



Dated: 20.10.2016

The Deputy General Manager,
BSE Limited
Corp. Relation Department,
1st Floor, New trading Ring, Rotunda Bldg
P J Towers, Dalal Street,
Fort, Mumbai-400001 (Stock Code : 500233)

Mr. Hari K- Vice –President
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai-400051 (Stock Code : KAJARIACER)

Dear Sir,

Sub: Un audited Financial Results for the quarter / Half year ended 30th September, 2016.

We wish to inform you that the un-audited financial results of the Company for the quarter/Half year ended on 30th September, 2016 has been reviewed by the Audit committee and approved by the Board of Directors of the Company in their meeting held today i.e; Thursday 20th October, 2016.

Pursuant to SEBI (LODR) Regulations 2015, please find enclosed herewith the following;

1. Un-audited financial results (both stand alone and Consolidated) of the Company for the quarter/Half year ended on 30th September, 2016.
2. Limited review report on unaudited financial results (both stand alone and consolidated).
3. The copy of the publication in the newspaper of the un-audited financial results for the quarter/half year ended on 30th September, 2016.

The Board Meeting was concluded at 1:15 P.M.

You are requested to take the note of the same.

Thanking You.

Yours faithfully
For Kajaria Ceramics Ltd

R.C. Rawat
COO (A&T) & Co Secretary

Kajaria Ceramics Limited

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CIN No. : L26924HR1985PLC056150, E-mail: info@kajariaceramics.com | Web: www.kajariaceramics.com

