

Date: 7th May, 2025

**BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai — 400 001
Scrip Code: 531548**

**National Stock Exchange of India Ltd.
(NSE)
Exchange Plaza,
Bandra Kurla Complex, Bandra (E),
Mumbai — 400 051
Symbol: SOMANYCERA**

Dear Sir/Madam,

Subject: Outcome of the Board Meeting and announcements pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Listing Regulations”)

Pursuant to the provisions of the Regulations 30 & 33(3) of Listing Regulations, we would like to inform that the Board of Directors of the Somany Ceramics Limited at their meeting held today i.e. 7th May, 2025, have inter-alia, considered and approved the following:

- a) Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2025.
- b) Auditors Report on Standalone and Consolidated Financial Results for the Quarter and Financial Year ended 31st March, 2025 issued by M/s. Singhi & Co., Chartered Accountants.
- c) Recommendation of Final Dividend @ 150 % i.e. Rs. 3/- (Rupees Three Only) per Share of Rs. 2/- each (Face Value) for the financial year ended 31st March, 2025, subject to approval of the Members at the ensuing 57th Annual General Meeting (“AGM”) of the Company.

The above dividend, if approved/declared by the shareholders at the ensuing AGM will be credited/dispatched within 30 days from the date of the AGM.

- d) Modification by way of addition in clause 3(b) of the existing Object Clause of Memorandum of Association (“MOA”) of the Company, subject to approval of Members at the ensuing 57th AGM. The details are given in Annexures.
- e) Due to change in delegation of responsibilities and on the recommendation of Nomination and Remuneration Committee, the Board of Directors in their meeting held today on 7th May, 2025 has appointed Mr. Anuj Kalia (ACS: 31850) as the Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company w.e.f. 8th May, 2025 and Mr. Ambrish Julka (FCS: 4484), Senior General Manager (Legal) & Company Secretary (Key Managerial Personnel) of the Company shall cease to be the Company Secretary and Compliance Officer of the Company with effect from 7th May, 2025 and Mr. Ambrish Julka shall be re-designated as Senior General Manager & General Counsel of the Company. The details are given in Annexures
- f) Appointment of M/s Grant Thornton Bharat LLP, (FRN: AAA-7677) as an Internal Auditor of the Company for the Financial Year 2025-26. The details are given in Annexures



A copy of the Audited Financial Results (Standalone & Consolidated) of the Company for the Quarter and Financial Year ended 31st March, 2025 along with the statement of Assets & Liabilities and Cash Flow Statement, Auditors' Report and declaration on Audit Reports with unmodified opinion are enclosed herewith for your records.

Further, the Board of Directors approved the convening of 57th Annual General Meeting of the Company on 18th September, 2025 in accordance with the Ministry of Corporate Affairs General Circular No. 02/2022 dated 5th May 2022, 10/2022 dated 28th December, 2022, 09/2023 dated 25th September, 2023 and 09/2024 dated 19th September 2024.

The meeting of Board of Directors was commenced at 2:00 P.M. and concluded at 04:30 P.M.

Disclosures pursuant to Regulation 30 read with Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are enclosed as **Annexures**.

The aforesaid information may also be accessed on the website of the Company www.somanyceramics.com.

This is for your information & records.

Thanking you,

Yours Faithfully,

For Somany Ceramics Limited

Ambrish Julka
Sr. GM (Legal) & Company Secretary
M. No. F4484

Encl: as above

Disclosure pursuant to regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with Schedule III and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:

A. Modification in the Object Clause of MOA of the Company:

Particulars	Brief Details
Modification by way of addition in clause 3(b) of the existing Object Clause of Memorandum of Association (“MOA”) of the Company	<p>Modification in the existing object clause in Memorandum of Association of the Company by adding the following clause to “<i>objects incidental or ancillary to the main objects of the Company as set out in Paragraphs (i) to (iv) of sub – clause (a) above are</i>”:</p> <p><i>(xxxiii) To develop, construct, operate, and maintain power plants and facilities, procure, sell, trade, consume and to deal in related equipment and services, Production of the Power Generation from Renewable Energy and Non-Renewable Energy and Power Consumption from Renewable Energy and Non-Renewable Energy.</i></p>

B. Change in Company Secretary and Compliance Officer (Key Managerial Personnel):

Name	Mr. Ambrish Julka	Mr. Anuj Kalia
Reason for change (viz. appointment, re-appointment, resignation, removal, death, or otherwise)	Resignation from the position of Company Secretary & Compliance Officer (Key Managerial Personnel)	Appointment as Company Secretary & Compliance Officer (Key Managerial Personnel)
Date of appointment/cessation & term of appointment	Resignation with effect from 7 th May, 2025.	Appointment with effect from 8 th May, 2025.
Brief profile (in case of appointment)	Not applicable	Mr. Anuj Kalia is a qualified Company Secretary and a Law Graduate, having rich experience of more than 12 years in SEBI Regulations, Stock Exchange compliances, Company Law, Corporate Restructuring and Legal Agreements. He had joined Somany Ceramics Limited as AGM (Legal and Secretary) on 15 th March, 2024. He has worked with prominent organizations such as India Today Group, Gateway Distriparks Limited and U.K. Modi Group.

