

Hyderabad, November 11, 2025

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001
Tel:022-22721233/34
Fax: 022-22722131/1072/2037/2061/41
Email: corp.relations@bseindia.com
corp.compliance@bseindia.com
Scrip Code: 515018

To,
The National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai: 400051
Tel: 022-26598235/36/452
Fax: 022-26598237/38
Email: cm1ist@nse.co.in
SYMBOL: REGENCERAM

Sub: Submission of the Un- audited Financial Results and Limited review report thereon pursuant to Regulation 30 & 33 of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company ("Board"), at their meeting held today i.e., Tuesday, November 11, 2025, has approved Un-audited Standalone Financial Results of the Company for the Half-yearly & quarter ended September 30, 2025. A copy of the aforesaid **Financial Results along with limited review Report** as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are enclosed herewith.

The Meeting of the Board of Directors commenced at 05:50 p.m. (IST) and concluded at 06:25 p.m. (IST).

The above information is also being made available on the website of the Company at <https://www.regencyceramics.in>.

This is for your information and necessary records.

Yours faithfully,
For Regency Ceramics Limited

Satyendra Prasad Narala
Managing Director & CFO
DIN:01410333

1. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable
2. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable
3. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and ~~4th quarter~~) – Enclosed
4. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not applicable.

Regency Ceramics Limited
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEP 2025

S.No	Particulars	Quarter Ended			Half Year Ended		(Rs. in lakhs)
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I	INCOME						
	Revenue from Operations	876.07	672.04	120.77	1,548.11	216.63	1,314.70
	Other Income	14.16	183.14	29.72	197.30	62.51	1,262.10
	Total income	890.23	855.18	150.49	1,745.41	279.14	2,576.80
II	EXPENSES						
	Cost of Materials Consumed	860.94	406.38	-	1,267.32	-	2,096.67
	Purchases of Traded Goods or Stock in Trade	249.73	31.01	93.47	280.74	171.95	339.61
	Changes in Inventories of Stock in Trade, Work in Progress and Finished Goods	(490.54)	47.51	-	(443.03)	-	(1,617.17)
	Employee Benefits Expenses	91.05	95.73	99.13	186.78	211.77	448.08
	Finance Cost	15.27	15.63	2.27	30.90	2.29	32.95
	Depreciation and amortisation Expense	97.55	96.91	107.72	194.46	207.13	405.34
	Other Expenses	489.04	506.61	104.59	995.65	223.80	1,359.13
	Total	1,313.04	1,199.78	407.18	2,512.82	816.94	3,064.61
III	Profit /(Loss) before Exceptional Items and Tax	(422.81)	(344.60)	(256.69)	(767.41)	(537.80)	(487.81)
IV	Exceptional Items	-	-	-	-	-	-
V	Profit/ (Loss) before tax	(422.81)	(344.60)	(256.69)	(767.41)	(537.80)	(487.81)
VI	Tax expense						
	- Current Tax	-	-	-	-	-	-
	- Earlier Years Tax (Refer Note 12)	-	(148.59)	-	(148.59)	-	(712.82)
	- Deferred Tax	-	-	-	-	-	-
VII	Profit/ (Loss) after tax	(422.81)	(196.01)	(256.69)	(618.82)	(537.80)	225.01
VIII	Other comprehensive income						
	Items that will not be re classified to profit or	-	-	-	-	-	-
	Other comprehensive income	-	-	-	-	-	-
	Total comprehensive income	-	-	-	-	-	-
IX	Paid-up equity share capital	2,644.16	2,644.16	2,644.16	2,644.16	2,644.16	2,644.16
X	Earning per Share (of Rs.10 each)						
	Basic & Diluted	(1.60)	(0.74)	(0.97)	(2.34)	(2.03)	0.85

For Regency Ceramics Limited


 Narala Satyendra Prasad
 Managing Director & CFO
 DIN:01410333



Place : Hyderabad
 Date: 11.11.2025

REGENCY CERAMICS LIMITED
Un-Audited Balance Sheet as at 30th September 2025

(Rs.in Lakhs)

