



CELLA SPACE LIMITED

(Formerly known as SreeSakthi Paper Mills 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

June 28, 2021

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

Dear Sir/ Madam

Sub: Outcome of the Board Meeting held on 25.06.2021 – Pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Ref:- Scrip code – 532701, ISIN – INE266H01014

Our letter dated June 25, 2021 regarding intimation of outcome of Meeting of Board of Directors held on June 25, 2021

Pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board of Directors of Cella Space Limited, at their meeting held on June 25 2021, considered and approved the following: -

1. Audited Financial Statements (both Standalone and Consolidated) for the quarter and financial year ended on March 31, 2021 along with the Audit Report rendered by the Statutory Auditors
2. Reappointment of Mr. S Rajkumar (DIN:- 01790870) as Managing Director for a further period of 1 year with effect from August 13, 2021 at an annual remuneration of Rs. 12 lakhs subject to approval of members in the ensuing General Meeting.

The meeting concluded at 7.45 p.m.

The Audited Financial Statements (both Standalone and Consolidated) for the quarter and financial year ended on March 31, 2021 is enclosed herewith for your reference.

This is for your information and records.

Thanking You
For Cella Space Limited

S Rajkumar (DIN:- 01790870)
Vice Chairman and Managing Director



CELLA SPACE LIMITED

(Formerly known as SreeSakthi Paper Mills Limited)

CIN:L93000KL1991PLC006207

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

June 28, 2021

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

Dear Sir/ Madam,

Sub:- Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

I, S Rajkumar , Vice Chairman and Managing Director of Cella Space Limited, hereby declared that the Statutory Auditors of the Company , KPR & Co., Chartered Accountants (FRN:05326S), have expressed their unmodified opinion in respect of Audited Financial Statements (both Standalone and Consolidated) for the quarter and financial year ended on March 31, 2021. .

This declaration is issued pursuant to 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Requesting to kindly take the same into records.

Thanking You
Yours faithfully

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

Auditor's Report On Quarterly Financial Results and Year to Date Results of Cella Space Limited (formerly SreeSakthi Paper Mills Ltd Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended March 31, 2021

TO

THE BOARD OF DIRECTORS

Of Cella Space Limited (formerly SreeSakthi Paper Mills Ltd)

We have audited the quarterly financial results of **Cella Space Limited (formerly Sree Sakthi Paper Mills Ltd)** for the quarter ended March 31 2021 and the year to date results for the period April 1,2020 to March 31, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India , as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management.

We believe that our audit provides a reasonable basis for our opinion. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit (including Other Comprehensive income) and other financial information for the quarter ended March 31, 2021 as well as for the period from April 1, 2020 to March 31, 2021.

Place: Kochi- 11

Date: 25/06/2021

UDIN: 21232410AAAAAS7066



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

CELLA SPACE LIMITED
(Formerly Sree Sakthi Paper Mills Limited)
CIN :L93000KL1991PLC006207
SREE KAILAS, PALIAM ROAD, ERNAKULAM, KOCHI -16
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2021

Sl. No.	Particulars	STANDALONE (RS IN LAKHS)				
		3 months ended			Year ended	
		Audited	Unaudited	Audited	Audited	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
I	Income from Operations					
a	- Revenue from Operations	137.00	115.97	40.31	327.78	268.86
b	- Other Income	31.44	33.64	19.41	65.84	62.69
	Total Income	168.44	149.61	59.72	393.62	331.55
II	Expenses					
a	- Cost of materials consumed	20.04		19.22	20.04	59.59
b	- Purchase of stock-in trade	-	-	-	-	-
c	- Change in inventory	-	-	-	-	-
d	- Direct Expenses	-	2.44		-	-
e	- Employees benefit expenses	25.28	9.99	(4.77)	53.38	62.57
f	- Finance cost	50.48	43.79	32.51	140.75	159.21
g	- Depreciation and amortization expenses	29.66	20.52	11.87	82.10	43.01
h	- Impairment loss Property,Plant & Equipment	-		-		-
i	- Other expenses	14.10	20.43	37.92	59.28	125.10
	Total Expenses	139.56	97.17	96.75	355.55	449.48
III	Profit before exceptional items and tax (I-II)	28.88	52.44	(37.03)	38.07	(117.93)
IV	Exceptional Items	80.82	(21.90)	(203.84)	-	(203.84)
V	Profit before tax (III-IV)	(51.94)	74.34	166.81	38.07	85.91
VI	Tax Expenses					
a	- Current tax	-	-	-	-	-
c	- Deffered tax	-	-	-	-	-
VII	Profit for the period (VI-V)	(51.94)	74.34	166.81	38.07	85.91
VIII	Other comprehensive income (net of tax)	(5.52)		0.50	(5.52)	0.50
IX	Total comprehensive income	(57.46)	74.34	167.31	32.55	86.41
X	Paid up Equity share capital (face value Rs.10/-)	1,915.12	1,915.12	1,915.12	1,915.12	1,915.12
XI	Earning per share (Rs.10/- each)					
	- Basic	(0.27)	0.39	0.92	0.20	0.46
	- Diluted	(0.27)	0.39	0.92	0.20	0.46

