CELLO WORLD LIMITED
Regd off. 597/2A Somnath Road, Dabhel,
Nani Daman - 396210, Daman & Diu
CIN - L25209DD2018PLC009865

Statement of Standalone Financial Results for the Quarter June 30, 2026

(₹ in Lakhs except earnings per share)

Sr No	Particulars	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Refer note 5)	(Unaudited)	(Audited)
1	Revenue from operations	25,715.41	30,423.21	28,193.10	1,11,549.87
2	Other income	1,451.69	1,292.85	1,940.43	6,683.08
3	**Total income (1+2)**	**27,167.10**	**31,716.06**	**30,133.53**	**1,18,232.95**
4	**Expenses**				
	(a) Purchases of stock-in-trade	20,287.96	22,678.15	19,427.39	81,941.69
	(b) Changes in inventories of stock-in-trade	(140.09)	1,651.35	1,757.40	5,177.59
	(c) Employee benefits expense	1,309.92	1,046.63	1,367.86	5,091.96
	(d) Finance costs	8.47	10.80	0.18	103.09
	(e) Depreciation and amortisation expenses	86.01	97.54	62.91	342.05
	(f) Other expenses	3,509.10	4,357.42	4,427.91	15,778.61
	Total expenses	**25,061.37**	**29,841.89**	**27,043.65**	**1,08,434.99**
5	**Profit before exceptional item and tax (3-4)**	**2,105.73**	**1,874.17**	**3,089.88**	**9,797.96**
6	**Less: Exceptional Item** **Impact of Labour Codes**	-	-	-	**198.13**
7	**Profit before tax (5-6)**	**2,105.73**	**1,874.17**	**3,089.88**	**9,599.83**
8	**Tax expenses**				
	(a) Current tax	448.81	500.99	499.90	1,700.44
	(c) Deferred Tax Expenses/(Credit)	(28.73)	(863.40)	244.07	(149.70)
	Total tax expense	**420.08**	**(362.41)**	**743.97**	**1,550.74**
9	**Profit for the period/year after tax (7-8)**	**1,685.65**	**2,236.58**	**2,345.91**	**8,049.09**
10	**Other comprehensive income**				
	Items that will not be reclassified subsequently to profit or loss:				
	i) Remeasurement of net defined benefit liability	(1.74)	(21.55)	5.31	(6.38)
	ii) Income tax relating to above	0.44	5.43	(1.34)	1.61
	Items that may be reclassified subsequently to profit or loss:				
	i) Net change in fair values of investments in debt instruments carried at fair value through OCI	1.48	96.88	(8.92)	47.43
	ii) Income tax relating to above	(0.37)	(24.39)	2.25	(11.94)
	Other comprehensive income/(Loss), net of tax	**(0.19)**	**56.37**	**(2.70)**	**30.72**
11	**Total comprehensive income for the period/year (9+10)**	**1,685.46**	**2,292.95**	**2,343.21**	**8,079.81**
12	**Paid up Equity Capital (Face value ₹ 5/- per share)**	11,044.25	11,044.25	11,044.25	11,044.25
13	**Other Equity**				1,49,485.58
14	**Earnings per share (not annualised for Quarters) (refer note 3)**				
	Basic (in ₹)	0.75	0.99	1.04	3.57
	Diluted (in ₹)	0.75	0.99	1.04	3.57
	See accompanying notes to standalone financial results				

Deloitte Haskins & Sells LLP
Chartered Accountant

CELLO WORLD LIMITED
Regd off. 597/2A Somnath Road, Dabhel,
Nani Daman - 396210, Daman & Diu
CIN - L25209DD2018PLC009865

Notes to Standalone Financial Results

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 August 7, 2026. The statutory auditors of the Company has carried out a limited review of the standalone financial results for the quarter ended June 30, 2026.

   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 (Listing Regulation), as amended.

