

FORM B

Format of covering letter of the annual audit report to be filed with the stock exchanges

1.	Name of the Company:	REGENCY CERAMICS LIMITED
2.	Annual financial statements for the year ended	31st March, 2014
3.	Type of Audit qualification	Qualified
4.	Frequency of qualification	Partly appeared first time and partly since previous year
5.	Draw attention to relevant notes in the annual financial statements and management response to the qualification in the directors report:	Qualifications : Page No.27 to 31 of Annual Report Management's response : Page No.9 to 12 and Page No.36 to 45 of Annual Report.
6.	Additional comments from the board/audit committee chair:	The plant was destroyed on 27.01.2012 and President (Operations) of the Company was killed. Plant under lock-out since then and no production. Hence Audit Qualifications

Signed by

For REGENCY CERAMICS LIMITED



Dr G N Naidu

☒ Chairman and Managing Director

Encl : Annual Report 2013-14