

(formerly known as 'Cello World Private Limited')

Regd. Office: 597/2A, Somnath Road, Dabhel, Nani Daman, Daman & Diu - 396 210. (India)

Corp Office: Cello House, Corporate Avenue, 'B' Wing, 8th Floor, Sonawala Road, Goregaon (East), Mumbai-400 063, (India),

Tel: 022 6997 0000, e-mail: cello.sales@celloworld.com, grievance@celloworld.com

Website: www.corporate.celloworld.com CIN: L25209DD2018PLC009865

November 10, 2025

BSE Limited	National Stock Exchange of India Limited
Phiroze Jeejeebhoy Towers, Dalal Street,	Exchange Plaza, C-1, Block - G, Bandra Kurla
Mumbai - 400 001	Complex, Bandra (East), Mumbai - 400 051
Scrip Code: 544012	Symbol: CELLO

#### Sub: Outcome of the board meeting held on November 10, 2025

Dear Sir(s) / Madam(s),

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform you that the Board of Directors at its meeting held today has, inter-alia, approved the following:

Unaudited Standalone and Consolidated Financial Results for the second Quarter ended September 30, 2025

A copy of the Unaudited Standalone and Consolidated Financial Results for the Second Quarter ended September 30, 2025 including disclosures required under Regulations 33 and other provisions of the Listing Regulations as applicable, together with the Limited Review Report issued by M/s Deloitte Haskins & Sells LLP, the Chartered Accountants, Mumbai, the Statutory Auditors of the Company, is enclosed as **Annexure A**.

The Statement of Deviation or Variation under Regulation 32 of the SEBI (LODR) Regulations, 2015 is enclosed as **Annexure** "B".

The Board Meeting commenced at 06:00 p.m. and concluded at 09:00 p.m.

Thanking you,

Yours faithfully,

For Cello World Limited

Hemangi Trivedi Company Secretary & Compliance Officer M.no. A27603 Encl:A/a



(Formerly known as Cello World Private Limited)
Regd off. 597/2A Somnath Road, Dabhel,
Nani Daman - 396210, Daman & Diu
CIN - L25209DD2018PLC009865

Statement of Standalone Financial Results for the Quarter and six month Ended September 30, 2025

(₹ in Lakhs except earnings per share)