STATEMENT OF STANDALONE/CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER/HALF YEAR ENDED 30TH SEPT 2016

Rs in crores

STANDALONE						PARTICULARS	CONSOLIDATED					
Quarter Ended			Half Year ended		Year Ended		Quarter ended			Half Year ended		Year Ended
30.09.2016	30.06.2016	30.09.2015	30.09.2016	30.09.2015	31.03.2016		30.09.2016	30.06.2016	30.09.2015	30.09.2016	30.09.2015	31.03.2016
(Unaudited)	(Unaudited)	(Unaudited)#	(Unaudited)	(Unaudited)#	(Unaudited)#		(Unaudited)	(Unaudited)	(Unaudited)#	(Unaudited)	(Unaudited)#	(Unaudited)#
675.57	639.83	651.93	1315.40	1251.87	2607.01	1 Income from Operations	705.46	665.96	677.37	1371.42	1286.79	2695.32
0.79	0.72	1.58	1.51	2.60	3.01	a) Gross Sales/ Income from Operations	1.39	1.24	2.02	2.63	4.09	5.83
676.36	640.55	653.51	1316.91	1254.47	2610.02	b) Other Operating Income	706.85	667.20	679.39	1374.05	1290.88	2701.15
						Total income from Operations						
						2 Expenses:						
105.00	102.84	80.30	207.84	157.26	345.04	a) Cost of materials consumed	176.54	174.31	166.49	350.85	312.72	668.35
230.66	224.23	273.32	454.89	524.76	1,035.77	b) Purchases of stock-in-trade	57.17	37.81	76.86	94.98	147.00	243.72
(7.58)	(21.56)	(3.32)	(29.14)	(3.55)	(8.99)	c) Changes in Inventories of Finised Goods, work in progress and stock-in-trade	(6.86)	(21.82)	(38.44)	(28.68)	(46.97)	(65.72)
48.52	45.30	40.06	93.82	77.11	166.41	d) Excise duty	76.76	74.18	69.89	150.94	133.45	287.13
57.37	54.16	45.49	111.53	91.33	189.38	e) Employee benefits expense	74.83	71.19	62.88	146.02	121.29	251.99
13.24	12.93	11.33	26.17	22.44	47.20	f) Depreciation and amortisation expense	20.36	19.92	17.80	40.28	34.27	72.62
65.12	59.14	64.53	124.26	125.72	254.63	g) Power & Fuel	109.85	107.31	125.35	217.16	237.79	480.48
58.61	68.48	55.79	127.09	109.28	240.09	h) Other expenses	91.84	97.15	97.74	188.99	174.69	375.66
570.94	545.52	567.50	1,116.46	1,104.35	2,269.53	Total Expenses	600.49	560.05	578.57	1160.54	1114.24	2314.23
105.42	95.03	86.01	200.45	150.12	340.49	3 Profit from operations before other income, finance costs and exceptional items (1-2)	106.36	107.15	100.82	213.51	176.64	386.92
5.81	5.18	6.05	10.99	11.74	25.23	4 Other Income	2.10	1.72	1.89	3.82	3.24	9.48
111.23	100.21	92.06	211.44	161.86	365.72	5 Profit from ordinary activities before finance costs and exceptional items (3+4)	108.46	108.87	102.71	217.33	179.88	396.40
0.04	1.40	1.73	1.44	4.00	9.32	6 Finance Costs	7.88	9.24	9.62	17.12	16.24	35.23
111.19	98.81	90.33	210.00	157.86	356.40	7 Profit from ordinary activities after finance costs but before exceptional items (5-6)	100.58	99.63	93.09	200.21	163.64	361.17
-	-	-	-	-	1.51	8 Exceptional Items	-	-	-	-	-	-
111.19	98.81	90.33	210.00	157.86	354.89	9 Profit from Ordinary activities before tax (7-8)	100.58	99.63	93.09	200.21	163.64	361.17
37.37	33.37	30.17	70.74	51.00	117.17	10 Tax Expense	38.48	35.05	31.96	73.53	53.83	124.37
73.82	65.44	60.16	139.26	106.86	237.72	11 Net Profit from Ordinary activities after Tax (9-10)	62.10	64.58	61.13	126.68	109.81	236.80
-	-	-	-	-	-	12 Extraordinary items	-	-	-	-	-	-
73.82	65.44	60.16	139.26	106.86	237.72	13 Net Profit for the period (11-12)	62.10	64.58	61.13	126.68	109.81	236.80
-	-	-	-	-	-	14 Share of profit/(Loss) of Associates	-	-	-	-	-	-
-	-	-	-	-	-	15 Minority interest	1.52	(1.17)	(2.05)	0.35	(4.18)	(4.78)
73.82	65.44	60.16	139.26	106.86	237.72	16 Net Profit after taxes, minority interest and share of profit/(loss) of Associates (13+14+15)	63.62	63.41	59.08	127.03	105.63	232.02
-	-	(0.33)	-	(0.66)	(1.33)	17 Other Comprehensive Income (net of Tax)	-	-	(0.33)	-	(0.66)	(1.33)
73.82	65.44	59.83	139.26	106.20	236.39	18 Total Comprehensive Income (16+17)	63.62	63.41	58.75	127.03	104.97	230.69
15.89	15.89	15.89	15.89	15.89	15.89	19 Paid up Equity Share Capital. (face value of Rs 2/- each)	15.89	15.89	15.89	15.89	15.89	15.89
-	-	-	-	-	943.23	20 Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	956.17
9.29	8.23	7.57	17.52	13.45	29.91	21 Earnings per share (EPS) - in Rs						
9.26	8.21	7.57	17.47	13.45	29.87	a) Basic EPS before/after Extraordinary items	8.01	7.98	7.43	15.98	13.29	29.20
						b) Diluted EPS before/after Extraordinary items (not annualised)	7.98	7.96	7.43	15.94	13.29	29.16

Refer Note No 4



Notes:

