



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: sreesakthi@sreekailas.comS

September 12, 2020

To

The Listing Department

Bombay Stock Exchange

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai 400001

Dear Sir/ Madam,

Sub: Submission of Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2020

The Board of Directors of Cella Space Limited, at their meeting held today, considered and approved the following: -

1. Unaudited Financial Results (both Standalone and Consolidated) for the quarter ended June 30, 2020 along with the Limited Review Report.

A copy of the approved Financial Results along with the Limited Review Report is enclosed herewith for your records.

The meeting was concluded at 4.45 p.m.

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 Sree Sakthi Paper Mills Limited)

CIN: L93000KL1991PLC006207

Sree Kailas, Paliyam Road, Ernakulam, Kochi -16

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30/06/2020

| Sl. No. | Particulars | STANDALONE | | | |
|-------------|---|----------------|---------------|-----------------|---------------|
| | | 3 months ended | | | Year ended |
| | | Unaudited | Audited | Unaudited | Audited |
| | | 30.06.2020 | 31.03.2020 | 30.06.2019 | 31.03.2020 |
| I | Income from Operations | | | | |
| a | - Revenue from Operations | 35.94 | 40.31 | 12.06 | 268.86 |
| b | - Other Income | 0.64 | 19.41 | 1.49 | 62.69 |
| | Total Income | 36.58 | 59.72 | 13.55 | 331.55 |
| II | Expenses | | | | |
| a | - Cost of materials consumed | | 19.22 | | 59.59 |
| b | - Purchase of stock-in trade | | | | - |
| c | - Change in inventory | - | - | | - |
| d | - Direct Expenses | - | - | | - |
| e | - Employees benefit expenses | 8.94 | - | 28.41 | 62.57 |
| f | - Finance cost | 25.70 | 32.51 | 51.86 | 159.21 |
| g | - Depreciation and amortization expenses | 12.07 | 11.87 | 11.44 | 43.01 |
| h | - Impairment loss on Property, Plant and Equipments | | - | | - |
| i | - Other expenses | 3.68 | 33.15 | 35.32 | 125.10 |
| | Total Expenses | 50.39 | 96.75 | 127.03 | 449.48 |
| III | Profit before exceptional items and tax (I-II) | (13.81) | (37.03) | (113.47) | (117.93) |
| IV | Exceptional Items-Expenses/(Income) | - | (203.84) | - | (203.84) |
| V | Profit before tax (III-IV) | (13.81) | 166.81 | (113.47) | 85.91 |
| VI | Tax Expenses | | | | |
| a | - Current tax | - | - | - | - |
| b | - Tax adjustments for previous year | - | - | - | - |
| c | - Deferred tax | - | - | - | - |
| VII | Profit for the period (V-VI) | (13.81) | 166.81 | (113.47) | 85.91 |
| VIII | Other comprehensive income (net of tax) | - | 0.50 | - | 0.50 |
| IX | Total comprehensive income | (13.81) | 167.31 | (113.47) | 86.41 |
| | Net Profit/ (loss) attributable to | | | | |
| | - Owners of the company | (13.81) | 166.81 | (113.47) | 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 | (13.81) | 166.81 | (113.47) | 86.41 |
| | - Non controlling interest | | | | |
| X | Total No. Equity Shares | 191.51 | 191.51 | 182.01 | 191.51 |
| XI | Earning per share (Rs.10/- each) | | | | |
| | - Basic | (0.07) | 0.87 | (0.62) | 0.46 |
| | - Diluted | (0.07) | 0.87 | (0.58) | 0.46 |

- 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 on 12th September 2020 and approved by the Board of Directors at the meeting held on 12th September 2020
- Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.

Chennai
Date : 12/09/2020

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

LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF CELLA SPACE LIMITED FOR THE QUARTER ENDED 30st June 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 30st June 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 this statement based on our review.

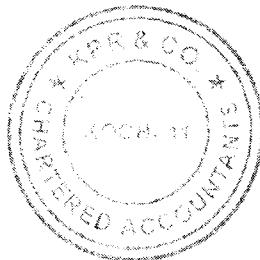
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the 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: 12-09-2020

UDIN No: 20232410AAAAAQ5709



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

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

Deepa
Praveen
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by Deepa
Praveen
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CELLA SPACE LIMITED

(Formerly Sree Sakthi Paper Mills Limited)