Section   Particulars   30-sep-24   30-sep-25   30-s		Quarter ended Six month ended Y						
Revenue from operations	Year ended			20 Can 24		20.5op.25	Particulars	Sr No
Revenue from operations	31-Mar-25						1 0.000013	
2 Other income	(Audited)	(Unaudited)	(Unaudited)	(Onaudited)	(Onaddited)	(Orlauditeu)		-
2 Other income 2,681.96 29,243.59 29,181.74 26,182.86 29,243.59 29,181.74 26,182.86 29,243.59 29,181.74 26,182.88 2,670.60 1,262.24 29,243.59 29,181.74 26,182.88 2,670.60 1,262.24 29,243.59 29,181.74 26,182.88 2,670.60 1,262.24 29,243.59 29,181.74 26,182.88 3,92,183.79 19,981.39 39,244.68 42,721.16 (b) Changes in inventories of stock-in-trade 1,800.03 1,757.40 (774.75) 3,557.43 (4,201.23) (c) Employee benefits expense 1,314.34 1,356.99 1,185.71 2,671.33 2,369.24 (d) Finance costs 42,47 0,18 26,98 42,65 293.96 (d) Finance costs 100.34 42,91 83.09 163.75 156.08 (f) Other expenses 2,6363.30 27,019.67 23,359.32 53,382.97 47,175.19 2,880.29 2,162.07 2,793.06 5,042.36 5,065.90  Tax expenses (a) Overnet tax (340.97 379.20 179.32 (29.42) 372.02 (17.31) Total tax expense 1533.67 558.52 492.29 1,092.19 1,089.57  Profit for the period/year after tax (5-6) 2,346.62 1,603.55 2,300.77 3,950.17 3,976.33  Total comprehensive income Items that will not be reclassified subsequently to profit to rioss:  i) Remeasurement of net defined benefit liability ii) income tax relating to above Other comprehensive income for the period/year (7+8) 2,229 5,31 14.20 27.60 15.58 19.88 2,363.30 1,607.52 2,311.40 3,970.82 3,987.99  10 Paid up Equity Capital (Face value ₹ 5/- per share) 11,044.25	1,11,262.58	50 079 95	55 754 72	24 983 43	28 193 10	27.561.63	Revenue from operations	1
Total income (1+2)   29,243.59   29,181.74   26,152.38   58,425.33   52,241.09	2,533.01							
4 Expenses (a) Purchases of stock-in-trade (b) Changes in inventories of stock-in-trade (b) Changes in inventories of stock-in-trade (c) Employee benefits expense (d) Finance costs (e) Depreciation and amortisation expenses (d) Finance costs (e) Depreciation and amortisation expenses (i) Other expenses (ii) Other expenses (iii) Othe	1,13,795.59						Total income (1+2)	3
(a) Purchases of stock-in-trade (b) Changes in inventories of stock-in-trade (c) Employee benefits expense (d) Finance costs (e) Depreciation and amortisation expenses (e) Depreciation and amortisation expenses (d) Finance costs (e) Depreciation and amortisation expenses (e) Depreciation and amortisation expenses (f) Other expenses (f) Other expenses (f) Other expenses (f) Finance costs (f) Other expenses (f) Finance costs	2,23,733.33	52,212.05	55,1235		,			
(b) Changes in inventories of stock-in-trade (c) Employee benefits expense (d) Finance costs (d) Finance costs (e) Depreciation and amortisation expenses (f) Other expenses (g) Current tax (b) Deferred Tax (b) Deferred Tax (c) Deferred Tax (b) Deferred Tax (c) Deferred Tax (d) Finance costs (e) Depreciation and amortisation expenses (a) Current tax (b) Deferred Tax (c) Deferred Tax (d) Finance costs (e) Depreciation and amortisation expenses (a) Current tax (b) Deferred Tax (c) Deferred Tax (d) Finance costs (e) Deferred Tax (f) Deferred Tax (g) Deferred Tax (g		l					Expenses	4
(c) Employee benefits expense (d) Finance costs (e) Depreciation and amortisation expenses (f) Other expenses (f) Other expenses Total expenses (a) Carrier at X (3-4)  Total expenses (a) Current tax (b) Deferred Tax (b) Deferred Tax (c) Deferred Tax (c) Torofit for the period/year after tax (5-6)  Other comprehensive income (lems that will not be reclassified subsequently to profit or loss:  i) Remeasurement of net defined benefit liability ii) Income tax relating to above (7-48)  Total comprehensive income, net of tax  Total comprehensive income, net of tax  10.42.5  Total comprehensive income for the period/year (7-8)  Paid up Equity Capital (Face value ₹ 5/- per share)  Other comprehensive income for the period/year (1-8)  Earnings per share (not annualised for Quarters) Basic (in ₹) Diluted (in ₹)  Los 2,345.69  1,314.34 1,356.99 1,185.71 2,671.33 2,399.24 2,162.07 2,830.99 1,185.71 2,691.33.09 1,163.75 1,163.75 1,163.75 1,104.25 1,104.25 1,285.99 1,185.71 2,703.13 2,655.98 2,365.30 2,701.96.70 2,345.69 2,701.96.70 2,793.06 2,7	86,458.63	42,721.16	39,244.68	19,981.39	19,427.39	19,817.29	(a) Purchases of stock-in-trade	
(d) Finance costs (e) Depreciation and amortisation expenses (e) Depreciation and amortisation expenses 100.84 62.91 83.09 163.75 156.08 (f) Other expenses 70tal expenses 26,363.30 27,019.67 23,359.32 53,382.97 47,175.19  Profit before tax (3-4) 2,880.29 2,162.07 2,793.06 5,042.36 5,065.90  Profit before tax 340.97 379.20 179.32 (29.42) 372.02 (17.31) Total tax expense (a) Current tax (b) Deferred Tax 192.70 179.32 (29.42) 372.02 (17.31) Total tax expense (a) Current tax (b) Deferred Tax 192.70 179.32 (29.42) 372.02 (17.31) Total tax expense  10.84 8 Other comprehensive income Items that will not be reclassified subsequently to profit or loss:  i) Remeasurement of net defined benefit liability ii) Income tax relating to above (5.61) (1.34) (3.57) (6.95) (3.92) Other comprehensive income, net of tax 16.68 3.97 10.63 2,363.30 1,607.52 2,311.40 3,970.82 3,987.99  Pald up Equity Capital (Face value ₹ 5/- per share) 11,044.25	(4,260.40)	(4,021.23)	3,557.43	(774.75)	1,757.40	1,800.03	(b) Changes in inventories of stock-in-trade	
(e) Depreciation and amortisation expenses (f) Other expenses Total expenses Total expenses Total expenses  26,363.30  27,019.67  23,359.32  53,382.97  47,175.19  Profit before tax (3-4)  2,880.29  2,162.07  2,793.06  5,042.36  5,065.90  Tax expenses (a) Current tax (b) Deferred Tax 192.70  179.32  (29.42)  372.02  (17.31)  Total tax expense  533.67  558.52  492.29  1,092.19  1,089.57  Profit for the period/year after tax (5-6)  2,346.62  1,603.55  2,300.77  3,950.17  3,976.33  Other comprehensive income ltems that will not be reclassified subsequently to profit or loss: i) Remeasurement of net defined benefit liability ii) Income tax relating to above (5.61)  Other comprehensive income, net of tax  16.68  3.97  10.63  2,363.30  1,607.52  2,311.40  3,970.82  3,987.99  10  Paid up Equity Capital (Face value ₹ 5/- per share) Diluted (in ₹)  1.06  0.73  1.05  1.79  1.84  See accompanying notes to standalone financial	4,675.30	2,369.24	2,671.33	1,185.71	1,356.99	1,314.34	(c) Employee benefits expense	
(f) Other expenses Total expenses Total expenses Total expenses Total expenses Total expenses Total expenses  Profit before tax (3-4)  Tax expenses (a) Current tax (b) Deferred Tax Total tax expense  Tot	310.47	293.96	42.65	26.98	0.18	42.47		
Total expenses  26,363.30  27,019.67  23,359.32  53,382.97  47,175.19  5 Profit before tax (3-4)  2,880.29  2,162.07  2,793.06  5,042.36  5,065.90  6 Tax expenses (a) Current tax (b) Deferred Tax 192.70 179.32 192.70 179.32 192.70 179.32 192.70  179.32 192.70  179.32 192.70  179.32 192.70  179.32 192.70  179.32 192.70  179.32 192.70  179.32 192.70  179.32 192.70  179.32 192.70 193.55  7 Profit for the period/year after tax (5-6)  2,346.62  1,603.55  2,300.77  3,950.17  3,976.33  8 Other comprehensive income ltems that will not be reclassified subsequently to profit or loss:  i) Remeasurement of net defined benefit liability ii) Income tax relating to above (5.5.1)  11.34 (3.57) (6.95) (3.92)  Other comprehensive income, net of tax  16.68  3.97  10.63 2.31.40 3,970.82 3,987.99  10 Paid up Equity Capital (Face value ₹ 5/- per share) 11.044.25	333.74	156.08	163.75	83.09	62.91	100.84	(e) Depreciation and amortisation expenses	
2,880.29 2,162.07 2,793.06 5,042.36 5,065.90  Tax expenses (a) Current tax 340.97 379.20 521.71 720.17 1,106.88 (b) Deferred Tax 192.70 179.32 (29.42) 372.02 (17.31) Total tax expense 533.67 558.52 492.29 1,092.19 1,089.57  Profit for the period/year after tax (5-6) 2,346.62 1,603.55 2,300.77 3,950.17 3,976.33  Other comprehensive income learn that will not be reclassified subsequently to profit or loss: i) Remeasurement of net defined benefit liability ii) Income tax relating to above (5.61) (1.34) (3.57) (6.95) (3.92) Other comprehensive income, net of tax  Total comprehensive income for the period/year (7+8) 2,363.30 1,607.52 2,311.40 3,970.82 3,987.99  10 Paid up Equity Capital (Face value ₹5/- per share) 11,044.25 11,044.25 11,044.25 11,044.25 11,044.25 11,044.25 11,044.25 12,044.25 11,044	13,292.37	5,655.98	7,703.13	2,856.90	4,414.80	3,288.33	(f) Other expenses	
Tax expenses (a) Current tax (b) Deferred Tax Total tax expense  7 Profit for the period/year after tax (5-6)  8 Other comprehensive income items that will not be reclassified subsequently to profit or loss:  9 Remeasurement of net defined benefit liability 10 Paid up Equity Capital (Face value ₹ 5/- per share)  10 Paid up Equity Capital (Face value ₹ 5/- per share)  10 Cher Equity  11 Capital (in ₹)  10 Capital (in ₹)  11 Capital (in ₹)  11 Capital (in ₹)  12 Capital (in ₹)  12 Capital (in ₹)  13 Capital (in ₹)  14 Capital (in ₹)  14 Capital (in ₹)  15 Capital (in ₹)  16 Capital (in ₹)  17 Capital (in ₹)  17 Capital (in ₹)  18 Capital (in ₹)  19 Capital (in ₹)  10 Capital (in ₹)  11 Capital (in ₹)  11 Capital (in ₹)  12 Capital (in ₹)  13 Capital (in ₹)  14 Capital (in ₹)  14 Capital (in ₹)  15 Capital (in ₹)  16 Capital (in ₹)  17 Capital (in ₹)  17 Capi	1,00,810.11	47,175.19	53,382.97	23,359.32	27,019.67	26,363.30	Total expenses	
Tax expenses (a) Current tax (b) Deferred Tax Total tax expense  7 Profit for the period/year after tax (5-6)  8 Other comprehensive income items that will not be reclassified subsequently to profit or loss:  9 Remeasurement of net defined benefit liability 10 Paid up Equity Capital (Face value ₹ 5/- per share)  10 Paid up Equity Capital (Face value ₹ 5/- per share)  10 Cher Equity  11 Capital (in ₹)  10 Capital (in ₹)  11 Capital (in ₹)  11 Capital (in ₹)  12 Capital (in ₹)  12 Capital (in ₹)  13 Capital (in ₹)  14 Capital (in ₹)  14 Capital (in ₹)  15 Capital (in ₹)  16 Capital (in ₹)  17 Capital (in ₹)  17 Capital (in ₹)  18 Capital (in ₹)  19 Capital (in ₹)  10 Capital (in ₹)  11 Capital (in ₹)  11 Capital (in ₹)  12 Capital (in ₹)  13 Capital (in ₹)  14 Capital (in ₹)  14 Capital (in ₹)  15 Capital (in ₹)  16 Capital (in ₹)  17 Capital (in ₹)  17 Capi								
(a) Current tax (b) Deferred Tax (b) Deferred Tax Total tax expense  192.70 179.32 (29.42) 372.02 (17.31)  192.70 179.32 (29.42) 372.02 (17.31)  104.121 10588 1058.57  Profit for the period/year after tax (5-6)  2,346.62 1,603.55 2,300.77 3,950.17 3,976.33  8 Other comprehensive income litems that will not be reclassified subsequently to profit or loss:  i) Remeasurement of net defined benefit liability ii) Income tax relating to above Other comprehensive income, net of tax 16.68 3.97 10.63 2,363.30 1,607.52 2,311.40 3,970.82 3,987.99  10 Paid up Equity Capital (Face value ₹ 5/- per share) 11,044.25	12,985.48	5,065.90	5,042.36	2,793.06	2,162.07	2,880.29	Profit before tax (3-4)	5
(a) Current tax (b) Deferred Tax (b) Deferred Tax Total tax expense  192.70 179.32 (29.42) 372.02 (17.31)  192.70 179.32 (29.42) 372.02 (17.31)  104.121 10588 1058.57  Profit for the period/year after tax (5-6)  2,346.62 1,603.55 2,300.77 3,950.17 3,976.33  8 Other comprehensive income litems that will not be reclassified subsequently to profit or loss:  i) Remeasurement of net defined benefit liability ii) Income tax relating to above Other comprehensive income, net of tax 16.68 3.97 10.63 2,363.30 1,607.52 2,311.40 3,970.82 3,987.99  10 Paid up Equity Capital (Face value ₹ 5/- per share) 11,044.25								_
(b) Deferred Tax Total tax expense  192.70 179.32 (29.42) 372.02 (17.31) 198.77  Profit for the period/year after tax (5-6)  2,346.62 1,603.55 2,300.77 3,950.17 3,976.33  8 Other comprehensive income ltems that will not be reclassified subsequently to profit or loss:  i) Remeasurement of net defined benefit liability ii) Income tax relating to above Other comprehensive income, net of tax 16.68 1.608 1.607.52 2,311.40 2,760 1.5.58 3.97 1.6695 (3.92)  Other comprehensive income for the period/year (7+8) 2,363.30 1,607.52 2,311.40 3,970.82 3,987.99  10 Paid up Equity Capital (Face value ₹ 5/- per share) 11,044.25 11,044.25 11 Other Equity  Earnings per share (not annualised for Quarters) Basic ( in ₹) Diluted ( in ₹) 1.06 0.73 1.05 1.79 1.84 See accompanying notes to standalone financial								6
Total tax expense 533.67 558.52 492.29 1,092.19 1,089.57  7 Profit for the period/year after tax (5-6) 2,346.62 1,603.55 2,300.77 3,950.17 3,976.33  8 Other comprehensive income Items that will not be reclassified subsequently to profit or loss:  i) Remeasurement of net defined benefit liability ii) Income tax relating to above (5.61) (1.34) (3.57) (6.95) (3.92)  Other comprehensive income, net of tax 16.68 3.97 10.63 20.65 11.66  Total comprehensive income for the period/year (7+8) 2,363.30 1,607.52 2,311.40 3,970.82 3,987.99  10 Paid up Equity Capital (Face value ₹ 5/- per share) 11,044.25 11,044	2,880.32						, ,	
7 Profit for the period/year after tax (5-6) 2,346.62 1,603.55 2,300.77 3,950.17 3,976.33  8 Other comprehensive income Items that will not be reclassified subsequently to profit or loss: i) Remeasurement of net defined benefit liability ii) Income tax relating to above (5.61) (1.34) (3.57) (6.95) (3.92) Other comprehensive income, net of tax 16.68 3.97 10.63 2,363.30 1,607.52 2,311.40 3,970.82 3,987.99  10 Paid up Equity Capital (Face value ₹ 5/- per share) 11,044.25	266.50							
8 Other comprehensive income Items that will not be reclassified subsequently to profit or loss:  i) Remeasurement of net defined benefit liability ii) Income tax relating to above (5.61) (1.34) (3.57) (6.95) (3.92) (4.92) (5.61) (1.34) (3.57) (6.95) (3.92) (4.92) (5.61) (1.34) (3.57) (6.95) (3.92) (6.95) (3.92) (6.95) (6	3,146.82	1,089.57	1,092.19	492.29	558.52	533.67	Total tax expense	
8 Other comprehensive income Items that will not be reclassified subsequently to profit or loss:  i) Remeasurement of net defined benefit liability ii) Income tax relating to above (5.61) (1.34) (3.57) (6.95) (3.92) (6.95) (3.92) (6.95) (3.92) (6.95) (6					4 500 55	2 245 62	Durafit for the paried (was after tou (F. C)	-,
Items that will not be reclassified subsequently to profit or loss:   i) Remeasurement of net defined benefit liability   22.29   5.31   14.20   27.60   15.58     ii) Income tax relating to above   (5.61)   (1.34)   (3.57)   (6.95)   (3.92)     Other comprehensive income, net of tax   16.68   3.97   10.63   20.65   11.66     Total comprehensive income for the period/year (7+8)   2,363.30   1,607.52   2,311.40   3,970.82   3,987.99     10 Paid up Equity Capital (Face value ₹ 5/- per share)   11,044.25   11,044.25   11,044.25   11,044.25     11 Other Equity   Earnings per share (not annualised for Quarters)   Basic ( in ₹)   1.06   0.73   1.05   1.79   1.84     Diluted ( in ₹)   1.06   0.73   1.05   1.79   1.84     See accompanying notes to standalone financial	9,838.66	3,976.33	3,950.17	2,300.77	1,603.55	2,346.62	Profit for the period/year after tax (5-6)	ı ′
Items that will not be reclassified subsequently to profit or loss:   i) Remeasurement of net defined benefit liability   22.29   5.31   14.20   27.60   15.58     ii) Income tax relating to above   (5.61)   (1.34)   (3.57)   (6.95)   (3.92)     Other comprehensive income, net of tax   16.68   3.97   10.63   20.65   11.66     Total comprehensive income for the period/year (7+8)   2,363.30   1,607.52   2,311.40   3,970.82   3,987.99     10 Paid up Equity Capital (Face value ₹ 5/- per share)   11,044.25   11,044.25   11,044.25   11,044.25     11 Other Equity   Earnings per share (not annualised for Quarters)   Basic ( in ₹)   1.06   0.73   1.05   1.79   1.84     Diluted ( in ₹)   1.06   0.73   1.05   1.79   1.84     See accompanying notes to standalone financial							Other comprehensive income	Q
profit or loss: i) Remeasurement of net defined benefit liability ii) Income tax relating to above Other comprehensive income, net of tax  Total comprehensive income for the period/year (7+8)  Paid up Equity Capital (Face value ₹ 5/- per share)  Other Equity  Earnings per share (not annualised for Quarters) Basic ( in ₹) Diluted ( in ₹)  See accompanying notes to standalone financial  15.58  12.29  5.31  14.20 27.60 15.58 (3.92)  10.63  20.65  11.66  11.66  27.60 15.58 (3.92)  10.63  20.65  11.66  11							•	°
i) Remeasurement of net defined benefit liability ii) Income tax relating to above (5.61) (1.34) (3.57) (6.95) (3.92)  Other comprehensive income, net of tax  16.68 3.97 10.63 20.65 11.66  Total comprehensive income for the period/year (7+8)  Paid up Equity Capital (Face value ₹ 5/- per share)  11,044.25 11,044.25 11,044.25 11,044.25 11,044.25 11,044.25  12 Earnings per share (not annualised for Quarters) Basic ( in ₹) 1.06 0.73 1.05 1.79 1.84  Diluted ( in ₹) 1.06 0.73 1.05 1.79 1.84  See accompanying notes to standalone financial								
ii) Income tax relating to above (5.61) (1.34) (3.57) (6.95) (3.92) Other comprehensive income, net of tax 16.68 3.97 10.63 20.65 11.66  Total comprehensive income for the period/year (7+8) 2,363.30 1,607.52 2,311.40 3,970.82 3,987.99  10 Paid up Equity Capital (Face value ₹ 5/- per share) 11,044.25 11,044.25 11,044.25 11,044.25 11,044.25 11,044.25 11,044.25  11 Other Equity  Earnings per share (not annualised for Quarters) Basic ( in ₹) 1.06 0.73 1.05 1.79 1.84 Diluted ( in ₹) 1.06 0.73 1.05 1.79 1.84  See accompanying notes to standalone financial					F 24	22.20		
Other comprehensive income, net of tax  16.68 3.97 10.63 20.65 11.66  Total comprehensive income for the period/year (7+8)  2,363.30 1,607.52 2,311.40 3,970.82 3,987.99  10 Paid up Equity Capital (Face value ₹ 5/- per share) 11,044.25	20.21							
Total comprehensive income for the period/year (7+8)  2,363.30  1,607.52  2,311.40  3,970.82  3,987.99  10 Paid up Equity Capital (Face value ₹ 5/- per share)  11,044.25  11,0	(5.09)						-	
9 (7+8) 2,363.30 1,607.52 2,311.40 3,970.82 3,987.99  10 Paid up Equity Capital (Face value ₹ 5/- per share) 11,044.25 11,044.25 11,044.25 11,044.25 11,044.25  11 Other Equity  12 Earnings per share (not annualised for Quarters) Basic ( in ₹) 1.06 0.73 1.05 1.79 1.84 Diluted ( in ₹) 1.06 0.73 1.05 1.79 1.84  See accompanying notes to standalone financial	15.12	11.66	20.65	10.63	3.97	16.68	Other comprehensive income, net or tax	
9 (7+8) 2,363.30 1,607.52 2,311.40 3,970.82 3,987.99  10 Paid up Equity Capital (Face value ₹ 5/- per share) 11,044.25 11,044.25 11,044.25 11,044.25 11,044.25  11 Other Equity  12 Earnings per share (not annualised for Quarters) Basic ( in ₹) 1.06 0.73 1.05 1.79 1.84 Diluted ( in ₹) 1.06 0.73 1.05 1.79 1.84  See accompanying notes to standalone financial							T-4-1	
10 Paid up Equity Capital (Face value ₹ 5/- per share)  11,044.25								_
11 Other Equity  12 Earnings per share (not annualised for Quarters) Basic ( in ₹)	9,853.78	3,987.99	3,970.82	2,311.40	1,607.52	2,363.30	(/+0)	9
11 Other Equity  12 Earnings per share (not annualised for Quarters) Basic ( in ₹)				44.044.05	44.044.05	44 044 05	Reid un Equity Conital (Face value 3 E/	10
12 Earnings per share (not annualised for Quarters) Basic ( in ₹) Diluted ( in ₹)  See accompanying notes to standalone financial	11,044.25	11,044.25	11,044.25	11,044.25	11,044.25	11,044.25	Paid up Equity Capital (Face value 35/- per snare)	10
12 Earnings per share (not annualised for Quarters) Basic ( in ₹) Diluted ( in ₹)  See accompanying notes to standalone financial							Other Equity	11
Basic ( in ₹)   1.06   0.73   1.05   1.79   1.84     Diluted ( in ₹)   1.06   0.73   1.05   1.79   1.84     See accompanying notes to standalone financial	1,38,104.69						Other Equity	11
Basic ( in ₹)   1.06   0.73   1.05   1.79   1.84     Diluted ( in ₹)   1.06   0.73   1.05   1.79   1.84     See accompanying notes to standalone financial		1					Formings now share (not assessed to 15 of 5 of 5	12
Diluted ( in ₹) 1.06 0.73 1.05 1.79 1.84  See accompanying notes to standalone financial								12
See accompanying notes to standalone financial	4.50					l .		
	4.50	1.84	1.79	1.05	0.73	1.06	Diluted (In K)	
l iresults								
					,		results	