Notes

- The above results (Standalone) of the company were reviewed by the audit committee and approved by the Board of Directors at their meetings held on June 25th, 2021. In terms of SEBI Circular CIR/CFD/CMD/58/2016 dtd 27th May 2016, the company hereby declares that the statutory auditors have issued audit report both for standalone financial results with unmodified opinion for the year ended 31st March 2021.
- Beginning 1st April 2017, the company has for the first time adopted the Indian Accounting Standards (IND-AS) with transition date of 1st April 2018. These financial results have been prepared in accordance with IND-AS prescribed under section 133 of The Company's Act, 2013, read with the relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement), Regulations, 2015 (SEBI Regulations) and SEBI Circular dated 5th July 2016. The Company has also prepared a reconciliation of equity and net profit / (loss) for the corresponding period under the previous applicable generally accepted accounting principles (previous GAAP) with the equity and total comprehensive income as reported in these standalone financial results under IND-AS.
- The figures for the quarter ended March 31, 2021 are the balancing figures between the audited figures for the full financial year ended March 31, 2021 and nine months unaudited published figures upto December 31, 2020.

For Cella Space Limited

 Place :- Chennai
 Date : 25/06/2021

 S Rajkumar
 Vice Chairman & Managing Director

CELLA SPACE LIMITED*(Formerly Sree Sakthi Paper Mills Limited)***CIN :L93000KL1991PLC006207****STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE
QUARTER ENDED 31st MARCH 2021**

PARTICULARS			Audited	
			Standalone	
			As at	As at
			March 31, 2021	March 31, 2020
I. Assets				
1 Non-current assets				
-	Property, Plant & Equipment		2,666.85	916.28
-	Capital work-in progress		173.19	901.54
-	Other Intangible Assets			-
-	Investments in Property		8.53	8.53
-	Financial Assets			
	Investments		15.10	15.10
	Deposits		25.00	20.58
-	Deferred tax assets (net)			
-	Other non-current assets		1.69	1.45
2 Current Assets				
-	Inventories		-	
-	Financial Assets			
	Trade receivables		32.95	15.11
	Cash and cash equivalents		1.52	69.51
	Loans		-	
-	Others (to be specified)			
-	Other current assets		41.20	33.33
-	Assets held for sale			
	TOTAL		2,966.03	1,981.43
II. Equity & Liabilities				
1 Equity				
-	Equity share capital		1,915.12	1,915.12
-	Other equity		(4,337.18)	(4,369.74)
-	Non controlling interest			
2 Liabilities				
	Non-Current Liabilities			
-	Financial Liabilities			
	Non Current Borrowings		3,879.43	1,828.23
-	Provisions		17.10	9.65
-	Deferred tax liabilities (Net)		-	
-	Other non-current liabilities		265.34	164.73
3 Current Liabilities				
-	Financial Liabilities			
	Current Borrowings		847.85	2,041.50
	Trade payables		50.37	203.27
	Other Current financial liabilities		209.92	43.45
-	Other Current Liabilities		98.08	145.22
-	Provisions		20.00	-
	TOTAL		2,966.03	1,981.43