CIN: L93000KL1991PLC006207

Sree Kailas, Paliam Road, Ernakulam, Kochi -16

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30/06/2020

| Sl. No. | Particulars | CONSOLIDATED | | | |
|-------------|---|----------------|---------------|-----------------|---------------|
| | | 3 months ended | | Year ended | |
| | | Unaudited | Audited | Unaudited | Audited |
| | | 30.06.2020 | 31.03.2020 | 30.06.2019 | 31.03.2020 |
| I | Income from Operations | | | | |
| a | - Revenue from Operations | 35.94 | 40.31 | 12.06 | 268.86 |
| b | - Other Income | 0.61 | 19.63 | 1.49 | 64.24 |
| | Total Income | 36.55 | 59.94 | 13.55 | 333.10 |
| II | Expenses | | | | |
| a | - Cost of materials consumed | - | - | - | 59.59 |
| b | - Purchase of stock-in trade | - | 19.22 | - | - |
| c | - Change in inventory | - | - | - | - |
| d | - Direct Expenses | - | - | - | - |
| e | - Employees benefit expenses | 8.94 | - | 28.41 | 62.57 |
| f | - Finance cost | 25.70 | 31.32 | 51.86 | 161.03 |
| g | - Depreciation and amortization expenses | 12.07 | 11.87 | 11.44 | 43.01 |
| h | - Impairment loss on Property, Plant and Equipments | | | | - |
| i | - Other expenses | 4.03 | 29.57 | 36.18 | 125.32 |
| | Total Expenses | 50.74 | 91.98 | 127.89 | 451.52 |
| III | Profit before exceptional items and tax (I-II) | (14.19) | (32.04) | (114.34) | (118.42) |
| IV | Exceptional Items- Expenses/(Income) | - | (194.34) | - | (194.34) |
| V | Profit before tax (III-IV) | (14.19) | 162.30 | (114.34) | 75.92 |
| VI | Tax Expenses | | | | |
| a | - Current tax | - | - | - | - |
| b | - Tax adjustments for previous year | - | - | - | - |
| c | - Deferred tax | - | - | - | - |
| VII | Profit for the period (V-VI) | (14.19) | 162.30 | (114.34) | 75.92 |
| VIII | Other comprehensive income (net of tax) | - | 0.50 | - | 0.50 |
| IX | Total comprehensive income | (14.19) | 162.80 | (114.34) | 76.42 |
| | Net Profit/ (loss) attributable to | | | | |
| | - Owners of the company | (14.19) | 162.30 | (114.34) | 81.02 |
| | - Non controlling interest | | | | (5.10) |
| | Other comprehensive income attributable to | | | | |
| | - Owners of the company | - | - | - | 0.50 |
| | - Non controlling interest | | | | |
| | Total comprehensive income attributable to | | | | |
| | - Owners of the company | (14.19) | 162.30 | (114.34) | 81.52 |
| | - Non controlling interest | | | | (5.10) |
| X | Total No. Equity Shares | 191.51 | 191.51 | 182.01 | 191.51 |
| XI | Earning per share (Rs.10/- each) | | | | |
| | - Basic | (0.07) | 0.85 | (0.63) | 0.41 |
| | - Diluted | (0.07) | 0.85 | (0.58) | 0.41 |

- The above results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133
- The above results of the company were reviewed by the audit committee on 12th September 2020 and approved by the Board of Directors at the meeting held on 12th September 2020
- Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.

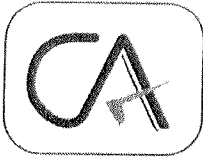
For Cella Space Limited

Place :Chennai

Date : 12/09/2020

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 FINANCIAL RESULTS OF
CELLA SPACE LIMITED FOR THE QUARTER ENDED
30th JUNE 2020

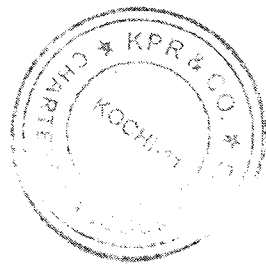
We have reviewed the accompanying statement of unaudited financial results of M/s CELLA SPACE LIMITED ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended 30th June 2020 ("the Statement") attached herewith, being submitted by the 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:

- 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

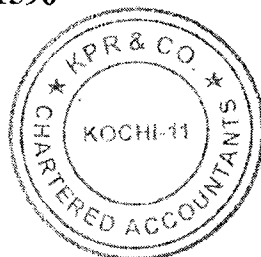
We did not review the interim financial results of the subsidiaries included in the consolidated unaudited Financial Results, whose interim financial results reflect as given below:

| Name of the Subsidiaries | Total Assets | Rs.(in lakhs) | |
|---|--------------|--|---|
| | | Revenue For the Quarter ended 30 th June 2020 | Net Loss For the Quarter ended 30 th June 2020 |
| Jalashaayi Alamparathodu Hydro Power Limited | 10.60 | 0.00 | 0.00 |
| Sree Kailas Palchuram Hydro Power Ltd | 10.31 | 0.00 | 0.02 |
| Sree Adi Sakthi Mukkuttathode Hydro Power Limited | 9.49 | 0.00 | 0.36 |
| Total | 30.40 | 0.00 | 0.38 |

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

Place: Kochi- 11
Date: 12-09-2020

UDIN No : 20232410AAAAAR1596



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

Deepa Praveen
Digitally signed by Deepa Praveen
Date: 2020.09.12
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DEEPA PRAVEEN B.Com., FCA
Partner (Mem. No. 232410)