(Formerly known as Cello World Private Limited)
Regd off. 597/2A Somnath Road, Dabhel,
Nani Daman - 396210, Daman & Diu
CIN - L25209DD2018PLC009865

Statement of Standalone Assets and Liabilities as at September 30, 2025

Particulars	As at 30-Sep-25 (Unaudited)	( ₹ in Lakhs As at 31-Mar-25 (Audited)
ASSETS	(Ollaudited)	(Addited)
1) Non-current assets		
a) Property, plant and equipment	503.82	558.72
b) Capital work in progress	537.59	388.62
c) Right-of-use assets	433.56	468.02
d) Intangible assets	131.79	160.32
e) Financial assets		
i) Investments in subsidiaries	40,289.67	38,239.1
ii) Loans	32,358.20	25,360.2
iii) Other financial assets	69.10	69.1
f) Income tax assets (net)	214.02	-
g) Other non-current assets	9.61	24.7
Total non-current assets	74,547.36	65,268.8
2) Current assets		
a) Inventories	10,342.61	13,938.7
b) Financial assets		
i) Investments	30,941.70	24,615.7
ii) Trade receivables	44,508.22	41,141.2
iii) Cash and cash equivalents	697.66	2,427.2
iv) Bank balances other than (iii) above	402.20	1,630.2
v) Loans	14,407.27	19,709.2
vi) Other financial assets	2.29	2.1
c) Other current assets	849.69	1,298.1
Total current assets	1,02,151.64	1,04,762.7
Total assets	1,76,699.00	1,70,031.5
EQUITY & LIABILITIES		
Equity		
a) Equity share capital	11,044.25	11,044.2
b) Other equity	1,38,762.23	1,38,104.6
Total Equity	1,49,806.48	1,49,148.9
Liabilities		
1) Non-current liabilities		
a) Financial liabilities		
i) Lease liabilities	450.00	460.0
b) Deferred tax liabilities (net)	450.09	460.9
Total non-current liabilities	535.51	156.5
Total non-current habilities	985.60	617.5
2) Current liabilities		
a) Financial liabilities		
i) Lease liabilities	50.51	7.0
ii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	1,449.25	371.4
(b) Total outstanding dues of creditors other than micro and small		
enterprises	23,184.65	18,180.9
Other financial liabilities	592.18	708.6
bt other current liabilities	545.76	587.9
Provisions	84.57	81.5
d) Current tax liability (net)	54.57	327.6
Total current liabilities	25,906.92	20,265.1



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Statement of Standalone Cash Flows for the six month ended September 30, 2025

