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

Statement of Standalone Unaudited Financial Results for the Quarter and six month Ended September 30, 2026

(₹ in Lakhs except earnings per share)

Sr No	Particulars	Quarter ended			Six month ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	28,831.02	25,715.41	27,561.63	54,546.43	55,754.73	1,11,549.87
2	Other income	4,492.07	1,451.69	1,577.30	5,943.76	3,517.73	6,683.08
3	**Total income (1+2)**	**33,323.09**	**27,167.10**	**29,138.93**	**60,490.19**	**59,272.46**	**1,18,232.95**
4	**Expenses**						
	(a) Purchases of stock-in-trade	23,903.00	20,287.96	19,817.29	44,190.96	39,244.68	81,941.69
	(b) Changes in inventories of stock-in-trade	(1,318.10)	(140.09)	1,800.03	(1,458.19)	3,557.43	5,177.59
	(c) Employee benefits expense	1,206.46	1,309.92	1,325.33	2,516.38	2,693.19	5,091.96
	(d) Finance costs	8.44	8.47	42.47	16.91	42.65	103.09
	(e) Depreciation and amortisation expenses	91.60	86.01	100.84	177.61	163.75	342.05
	(f) Other expenses	4,131.82	3,509.10	3,299.11	7,640.92	7,727.02	15,778.61
	Total expenses	**28,023.22**	**25,061.37**	**26,385.07**	**53,084.59**	**53,428.72**	**1,08,434.99**
5	**Profit before exceptional item and tax (3-4)**	**5,299.87**	**2,105.73**	**2,753.86**	**7,405.60**	**5,843.74**	**9,797.96**
6	**Less: Exceptional Item**						
	Impact of Labour Codes	-	-	-	-	-	198.13
7	**Profit before tax (5-6)**	**5,299.87**	**2,105.73**	**2,753.86**	**7,405.60**	**5,843.74**	**9,599.83**
8	**Tax expenses**						
	(a) Current tax	470.77	448.81	511.44	919.58	1,011.34	1,700.44
	(b) Deferred Tax	139.07	(28.73)	201.04	110.34	445.11	(149.70)
	Total tax expense	**609.84**	**420.08**	**712.48**	**1,029.92**	**1,456.45**	**1,550.74**
9	**Profit for the period/year after tax (7-8)**	**4,690.03**	**1,685.65**	**2,041.38**	**6,375.68**	**4,387.29**	**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	36.58	(1.74)	22.29	34.84	27.60	(6.38)
	ii) Income tax relating to above	(9.21)	0.44	(5.61)	(8.77)	(6.95)	1.61
	Items that may be reclassified subsequently to profit or loss:						
	i) Net change in fair values of investments in debt instruments	(3.58)	1.48	(64.49)	(2.10)	55.57	47.43
	carried at fair value through OCI	0.90	(0.37)	16.23	0.53	(13.99)	(11.94)
	ii) Income tax relating to above						
	Other comprehensive income, net of tax	**24.69**	**(0.19)**	**(31.58)**	**24.50**	**62.23**	**30.72**
11	**Total comprehensive income for the period/year (9+10)**	**4,714.72**	**1,685.46**	**2,009.80**	**6,400.18**	**4,449.52**	**8,079.81**
12	**Paid up Equity Capital (Face value ₹ 5/- per share)**	11,276.91	11,044.25	11,044.25	11,276.91	11,044.25	11,044.25
13	**Other Equity**						1,49,485.58
14	**Earnings per share (not annualised for Quarters and six month) (refer note 3)**						
	Basic (in ₹)	2.08	0.75	0.91	2.83	1.95	3.57
	Diluted (in ₹)	2.08	0.75	0.91	2.83	1.95	3.57
	See accompanying notes to standalone unaudited financial results						

Deloitte Haskins & Sells LLP

CELLO WORLD LIMITED MUMBAI

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

Statement of Standalone Unaudited Assets & Liabilities as at September 30, 2026

(₹ in Lakhs)

