REGENCY
NATURAL TILES

Hyderabad, November 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: cmlist@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., Thursday, November 12, 2026, has approved Un-audited Standalone Financial Results of the Company for the quarter & Half-yearly ended September 30, 2026. 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 05:30 p.m. (IST) and concluded at 06:30 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

Digitally signed by Satyendra Prasad Narala
DN: c=IN, o=Personal, postalCode=500033, l=Hyderabad, st=Telangana, street=82293/82/NG/42, Plot number 42 Jubilee Hills, Shaikpet, Shaikpet Telangana India 500033, title=7086, 2.5.4.20=eae81e8bbffdfd0e664d00257032815 2ad921fe925dd340e0efa2506d9030ed4d, serialNumber=5b4ddbd7ff1407836ba1dbe0ecc931ca647066f5e54c49edef2e111b6156c5a2, email=sprasad@regencyceramics.in, cn=Satyendra Prasad Narala
Date: 2026.11.12 19:00:25 +05'30'

Satyendra Prasad Narala
Chairman & Managing Director
DIN:01410333

REGENCY
NATURAL TILES

Regency Ceramcis Limited

CIN : L26914TG1983PLC004249

Regency Ceramics Limited

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER 2026

(Rs. in lakhs)

S.No	Particulars	QUARTER ENDED			HALF YEAR ENDED		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
I	**INCOME**						
	Revenue from Operations	2,326.47	1,832.59	876.07	4,159.06	1,548.11	3,826.78
	Other Income	19.82	1,353.71	14.16	1,373.53	197.30	259.30
	Total income	**2,346.29**	**3,186.30**	**890.23**	**5,532.59**	**1,745.41**	**4,086.08**
II	**EXPENSES**						
	Cost of Materials Consumed	1,464.23	709.75	860.94	2,173.98	1,267.32	2,978.24
	Purchases of Traded Goods or Stock in Trade	15.03	20.59	249.73	35.62	280.74	368.55
	Changes in Inventories of Stock in Trade, Work in Progress and Finished Goods	33.80	860.45	(490.54)	894.25	(443.03)	(120.71)
	Employee Benefits Expenses	144.71	129.71	91.05	274.42	186.78	398.91
	Finance Cost	14.38	14.20	15.27	28.58	30.90	61.19
	Depreciation and amortisation Expense	72.04	70.82	97.55	142.87	194.46	392.45
	Other Expenses	936.30	1,637.57	489.04	2,573.87	995.65	2,540.52
	Total	**2,680.49**	**3,443.10**	**1,313.04**	**6,123.59**	**2,512.82**	**6,619.15**
III	**Profit /(Loss) before Exceptional Items and Tax**	**(334.21)**	**(256.80)**	**(422.81)**	**(591.00)**	**(767.41)**	**(2,533.07)**
IV	Exceptional Items						-
V	**Profit/ (Loss) before tax**	**(334.21)**	**(256.80)**	**(422.81)**	**(591.00)**	**(767.41)**	**(2,533.07)**
VI	**Tax expense**						
	- Current Tax						-
	- Earlier Years Tax (Refer Note 12)					(148.59)	**(148.59)**
	- Deferred Tax						-
VII	**Profit/ (Loss) after tax**	**(334.21)**	**(256.80)**	**(422.81)**	**(591.00)**	**(618.82)**	**(2,384.48)**
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	(1.26)	(0.97)	(1.60)	(2.24)	(2.34)	(9.02)

For Regency Ceramics Limited

Regency Ceramics Ltd * Hyd *

Narala Satyendra Prasad
Chairman & Managing Director
DIN:01410333

Place : Hyderabad
Date: 12.11.2026

REGENCY
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REGENCY CERAMICS LIMITED
Un-Audited Balance Sheet as at 30th Sep 2026

(Rs.in Lakhs)