A Cash flows from operating activities Profit before tax Adjustments for: Depreciation and amortization expense Sundry credit balances written back Allowance for doubtful debts Reversal of allowance for expected credit loss Sundry balances written off Foreign exchange gain (Net) Interest income Finance cost Commission received Gain on fair valuation of investment in mutual fund Gain on sale of mutual funds Dividend received Loss on sale of property, plant and equipment Operating profit before change in working capital (Increase) in trade receivables Decrease / (Increase) in financial and other assets Increase in provisions (Decrease) in financial and other liabilities (Decrease) in financial and other l			For the six m	
A Cash flows from operating activities Profit before tax Adjustments for: Depreciation and amortization expense Sundry credit balances written back Allowance for doubtful debts Reversal of allowance for expected credit loss Sundry balances written off Foreign exchange gain (Net) Interest income Finance cost Commission received Gain on fair valuation of investment in mutual fund Gain on fair valuation of investment in mutual fund Gain on fair valuation of investment in mutual fund Gispa, 20,65 Dividend received Loss on sale of mutual funds Dividend received Loss on sale of property, plant and equipment Operating profit before change in working capital (Increase) in trade receivables Decrease / (Increase) in inventories Increase in trade payables Increase in trade payables Increase in trade payables Increase in provisions (Decrease) in financial and other liabilities (Decrease) finance and ther liabilities (Decrease) financial and other liabilities (Dec				30-Sep-24
Profit before tax Adjustments for: Depreciation and amortization expense Sundry credit balances written back (0.62) Allowance for doubtful debts Reversal of allowance for expected credit loss Sundry balances written off (10.08) Interest income (1,102.52) Finance cost Commission received Gain on fair valuation of investment in mutual fund (598.52) Gain on sale of mutual funds Dividend received Loss on sale of property, plant and equipment Operating profit before change in working capital (Increase) in trade receivables Decrease / (Increase) in innancial and other assets (Increase in trade payables Increase in trade payables Increase in trade payables Increase in from / (used in) operations Income taxes paid (ner) Net cash generated from / (used in) operations Income taxes paid (ner) Net cash generated from / (used in) operations Income taxes paid (ner) Durchase for mutual funds Sale of mutual funds Purchase of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment Ass Loans given to subsidiaries Loans given to subsidiar			(Unaudited)	(Unaudited)
Adjustments for: Depreciation and amortization expense Sundry credit balances written back Allowance for doubtful debts Reversal of allowance for expected credit loss Sundry balances written off Foreign exchange gain (Net) Interest income (1,00.8) Interest income (1,00.8) Interest income (1,00.8) Interest income (1,00.52) Finance cost Commission received Gain on fair valuation of investment in mutual fund (598.52) Gain on sale of mutual funds Dividend received Loss on sale of property, plant and equipment (2,06) Operating profit before change in working capital (Increase) in trade receivables (3,317.52) Decrease (Increase) in financial and other assets (Increase) in trade payables Increase in provisions (Decrease (Increase) in financial and other assets (Increase in provisions (Decrease) in financial and other liabilities (193.75) Cash generated from / (used in) operating activities (A) B Cash flows from investing activities Purchase of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment Loans given to subsidiaries Loans repaid by subsidiaries Loans repaid to related parties Loans repaid to related pa	Α	Cash flows from operating activities		
Depreciation and amortization expense Sundry credit balances written back Allowance for doubtful debts Reversal of allowance for expected credit loss Sundry balances written off 0.03 Foreign exchange gain (Net) Interest income (1,102.52) Finance cost Commission received Gain on fair valuation of investment in mutual fund (598.52) Gain on sale of mutual funds Dividend received (659.26) Loss on sale of property, plant and equipment Operating profit before change in working capital (Increase) in trade receivables Decrease / (Increase) in financial and other assets Decrease / (Increase) in financial and other assets Decrease / (Increase) in inventories Decrease / (Increase) in inventories Decrease / (Increase) in inventories Decrease / (Increase) in provisions (Decrease) in financial and other liabilities (193.75) Cash generated from / (used in) operations Income taxes paid (net) Net cash generated from / (used in) operating activities (A) Decrease property, plant and equipment Decrease property, plant and equipment and intangible assets including capital davances Proceeds from sale of property, plant and equipment Decrease property, plant and equipment (1,261.79) Net cash generated from / (used in) operating activities (A) Decrease property, plant and equipment Decrease property, plant and equipment (1,261.79) Decrease from sale of property, plant and equipment (1,261.79) Decrease from from sale of property, plant and equipment (1,261.79) Decrease from sale of property, plant and equipment (1,261.79) Decrease from sale of property, plant and equipment (1,261.79) Decrease from from sale of property, plant and equipment (1,261.79) Decrease from from sale of property, plant and equipment (1,261.79) Decrease from from sale of property, plant and equipment (1,261.79) Decrease from from sale of property, plant and equipment (1,261.79) Decrease from from sale of property, plant and equipment (1,261.79) Decrease from from sale of property, plant and equipment (1,261.79) Decrease from from sale of property, plant and equip			5,042.36	5,065.90
Sundry credit balances written back Allowance for doubtful debts Reversal of allowance for expected credit loss Sundry balances written off Foreign exchange gain (Net) Interest income Finance cost Commission received Gain on fair valuation of investment in mutual fund Gain on sale of mutual funds Dividend received Loss on sale of property, plant and equipment Qaston of the control of the contr		Adjustments for:		
Allowance for doubtful debts Reversal of allowance for expected credit loss Sundry balances written off Foreign exchange gain (Net) Interest income (1,102.52) Finance cost Commission received Gain on fair valuation of investment in mutual fund (598.52) Gain on sale of mutual funds Dividend received (659.26) Loss on sale of property, plant and equipment 2,06 Operating profit before change in working capital (Increase) in trade receivables Decrease / (Increase) in financial and other assets Decrease / (Increase) in inventories Increase in trade payables Increase in trade payables Increase in trade payables Increase in trade payables Increase in francial and other liabilities (Decrease) in financial and other liabilities (193.75) Cash generated from / (used in) operations Income taxes paid (net) Net cash generated from / (used in) operating activities (A)  Cash flows from investing activities Purchase of property, plant and equipment Loans given to subsidiaries Loans repaid by subsidiaries Loans repaid by subsidiaries Purchase of mutual funds Sale of mutual funds Sal			163.75	156.08
Reversal of allowance for expected credit loss Sundry balances written off Foreign exchange gain (Net) Interest income Finance cost Finance cost Finance cost Gain on fair valuation of investment in mutual fund Gain on sale of mutual funds Gion on sale of property, plant and equipment Operating profit before change in working capital (Increase) in trade receivables Decrease / (Increase) in financial and other assets Decrease / (Increase) in financial and other assets Decrease / (Increase) in inventories Increase in trade payables Increase in trade payables Increase in in provisions (Decrease) in financial and other liabilities (Decrease) in financial and othe			(0.62)	(0.02)
Sundry balances written off Foreign exchange gain (Net) Interest income Finance cost Commission received Gain on fair valuation of investment in mutual fund Gain on fair valuation of investment in mutual fund Gain on sale of mutual funds Dividend received Loss on sale of property, plant and equipment Coperating profit before change in working capital  Movements in working capital: (Increase) in trade receivables Decrease / (Increase) in infancial and other assets Decrease / (Increase) in infancial and other assets Decrease / (Increase) in inventories Increase in trade payables Increase in trade payables Increase in infancial and other liabilities (Decrease) in financial and other liabilities (Decrease)			63.48	-
Foreign exchange gain (Net) Interest income In		Reversal of allowance for expected credit loss	-	(17.20)
Interest income Finance cost Finance cost Gain on fair valuation of investment in mutual fund Gain on sale of mutual funds Gain on sale of mutual funds Dividend received Loss on sale of property, plant and equipment Operating profit before change in working capital  Movements in working capital: (Increase) in trade receivables Decrease / (Increase) in financial and other assets Decrease / (Increase) in inventories Increase in provisions (Decrease in provisions (Decrease) in financial and other liabilities (Decrease) in financial and other assets (Decrease) in financia			0.03	0.14
Finance cost Commission received Gain on fair valuation of investment in mutual fund (598.52) Gain on sale of mutual funds (285.80) Dividend received (659.26) Loss on sale of property, plant and equipment (2.06) Operating profit before change in working capital  Movements in working capital: (Increase) in trade receivables (Increase) in inventories (Increase) in financial and other assets (Increase) in financial and other assets (Increase in trade payables Increase in trade payables Increase in provisions (Decrease) in financial and other liabilities (23.317.52) Cash generated from / (used in) operations (Decrease) in financial and other liabilities Purchase of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment (260.88) Advances Proceeds from sale of property, plant and equipment (260.88) Advances Proceeds from sale of property, plant and equipment (260.88) Advances Proceeds from sale of property, plant and equipment (260.88) Advances Proceeds from sale of property, plant and equipment (280.88) Advances Proceeds from fulual funds (29,800.00) Purchase of mutual funds (19,800.00) Sale of mutual funds (19,800.00) (19,800.00) Commission received Dividend received Sale of mutual funds (19,800.00) Sale of mutual funds (19,800.		Foreign exchange gain (Net)	(10.08)	11.00
Commission received Gain on fair valuation of investment in mutual fund (598.52) Gain on sale of mutual funds (699.26) Loss on sale of property, plant and equipment 2.06 Operating profit before change in working capital  Movements in working capital: (Increase) in trade receivables (Increase) in financial and other assets (Increase) in financial and other assets Decrease / (Increase) in inventories Increase in trade payables Increase in trade payables Increase in trade payables Increase in trade payables Increase in financial and other liabilities (Decrease) in financial and other assets including capital advances (Decrease) in financial and other liabilities (Decrease) in financial and other assets (D		Interest income	(1,102.52)	(101.43
Gain on fair valuation of investment in mutual fund (598.52) Gain on sale of mutual funds (285.80) Dividend received Loss on sale of property, plant and equipment (2.66 Operating profit before change in working capital  Wovements in working capital: (Increase) in trade receivables (Increase) in financial and other assets (Increase) in financial and other assets (Increase) in inventories (Increase) in inventories (Increase) in financial and other assets (Increase) in financial and other liabilities (Increase) in financial and other assets (In		Finance cost	42.65	293.96
Gain on sale of mutual funds Dividend received Loss on sale of property, plant and equipment Operating profit before change in working capital  (Increase) in trade receivables Decrease / (Increase) in financial and other assets Decrease / (Increase) in financial and other assets T72.11 Decrease in trade payables Increase in provisions (Decrease) in financial and other liabilities T21.95 (Decrease) in financial and other liabilities (193.75) Cash generated from / (used in) operations Income taxes paid (net) Net cash generated from / (used in) operating activities (A) B Cash flows from investing activities Purchase of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment Loans given to subsidiaries Loans repaid by subsidiaries Loans repaid by subsidiaries Purchase of mutual funds Sale of mutual funds Sale of mutual funds T1,28.04 Commission received Interest received Dividend received S3.44 Dividend received Net cash used in investing activities (B) C Cash flows from financing activities Payment of lease liabilities Net cash used in investing activities Payment of lease liabilities Net cash used in j generated from financing activities (C)  Net cash (used in) / generated from financing activities (C) (3,313.28)		Commission received	-	(25.07
Dividend received Loss on sale of property, plant and equipment Operating profit before change in working capital  Action Son sale of property, plant and equipment Operating profit before change in working capital  Action Son sale of property, plant and equipment Operating profit before change in working capital  Action Son sale of property, plant and equipment Operating profit son		Gain on fair valuation of investment in mutual fund	(598.52)	(255.26
Loss on sale of property, plant and equipment Operating profit before change in working capital  2,657.53  Movements in working capital: (Increase) in trade receivables Operacing (Increase) in financial and other assets Operacing (Increase) in inventories Increase (Increase) in inventories Increase in trade payables Increase in trade payables Increase in provisions		Gain on sale of mutual funds	(285.80)	(203.37
Operating profit before change in working capital  Movements in working capital: (Increase) in trade receivables (3,317.52)  Decrease / (Increase) in financial and other assets (Increase) in trade receivables (3,317.52)  Decrease / (Increase) in inventories (3,596.16 Increase in trade payables Increase in provisions (Decrease) in financial and other liabilities (193.75)  Cash generated from / (used in) operations Income taxes paid (net) Net cash generated from / (used in) operating activities (A)  B Cash flows from investing activities Purchase of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment Loans given to subsidiaries Loans repaid by subsidiaries Loans repaid by subsidiaries (8,101.40) Sale of mutual funds Sale of mutual funds Froceeds from / (Investment in) bank deposits (net) Commission received Interest received Interest received Net cash used in investing activities (B) C Cash flows from financing activities Issue of equity shares (net of share issue expenses) Dividend paid Loans taken from related parties Payment of lease liabilities  - (1,729.60)  Left decrease in cash and cash equivalents (A+B+C) (1,729.60)		Dividend received	(659.26)	(659.26