Particulars	Note No	As at 30-Sep-25 (Un-Audited)	As at 31-Mar-25 (Audited)
I. ASSETS			
1.Non-Current Assets			
a) Property,Plant and Equipment	2	1,811.30	1,989.71
b) Financial Assets			
i) Investments	3	5.83	4.85
ii) Financial Assets	4	738.37	738.37
c) Other non-current assets		180.17	147.55
Total Non-Current Assets		2,735.67	2,880.48
2.Current Assets			
a) Financial Assets			
i) Trade receivables	5	1,600.09	1,267.60
ii) Cash and cash equivalents	6	26.48	69.12
ii) Other Bank Balances		-	-
iv) Other Financial Assets	7	659.18	658.22
b) Other current assets	8	2,706.79	2,523.68
c) Current tax assets (Net)	9	48.45	45.71
d) Inventories		3,227.55	2,412.49
Total Current Assets		8,268.54	6,976.82
Total		11,004.21	9,857.30
II. EQUITY AND LIABILITIES			
1.Shareholder's Funds			
a) Share Capital	10	2,644.16	2,644.16
b) Other Equity	11	(9,272.39)	(8,653.58)
Total Equity		(6,628.23)	(6,009.42)
2. Non- Current Liabilities			
a) Long Term Borrowings	12	8,358.57	7,052.57
b) Long Term Provisions	13	145.30	145.30
Total Non-Current Liabilities		8,503.87	7,197.87
3.Current Liabilities			
a) Financial Liabilities			
i) Borrowings from Bank		683.30	679.27
ii) Trade payables	14		
Dues to Micro and small enterprises		141.84	141.84
Dues to Creditors other than micro and small enterprises		4,592.85	4,173.76
iii) Other Financial Liabilities	15	1,470.34	1,400.79
b) Other current liabilities	16	2,240.24	2,273.19
Total Current Liabilities		9,128.57	8,668.85
Total		11,004.21	9,857.30

For Regency Ceramics Limited

Narala Satyendra Prasad
 Managing Director & CFO
 DIN:01410333

Place: Hyderabad
Date: 11.11.2025

(Rs. in Lakhs)

	Particulars	Year ended 30 Sep 2025 (Un-Audited)	Year ended 30 Sep 2024 (Un-Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before Tax	(767.41)	(537.80)
	Adjustments for :		
	Depreciation	194.46	207.13
	Interest (net)	(194.72)	(30.60)
	Credit Balances written off	-	-
	Gain on Fair valuation of Investments through Profit or Loss	(1.82)	(0.20)
	Loss on sale of assets	-	31.61
	Operating Loss before working capital changes	(769.49)	(329.86)
	Working capital adjustments:		
	Current Assets (Trade and other receivables)	(1,365.16)	(468.49)
	Non Current Liabilities	(28.92)	-
	Other Current Liabilities	69.55	223.37
	Trade Payables	419.10	72.97
	Cash used in operations (gross)	(1,674.92)	(502.01)
	Direct Taxes (Paid)/ Refund Received	148.59	-
	Net cash used in operations (A)	(1,526.33)	(502.01)
B	Cash Flow From Investing Activities		
	Purchase of Assets (Including Capital Advances)	(16.05)	(242.14)
	Proceeds from sale of Plant & Machinery	-	54.20
	(Increase)/Decrease in Investments	(0.98)	184.64
	Movement in Other Bank Balances - Non Current	-	(1.32)
	Interest Received	194.72	30.60
	Net Cash generated from Investing Activities (B)	177.69	25.98
C	Cash Flow From Financing Activities		
	Loans from Directors	1,306.00	501.00
	Net Cash generated from Financing Activities (C)	1,306.00	501.00
	Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	(42.64)	24.97
	Cash and Cash equivalents as at 01.04.2025 (Opening Balance)	69.12	19.52
	Cash and Cash equivalents as at 30.09.2025 (Closing Balance)	26.48	44.48

For Regency Ceramics Limited


Narala Satyendra Prasad
 Managing Director & CFO
 DIN:01410333


Place: Hyderabad

Date: 11.11.2025

Regency Ceramics Limited, 4th Floor, Dwaraka Summit, Plot No. 83, Kavuri Hills, Hyderabad - 500033.