For Cella Space Limited

Date:- 25/06/2021

Place:- Chennai

S Rajkumar

Vice Chairman & Managing Director

CELLA SPACE LIMITED				
(Formerly Sree Sakthi Paper Mills Limited)				
CIN : L93000KL1991PLC006207				
SREE KAILAS 57/2993 /94				
PALIAM ROAD ERNAKULAM KL 682016				
Standalone Statement of Cash Flow for the period ended March 31, 2021 (Figs in ₹ in Lakh)				
In Terms of Indian Accounting Standard (Ind AS) 7 Statement of Cash Flows Under Indirect Method				
			For period ended	For period ended
			March 31, 2021	March 31, 2020
Particulars				
Year ended 31 March 2020				
A	CASH FLOW FROM OPERATING ACTIVITIES			
	Total Comprehensive Income		32.55	86.41
	Adjustments for :			
	Provision for Income-tax		-	-
	Provision for Gratuity		1.92	1.09
	Provision for Projects written back		(3.25)	(8.67)
	Depreciation, amortisation and impairment		82.10	43.01
	Interest Income		(0.75)	(0.43)
	(Profit)/Loss on write off/ sale of Fixed Assets		-	(4.36)
	Finance Cost		140.75	159.21
	Operating Profit before working capital changes		253.32	276.27
	Decrease(Increase) in Trade receivable		(17.84)	35.90
	Decrease(Increase) in Deposits		(4.43)	(20.58)
	Decrease(Increase) in other non current assets		(0.24)	13.91
	Decrease(Increase) in other current assets		17.00	20.07
	Increase(Decrease) in Trade payable		(152.90)	(293.51)
	Increase(Decrease) in Provisions		28.78	(70.61)
	Increase(Decrease) in Current Liabilities		(47.14)	(146.86)
	Increase(Decrease) in Other Non Current Liabilities		100.61	121.86
	Cash from Operations		177.16	(63.56)
	Income Tax paid		(24.87)	(10.62)
	Cash from Operating before exceptional Items		152.29	(74.18)
	Exceptional Items		-	8.67
	Cash from Operating Activities		152.29	(65.51)
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Proceeds on Sale of Fixed Assets		-	3.35
	Purchase of Fixed Assets		(1,832.65)	(29.01)
	Profit on sale of car		-	4.36
	Capital work in progress		728.35	(901.54)
	Reversal of Depreciation reserve		-	2.88
	Interest Income		0.75	0.43
	Net Cash from Investing Activities		(1,103.55)	(919.53)
C	CASH FLOW FROM FINANCING ACTIVITIES			
	Net Proceeds from			
	- Issue of shares		600.00	104.50
	- Issue of shares warrants		-	(104.50)
	- Borrowings		1,024.02	1,462.86
	Redemption of Shares		(600.00)	-
	Interest paid		(140.75)	(159.21)
	Net Cash from Financing Activities		883.27	1,303.65
D	TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)		(67.99)	318.60
	Cash and cash equivalents at the beginning of the year		69.51	(249.09)
	Cash and cash equivalents at the end of the year		1.52	69.51
	Components of cash and cash equivalents			
	Balance with Banks			
	In Current Accounts		0.63	1.69
	In Deposit Accounts		0.79	67.74
	Cash in Hand		0.10	0.08
	Total cash and cash equivalents		1.52	69.51
For Cella Space Limited				
Date:- 25/06/2021			S Rajkumar	
Place:- Chennai			Vice Chairman & Managing Director	



KPR & CO.

Chartered Accountants

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

Phone : 0484-2360663, 2360773

email : kprcoekm2@gmail.com

Auditor's Report On consolidated audited quarterly and year to date financial results of Cella Space Limited (formerly Sree Sakthi Paper Mills Ltd pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended 31st March, 2021.

TO

THE BOARD OF DIRECTORS

of Cella Space Limited (formerly Sree Sakthi Paper Mills Ltd)

We have audited the accompanying Statement of Consolidated Financial Results of Cella Space Limited (formerly Sree Sakthi Paper Mills Ltd and its subsidiaries , Sri Adi Sakthi Mukkattathode Hydro Power limited, Jalashaayi Alamparathodu Hydro Power Limited and Sree Kailas Palchuram Hydro Power Ltd together referred to as "Sree Kailas Group" for the year ended March 31, 2021, attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such consolidated financial statements.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parent's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Parent's internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the



accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

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

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information the Statement:

a. includes the results of the following entities:

1. Cella Space Limited
2. Sri Adi Sakthi Mukkattathode Hydro Power Limited
3. Jalashaayi Alamparathodu Hydro Power Limited and
4. Sree Kailas Palchuram Hydro Power Limited

b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive Rs. 27.85 (comprising of net profit of Rs. 33.37 Lakhs and other comprehensive income of Rs. (5.52 Lakhs) and other financial information of the Group for the year ended March 31, 2021.