Movements in working capital: (Increase) in trade receivables (Increase) (Increase) in financial and other assets Decrease / (Increase) in inventories Increase in trade payables Increase in trade payables Increase in provisions Increase in financial and other liabilities (Ip3.75) Cash generated from / (used in) operations Income taxes paid (net) Net cash generated from / (used in) operating activities (A) B Cash flows from investing activities Purchase of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment Loans given to subsidiaries Loans given to subsidiaries Loans repaid by subsidiaries Forceeds from / (Investment in) bank deposits (net) Commission received Interest received Dividend received Sale of equity shares (net of share issue expenses) Dividend paid Loans taken from related parties Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  Net cash (used in) / generated from financing activities (C)  Net cash (used in) / generated from financing activities (C)  Net cash (used in) / generated from financing activities (C)  Net cash (used in) / generated from financing activities (C)  Net cash (used in) / generated from financing activities (C)		Loss on sale of property, plant and equipment	2.06	0.06
(Increase) in trade receivables  Decrease / (Increase) in financial and other assets  T72.11  Decrease / (Increase) in inventories  Increase in trade payables  Increase in provisions  Decrease) in financial and other liabilities  (Decrease) in financial and other liabilities  Cash generated from / (used in) operations  Income taxes paid (net)  Net cash generated from / (used in) operating activities (A)  B Cash flows from investing activities  Purchase of property, plant and equipment and intangible assets including capital advances  Proceeds from sale of property, plant and equipment  Loans given to subsidiaries  Loans repaid by subsidiaries  Loans repaid by subsidiaries  Purchase of mutual funds  Purchase of mutual funds  Sale of mutual funds  Proceeds from / (Investment in) bank deposits (net)  Commission received  Interest received  Dividend received  Net cash used in investing activities  Issue of equity shares (net of share issue expenses)  Dividend paid  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)		Operating profit before change in working capital	2,657.53	4,265.53
(Increase) in trade receivables  Decrease / (Increase) in financial and other assets  T72.11  Decrease / (Increase) in inventories  Increase in trade payables  Increase in provisions  Decrease) in financial and other liabilities  (Decrease) in financial and other liabilities  Cash generated from / (used in) operations  Income taxes paid (net)  Net cash generated from / (used in) operating activities (A)  B Cash flows from investing activities  Purchase of property, plant and equipment and intangible assets including capital advances  Proceeds from sale of property, plant and equipment  Loans given to subsidiaries  Loans repaid by subsidiaries  Loans repaid by subsidiaries  Purchase of mutual funds  Purchase of mutual funds  Sale of mutual funds  Proceeds from / (Investment in) bank deposits (net)  Commission received  Interest received  Dividend received  Net cash used in investing activities  Issue of equity shares (net of share issue expenses)  Dividend paid  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)				
(Increase) in trade receivables Decrease / (Increase) in financial and other assets T72.11 Decrease / (Increase) in inventories Increase in trade payables Increase in trade payables Increase in provisions Increase in provisions (Decrease) in financial and other liabilities (Decrease) in financial		Movements in working capital:	6,646.78	(6,254.55
Decrease / (Increase) in inventories   3,596.16   Increase in trade payables   5,767.83   Increase in provisions   21.95   (Decrease) in financial and other liabilities   (193.75)   (193.			(3,317.52)	(2,852.18
Decrease / (Increase) in inventories   3,596.16   Increase in trade payables   5,767.83   Increase in trade payables   5,767.83   Increase in provisions   21.95   (Decrease) in financial and other liabilities   (193.75)   (193.75)   (Decrease) in financial and other liabilities   (193.75)   (193.				(888.94
Increase in trade payables Increase in provisions Increase in provisions (Decrease) in financial and other liabilities Cash generated from / (used in) operations Income taxes paid (net) Net cash generated from / (used in) operating activities (A)  B Cash flows from investing activities Purchase of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment Loans given to subsidiaries Loans repaid by subsidiaries Loans repaid by subsidiaries Proceeds from / (Investment in) bank deposits (net) Commission received Interest received Dividend received Sale of investing activities (B) C Cash flows from financing activities (B) C Cash flows from financing activities Issue of equity shares (net of share issue expenses) Dividend paid Loans repaid to related parties Loans repaid to related parties Loans repaid to related parties Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)			3,596.16	(4,026.89
Increase in provisions (Decrease) in financial and other liabilities (Decrease) in financial activities (Decrease) in financial activities (Decrease) in financial activities (Decrease) in financial activities (Decrease) in cash and cash equivalents (A+B+C) (Decrease) in financial activities (C) (Decrease) in financial activities (C) (Decrease) in financial activities (C) (Decrease) in cash and cash equivalents (A+B+C) (Decrease) in financial activities (C) (Decrease) in financial activities (C) (Decrease) in cash and cash equivalents (A+B+C) (Decrease) in financial activities (C) (Decrease) in financial activities				1,954.81
(Decrease) in financial and other liabilities  Cash generated from / (used in) operations Income taxes paid (net)  Net cash generated from / (used in) operating activities (A)  B Cash flows from investing activities Purchase of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment  Loans given to subsidiaries  Loans repaid by subsidiaries  Purchase of mutual funds  Sale of mutual funds  Proceeds from / (Investment in) bank deposits (net)  Commission received Interest received Interest received Interest received Interest received Sale of equity shares (net of share issue expenses) Dividend paid Loans taken from related parties Loans repaid to related parties Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)				19.16
Cash generated from / (used in) operations Income taxes paid (net)  Net cash generated from / (used in) operating activities (A)  8,042.52  B Cash flows from investing activities Purchase of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment  Loans given to subsidiaries Loans repaid by subsidiaries Purchase of mutual funds Loans repaid by subsidiaries Purchase of mutual funds Sale of mutual funds Interest received				(460.51
Income taxes paid (net)  Net cash generated from / (used in) operating activities (A)  8,042.52  B Cash flows from investing activities Purchase of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment  Loans given to subsidiaries Loans repaid by subsidiaries Purchase of mutual funds Loans repaid by subsidiaries Purchase of mutual funds Sale of mutual funds Interest of mutual funds Interest received				(1,989.02
Net cash generated from / (used in) operating activities (A)  Cash flows from investing activities  Purchase of property, plant and equipment and intangible assets including capital advances  Proceeds from sale of property, plant and equipment  Loans given to subsidiaries  Loans repaid by subsidiaries  Purchase of mutual funds  Sale of mutual funds  Proceeds from / (Investment in) bank deposits (net)  Commission received  Interest received  Interest received  Net cash used in investing activities (B)  C Cash flows from financing activities (B)  C Cash flows from finance activities  Issue of equity shares (net of share issue expenses)  Dividend paid  Loans taken from related parties  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)			,	(971.92
B Cash flows from investing activities Purchase of property, plant and equipment and intangible assets including capital advances Proceeds from sale of property, plant and equipment Loans given to subsidiaries Loans repaid by subsidiaries Furchase of mutual funds Sale of mutual funds Froceeds from / (Investment in) bank deposits (net) Commission received Interest received Interest received Interest received For cash used in investing activities Issue of equity shares (net of share issue expenses) Dividend paid Loans taken from related parties Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  Net cash and cash and cash equivalents (A+B+C)  (260.88) (260.88				(2,960.94
Purchase of property, plant and equipment and intangible assets including capital advances  Proceeds from sale of property, plant and equipment  Loans given to subsidiaries  Loans repaid by subsidiaries  Proceeds from tutual funds  Sale of mutual funds  Sale of mutual funds  Proceeds from / (Investment in) bank deposits (net)  Commission received  Interest received  Interest received  Dividend received  Net cash used in investing activities (B)  C Cash flows from financing activities  Issue of equity shares (net of share issue expenses)  Dividend paid  Loans taken from related parties  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)			0,042.32	(2,300.34
advances  Proceeds from sale of property, plant and equipment  Loans given to subsidiaries  Loans repaid by subsidiaries  Furchase of mutual funds  Sale of mutual funds  Proceeds from / (Investment in) bank deposits (net)  Commission received  Interest received  Interest received  Dividend received  Net cash used in investing activities (B)  C Cash flows from financing activities  Issue of equity shares (net of share issue expenses)  Dividend paid  Loans taken from related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  Activated decrease in cash and cash equivalents (A+B+C)  (1,729.60)	ь		(200.00)	/220 52
Proceeds from sale of property, plant and equipment  Loans given to subsidiaries  Loans repaid by subsidiaries  Purchase of mutual funds  Sale of mutual funds  Proceeds from / (Investment in) bank deposits (net)  Commission received  Interest received  Interest received  Dividend received  Cash flows from financing activities (B)  C Cash flows from financing activities  Issue of equity shares (net of share issue expenses)  Dividend paid  Loans taken from related parties  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)			(260.88)	(229.52
Loans given to subsidiaries  Loans repaid by subsidiaries  Purchase of mutual funds  Sale of mutual funds  Proceeds from / (Investment in) bank deposits (net)  Commission received  Interest received  Dividend received  Net cash used in investing activities (B)  C Cash flows from financing activities  Issue of equity shares (net of share issue expenses)  Dividend paid  Loans taken from related parties  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)				== 0.0
Loans repaid by subsidiaries Purchase of mutual funds (19,800.00) Sale of mutual funds Proceeds from / (Investment in) bank deposits (net) Commission received Interest received Interest received Dividend received Net cash used in investing activities (B) C Cash flows from financing activities Issue of equity shares (net of share issue expenses) Dividend paid Loans taken from related parties Loans repaid to related parties Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  Net cash and cash equivalents (A+B+C)  (1,729.60)				55.00
Purchase of mutual funds  Sale of mutual funds  Proceeds from / (Investment in) bank deposits (net)  Commission received Interest received Interest received Dividend received  Net cash used in investing activities (B)  C Cash flows from financing activities Issue of equity shares (net of share issue expenses) Dividend paid Loans taken from related parties Loans repaid to related parties Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)		_		(28,584.17
Sale of mutual funds Proceeds from / (Investment in) bank deposits (net) Commission received Interest received Dividend received Net cash used in investing activities (B) C Cash flows from financing activities Issue of equity shares (net of share issue expenses) Dividend paid Loans taken from related parties Loans repaid to related parties Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  August decrease in cash and cash equivalents (A+B+C)  14,358.32 1,228.04				500.00
Proceeds from / (Investment in) bank deposits (net)  Commission received  Interest received  Dividend received  Net cash used in investing activities (B)  C Cash flows from financing activities  Issue of equity shares (net of share issue expenses)  Dividend paid  Loans taken from related parties  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)		Purchase of mutual funds	(19,800.00)	(76,591.93
Commission received Interest received Dividend received S3.44 Dividend received  Net cash used in investing activities (B)  C Cash flows from financing activities Issue of equity shares (net of share issue expenses) Dividend paid Loans taken from related parties Loans repaid to related parties Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)		Sale of mutual funds	14,358.32	54,922.63
Interest received Dividend received  Net cash used in investing activities (B)  C Cash flows from financing activities Issue of equity shares (net of share issue expenses) Dividend paid Loans taken from related parties Loans repaid to related parties Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)		Proceeds from / (Investment in) bank deposits (net)	1,228.04	(875.72
Dividend received  Net cash used in investing activities (B)  C Cash flows from financing activities Issue of equity shares (net of share issue expenses)  Dividend paid  Loans taken from related parties  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)		Commission received	-	25.07
Net cash used in investing activities (B) (6,458.84)  C Cash flows from financing activities Issue of equity shares (net of share issue expenses)  Dividend paid (3,313.28)  Loans taken from related parties  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C) (3,313.28)		Interest received	53.44	22.04
Net cash used in investing activities (B) (6,458.84)  C Cash flows from financing activities Issue of equity shares (net of share issue expenses)  Dividend paid (3,313.28)  Loans taken from related parties  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C) (3,313.28)		Dividend received	659.26	659.26
C Cash flows from financing activities Issue of equity shares (net of share issue expenses)  Dividend paid  Loans taken from related parties  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (1,729.60)		Net cash used in investing activities (B)		(50,097.34
Issue of equity shares (net of share issue expenses)  Dividend paid  Loans taken from related parties  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (3,313.28)  (3,313.28)	C			
Dividend paid Loans taken from related parties Loans repaid to related parties Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (3,313.28)  (3,313.28)  (1,729.60)	-	-	_	71,312.1
Loans taken from related parties  Loans repaid to related parties  Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (3,313.28)			/3 313 28)	(3,313.28
Loans repaid to related parties Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (3,313.28)  Net decrease in cash and cash equivalents (A+B+C)  (1,729.60)			(3,313.26)	3,648.00
Payment of lease liabilities  Net cash (used in) / generated from financing activities (C)  (3,313.28)  And decrease in cash and cash equivalents (A+B+C)  (1,729.60)			_	
Net cash (used in) / generated from financing activities (C) (3,313.28)  Net cash (used in) / generated from financing activities (C) (1,729.60)			-	(18,452.9
Net decrease in cash and cash equivalents (A+B+C) (1,729.60)	1		(2.242.20)	(0.20
	SRS	vet cash (used in) / generated from financing activities (C)	(3,313.28)	52,899.9
	7			
the description of the period 2,427.26	BAI		(1,729.60)	(158.3
d: Cash and cash equivalents at the beginning of the period 2,427.26	,	(*)		
COV.	ount?	Md: Cash and cash equivalents at the beginning of the period	2,427.26	369.9
	COUNT			120
Cash and cash equivalents at the end of the period 697.66			697.66	211.5