1 STATEMENT OF UNAUDITED STANDALONE/CONSOLIDATED ASSETS AND LIABILITIES

Rs in crores

	STANDALONE		CONSOLIDATED	
	As At		As At	
	30.09.2016	31.03.2016	30.09.2016	31.03.2016
ASSETS				
Non - current assets				
(a) Property, Plant and Equipment	649.39	660.63	1,095.62	1,106.58
(b) Capital work-in-progress	50.18	5.81	53.20	7.83
(c) Intangible assets	2.47	1.99	14.41	13.93
(d) Financial Assets				
(i) Non Current Investments	108.89	108.89	0.08	0.08
(ii) Long Term Loans and Advances	163.06	149.61	18.71	22.17
(e) Other non- current assets	1.00	3.29	3.19	3.32
Total non - current assets	974.99	930.22	1,185.21	1,153.91
Current assets				
(a) Inventories	258.98	219.99	424.34	384.17
(b) Financial Assets				
(i) Trade and other receivables	260.75	252.32	283.55	274.23
(ii) Cash and cash equivalents	8.80	4.81	19.63	21.51
(iii) Short Term Loan and Advances	15.44	11.45	16.69	9.80
(iv) Other Financial Assets	2.70	0.24	3.87	0.44
(b) Other current assets	41.88	40.95	71.04	74.17
Total Current assets	588.55	529.76	819.12	764.32
TOTAL ASSETS	1,563.54	1,459.98	2,004.33	1,918.23
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share capital	15.89	15.89	15.89	15.89
(b) Other Equity	1,035.66	943.27	1,114.36	1,035.11
Total Equity	1,051.55	959.16	1,130.25	1,051.00
Liabilities				
Non - current liabilities				
(a) Financial Liabilities				
(i) Long Term Borrowings	2.56	2.70	143.88	142.11
(b) Long Term Provisions	11.51	9.31	11.51	9.57
(c) Deferred tax liabilities	86.74	81.76	98.22	92.16
(d) Other Non-current liabilities	-	-	-	4.26
Total Non - current liabilities	100.81	93.77	253.61	248.10
Current liabilities				
(a) Financial Liabilities				
(i) Short Term Borrowings	31.00	39.61	94.85	110.36
(ii) Trade and other payables	184.38	231.26	260.81	298.20
(iii) Other financial liabilities	46.98	45.79	79.34	88.11
(b) Other current liabilities	114.55	70.03	150.33	100.91
(c) Short Term Provisions	9.88	8.67	10.22	8.85
(d) Liabilities for current Tax (Net)	24.39	11.69	24.92	12.70
Total current Liabilities	411.18	407.05	620.47	619.13
TOTAL EQUITY AND LIABILITIES	1,563.54	1,459.98	2,004.33	1,918.23



- 2 The above results were reviewed by the Audit Committee, and approved by the Board of Directors in their meeting held on 20th October 2016.
- 3 The Company has adopted Indian Accounting Standards (IND AS) notified by the Ministry of Corporate Affairs with effect from 1st April 2016. Accordingly, the figures for the quarter and half year ended 30th September, 2015 and year ended 31st March, 2016 have been restated
- 4 The financial results for the current quarter and half year ended 30th September 2016 and the preceding quarter ended 30th June 2016 have been reviewed by the Auditors, However, IND AS results for the quarter/half year ended 30th September 2015 and year ended 31st March 2016 have not been audited or reviewed by the Auditors and are compiled by the management after exercising necessary due diligence to ensure a true and fair view of the Company's affairs.
- 5 Reconciliation of Equity and Net Profit as reported under previous generally accepted Accounting Principles (Previous GAAP) and as per IND AS is given as Appendix 'A'
- 6 As the Company's business activities falls within a single segment viz manufacturing/trading of tiles, disclosure requirements of IND AS 108 - operating 'segments' are not applicable.
- 7 The figures for the corresponding period/previous year have been regrouped/rearranged wherever necessary to make them comparable.

Place: New Delhi
Date: 20th October 2016



KAJARIA CERAMICS LIMITED

ATUL BAGLA
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FRN 000018N

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New Delhi-110044 Ph: 91-11-26946409 Fax: 91-11-26949544, 91-11-26946407

CIN NO. : L26924HR1985PLC056150, E-mail: investors@kajariaceramics.com Website: <http://www.kajariaceramics.com>

For and on behalf of the Board

Ashok Kajaria
Chairman & Mg. Director

APPENDIX 'A' - Reconciliation of Equity and Net Profit as reported under previous Generally Accepted Accounting Principles (Previous GAAP) and as per IND AS