Tel : 040 2331 9903 | support@regencyceramics.in | www.regencyceramics.in

GST : 36AABCR0720Q1Z9 CIN : L26914TG1983PLC004249

Statement of Unaudited Financial Results for the Quarter ended 30th September 2025**Notes to Financial results**

1. These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.
2. The above results have been reviewed by the audit committee and approved by the board at their meeting held on 11th November 2025. These results have been subjected to Limited Review.
3. The company has recorded a Net Loss of Rs.422.80 Lakhs during the Quarter ended 30th September 2025 and has accumulated Loss of Rs.9272.39 lakhs as on 30th September 2025 resulting in erosion of the net worth. The business activities of the Company have been initiated resulting in revenue and consequent cash flows. The company is in the process of refurbishing the plant to recommence the plant operations in Yanam. In addition, the company has entered into an exclusive manufacturing arrangement to manufacture glazed vitrified tiles at a facility in Andhra Pradesh and the operations have commenced. In view of the above, the financial statements have been prepared by the company on a "going concern" basis.
4. The unprecedented industrial violence on 27 January 2012 resulted in deaths of personnel and destruction of buildings and equipment in the factory. Consequent to this, a lock-out was declared at the factory from 31.01.2012. After series of negotiations with the workers union, Memorandum of Settlement arrived on 24.10.2019 at Puducherry under Section 12 (3) of the Industrial Disputes Act, 1947 before the Commissioner of Labour-cum-Chief Conciliation Officer, U. T. of Puducherry between the company and the Regency Ceramics Staff and Workers Union. As per the MOU, the management has agreed to provide house sites at Yanam to all the displaced workers of the company in three categories as proposed by the union. In this connection, two stretches of land owned by ancillary units of the Company to the extent of about 25.35 Acres was registered on 18.10.2019 in favour of the union through settlement deeds. The conversion of agricultural land to residential plots, development of land, laying of roads, allotment of plots, etc is in progress and after the actual allotment of plots to each individual, necessary entries will be made in the books of accounts.
5. The above results were prepared without considering the effect of the loss / damage to Buildings, Plant & Machinery and other assets of the company.
6. As claim preferred in respect of loss/damage to Company's Property- Buildings, Plant and Machinery, Finished Goods and Raw Materials during the Labour unrest on 27.01.2012 was not settled by the Insurance company on replacement/ reinstatement value basis, and the company invoked arbitration clause as per the terms of Policy. The Hon'ble Arbitral Tribunal has pronounced an award in favour of the company. However, the Insurance Company filed set-aside petition U/s 34 of the Arbitration and Conciliation Act, 1996 before the Court of Principal District Judge. Puducherry. Pending final Judgement, the Principal District Judge ordered the Insurance Company to pay the amount assessed by the Insurance Company along with interest to the company. Accordingly, Rs. 15.14 crores including interest

Rs.24.89 Lakhs was received in January, 2023. Out of the said amount, Rs. 2.76 crores (claim accepted on Inventories) was adjusted against the claim receivable and the balance is shown in current liabilities since the same is to be utilised for reinstatement/replacement of the Assets destroyed.