# cello

**CELLO WORLD LIMITED** 

(Formerly known as Cello World Private Limited)
Regd off. 597/2A Somnath Road, Dabhel,
Nani Daman - 396210, Daman & Diu

CIN - L25209DD2018PLC009865

Notes to Standalone Financial Results for the quarter and six month ended September 30, 2025

1 The above standalone financial results of Cello World Limited ("the Company") have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 10, 2025. The statutory auditors of the Company has carried out a limited review of the standalone financial results for the quarter and six month ended September 30, 2025.

The result of the Company are available for Investors at company website www.corporate.celloworld.com and stock exchanges www.nseindia.com and www.bseindia.com

- 2 The above standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other generally accepted accounting practices in India and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR), as amended.
- 3 Pursuant to the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (including any modification, amendment, or re-enactment thereof) ("Act") and other applicable laws, rules and regulations, the draft Composite Scheme of Arrangement amongst Wim Plast Limited and Cello Consumer Products Private Limited and the Company and their respective shareholders and creditors ("Scheme") was approved by the Board of Directors on November 12, 2024. Further, No-objections order has been received from BSE Limited ("BSE") and the National Stock Exchange of India Limited ("NSE") in July 2025 and application was filed with NCLT for further approval.

Subsequent to the quarter end, the company has received order from NCLT to convene the meeting of creditors and shareholders for obtaining their approval. The Scheme remains subject to requisite statutory, regulatory and NCLT approvals.

- 4 The dividend recommended by the Boad of Directors for the financial year 2024-25 of Rs.1.50 per equity share has been approved by the shareholders at the 7th Annual General Meeting held on August 08, 2025.
- 5 The Company is primarily engaged in trading of Consumer Products. Accordingly, the Company has only one reportable segment "Consumer Products" as per Ind AS 108 "Operating Segment".
- 6 The figures for previous financial period/year have been re-arranged and regrouped whenever necessary.

