

Hyderabad, February 12, 2026

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
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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., Thursday, February 12, 2026, has approved Un-audited Standalone Financial Results of the Company for the quarter ended December 31, 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 04:00 p.m. (IST) and concluded at 04:55 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~~) – – Not Applicable
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 31st DECEMBER 2025

(Rs. in lakhs)

S.No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
I	INCOME						
	Revenue from Operations	1,152.23	876.07	396.08	2,700.34	612.71	1,314.70
	Other Income	19.98	14.16	44.84	217.28	107.35	1,262.10
	Total income	1,172.21	890.23	440.92	2,917.62	720.06	2,576.80
II	EXPENSES						
	Cost of Materials Consumed	838.17	860.94	504.96	2,105.49	676.91	2,096.67
	Purchases of Traded Goods or Stock in Trade	53.55	249.73	-	334.29	-	339.61
	Changes in Inventories of Stock in Trade,	(296.59)	(490.54)	-	(739.62)	-	(1,617.17)
	Work in Progress and Finished Goods						
	Employee Benefits Expenses	98.95	91.05	74.13	285.73	285.90	448.08
	Finance Cost	15.51	15.27	14.43	46.41	16.72	32.95
	Depreciation and Amortisation Expense	97.78	97.55	100.16	292.24	307.29	405.34
	Other Expenses	881.10	489.04	130.65	1,876.75	354.45	1,359.13
	Total	1,688.47	1,313.04	824.33	4,201.29	1,641.27	3,064.61
III	Profit /(Loss) before Exceptional Items and Tax	(516.26)	(422.81)	(383.41)	(1,283.67)	(921.21)	(487.81)
IV	Exceptional Items	-	-	-	-	-	-
V	Profit/ (Loss) before tax	(516.26)	(422.81)	(383.41)	(1,283.67)	(921.21)	(487.81)
VI	Tax expense						
	- Current Tax	-	-	-	-	-	-
	- Earlier Years Tax (Refer Note 12)	(0.00)	-	-	(148.59)	-	(712.82)
	- Deferred Tax	-	-	-	-	-	-
VII	Profit/ (Loss) after tax	(516.26)	(422.81)	(383.41)	(1,135.08)	(921.21)	225.01
VIII	Other comprehensive income						
	Items that will not be re classified to profit or loss- (net of taxes)	-	-	-	-	-	-
	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	(1.95)	(1.60)	(1.45)	(4.29)	(3.48)	0.85

For Regency Ceramics Limited


 Narala Satyendra Prasad
 Managing Director & CFO
 DIN:01410333

 Place : Hyderabad
 Date: 12.02.2026

Statement of Unaudited Financial Results for the Quarter ended 31st December 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 12th February 2026. These results have been subjected to Limited Review.
3. The company has recorded a Net Loss of Rs.516.26 Lakhs during the Quarter ended 31st December 2025 and has accumulated Loss of Rs.9788.65 lakhs as on 31st December 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.
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 31st December 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 12.02.2026



Independent Auditor's Review Report on Quarterly 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 31st December 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 31st December 2025, the company has not provided the provisional liability towards salary, wages and other benefits to its factory employees. Further, the company has not provided for its liability towards Gratuity and leave encashment in accordance with Ind AS-19 "Employee Benefits". We are unable to comment upon the impact of non-provision on the profit or loss of the company for the quarter ended 31st December 2025 and on the current liabilities as at 31st December, 2025.*
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.

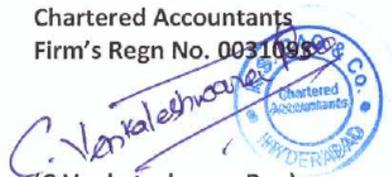
Place: Hyderabad

Date: 12.02.2026

for K.S.Rao & CO.

Chartered Accountants

Firm's Regn No. 003109500



(C.Venkateshwara Rao)

Partner

Membership No. 219844

UDIN: 26219844FIXUIE3200