assets		
	Trade receivables	54.20	15.11
	Cash and cash equivalents	46.50	78.29
	- Tax Assets (Net)		
	- Other current assets	49.67	47.41
	TOTAL	2,746.40	1,988.79
II.	Equity & Liabilities		
	1 Equity		
	- Equity share capital	1,915.12	1,915.12
	- Other equity	(4,359.46)	(4,374.63)
	- Non Controlling Interest	10.11	10.71
	2 Liabilities		
	Non-Current Liabilities		
	- Financial Liabilities		
	Borrowings	1,928.32	1,828.23
	- Provisions	9.65	9.65
	- Deferred tax liabilities (Net)	0.04	0.04
	- Other non-current liabilities	257.88	164.73
	3 Current Liabilities		
	- Financial Liabilities		
	Borrowings	2,680.41	2,041.50
	Trade payables	163.36	203.28
	Other financial liabilities	5.23	43.45
	- Other Current Liabilities	135.74	146.54
	Provisions	-	0.17
	TOTAL	2,746.40	1,988.79

For Cella Space Limited

Place : Chennai
Date: 12.11.2020


Rajkumar
Vice Chairman and Managing Director

CELLA SPACE LIMITED AND IT'S SUBSIDIARIES

(Formerly Sree Sakthi Paper Mills Limited)

CIN : L93000KL1991PLC006207

SREE KAILAS 57/2993 /94

PALIAM ROAD ERNAKULAM KL 682016

Statement of Consolidated Cash Flow for the period ended September 30, 2020

(Figs in ₹ in Lakh)

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

Particulars	For period ended September 30, 2020	For period ended March 31, 2020
A CASH FLOW FROM OPERATING ACTIVITIES		
Total Comprehensive Income	14.55	76.42
Adjustments for :		
Provision for Income-tax	-	-
Provision for Gratuity	-	1.09
Provision for Projects written back	-	(8.67)
Depreciation, amortisation and impairment	31.92	43.01
Interest Income	(0.58)	(3.00)
(Profit)/Loss on write off/ sale of Fixed Assets	-	(4.36)
Finance Cost	46.49	161.03
Operating Profit before working capital changes	92.38	265.53
Decrease(Increase) in Trade receivable	(39.09)	35.90
Decrease(Increase) in Loans and Advances	-	-
Decrease(Increase) in Deposits	(4.42)	(20.58)
Decrease(Increase) in other non current assets	-	-
Decrease(Increase) in other current assets & assets held	(2.26)	14.50
Increase(Decrease) in Trade payable	(39.92)	(293.51)
Increase(Decrease) in Provisions	(0.17)	(70.56)
Increase(Decrease) in Current Liabilities	(49.02)	(146.73)
Increase(Decrease) in Other Non Current Liabilities	93.15	121.87
Cash from Operations	50.65	(93.59)
Income Tax paid	-	(10.77)
Cash from Operating before exceptional Items	50.65	(104.36)
Exceptional Items	-	8.67
Cash from Operating Activities	50.65	(95.69)
B CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds on Sale of Fixed Assets	-	3.35
Purchase of Fixed Assets	(1,657.48)	(29.01)
Purchase of Investment property	-	-
Proceeds on Sale of investment	-	-
Profit on sale of car	-	4.36
Capital work in progress	881.92	(901.54)
Reversal of Depreciation reserve	-	2.88
Interest Income	0.58	3.00
Net Cash from Investing Activities	(774.97)	(916.96)

C CASH FLOW FROM FINANCING ACTIVITIES

Net Proceeds from		
- Issue of shares	-	104.50
- Issue of shares warrants	-	(104.50)
- Borrowings	(19.48)	(176.84)
- Increase in other financial Liabilities	-	0.31
Interest paid	(46.49)	(161.03)
Net Cash from Financing Activities	(65.97)	(337.56)

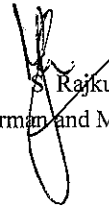
D TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)

	(790.29)	(1,350.21)
Cash and cash equivalents at the beginning of the year	(1,599.30)	(249.09)
Cash and cash equivalents at the end of the year	(2,389.59)	(1,599.30)

Components of cash and cash equivalents

Balance with Banks		
In Current Accounts	36.51	6.57
In Deposit Accounts	5.97	67.74
Cash in Hand	4.02	3.99
Short Term Loan	(1,547.14)	(946.65)
Long Term Loan	(888.95)	(730.95)
Total cash and cash equivalents	(2,389.59)	(1,599.30)

For Cella Space Limited

S. Rajkumar
Vice Chairman and Managing DirectorPlace :- Chennai
Date:- 12.11.2020