3. The Composite Scheme of Arrangement amongst Wim Plast Limited ("WPL"), Cello Consumer Products Private Limited ("CCPPL") and the Company has been sanctioned by the Hon'ble NCLT, Ahmedabad Bench vide order dated May 14, 2026. The scheme has become effective from the Appointed Date i.e. April 1, 2025, upon filing of the certified true copy of the order passed by NCLT with relevant Registrar of Companies on May 27, 2026.

   Consequent to the Scheme coming into effect, the Company is in the process of alloting 46,53,239 equity shares of Rs. 5 each to the shareholders of WPL (other than the Company), as consideration in accordance with the scheme.
   The amalgamation has been accounted in accordance with Ind AS 103 notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015. Accordingly, comparatives have been restated, including consequential impact on earning per share (EPS) for the Shares pending issuance , to give effect of the scheme from the beginning of the previous year i.e. April 1, 2025.

4. 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".

5. The Figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures for the nine months of the financial year.

6. 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

Pankaj Ghisulal Rathod

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Pankaj Ghisulal Rathod
Joint Managing Director
DIN: 00027572

Place: Mumbai
Date: August 07, 2026

Deloitte Haskins & Sells LLP
Chartered Accountant

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

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **CELLO WORLD LIMITED** ("the Company"), for the quarter ended June 30, 2026 ("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

VIRAL RAJNIKANT SHAH
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Viral R. Shah
Partner
Membership No. 117654
UDIN: 26117654GJBXAX6500

Mumbai, August 07, 2026

CELLO WORLD LIMITED
Regd off. 597/2A Somnath Road, Dabhel,
Nani Daman - 396210, Daman & Diu
CIN - L25209DD2018PLC009865

Statement of Consolidated Financial Results for the Quarter ended June 30, 2026

(₹ in Lakhs except earnings per share)

Sr No	Particulars	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Refer note 5)	(Unaudited)	(Audited)
1	Revenue from operations	52,671.57	65,359.22	52,901.01	2,32,370.79
2	Other income	1,809.42	761.65	1,724.61	5,505.29
3	**Total income (1+2)**	**54,480.99**	**66,120.87**	**54,625.62**	**2,37,876.08**
4	**Expenses**				
	(a) Cost of materials consumed	23,218.10	21,980.93	19,489.86	78,893.16
	(b) Purchases of stock-in-trade	6,480.04	12,161.39	5,952.80	36,309.42
	(c) Changes in inventories of finished goods, semi finished goods and stock- in-trade	(4,620.71)	717.79	(1,097.52)	1,553.13
	(d) Employee benefits expense	6,801.93	5,804.87	6,043.53	24,200.64
	(e) Finance costs	57.20	37.82	11.57	152.93
	(f) Depreciation and amortisation expenses	2,184.95	1,968.87	1,863.68	7,773.01
	(g) Other expenses	10,890.06	11,800.33	11,607.06	44,280.17
	Total expenses	**45,011.57**	**54,472.00**	**43,870.98**	**1,93,162.46**
5	**Profit before exceptional item and tax (3-4)**	**9,469.42**	**11,648.87**	**10,754.64**	**44,713.62**
6	**Less: Exceptional Item** **Impact of Labour Codes**	-	-	-	743.82
7	**Profit before tax (5-6)**	**9,469.42**	**11,648.87**	**10,754.64**	**43,969.80**
8	**Tax expenses**				
	(a) Current tax	2,222.23	2,790.13	2,639.75	10,579.69
	(b) Deferred Tax Expenses/(Credit)	(93.03)	(153.51)	49.80	239.47
	Total tax expense	**2,129.20**	**2,636.62**	**2,689.55**	**10,819.16**
9	**Profit for the period/year after tax (7-8)**	**7,340.22**	**9,012.25**	**8,065.09**	**33,150.64**
10	**Other comprehensive income**				
	(A) Items that will not be reclassified subsequently to profit or loss:				
	(i) Remeasurement of net defined benefit liability	(34.40)	(137.51)	(27.82)	(114.42)
	(ii) Income tax relating to above	8.48	34.32	6.35	28.37
	(B) Items that may be reclassified subsequently to profit or loss:				
	(i) Net change in fair values of investments other than equity shares carried at fair value through OCI	1.48	(2.02)	(8.92)	47.43
	(ii) Income tax relating to above	(0.37)	0.51	2.25	(11.94)
	Other comprehensive income/(Loss), net of tax	**(24.81)**	**(104.70)**	**(28.14)**	**(50.56)**
11	**Total comprehensive income for the period/year (9+10)**	**7,315.41**	**8,907.55**	**8,036.95**	**33,100.08**
12	**Paid up Equity Capital (Face value ₹ 5/- per share)**	11,044.25	11,044.25	11,044.25	11,044.25
13	**Other Equity**				2,18,120.71
14	**Earnings per share (not annualised for Quarters) (refer note 3)**				
	Basic (in ₹)	3.25	4.00	3.58	14.70
	Diluted (in ₹)	3.25	4.00	3.58	14.70
	See accompanying notes to consolidated financial results				