Particulars	As at 30-Sep-26 (Unaudited)	As at 31-Mar-26 (Audited)
ASSETS		
1) Non-current assets		
a) Property, plant and equipment	850.08	945.24
b) Right-of-use assets	215.71	228.56
c) Intangible assets	85.68	94.01
d) Financial assets		
i) Investments in subsidiaries	1,10,031.06	1,10,031.06
ii) Other Investments	23,642.42	2,163.18
iii) Loans	2,117.49	41.33
iv) Other financial assets	0.10	226.06
e) Income tax assets (net)	517.15	347.90
f) Other non-current assets	172.66	180.76
Total non-current assets	**1,37,632.35**	**1,14,258.10**
2) Current assets		
a) Inventories	10,163.57	8,726.57
b) Financial assets		
i) Investments	46,538.84	55,200.42
ii) Trade receivables	37,806.38	40,961.66
iii) Cash and cash equivalents	1,031.58	1,991.20
iv) Bank balances other than (iii) above	42.73	42.73
v) Loans	6,402.95	6,549.99
vi) Other financial assets	586.36	964.84
c) Other current assets	1,526.00	1,631.64
Total current assets	**1,04,098.41**	**1,16,069.05**
Total assets	**2,41,730.76**	**2,30,327.15**
EQUITY & LIABILITIES		
Equity		
a) Equity share capital	11,276.91	11,044.25
b) Other equity	1,93,199.93	1,49,485.58
c) Share pending issuance (Refer note 3)	-	40,929.89
Total Equity	**2,04,476.84**	**2,01,459.72**
Liabilities		
1) Non-current liabilities		
a) Financial liabilities		
i) Lease liabilities	303.75	315.62
b) Provisions	45.61	254.52
c) Deferred tax liabilities (net)	382.11	263.53
Total non-current liabilities	**731.47**	**833.67**
2) Current liabilities		
a) Financial liabilities		
i) Lease liabilities	23.22	22.06
ii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	1,814.97	1,205.58
(b) Total outstanding dues of creditors other than micro and small enterprises	32,940.67	25,181.62
iii) Other financial liabilities	1,090.25	1,006.13
b) Other current liabilities	458.91	479.52
c) Provisions	158.77	128.05
d) Current tax liability (net)	35.66	10.80
Total current liabilities	**36,522.45**	**28,033.76**
Total equity and liabilities	**2,41,730.76**	**2,30,327.15**

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CIN - L25209DD2018PLC009865

Statement of Standalone Unaudited Cash Flows for the six month ended September 30, 2026

(₹ in Lakhs)

		For the six month ended	
		30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)
A	**Cash flows from operating activities**		
	Profit before tax	7,405.60	5,843.74
	Adjustments for:		
	Depreciation and amortization expense	177.61	163.75
	Sundry credit balances written back	(1.29)	(0.62)
	Allowance for doubtful debts	195.59	63.48
	Sundry balances written off	0.85	0.03
	Foreign exchange gain (Net)	(22.27)	(13.83)
	Interest income	(1,007.42)	(1,807.91)
	Finance cost	16.89	32.58
	Gain on fair valuation of investments	(1,286.83)	(712.96)
	Gain on sale of investments	(366.32)	(961.49)
	Dividend received	(3,253.05)	(10.87)
	(Gain)/Loss on sale of property, plant and equipment	(0.42)	2.06
	Operating profit before change in working capital	**1,858.94**	**2,597.96**
	Movements in working capital:	**10,295.82**	**6,581.30**
	Decrease / (Increase) in trade receivables	3,042.63	(3,313.77)
	Decrease in financial and other assets	187.78	696.09
	(Increase) / Decrease in inventories	(1,437.00)	3,596.16
	Increase in trade payables	8,647.16	6,202.38
	(Decrease) / Increase in provisions	(143.35)	20.13
	(Decrease) in financial and other liabilities	(1.40)	(619.69)
	Cash generated from operations	**12,154.76**	**9,179.26**
	Income taxes paid (net)	(1,063.96)	(1,562.33)
	Net cash generated from operating activities (A)	**11,090.80**	**7,616.93**
B	**Cash flows from investing activities**		
	Purchase of property, plant and equipment and intangible assets including capital advances	(68.55)	(279.07)
	Proceeds from sale of property, plant and equipment	8.31	4.38
	Loans given to subsidiaries	(2,100.00)	(8,100.18)
	Loans repaid by subsidiaries	301.34	5,400.00
	Purchase of investments	(41,550.00)	(21,457.98)
	Sale of investments	30,383.39	16,928.61
	Proceeds from bank deposits (net)	225.96	1,221.64
	Interest received	903.97	643.36
	Dividend received	3,253.05	10.87
	Net cash used in investing activities (B)	**(8,642.53)**	**(5,628.37)**
C	**Cash flows from financing activities**		
	Dividend paid	(3,380.29)	(3,853.35)
	Payment of lease liabilities	(27.60)	-
	Net cash used in financing activities (C)	**(3,407.89)**	**(3,853.35)**
	Net decrease in cash and cash equivalents (A+B+C)	**(959.62)**	**(1,864.79)**
	Add: Cash and cash equivalents at the beginning of the year	1,991.20	2,721.73
	Cash and cash equivalents at the end of the year	**1,031.58**	**856.94**