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Kochi- 11

Date: 25/06/2021

UDIN: 21232410AAAAR8719



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

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2021

Sl. No.	Particulars	CONSOLIDATED (Rs in Lakhs)				
		3 months ended			Year ended	
		Audited	Unaudited	Audited	Audited	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
I	Income from Operations					
a	- Revenue from Operations	137.00	115.97	40.31	327.78	268.86
b	- Other Income	31.39	33.60	19.63	65.68	64.24
	Total Income	168.39	149.57	59.94	393.46	333.10
II	Expenses	-	-	-	-	-
a	- Cost of materials consumed	20.04	-	19.22	20.04	59.59
b	- Purchase of stock-in trade	-	-	-	-	-
c	- Change in inventory	-	-	-	-	-
d	- Direct Expenses	-	2.44	-	-	-
e	- Employees benefit expenses	25.29	9.99	(4.77)	53.38	62.57
f	- Finance cost	50.47	43.79	31.32	140.75	161.03
g	- Depreciation and amortization expenses	29.66	20.52	11.87	82.10	43.01
h	- Impairment loss Property, Plant & Equipment	-	-	-	-	-
i	- Other expenses	17.51	20.43	34.34	63.73	125.32
	Total Expenses	142.98	97.17	91.98	360.00	451.52
III	Profit before exceptional items and tax (I-II)	25.41	52.40	(32.04)	33.46	(118.43)
IV	Exceptional Items	80.82	(21.90)	(194.34)	-	(194.34)
V	Profit before tax (III-IV)	(55.41)	74.29	162.30	33.46	75.92
VI	Tax Expenses					
a	- Current tax	-	-	-	-	-
	- Tax adjustments for previous year	0.09	-	-	0.09	-
c	- Deffered tax	-	-	-	-	-
VII	Profit for the period (VI-V)	(55.50)	74.29	162.30	33.37	75.92
VIII	Other comprehensive income (net of tax)	(5.52)	-	0.50	(5.52)	0.50
IX	Total comprehensive income	(61.02)	74.29	162.80	27.85	76.42
	Net Profit/ (loss) attributable to					
	- Owners of the company	(53.62)	74.32	164.69	35.87	81.02
	- Non controlling interest	(1.88)	(0.03)	(2.39)	(2.50)	(5.10)
	Other comprehensive income attributable to					
	- Owners of the company	(5.52)	-	0.50	(5.52)	0.50
	- Non controlling interest	-	-	-	-	-
	Total comprehensive income attributable to					
	- Owners of the company	(59.14)	74.32	165.19	30.35	81.52
	- Non controlling interest	(1.88)	(0.03)	(2.39)	(2.50)	(5.10)
X	Paid up Equity share capital	1,915.12	1,915.12	1,915.12	1,915.12	1,915.12
XI	Earning per share (Rs.10/- each)					
	- Basic	(0.29)	0.39	0.85	0.17	0.41
	- Diluted	(0.29)	0.39	0.85	0.17	0.41

Notes

- The above results (Consolidated) of the company where reviewed by the audit committee and approved by the Board of Directors at their meetings held on June 25th, 2021. In terms of SEBI Circular CIR/CFD/CMD/58/2016 dtd 27th May 2016, the company hereby declares that the statutory auditors have issued audit report for consolidated financial results with unmodified opinion for the year ended 31st March 2021.
- Beginning 1st April 2017, the company has for the first time adopted the Indian Accounting Standards (IND-AS) with transition date of 1st April 2018. These financial results have been prepared in accordance with IND-AS prescribed under section 133 of The Company's Act, 2013, read with the relevent rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement), Regulations, 2015 (SEBI Regulations) and SEBI Circular dated 5th July 2016. The Company has also prepared a reconciliation of equity and net profit / (loss) for the corresponding period under the previous applicable generally accepted accounting principles (previous GAAP) with the equity and total comprehensive income as reported in these standalone financial results under IND-AS.
- The figures for the quarter ended March 31, 2021 are the balancing figures between the audited figures for the full financial year ended March 31, 2021 and nine months unaudited published figures upto December 31, 2020.