Rs in Crores

Nature of adjustments	Note	STANDALONE				CONSOLIDATED			
		NET PROFIT RECONCILIATION			EQUITY RECONCILIATION	NET PROFIT RECONCILIATION			EQUITY RECONCILIATION
		Quarter Ended	Half Year Ended	Year Ended	Year Ended	Quarter Ended	Half Year Ended	Year Ended	Year Ended
		30.09.2015	30.09.2015	31.03.2016	31.03.2016	30.09.2015	30.09.2015	31.03.2016	31.03.2016
Net Profit/ Equity as per previous GAAP	a)	59.83	106.20	234.89	909.36	58.75	104.97	229.20	1,001.20
Remeasurement cost of net defined benefit liability	b)	0.33	0.66	1.33	1.33	0.33	0.66	1.33	1.33
Effect of measuring Financials Instruments at Fair value	c)	-	-	2.13	2.61	-	-	2.13	2.61
Adjustment for Proposed Dividend	d)	-	-	-	47.82	-	-	-	47.82
Deferred taxes	e)	-	-	(0.63)	(0.63)	-	-	(0.64)	(0.64)
Net Profit as per IND AS		60.16	106.86	237.72		59.08	105.63	232.02	
Other Comprehensive Income (Net of Tax)		(0.33)	(0.66)	(1.33)	(1.33)	(0.33)	(0.66)	(1.33)	(1.33)
Total Comprehensive Income/Equity as per IND AS		59.83	106.20	236.39	959.16	58.75	104.97	230.69	1,051.00

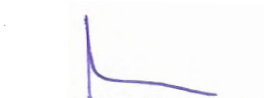
- a) Equity as per previous GAAP includes share Application Money and Minority interest.
- b) Re-measurement cost of net defined benefit liability: The re-measurement cost arising primarily due to change in actuarial assumptions has been recognised in Other Comprehensive Income (OCI) under IND AS instead of Statement of Profit and Loss under previous GAAP.
- c) Fair Valuation of Financial Instruments: The Company has valued certain financial assets at fair value (other than investments in subsidiaries, associate and joint venture which are accounted at cost). The impact of change in fair value as on the date of transition (i.e. 1st April, 2015), is recognised in opening equity and changes thereafter are recognised in the Statement of Profit and Loss.
- d) Proposed Dividend: Under IND AS, the liability for final dividend is recognised in the period in which it is
- e) Deferred taxes: The impact of change in method of computation of deferred tax has resulted in charge to the equity, on the date of transition (i.e. 1st April, 2015) and impact on the Statement of Profit and Loss for the subsequent periods.

**ADDITIONAL DISCLOSURE UNDER REGULATION 52 (4) OF SEBI (LODR)
REGULATIONS 2015**

For the Half Year Ended on 30th September, 2016

1. Credit Rating and Change in Credit rating (if any)	:	Improved from ICRA AA- to ICRA AA for long term and kept at the same level i.e A1+ for non-fund based and unsecured loans.
2. Debt equity ratio	:	0.03
3. Debt service coverage ratio	:	NA (No interest / repayment of loan during the year).
4. Interest service coverage ratio	:	139.20
5. Capital redemption reserve / debenture redemption reserve	:	Rs. 5.00 Crores
6. Net worth	:	Rs. 1051.55 Crores
7. Net Profit after tax	:	Rs. 139.26 Crores
8. Earnings per share	:	Basic Rs. 17.52 Diluted Rs. 17.47

For Kajaria Ceramics Limited



Ashok Kajaria
Chairman & Managing Director



O. P. BAGLA & CO.
CHARTERED ACCOUNTANTS

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NEW DELHI - 110019

INDEPENDENT AUDITOR'S REVIEW REPORT

TO THE BOARD OF DIRECTORS OF KAJARIA CERAMICS LIMITED

We have reviewed the accompanying statement of unaudited Standalone Financial Results of **M/s Kajaria Ceramics Limited** ("the company") for the quarter and six months ended 30th September, 2016 attached herewith ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the corresponding quarter and six months ended 30th September, 2015 and year ended March, 31, 2016, including the reconciliation of net profit under Ind AS with net profit reported under previous GAAP for these periods, as reported in these financial results have been approved by the Company's Board of Directors but have not been subjected to review.