Particulars	As at 30.09.2026 (Un-Audited)	As at 31.03.2026 (Audited)
I. ASSETS		
1.Non-Current Assets		
a) Property, Plant and Equipment	1,618.26	1,677.10
b) Financial Assets		
i) Investments	7.30	5.21
ii) Financial Assets	742.47	742.39
c) Other non-current assets	182.99	180.36
Total Non-Current Assets	**2,551.02**	**2,605.06**
2.Current Assets		
a) Financial Assets		
i) Trade receivables	1,633.92	1,920.50
ii) Cash and cash equivalents	27.03	123.17
ii) Other Bank Balances	-	-
iv) Other Financial Assets	658.27	659.93
b) Other current assets	4,060.53	3,915.86
c) Current tax assets (Net)	40.40	37.83
d) Inventories	1,637.68	2,794.63
Total Current Assets	**8,057.83**	**9,451.93**
Total	**10,608.85**	**12,056.99**
II. EQUITY AND LIABILITIES		
1.Shareholder's Funds		
a) Share Capital	2,644.16	2,644.16
b) Other Equity	(11,629.05)	(11,038.04)
Total Equity	**(8,984.89)**	**(8,393.88)**
2. Non- Current Liabilities		
a) Long Term Borrowings	10,712.40	10,393.40
b) Long Term Provisions	145.30	145.30
Total Non-Current Liabilities	**10,857.70**	**10,538.70**
3.Current Liabilities		
a) Financial Liabilities		
i) Borrowings from Bank	666.73	524.16
ii) Trade payables		
Dues to Micro and small enterprises	-	141.84
Dues to Creditors other than micro and small enterprises	4,069.87	4,685.52
iii) Other Financial Liabilities	1,549.60	1,748.55
b) Other current liabilities	2,449.83	2,812.09
Total Current Liabilities	**8,736.03**	**9,912.16**
Total	**10,608.85**	**12,056.99**

For Regency Ceramics Limited

Narala Satyendra Prasad
Chairman & Managing Director
DIN:01410333

Place: Hyderabad
Date: 12.11.2026

REGENCY
NATURAL TILES

REGENCY CERAMICS LIMITED

Cash Flow Statement for the Period Ended 30th Sep 2026

(Rs. in Lakhs)

	Particulars	For the Period 30 Sep 2026 (Un-audited)	Year ended 31 Mar 2026 (Audited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit/(Loss) before Tax	(591.00)	(2,533.07)
	Adjustments for :		
	Depreciation	142.87	392.45
	Interest (net)	(25.84)	(222.85)
	Gain on Fair valuation of Investments through Profit or Loss	(2.09)	(1.20)
	Operating Loss before working capital changes	**(476.06)**	**(2,364.67)**
	Working capital adjustments:		
	Current Assets (Trade and other receivables)	1,297.33	(2,456.67)
	Non Current Liabilities	(219.69)	383.79
	Other Current Liabilities	(198.95)	347.76
	Trade Payables	(757.49)	511.77
	Cash used in operations (gross)	**(354.86)**	**(3,578.02)**
	Direct Taxes (Paid)/ Refund Received	-	148.59
	Net cash used in operations (A)	**(354.86)**	**(3,429.43)**
B	**Cash Flow From Investing Activities**		
	Purchase of Assets (Including Capital Advances)	(84.03)	(79.84)
	(Increase)/Decrease in Investments	(2.09)	(0.36)
	Interest Received	25.84	222.85
	Net Cash generated from Investing Activities (B)	**(60.28)**	**142.65**
C	**Cash Flow From Financing Activities**		
	Loans from Directors	319.00	3,340.83
	Net Cash generated from Financing Activities (C)	**319.00**	**3,340.83**
	Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	**(96.14)**	**54.05**
	Cash and Cash equivalents as at 01.04.2026 (Opening Balance)	123.17	69.12
	Cash and Cash equivalents as at 30.09.2026 (Closing Balance)	**27.03**	**123.17**

For Regency Ceramics Limited

Narala Satyendra Prasad
Chairman & Managing Director
DIN:01410333

Regency Ceramics Ltd Hyd

Place: Hyderabad
Date: 12.11.2026

REGENCY
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Statement of unaudited Financial Results for Quarter ended 30th Sep 2026.

Notes to Financial Results

1. The company recorded a Net Loss of Rs. 334.21 Lakhs during Quarter ended 30.09.2026. The accumulated loss as on 30.09.2026 is Rs. 13,499.87 Lakhs, resulting in erosion of net worth. The business activities of the company have been initiated resulting in revenue and consequent cash flows. The company had refurbished one manufacturing line in the plant and is ready to recommence the plant operations in Yanam. In addition, the company has entered into an exclusive manufacturing arrangement to produce glazed vitrified tiles at a facility in Andhra Pradesh and the operations are ongoing for the last 24 months. In view of the above, the financial statements have been prepared by the company on a "going concern" basis.