For Cella Space Limited

Date:-25/06/2021
Place:- Chennai

S Rajkumar
Vice Chairman & Managing Director

CELLA SPACE LIMITED*(Formerly Sree Sakthi Paper Mills Limited)***CIN :L93000KL1991PLC006207****STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st MARCH 2020**

Particulars	Audited	
	Consolidated	
	As at	As at
	March 31, 2021	March 31, 2020
I. Assets		
1 Non-current assets		
- Property, Plant & Equipment	2,666.90	916.32
- Capital work-in progress	173.19	901.54
- Other Intangible Assets		-
- Investments in Property	8.53	8.53
- 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	32.95	15.11
Cash and cash equivalents	5.97	78.29
Loans		
- Others (to be specified)		
- Other current assets	55.15	47.41
- Assets held for sale		
TOTAL	2,968.69	1,988.79
II. Equity & Liabilities		
1 Equity		
- Equity share capital	1,915.12	1,915.12
- Other equity	(4,344.30)	(4,374.63)
- Non controlling interest	8.21	10.71
2 Liabilities		
Non-Current Liabilities		
- Financial Liabilities		
Non Current Borrowings	3,879.43	1,828.23
- Provisions	17.27	9.65
- Deferred tax liabilities (Net)	0.04	0.04
- Other non-current liabilities	265.34	164.73
3 Current Liabilities		
- Financial Liabilities		
Current Borrowings	847.85	2,041.50
Trade payables	50.36	203.28
Other Current financial liabilities	209.92	43.45
- Other Current Liabilities	99.45	146.54
- Provisions	20.00	0.17
TOTAL	2,968.69	1,988.79

For Cella Space Limited

Date:- 25/06/2021

Place:- Chennai

S Rajkumar

Vice Chairman & 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 Cash Flow for the period ended March 31, 2021 (Consolidated) (Figs in ₹ in Lakh)			
In Terms of Indian Accounting Standard (Ind AS) 7 Statement of Cash Flows Under Indirect Method			
		For period ended	For period ended
Particulars		March 31, 2021	March 31, 2020
A CASH FLOW FROM OPERATING ACTIVITIES			
Total Comprehensive Income		27.85	76.42
Adjustments for :			
Provision for Income-tax		-	-
Provision for Gratuity		1.92	1.09
Provision for Projects written back		(3.25)	(8.67)
Depreciation, amortisation and impairment		82.10	43.01
Interest Income		(0.58)	(3.00)
(Profit)/Loss on write off/ sale of Fixed Assets		-	(4.36)
Finance Cost		140.75	161.03
Operating Profit before working capital changes		248.79	265.53
Decrease(Increase) in Trade receivable		(17.84)	35.90
Decrease(Increase) in Deposits		(4.43)	(20.58)
Decrease(Increase) in other non current assets		-	-
Decrease(Increase) in other current assets		17.13	14.50
Increase(Decrease) in Trade payable		(152.92)	(293.51)
Increase(Decrease) in Provisions		29.02	(70.56)
Increase(Decrease) in Current Liabilities		(47.09)	(146.73)
Increase(Decrease) in Other Non Current Liabilities		100.61	121.87
Cash from Operations		173.27	(93.59)
Income Tax paid		(25.15)	(10.77)
Cash from Operating before exceptional Items		148.12	(104.36)
Exceptional Items			8.67
Cash from Operating Activities		148.12	(95.69)
B CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds on Sale of Fixed Assets		-	3.35
Purchase of Fixed Assets		(1,832.65)	(29.01)
Profit on sale of car		-	4.36
Capital work in progress		728.35	(901.54)
Reversal of Depreciation reserve		-	2.88
Interest Income		0.58	-
Net Cash from Investing Activities		(1,103.72)	(919.95)
C CASH FLOW FROM FINANCING ACTIVITIES			
Net Proceeds from			
- Issue of shares		600.00	104.50
- Issue of shares warrants		-	(104.50)
- Borrowings		1,024.02	1,501.07
Redemption of Shares		(600.00)	-
Interest paid		(140.75)	(161.03)
Net Cash from Financing Activities		883.27	1,340.04
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		78.30	(249.09)
Cash and cash equivalents at the end of the year		5.97	78.30
Components of cash and cash equivalents			
Balance with Banks			
In Current Accounts		1.17	6.57
In Deposit Accounts		0.79	67.74
Cash in Hand		4.01	3.99
Total cash and cash equivalents		5.97	78.30

For Cella Space Limited

Date:- 25/06/2021
Place:- Chennai

S Rajkumar
Vice Chairman & Managinh Director