This statement is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report 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 of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Accounting Standards i.e., Ind AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies 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 read with SEBI Circular dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For O.P. BAGLA & CO.
CHARTERED ACCOUNTANTS



PLACE : NEW DELHI
DATED : 20-10-2016

(ATUL BAGLA)
PARTNER

M.No. 091885
Firm Regn. No. 000018N



O. P. BAGLA & CO.
CHARTERED ACCOUNTANTS

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8/12, KALKAJI EXTENSION
NEW DELHI - 110019

INDEPENDENT AUDITOR'S REVIEW REPORT

TO THE BOARD OF DIRECTORS OF KAJARIA CERAMICS LIMITED

We have reviewed the accompanying statement of unaudited Consolidated Financial Results of **M/s Kajaria Ceramics Limited** ("the holding company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and six months ended 30th September, 2016 attached herewith ("the statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the corresponding quarter and six months ended 30th September, 2015 and year ended March, 31, 2016, including the reconciliation of net profit under Ind AS with net profit reported under previous GAAP for these periods, as reported in these financial results have been approved by the Company's Board of Directors but have not been subjected to review.

This statement is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report 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 of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We did not review the financial results of six subsidiaries included in the unaudited consolidated financial results, whose interim financial results reflect total assets of Rs. 561.45 crore as at 30th September, 2016, total revenues of Rs.187.07 crore and Rs. 360.50 crore for the quarter and six months ended 30th September, 2016 respectively and total profit after tax of Rs. 3.14 crore and Rs. 0.06 crore for the quarter and six months ended 30th September, 2016 respectively, as considered in the unaudited consolidated financial results.





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8/12, KALKAJI EXTENSION
NEW DELHI - 110019

Based on our review conducted as stated above and based on the consideration of reports of the other auditors referred to above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Accounting Standards i.e., Ind AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies 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 read with SEBI Circular dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE : NEW DELHI
DATED : 20-10-2016



For O.P. BAGLA & CO.
CHARTERED ACCOUNTANTS

(ATUL BAGLA)
PARTNER

M.No. 091885

Firm Regn. No. 000018N

EXTRACT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER 2016

Rs. in crores

Sr No	Particulars	Quarter ended	Half year ended	Quarter ended
		30.09.2016	30.09.2016	30.09.2015
1	Total income from Operations	706.85	1374.05	679.39
2	Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	100.58	200.21	93.09
3	Net Profit for the period before Tax (after Exceptional and/or Extraordinary items)	100.58	200.21	93.09
4	Net Profit for the period after Tax, (after Exceptional and/or Extraordinary items and after minority interest)	63.62	127.03	59.08
5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and other Comprehensive Income (after tax)]	63.62	127.03	58.75
6	Equity Share Capital (Face value of Rs 2/- per share)	15.89	15.89	15.89
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year.	-	-	-
8	Earnings per share (of Rs 2/- each) (for continuing and discontinued operations)			
	a) Basic:	8.01	15.98	7.43
	b) Diluted:	7.98	15.94	7.43

Note:

- The above is an extract of the detailed format of Financial Results for the half year ended 30th September 2016 filed with the Stock Exchanges under Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015. The full format of the Quarterly Financial Results are available on the website of BSE and NSE at www.bseindia.com and www.nseindia.com respectively and on Company's website at
- The Company has adopted Indian Accounting Standards (IND AS) with effect from 1st April 2016. Accordingly, the financial results for the quarter and half year ended 30th September 2016 and quarter ended 30 September 2015 are in compliance with IND AS.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 20th October 16.
- Additional information on standalone financial results as follows:**

Rs. In crores

Sr No	Particulars	Quarter ended	Half year ended	Quarter ended
		30.09.2016	30.09.2016	30.09.2015
1	Total income from Operations	676.36	1316.91	653.51
2	Net Profit before Tax	111.19	210.00	90.33
3	Net Profit After Tax	73.82	139.26	60.16
3	Total comprehensive income for the period	73.82	139.26	59.83

For and on behalf of the Board

Place: New Delhi

Date: 20th October 2016


Ashok Kajaria

Chairman & Mg. Director

KAJARIA CERAMICS LIMITED

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