For and on behalf of Board of Directors of Cello World Limited (Formedy known as Cello World Private Limited)

Pradeep Ghisulal Rathod Chairman & Managing Director DIN: 00027527

Place: Mumbai





## Deloitte Haskins & Sells LLP

**Chartered Accountants** 

Commerz III, 30th & 31st floors International Business Park Oberoi Garden City Off. Western Express Highway Goregaon (East) Mumbai-400 063 Maharashtra, India

### INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

#### TO THE BOARD OF DIRECTORS OF CELLO WORLD LIMITED

- We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of CELLO WORLD LIMITED ("the Company"), for the quarter and six months ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DELOITTE HASKINS & SELLS LLP

Chartered Accountants (Firm's Registration No. 117366W/W-100018)

Mehul Parekh

Partner

Membership No. 121513

UDIN: 25121513BMLFRH7153

Place: Mumbai





(Formerly known as Cello World Private Limited)
Regd off. 597/2A Somnath Road, Dabhel,
Nani Daman - 396210, Daman & Diu
CIN - L25209DD2018PLC009865

Statement of Consolidated Financial Results for the quarter and six month ended September 30, 2025

(₹ in Lakhs except earnings per share)

	(₹ in Lakhs except earnings per  Quarter ended Six Month ended Year er						
Sr No	Particulars	30-Sep. 25	Quarter ended	30.5an.34			Year ended
5. 140	raintulais	30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	31-Mar-25
		(Olladulted)	(Onaudited)	(Onaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	58,744.11	52,901.01	49,005.79	1,11,645.12	99,071.73	2,13,638.83
2	Other income	1,359.98	1,724.61	1,330.45	3,084.59	1,930.78	4,468.01
3	Total income (1+2)	60,104.09	54,625.62	50,336.24	1,14,729.71	1,01,002.51	2,18,106.84
4	Expenses						
	(a) Cost of materials consumed	18,826.32	19,489.86	15,377.10	38,316.18	32,146.62	68,865.06
	(b) Purchases of stock-in-trade	7,880.13	5,952.80	8,794.91	13,832.93	18,713.22	38,499.28
	(c) Changes in inventories of finished goods, semi finished						
	goods and stock- in-trade	2,932.52	(1,097.52)	(465.58)	1,835.00	(4,030.67)	(4,210.73)
	(d) Employee benefits expense	6,174.05	6,043.53	5,250.86	12,217.58	10,472.55	21,118.49
	(e) Finance costs	48.03	11.57	29.58	59.60	85.04	145.23
	(f) Depreciation and amortisation expenses	1,950.28	1,863.68	1,483.64	3,813.96	2,897.41	6,199.87
	(g) Other expenses	10,165.13	11,607.06	8,188.67	21,772.19	16,984.05	38,329.18
	Total expenses	47,976.46	43,870.98	38,659.18	91,847.44	77,268.22	1,68,946.38
5	Less: Share of loss from an Associate					(24.74)	(04 =4)
,	Less. Share of loss from an Associate	- 1		- 1		(31.71)	(31.71)
6	Profit before tax (3-4-5)	12,127.63	10 754 64	11 677 00	22 002 27	22 702 50	40 430 77
		12,127.03	10,754.64	11,677.06	22,882.27	23,702.58	49,128.75
7	Tax expenses						
-	(a) Current tax	2,785.46	2,639.75	3,073.06	5,425.21	6,135.44	12,363.63
	(b) Deferred Tax	209.42	49.80	(74.86)	259.22	(24.20)	308.41
	Total tax expense	2,994.88	2,689.55	2,998.20	5,684.43	6,111.24	12,672.04
	•				5,000	0,222.2	22,072.01
8	Profit for the period/year after tax (6-7)	9,132.75	8,065.09	8,678.86	17,197.84	17,591.34	36,456.71
9	Other comprehensive income						
	(A) Items that will not be reclassified subsequently to profit or loss:						
	(i) Remeasurement of net defined benefit liability	67.34	(27.82)	1.34	39.52	2.72	(112.59)
	(ii) Income tax relating to above	(16.57)	6.35	(0.65)	(10.22)	(1.00)	25.75
	(B) Items that may be reclassified subsequently to profit or loss:						
	(i) Net change in fair values of investments carried at fair value						
	through OCI	64.49	(8.92)	139.96	55.57	108.66	47.30
	(ii) Income tax relating to above	(16.24)	2.25	(35.22)	(13.99)	(27.34)	(11.90)
	Other comprehensive income/(Loss), net of tax	00.03	(20.14)	105.43	70.00	02.04	(24.44)
	Other comprehensive income/(coss), her or tax	99.02	(28.14)	105.43	70.88	83.04	(51.44)
10	Total comprehensive income for the period/year (8+9)	9,231.77	8,036.95	8,784.29	17,268.72	17,674.38	36,405.27
	total comprehensive modific for the periody year (0.5)	3,232.77	0,030.33	0,704.23	17,200.72	17,074.36	30,403.27
11	Profit for the period/year Attributable to						
	- Owners of the Company	8,566.44	7,302.02	8,164.39	15,868.46	16,422.75	33,881.52
	- Non Controlling Interest	566.31	763.07	514.47	1,329.38	1,168.59	2,575.19
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,	_,
	Other Comprehensive Income/(Loss) for the period/year Attributable						
12	to						
	- Owners of the Company	69.05	(23.75)	57.38	45.30	45.55	(61.84)
	- Non Controlling Interest	29.97	(4.39)	48.05	25.58	37.49	10.40
13	Total comprehensive income for the period/year attributable to						
	- Owners of the Company	8,635.49	7,278.27	8,221.77	15,913.76	16,468.30	33,819.68
	- Non Controlling Interest	596.28	758.68	562.52	1,354.96	1,206.08	2,585.59
14	Paid up Equity Conital (East uplus = 5 /	44.044.55	14 044 0-	44.044.55		******	
14	Paid up Equity Capital (Face value ₹ 5/- per share)	11,044.25	11,044.25	11,044.25	11,044.25	11,044.25	11,044.25
15	Other Faulty						2 07 555
12	Other Equity						2,05,696.04
16	Earnings per share (not annualised for Quarters)						
70	Basic (in ₹)	3.87	3.31	2.00	7.40	3.50	45.50
	Diluted ( in ₹)	3.87	3.31	3.69 3.69	7.18 7.18	7.58 7.58	15.50
	January III V	3.87	5.51	3.69	7.18	7.58	15.50
	See accompanying notes to consolidated financial results						
	HASKINS &						
				L		L	



## (Formerly known as Cello World Private Limited) Regd off. 597/2A Somnath Road, Dabhel, Nani Daman - 396210, Daman & Diu CIN - U25209DD2018PLC009865

#### Statement of Consolidated Assets and Liabilities as at September 30, 2025

(₹in Lakhs)

·		(₹in Lakh
	As at	As at
Particulars	30-Sep-25	31-Mar-25
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
a) Property, plant and equipment	60,822.04	60,007.0
b) Right-of-use assets	1,335.12	1,376.0
c) Capital work in progress	5,070.29	1,879.6
d) Intangible assets	136.86	167.1
e) Financial assets		
i) Investments	3,164.28	3,081.8
ii) Loans	80.73	76.3
iii) Other financial assets	1,030.23	1,017.5
f) Deferred tax assets (net)	337.61	172.0
g) Income tax assets (net)	578.52	215.3
h) Other non-current assets	3,647.12	1,992.2
Total non-current assets	76,202.80	69,985.8
Current assets		
a) Inventories	50 404 00	50.457
	50,101.20	52,457.
b) Financial assets		
i) Investments	64,703.30	56,880.
ii) Trade receivables	77,223.45	65,779.
iii) Cash and cash equivalents	2,737.98	5,169.
iv) Bank balances other than (iii) above	542.22	3,591.
v) Loans	100.95	105.
vi) Other financial assets	551.62	1,090.
c) Other current assets	8,486.50	9,121.
Total current assets	2,04,447.22	1,94,195.
Total assets	2,80,650.02	2,64,181.
EQUITY & LIABILITIES		
) Equity		
a) Equity share capital	11,044.25	11,044.
b) Other equity	2,18,296.52	2,05,696.
Total Equity attributable to owners of the Group	2,29,340.77	2,16,740.
Non Controlling Interest	24,922.73	24,108.
Total Equity	2,54,263.50	2,40,849.
Liabilities		
Non-current liabilities		
a) Financial liabilities		
i) Lease liabilities	460.96	472.
b) Provisions	555.20	476.
c) Deferred tax liabilities (net)	1,966.95	1,518.
Total non-current liabilities	2,983.11	2,467.
Command linkilisian		
Current liabilities		
a) Financial liabilities		
i) Borrowings	49.55	49.
ii) Lease liabilities	50.51	7.
iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	5,092.79	3,361.
(b) Total outstanding dues of creditors other than micro and small	12,709.56	11,660.
enterprises		
iv) Other financial liabilities	1,928.29	2,541.
b) Other current liabilities	2,197.54	2,488.
c) Provisions	201.69	223.
d) Current tax liability (net)	1,173.48	532.
Total current liabilities	23,403.41	20,864.
Total equity and liabilities	2,80,650.02	2,64,181.







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#### Statement of Consolidated Cash Flows for the six month ended September 30, 2025

(₹ in Lakhs)

	(₹ in Lak				
		For six month ended			
		30-Sep-25	30-Sep-24		
		(Unaudited)	(Unaudited)		
Α	Cash flows from operating activities				
	Profit before tax	22,882.27	23,702.58		
	Adjustments for:				
	Depreciation and amortisation expenses	3,813.97	2,897.41		
	Share of loss from an Associate	-	31.71		
	Sundry credit balances written back	(24.89)	(5.42)		
	Sundry balances written off	0.08	0.68		
	Allowance for doubtful debts	196.80	76.92		
	Interest income	(795.03)	(490.98)		
	Gain on sale of invesment in associate	-	(80.00)		
	Foreign exchange gain (Net)	(7.37)	(100.41)		
	Gain on lease termination	-	(88.35)		
	Bad Debts	16.89	0.81		
	Bad Debts recovered	(3.00)	(3.00)		
	Rental income	(2.49)	(2.44)		
	Reversal of allowance for doubtful debts	-	(17.20)		
	Finance costs	59.60	85.03		
	Profit on sale of Property, plant and equipment	(48.83)	(10.09)		
	Dividend on mutual funds	(10.87)	(26.20)		
	Net gain on investments	(1,920.07)	(1,104.15)		
	Operating profit before change in working capital	24,157.06	24,866.90		
	Movements in working capital:	(5,934.01)	(13,339.45)		
	(Increase) in trade and other receivables	(11,441.43)	(5,310.25)		
	Decrease/(Increase) in financial and other assets	1,214.05	(2,744.36)		
	Decrease/(Increase) in inventories	2,356.47	(5,872.88)		
	Increase in trade and other payables	2,406.92	542.31		
	Increase in provisions	81.99	120.92		
	(Decrease) in financial and other liabilities	(552.01)	(75.19)		
	Cash generated from operations	18,223.05	11,527.45		
	Income taxes paid (net)	(5,147.76)	(5,039.50)		
	Net cash generated from operating activities (A)	13,075.29	6,487.95		