Deloitte Haskins & Sells LLP
Chartered Accountant

CELLO WORLD LIMITED
Regd off. 597/2A Somnath Road, Dabhel,
Nani Daman - 396210, Daman & Diu
CIN - L25209DD2018PLC009865

Notes to Consolidated Financial Results

1 The above consolidated 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 August 07, 2026. The statutory auditors of the Company has carried out a limited review of the consolidated financial results for the quarter ended June 30, 2026 .

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 The Composite Scheme of Arrangement amongst Wim Plast Limited ("WPL"), Cello Consumer Products Private Limited ("CCPPL") and the Company has been sanctioned by the Hon'ble NCLT, Ahmedabad Bench vide order dated May 14, 2026. The scheme has become effective from the Appointed Date i.e. April 1, 2025, upon filing of the certified true copy of the order passed by NCLT with relevant Registrar of Companies on May 27, 2026.

Consequent to the Scheme coming into effect, the Company is in the process of alloting 46,53,239 equity shares of Rs. 5 each to the shareholders of WPL (other than the Company), as consideration in accordance with the scheme.
The amalgamation has been accounted in accordance with Ind AS 103 notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015. Accordingly, comparatives have been restated, including consequential impact on earning per share (EPS) for the Shares pending issuance , to give effect of the scheme from the beginning of the previous year i.e. April 1, 2025.

4 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".

5 The Figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures for the nine months of the financial year.

6 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

Pankaj Ghisulal Rathod

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Pankaj Ghisulal Rathod
Joint Managing Director
DIN: 00027572

Place: Mumbai
Date: August 07, 2026

Deloitte Haskins & Sells LLP
Chartered Accountant

Deloitte Haskins & Sells LLP

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Commerz III, 30th & 31st floors
International Business Park
Oberoi Garden City
Off. Western Express Highway
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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

1. 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 ended June 30, 2026 ("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:

Name of the Company	Relationship
Cello World Limited	Parent Company
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
Unomax Writing Instruments Private Limited	Subsidiary Company
Unomax Sales and Marketing Private Limited	Subsidiary Company
Cello Consumer Products Private Limited	Subsidiary Company
Arko Glass International Private Limited	Subsidiary Company
Cello Writing and Stationery Private Limited	Subsidiary Company
Cello Tips Private Limited	Subsidiary Company
Wimplast Moulding Private Limited	Subsidiary Company

Deloitte
Haskins & Sells LLP

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 branch auditors and other auditors referred to in paragraph 6 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 12 subsidiaries included in the consolidated unaudited financial results, whose interim financial information / financial results reflect total revenues of Rs. 42,970.83 lakhs for the quarter ended June 30, 2026, total net profit after tax of Rs.5,747.81 lakhs for the quarter ended June 30, 2026 and total comprehensive income of Rs.5,723.19 lakhs for the quarter ended June 30, 2026, 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
Firm's Registration No. 117366W/W-100018

VIRAL RAJNIKANT SHAH
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Viral R. Shah
Partner
Membership No. 117654
UDIN: 26117654GYCKHD9544

Mumbai, August 07, 2026