7. The company is in the process of refurbishing the plant to recommence the plant operations in Yanam. Part of the Fixed Assets have been refurbished and some of the Fixed Assets have been scrapped & sold and shown in the corresponding financial statements.
8. Depreciation on fixed assets calculated as per provisions of Companies Act, 2013 has been provided in the normal course due to efflux of time after reducing the scrapped assets.
9. Gratuity Provision as per Ind AS-19 and Leave Encashment were not provided in the books due to loss of employee records in the factory during the incident.
10. The interest on Unsecured Loans received from Directors and Body Corporates have not been provided in the books. Also interest in respect of dues payable to Micro, Small and Medium Enterprises suppliers for a period exceeding 15 days has not been provided.
11. The Liability provision for Interest and Penalties payable on account of Statutory Dues were not provided in the books expecting waiver in the current situation.
12. The company received a total income tax refund of Rs. 315.91 lakhs during the quarter ended 30-06-2025, pertaining to assessment for AY 2000-01 as per the consequential orders passed giving effect to CIT (A) orders. This refund includes Rs. 167.32 Lakhs received as interest on the tax refund. Accordingly, Rs. 148.59 lakhs has been recorded as a reversal of earlier year taxes, and Rs. 167.32 lakhs has been classified as other income.
13. This is to inform that Regency Ceramics Limited doesn't have any Subsidiaries / Associates / Joint Venture Companies as on 30th Sep, 2025. Hence, consolidated financial statements would not be applicable to the Company.
14. Segment reporting is not applicable since the entire operations of the company are related to one segment. i.e. Manufacturing of Ceramic Tiles in terms of Ind AS 108 on operating segments.
15. Previous period/year figures have been regrouped or rearranged wherever necessary to confirm to current year classification.

For REGENCY CERAMICS LIMITED


Narala Satyendra Prasad
Managing Director & CFO
DIN:01410333



Place: Hyderabad

Date 11.11.2025

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

To the Board of Directors of **REGENCY CERAMICS LIMITED.**

We have reviewed the accompanying statement of unaudited financial results of REGENCY CERAMICS LIMITED ("the Company") for the quarter ended September 30, 2025 and year-to-date results for the period from April 01, 2025 to 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").

This Statement 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 Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity", issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of 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 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.

Basis of Qualified Conclusion:

1. *Financial statements were prepared without considering the effect of the loss / damage to Buildings, Plant & Machinery and other assets of the company. The condition of the fixed assets & its realizable value could not be estimated post declaration of lock out of the plant on 31.01.2012. The Fixed Assets(after scrapping some Plant & Machinery) are disclosed at book value after providing depreciation on account of efflux of time.*
2. *During the quarter ended September 30, 2025, the Company has not provided for the provisional liability towards salaries, wages, and other employee benefits pertaining to its factory employees. Further, the Company has not recognized its liability towards gratuity and leave encashment in accordance with the requirements of Ind AS 19, "Employee Benefits." In the absence of necessary details, we are unable to comment on the impact of such non-provision on the profit or loss for the quarter ended September 30, 2025, and on the current liabilities as at that date.*
3. *Confirmation of balances was not obtained from Debtors, Creditors, loans and advances and other current assets.*



4. *The company did not provide the interest on Unsecured loans received from Directors and Body Corporates. Also, interest has not been provided in respect of overdue amount payable to Micro, Small and Medium Enterprises suppliers for a period exceeding 15 days.*
5. *The company has not provided liability towards interest and penalties payable on account of old statutory dues.*
6. *On verification of Inventory records we are unable to comment on the accuracy of valuation of Inventories.*

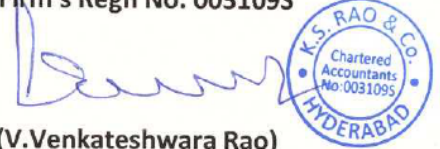
Qualified Conclusion:

Based on our review conducted as stated above, except for the probable effects of the matters described in the basis for Qualified Conclusion, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) 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.

Place: Hyderabad

Date: 11.11.2025

**for K.S.Rao & CO.
Chartered Accountants
Firm's Regn No. 003109S**



(V.Venkateshwara Rao)

Partner

Membership No. 219209

UDIN: 25219209 BMJBOE5894

Total value of work order during the reporting period