		For six mo	nth ended
		30-Sep-25	30-Sep-24
		(Unaudited)	(Unaudited)
В	Cash flows from investing activities		
	Purchase of property, plant and equipment and intangible assets including	(10,002.61)	(9,645.43)
	capital advances		
	Sale of property, plant and equipment	78.51	1,442.53
	(Investment in)/Proceeds from bank deposits (net)	3,009.82	(1,014.60)
	Investment in units of mutual funds / bonds / shares	(38,207.90)	(1,06,601.20
	Proceeds from sale of investment in associate company	-	80.00
	Sale of investments in units of mutual funds / bonds / shares	32,778.63	73,205.25
	Dividend received on mutual funds	10.87	26.20
	Rental Income	2.49	2.44
	Interest received	681.72	457.03
	Net cash used in investing activities (B)	(11,648.47)	(42,047.78)
C	Cash flows from financing activities		
	Issue of equity shares (net of share issue expenses)	-	71,312.15
	Loans taken from related parties	-	4,058.00
	Loans repaid to related parties	-	(35,648.95)
	Loans repaid to banks	-	(1,964.19
	Loans taken from banks	-	1,922.31
	Payment of lease liabilities	(1.03)	(1.21
	Interest paid	(2.94)	(75.20
	Dividend paid	(3,854.35)	(3,845.28
	Net cash (used in) / generated from financing activities (C)	(3,858.32)	35,757.63
	Net (decrease) / increase in cash and cash equivalents (A+B+C)	(2,431.50)	197.80
	Add: Cash and cash equivalents at the beginning of the period	5,169.48	3,217.80
	Cash and cash equivalents at the end of the period	2,737.98	3,415.60





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#### Notes to Consolidated Financial Results for the quarter and six month ended September 30, 2025

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The result of the Company are available for Investors at company website www.corporate.celloworld.com and stock exchanges www.nseindia.com and www.bseindia.com

- 2 The above consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other generally accepted accounting practices in India and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulation), as amended.
- 3 Pursuant to the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (including any modification, amendment, or re-enactment thereof) ("Act") and other applicable laws, rules and regulations, the draft Composite Scheme of Arrangement amongst Wim Plast Limited and Cello Consumer Products Private Limited and the Company and their respective shareholders and creditors ("Scheme") was approved by the Board of Directors on November 12, 2024. Further, No-objections order has been received from BSE Limited ("BSE") and the National Stock Exchange of India Limited ("NSE") in July 2025 and application was filed with NCLT for further approval.

Subsequent to the quarter end, the company has received order from NCLT to convene the meeting of creditors and shareholders for obtaining their approval. The Scheme remains subject to requisite statutory, regulatory and NCLT approvals.

- 4 The dividend recommended by the Boad of Directors for the financial year 2024-25 of Rs.1.50 per equity share has been approved by the shareholders at the 7th Annual General Meeting held on August 08, 2025.
- 5 The group is primarily engaged in trading of Consumer Products. Accordingly, the group has only one reportable segment "Consumer Products" as per Ind AS 108 "Operating Segment".

6 Figures for previous financial period/year have been re-arranged and regrouped whenever necessay.

For and on behalf of Board of Directors of Cello World Limited (Formerly known as Cello World Private Limited)

Pradeep Ghiculal Rathod Chairman & Managing Director DIN: 00027527

Place: Mumbai





### Deloitte Haskins & Sells LLP

Chartered Accountants

Commerz III, 30th & 31st floors International Business Park Oberoi Garden City Off. Western Express Highway Goregaon (East) Mumbai-400 063 Maharashtra, India

### INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

#### TO THE BOARD OF DIRECTORS OF CELLO WORLD LIMITED

(Formerly known as Cello World Private Limited)

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of CELLO WORLD LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and six months ended September 30, 2025("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Entity name	Relation
Cello World Limited (formerly known as	Parent Company
"Cello World Private Limited")	
Cello Household Products Private Limited	Subsidiary Company
Cello Houseware Private Limited	Subsidiary Company
Cello Industries Private Limited	Subsidiary Company
Cello Consumerware Private Limited	Subsidiary Company
Unomax Stationery Private Limited	Subsidiary Company



Entity name	Relation
Unomax Sales and Marketing Private	Subsidiary Company
Limited	
Unomax Writing Instruments Private	Subsidiary Company
Limited	
Wim Plast Limited	Subsidiary Company
Wim Plast Moulding Private Limited	Subsidiary Company
Cello Consumer Products Private Limited	Subsidiary Company
Arko Glass International Private Limited	Subsidiary Company
	(w.e.f. January 20,2025)

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 8 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We did not review the interim financial information / financial results of 11 subsidiaries included in the consolidated unaudited financial results, whose interim financial information / financial results reflect total assets of Rs. 2,11,651.76 lakhs as at September 30, 2025 and, total revenues of Rs. 47,363.25 lakhs and Rs. 91,480.26 lakhs for the quarter and six months ended September 30, 2025 respectively, total net profit after tax of Rs. 7,457.44 lakhs and Rs.13,881.07 lakhs for the quarter and six months ended September 30,2025 respectively and total comprehensive income of Rs. 7,539.78 lakhs and Rs. 13,931.30 lakhs for the quarter and six months ended September 30, 2025 respectively and net cash flows of Rs. 701.90 lakhs for the six months ended September 30, 2025, as considered in the Statement. These interim financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.

For DELOITTE HASKINS & SELLS LLP

Chartered Accountants

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(Firm's Registration No. 117366W/W-100018)

**Mehul Parekh** 

Partner

Membership No. 121513 UDIN: 25121513BMLFRI1416

Place: Mumbai





(formerly known as 'Cello World Private Limited')

Regd. Office: 597/2A, Somnath Road, Dabhel, Nani Daman, Daman & Diu - 396 210. (India)

Corp Office: Cello House, Corporate Avenue, 'B' Wing, 8th Floor, Sonawala Road, Goregaon (East), Mumbai-400 063, (India),

Tel: 022 6997 0000, e-mail: cello.sales@celloworld.com, grievance@celloworld.com

Website: www.corporate.celloworld.com CIN: L25209DD2018PLC009865

## Annexure B Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	Cello World Limited
Mode of Fund-Raising	Qualified Institutional Placement
Date of Raising Funds	July 05, 2024
Amount Raised (in Rs. Crores)	738
Report filed for Quarter ended	September 30, 2025
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	CARE Ratings Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms	Not applicable
of a contract or objects, which was approved by the	
shareholders	
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	Not applicable

## Objects for which funds have been raised and where there has been a deviation, in the following table:

(Rs. Crores)

Sr. N o	Original Object	Mo difi ed Obj ect, If any	Origin al Alloca tion	Modifi ed Alloca tion, if any	Funds Utilized	Amount of Deviation/Va riation for the quarter according to applicable object	Remarks if any
1	Investment in one of the Subsidiaries, Cello Consumerware Private Limited, for setting up of a new facility for manufacturing stainless steel bottles and plastic	NA	105.25	NA	43.71	NA	NIL



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vven	Website: www.corporate.celloworld.com CIN: L25209DD2018PLC009865									
	insulatedware and									
	household articles.									
2	Investment in	NA	236.96	NA	236.96	NA	NIL			
-	Subsidiaries,	1 11 1		1111						
	namely, Cello									
	Household Products									
	Private Limited,									
	Cello Houseware									
	Private Limited,									
	Cello Industries									
	Private Limited and									
	Unomax Stationery									
	Private Limited for									
	repayment and/ or									
	pre-payment, in full									
	or in part, of certain									
	outstanding									
	borrowings availed									
	by such Subsidiaries									
	from the Promoters									
	and members of the									
3	Promoter Group.	NIA	100.00	NA	100.00	NA	NIL			
3	Repayment and/ or	INA	100.00	NA	100.00	INA	NIL			
	pre-payment, in full									
	or in part, of									
	borrowings availed									
	by the Company									
	from one of the									
	Subsidiaries,									
	WimPlast Limited.									
4	Repayment and/ or	NA	83.05	NA	83.05	NA	NIL			
	pre-payment, in full									
	or in part, of certain									
	outstanding									
	borrowings availed									
	by the Company									
	from the Promoters.									
	nom the riomoters.									



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	A 11	_				NT A	The setiment 1 OFF
5	Augmenting the working capital	NA	80.00	79.80	79.80	NA	The estimated QIP issue expenses stated as INR 24.00 Crores in the placement documents were increased by INR 0.20 Crores to a total of INR 24.20 Crores. This increase of INR 0.20 Crores in QIP issue expenses has been adjusted against the working capital allocation in QIP Object Clause, reducing the approved working capital amount from INR 80.00 Crores to INR 79.80 Crores. This adjustment to the object clause was approved by the QIP Committee of the Board of Directors on July 9, 2024.
6	General Corporate Purposes	NA	108.06	NA	108.06	NA	NIL
7	Issue Expenses	NA	24.00	24.20	24.20	NA	The estimated QIP issue expenses stated as INR 24.00 Crores in the placement documents were increased by INR 0.20 Crores to a total of INR 24.20 Crores. This increase of INR 0.20 Crores in QIP issue expenses has been adjusted against the



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			working	caj	pital
			allocation	in	QIP
			Object	Cla	use,
			reducing the approved		
			working	caj	pital
			amount fr	rom	INR
			80.00 Crore	es to	INR
			79.80 Cro	res.	This
			adjustment	to	the
			object cla	use	was
			approved b	y the	QIP
			Committee	of	the
			Board of D	irectors	s on
			July 9, 2024.		

#### Deviation or variation could mean:

- a) Deviation in the objects or purposes for which the funds have been raised or
- b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.