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CIN - L25209DD2018PLC009865

Notes to Standalone Unaudited Financial Results for the quarter and six month ended September 30, 2026

1 The above standalone unaudited 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 05, 2026. The statutory auditors of the Company has carried out a limited review of the standalone financial results for the quarter and half year ended September 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 unaudited 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 ("the Scheme") has been sanctioned by the Hon'ble National Company Law Tribunal ("NCLT"), Ahmedabad Bench vide its order dated May 14, 2026. The Scheme had 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 the relevant Registrar of Companies on May 27, 2026.

Pursuant to the Scheme, and upon filing of the requisite form on August 14, 2026, the Company has allotted, with effect from June 09, 2026, 46,53,239 fully paid-up equity shares of Rs. 5 each to the shareholders of WPL (other than the Company) as consideration, in accordance with the share exchange ratio and accounting treatment specified in 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 issued , 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 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

CELLO WORLD LIMITED MUMBAI

Pankaj Ghisulal Rathod
Joint Managing Director
DIN: 00027572

Place: Mumbai
Date: November 05, 2026

Deloitte Haskins & Sells LLP

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 and six months ended September 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 Shah

Viral R. Shah
Partner
Membership No. 117654
UDIN: 26117654HAVTTY4393

Mumbai, November 05, 2026

CELLO WORLD LIMITED
Regd off. 597/2A Somnath Road, Dabhel,
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CIN - L25209DD2018PLC009865

Statement of Consolidated Unaudited Financial Results for the quarter and six month ended September 30, 2026

(₹ in Lakhs except earnings per share)

Sr No	Particulars	Quarter ended			Six Month ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	63,319.82	52,671.57	58,744.11	1,15,991.39	1,11,645.12	2,32,370.79
2	Other income	1,323.25	1,773.91	1,359.98	3,025.73	3,084.59	5,505.29
3	**Total income (1+2)**	**64,643.07**	**54,445.48**	**60,104.09**	**1,19,017.12**	**1,14,729.71**	**2,37,876.08**
4	**Expenses**						
	(a) Cost of materials consumed	22,826.62	23,201.25	18,826.32	46,027.87	38,316.18	78,893.16
	(b) Purchases of stock-in-trade	9,428.79	6,480.04	7,880.13	15,908.83	13,832.93	36,309.42
	(c) Changes in inventories of finished goods, semi finished goods and stock- in-trade	(742.89)	(4,620.71)	2,932.52	(5,363.60)	1,835.00	1,553.13
	(d) Employee benefits expense	7,085.13	6,801.93	6,174.05	13,887.06	12,217.58	24,200.64
	(e) Finance costs	52.55	57.20	48.03	109.75	59.60	152.93
	(f) Depreciation and amortisation expenses	2,410.41	2,184.95	1,950.28	4,595.36	3,813.96	7,773.01
	(g) Other expenses	12,541.40	10,871.40	10,165.13	23,341.38	21,772.19	44,280.17
	Total expenses	**53,602.02**	**44,976.06**	**47,976.46**	**98,506.65**	**91,847.44**	**1,93,162.45**
5	**Profit before exceptional item and tax (3-4)**	**11,041.05**	**9,469.42**	**12,127.63**	**20,510.47**	**22,882.27**	**44,713.63**
6	**Less: Exceptional Item Impact of Labour Codes**	-	-	-	-	-	743.82
7	**Profit before tax (5-6)**	**11,041.05**	**9,469.42**	**12,127.63**	**20,510.47**	**22,882.27**	**43,969.81**
8	**Tax expenses**						
	(a) Current tax	2,629.33	2,222.23	2,785.46	4,851.56	5,425.21	10,579.69
	(b) Deferred Tax	220.53	(93.03)	209.42	127.50	259.22	239.47
	Total tax expense	**2,849.86**	**2,129.20**	**2,994.88**	**4,979.06**	**5,684.43**	**10,819.16**
9	**Profit for the period/year after tax (7-8)**	**8,191.19**	**7,340.22**	**9,132.75**	**15,531.41**	**17,197.84**	**33,150.65**
10	**Other comprehensive income**						
	(A) Items that will not be reclassified subsequently to profit or loss:						
	(i) Remeasurement of net defined benefit liability	114.58	(34.40)	67.34	80.18	39.52	(114.42)
	(ii) Income tax relating to above	(28.98)	8.48	(16.57)	(20.50)	(10.22)	28.37
	(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	(3.58)	1.48	64.49	(2.10)	55.57	47.43
	(ii) Income tax relating to above	0.90	(0.37)	(16.24)	0.53	(13.99)	(11.94)
	Other comprehensive income/(Loss), net of tax	**82.92**	**(24.81)**	**99.02**	**58.11**	**70.88**	**(50.56)**
11	**Total comprehensive income for the period/year (9+10)**	**8,274.11**	**7,315.41**	**9,231.77**	**15,589.52**	**17,268.72**	**33,100.09**
12	**Paid up Equity Capital (Face value ₹ 5/- per share)**	11,276.91	11,044.25	11,044.25	11,276.91	11,044.25	11,044.25
13	**Other Equity**						2,18,120.71
14	**Earnings per share (not annualised for Quarters and six month) (Refer Note 3)**						
	Basic (in ₹)	3.63	3.25	4.05	6.88	7.63	14.70
	Diluted (in ₹)	3.63	3.25	4.05	6.88	7.63	14.70
	See accompanying notes to consolidated unaudited financial results						