2. 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, 2025 as modified by Circular No. CIR/CFD lFAC/62/2016 dated July 05, 2016.

3. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November, 2026. These results have been subjected to Limited review by the Auditors of the Company.

4. The unprecedented industrial violence on 27.01.2012 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. A Memorandum of Settlement was signed on 24.10.2019 at Puducherry under Section 12 (3) of the Industrial Disputes Act, 1947. As per the MOU, the management had agreed to provide house sites at Yanam to all the displaced workers of the company. The development of land, laying of roads, etc is completed. After the actual allotment of plots to eligible workers, necessary entries will be made in the books of accounts.

5. The company has refurbished one line in the plant to recommence the 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 financial statements.

6. Financial Statements were prepared without considering the effect of the Impairment in the value of Property Plant and Equipment of the Company. 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.

7. 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. Subsequent to the Lock-out of the Company from 31.01.2012, the Company has not provided the liability towards Salary, wages and other benefits to the Factory Employees.

8. The Confirmation of Balances from Old Debtors, Creditors, Loans and Advances and Others receivables is still awaited from respective parties.

9. The interest on Unsecured Loans received from Directors and Body Corporates have not been provided in the books.

10. 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.

11. The Hon'ble Arbitral Tribunal had pronounced an award in March 2022 in favour of the company as the claim for loss/damage to Company's property was not settled by the Insurance Company on replacement / reinstatement value basis. The Insurance Company had filed a set-aside petition u/s 34 of the Arbitration and Conciliation Act, 1996 before the Court of Principal District Judge, Puducherry. The Principal District Judge in his orders has largely confirmed the Arbitral Award for Rs. 133.30 crores + interest. The Insurance Company has approached the Division Bench of the Madras High Court and filed an appeal u/s 37 of the Arbitration and Conciliation Act,1996. The company has filed subsequent applications in the PDJ court as well as a cross-appeal u/s 37 before the Division Bench of High Court.

12. Regency Ceramics Limited does not have any Subsidiaries / Associates / Joint Venture Companies as on 30th Sep 2026. Hence, consolidated financial statements are not applicable.

13. 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.

14. Previous period/year figures have been regrouped or rearranged wherever necessary to confirm to current year classification.

For REGENCY CERAMICS LIMITED

Regency Ceramics Ltd * Hyd *

Narala Satyendra Prasad
Chairman & Managing Director
DIN: 01410333
12th November 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 30th September 2026 and year-to-date results for the period from April 01, 2026 to 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").

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 The 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 Impairment in the value of Property Plant and Equipment of the Company.*
2. *Subsequent to the Lock-out of the Company from Date: 31.01.2012, 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 30.09.2026 and on the current liabilities as at 30.09.2026.*
3. *In the absence of proper information regarding the Debtors, Creditor, Loans and Advances and Other receivables the company could not obtain confirmation from the Respective parties.*

K.S. RAO & Co. Chartered Accountants HYDERABAD

4. *As on 30.09.2026, the Company has certain long pending Trade Receivables and advances as aggregating to Rs.1,736.94 Lakhs, of which the period of Limitation is already expired as per the provisions of The Limitation Act, 1969. In the absence of sufficient evidence to demonstrate the recoverability, we are unable to comment on the recoverability of the above amount and consequential effect on Financial Statements.*

5. *The Company has certain long pending Trade payables aggregating to Rs.1,138.86 lakhs. In the absence of sufficient evidence to demonstrate the liability, we are unable to comment the liability of the above amount and consequential effect on Financial Statements.*

6. *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.*

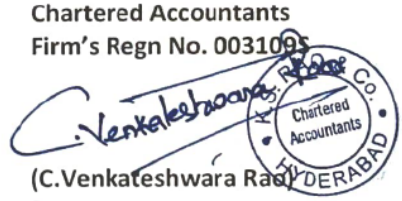
7. *The company has not provided liability towards interest and penalties payable on account of old statutory dues.*

8. *On verification of Inventory records, we are unable to comment on the accuracy of valuation of Inventories and considered the values given by the Management.*

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.

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



(C.Venkateshwara Rao)
Partner
Membership No. 219844
UDIN: 26219844FACRTM4368

Place: Hyderabad
Date: 12.11.2026