Disclosure of relationships between directors (in case of appointment of a director)	Not applicable	Not applicable
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C. Appointment of Internal Auditor:

Name	M/s Grant Thornton Bharat LLP (“GT”)
Reason for change	Appointment
Date of appointment & term of appointment	Date of appointment is 7 th May, 2025 and appointment is for the financial year 2025-26.
Brief profile	M/s Grant Thornton Bharat LLP is one of the largest fully integrated Assurance, Tax and Advisory firms in the India. With 10,000+ people and presence in 19 locations in India. It is one of the world’s leading organisations of independent assurance, tax and advisory firms. With more than 68,000+ Grant Thornton people, across over 145+ countries, it has true global scale, deep technical capabilities and extensive industry expertise.

Date: 7th May, 2025

To,
The Board of Directors,
Somany Ceramics Limited
F-36, Sector-6, Noida-201301

Dear Sir,

Sub: Resignation from the position of Company Secretary and Compliance Officer (Key Managerial Personnel) of Somany Ceramics Limited ("Company")

Due to change in delegation of responsibilities, I, Mr. Ambrish Julka (FCS: 4484), Sr. General Manager (Legal) and Company Secretary (Key Managerial Personnel) of the Company hereby tender my resignation as a Company Secretary and Compliance Officer of the Company with effect from 7th May, 2025 and shall carry on my responsibilities as Senior General Manager and General Counsel of the Company.

I am grateful for the opportunities that I have experienced during my time as Company Secretary.

Thank you for your guidance and support throughout my tenure.

Thanking You,
Yours Faithfully,


Ambrish Julka

Place: Noida

Date: 7th May, 2025

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai — 400 001
Scrip Code: 531548

National Stock Exchange of India Ltd. (NSE)
Exchange Plaza,
Bandra Kurla Complex, Bandra (E),
Mumbai — 400 051
Symbol: SOMANYCERA

Dear Sir/Madam,

Subject: Declaration on Auditors Report with unmodified opinion under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement} Regulations, 2015

I, Shreekant Somany (DIN: 00021423), Chairman and Managing Director of M/s Somany Ceramics Limited (CIN: L40200WB1968PLC224116) having registered office at 2, Red Cross Place, Kolkata - 700 001 hereby declares that in accordance with Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, M/s. Singhi & Co., Chartered Accountants, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company (Standalone and Consolidated) for the Quarter and Financial Year ended on 31st March, 2025.

This is for your information and record.

Thanking you,

Yours Faithfully,

For Somany Ceramics Limited



Shreekant Somany
Chairman and Managing Director
(DIN: 00021423)



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

To the Board of Directors of Somany Ceramics Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and annual consolidated financial results of Somany Ceramics Limited ('the Company or Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the quarter and year ended March 31, 2025 ("the Statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on the separate audited financial statements of subsidiaries, the Statement read with notes therein:

- i. includes the results of the subsidiaries as given in the Annexure -1 to this report:
- ii. is presented in accordance with the requirements of the Listing Regulations in this regard: and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting Standard ("Ind As") prescribed under section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income for the quarter and year ended March 31, 2025 and other financial information of the Group for the quarter and year end March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their report referred to in "other matters" paragraph below, is sufficient and appropriate to provide a basis for our audit opinion.