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Statement of Consolidated Unaudited Assets & Liabilities as at September 30, 2026

(₹ in Lakhs)

Particulars	As at 30-Sep-26 (Unaudited)	As at 31-Mar-26 (Audited)
ASSETS		
1) Non-current assets		
a) Property, plant and equipment	74,380.32	69,874.24
b) Right-of-use assets	1,444.79	1,123.65
c) Capital work in progress	5,985.37	6,552.89
d) Intangible assets	89.45	99.51
e) Financial assets		
i) Investments	23,642.42	2,163.18
ii) Loans	187.80	82.07
iii) Other financial assets	1,189.60	1,020.31
f) Deferred tax assets (net)	254.68	107.43
g) Income tax assets (net)	652.05	427.31
h) Other non-current assets	1,859.85	1,846.23
Total non-current assets	**1,09,686.33**	**83,296.82**
2) Current assets		
a) Inventories	61,406.28	53,471.04
b) Financial assets		
i) Investments	56,651.91	59,790.37
ii) Trade receivables	72,348.63	74,962.05
iii) Cash and cash equivalents	2,434.38	12,637.63
iv) Bank balances other than (iii) above	553.13	139.15
v) Loans	138.51	109.84
vi) Other financial assets	1,047.18	3,688.79
c) Other current assets	12,171.48	12,222.14
Total current assets	**2,06,751.50**	**2,17,021.01**
Total assets	**3,16,437.83**	**3,00,317.83**
EQUITY & LIABILITIES		
Equity		
a) Equity share capital	11,276.91	11,044.25
b) Share pending issuance (Refer note 3)	-	40,929.90
c) Other equity	2,71,024.41	2,18,120.71
Total Equity	**2,82,301.32**	**2,70,094.86**
Liabilities		
1) Non-current liabilities		
a) Financial liabilities		
i) Lease liabilities	547.64	327.01
b) Provisions	898.25	1,432.84
c) Deferred tax liabilities (net)	1,971.02	1,676.39
Total non-current liabilities	**3,416.91**	**3,436.24**
2) Current liabilities		
a) Financial liabilities		
i) Borrowings	2,167.13	3,462.28
ii) Lease liabilities	134.46	22.06
iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	6,181.22	4,706.17
(b) Total outstanding dues of creditors other than micro and small enterprises	12,505.69	10,446.29
iv) Other financial liabilities	5,589.69	5,257.47
b) Other current liabilities	3,058.79	2,149.21
c) Provisions	302.03	262.14
d) Current tax liability (net)	780.55	481.11
Total current liabilities	**30,719.56**	**26,786.73**
Total equity and liabilities	**3,16,437.79**	**3,00,317.83**

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Statement of Consolidated Unaudited Cash Flow for the six month ended September 30, 2026

(₹ in Lakhs)

		For six month ended	
		30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)
A	**Cash flows from operating activities**		
	Profit before tax	20,510.47	22,882.27
	Adjustments for:		
	Depreciation and amortisation expenses	4,595.36	3,813.97
	Sundry credit balances written back	(1.38)	(24.89)
	Sundry balances written off	3.39	0.08
	Allowance for doubtful debts	308.23	196.80
	Interest income	(961.19)	(795.03)
	Foreign exchange loss (Net)	19.40	(7.37)
	Bad Debts	-	16.89
	Bad Debts recovered	(1.20)	(3.00)
	Rental income	(2.78)	(2.49)
	Finance costs	107.00	59.60
	Profit on sale of Property, plant and equipment	(15.15)	(48.83)
	Dividend income	(53.05)	(10.87)
	Net gain on investments	(1,978.29)	(1,920.07)
	Operating profit before change in working capital	**22,530.81**	**24,157.06**
	Movements in working capital:	**(411.49)**	**(5,934.01)**
	Decrease / (Increase) in trade and other receivables	3,045.13	(11,441.43)
	(Increase) / Decrease in financial and other assets	(286.67)	1,214.05
	(Increase) / Decrease in inventories	(7,935.24)	2,356.47
	Increase in trade and other payables	4,182.13	2,406.92
	(Decrease) / Increase in provisions	(414.52)	81.99
	Increase / (Decrease) in financial and other liabilities	997.68	(552.01)
	Cash generated from operations	**22,119.32**	**18,223.05**
	Income taxes paid (net)	(4,776.86)	(5,147.76)
	Net cash generated from operating activities (A)	**17,342.46**	**13,075.29**
B	**Cash flows from investing activities**		
	Purchase of property, plant and equipment and intangible assets including capital advances	(9,123.52)	(10,002.61)
	Sale of property, plant and equipment	133.44	78.51
	(Investment in)/Proceeds from bank deposits (net)	(490.33)	3,009.82
	Purchase of investments	(73,354.80)	(38,207.90)
	Sale of investments	59,290.21	32,778.63
	Dividend received	53.05	10.87
	Rental Income	2.78	2.49
	Interest received	762.23	681.72
	Net cash used in investing activities (B)	**(22,726.94)**	**(11,648.47)**
C	**Cash flows from financing activities**		
	Loans repaid to bank	(2,386.80)	
	Loans taken from bank	1,100.00	
	Payment of lease liabilities	(61.61)	(1[illegible])
	Interest paid	(90.07)	(2.94)
	Dividend paid	(3,380.29)	(3,854.35)
	Net cash used in financing activities (C)	**(4,818.77)**	**(3,858.32)**
	Net decrease in cash and cash equivalents (A+B+C)	**(10,203.25)**	**(2,431.50)**
	Add: Cash and cash equivalents at the beginning of the period	12,637.63	5,169.48
	Cash and cash equivalents at the end of the period	**2,434.38**	**2,737.98**

Deloitte Haskins & Sells LLP

CELLO WORLD LIMITED MUMBAI

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

Notes to Consolidated Unaudited Financial Results for the quarter and six month ended September 30, 2026

1 The above consolidated unaudited financial results of Cello World Limited ("the Company") and its subsidiaries ("the Company and its subsidiaries together referred to as "the Group") have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 05, 2026. The statutory auditors of the Company has carried out a limited review of the consolidated unaudited financial results for the quarter and half year ended September 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 unaudited financial results of the Group 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 ("the Scheme") has been sanctioned by the Hon'ble National Company Law Tribunal ("NCLT"), Ahmedabad Bench vide its order dated May 14, 2026. The Scheme had 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 the relevant Registrar of Companies on May 27, 2026.

Pursuant to the Scheme, and upon filing of the requisite form on August 14, 2026, the Company has allotted, with effect from June 09, 2026, 46,53,239 fully paid-up equity shares of Rs. 5 each to the shareholders of WPL (other than the Company) as consideration, in accordance with the share exchange ratio and accounting treatment specified in 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 issued, to give effect of the scheme from the beginning of the previous year i.e. April 1, 2025.

4 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".

5 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

CELLO WORLD LIMITED MUMBAI

Pankaj Ghisulal Rathod
Joint Managing Director
DIN: 00027572

Place: Mumbai
Date: November 05, 2026

Deloitte Haskins & Sells LLP

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

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 and six months ended September 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

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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 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 assets of Rs. 2,23,489.16 lakhs as at September 30, 2026 and total revenues of Rs. 52,179.73 lakhs and Rs. 95,150.56 lakhs for the quarter and six months ended September 30, 2026, respectively, total net profit after tax of Rs.6,833.93 lakhs and Rs.12,581.75 lakhs for the quarter and six months ended September 30, 2026, respectively and total comprehensive income of Rs.6,892.16 lakhs and Rs.12,615.36 lakhs for the quarter and six months ended September 30, 2026, respectively and net cash flows of Rs.9,243.63 for the six months ended September 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 Shah

Viral R. Shah
Partner
Membership No. 117654
UDIN: 26117654NMFDCC8456

Mumbai, November 05, 2026