Board of Directors' Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the audited consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, respective board of directors are responsible for assessing the group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of board of director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of audits carried out by them. We remain solely responsible for our opinion.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance of the holding company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

- a) The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- b) The accompanying Statement includes the audited financial results and other financial information which we did not audit, in respect of:
- Three subsidiaries, whose financial statements include total assets of Rs. 37,287 Lakhs as at March 31, 2025, total revenues of Rs. 11,109 Lakhs and Rs 40,355 Lakhs, total net profit/(loss) after tax Rs. (319) Lakhs and Rs 510 Lakhs, total comprehensive income of Rs (318) Lakhs and Rs. 512 Lakhs, for the quarter and the year ended on that date respectively, and net cash outflows of Rs. 21 Lakhs for the year ended March 31, 2025, whose audited financial statements were adjusted to align with accounting policies of the Company for preparing consolidated financial results of the Group. These adjusted financial statements were audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on fit for consolidation reports of the other auditors and procedures performed by us as stated in "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" above.
 - Six subsidiaries, whose financial statements include total assets of Rs. 7,897 Lakhs as at March 31, 2025, total revenues of Rs. 3,570 Lakhs and Rs. 11,877 Lakhs, total net profit/(loss) after tax of Rs. 41 Lakhs and Rs. 259 Lakhs, total comprehensive income of Rs. 41 Lakhs and Rs. 259 Lakhs, for the quarter and the year ended on that date respectively, and net cash outflows of Rs. 382 Lakhs for the year ended March 31, 2025, as considered in the Statement which have been audited by other auditors, whose reports have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of the other auditors and procedures performed by us as stated in "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" above.
 - Two subsidiaries ceased to be subsidiaries with effect from December 01, 2024, whose financial statements includes total assets Rs. Nil as at March 31, 2025, total revenues of Rs. 10,420 Lakhs, total net profit/(loss) after tax of Rs. (203) Lakhs and total comprehensive Income of Rs. (203) Lakhs and net cash outflows of Rs. 100 Lakhs for the period April 01, 2024 to November 30, 2024 as considered in the Statement whose audited financial statements were adjusted to align with accounting policies of the Company for preparing consolidated financial results of the Group. The financial statements and the adjustments were audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and procedures performed by us as stated in "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" above.



Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements certified by the Board of Directors.

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E



Place: Noida (Delhi NCR)
Date: May 7, 2025

A handwritten signature in blue ink, appearing to read "Shubham Dutta".

Shubham Dutta
Partner
Membership No. 500580
UDIN : 25500580BMOYZH6712

Annexure-1

Annexure-1 to our report dated May 7, 2025 on the Quarterly and Annual Consolidated Financial Results of the Somany Ceramics Limited

S.No.	Name of Company	Relationship
1	Acer Granito Private Limited*#	Subsidiary
2	Amora Tiles Private Limited*	Subsidiary
3	Sudha Somany Ceramics Private Limited	Subsidiary
4	Vicon Ceramic Private Limited #	Subsidiary
5	Vintage Tiles Private Limited #	Subsidiary
6	Somany Excel Vitrified Private Limited	Subsidiary
7	Somany Bathware Limited	Subsidiary
8	Somany Sanitary Ware Private Limited	Subsidiary
9	SR Continental Limited	Subsidiary
10	Somany Bath Fittings Private Limited	Subsidiary
11	SRCL Buildwell Private Limited^	Subsidiary
12	Somany Max Private Limited	Subsidiary
13	Somany Piastrelle Private Limited	Subsidiary

considered as subsidiary under Ind-AS

^ Step down subsidiary

* Consolidated upto 30th November, 2024



Independent Auditor's Report on the Quarterly and Annual Standalone Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Director Somany Ceramics Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and annual standalone financial results of Somany Ceramics Limited ("the Company"), for the quarter and year ended March 31, 2025 ("the Statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement read with notes therein:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard: and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information for the quarter and year end March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the audited annual standalone financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of material accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

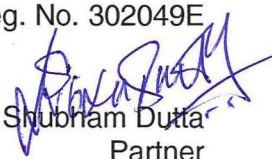
The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Noida (Delhi NCR)

Date: May 7, 2025



For Singhi & Co.
Chartered Accountants
Firm Reg. No. 302049E


Shubham Dutta
Partner

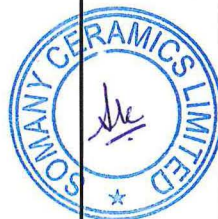
Membership No. 500580

UDIN: 25500580BMOYZG6626

STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2025

(Rs. in lakhs)

Particulars	Standalone					Consolidated				
	Quarter ended			Year Ended		Quarter ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1. Revenue from operations										
(a) Sale of Goods	74,118	62,080	70,930	2,56,043	2,52,516	76,586	64,007	73,181	2,64,331	2,57,732
(b) Other Operating Income	150	248	441	899	933	313	479	571	1,545	1,403
2. Other Income	781	576	549	2,471	2,812	379	182	159	902	1,061
Total Income	75,049	62,904	71,920	2,59,413	2,56,261	77,278	64,668	73,911	2,66,778	2,60,196
3. Expenses										
(a) Cost of Materials consumed	6,002	6,398	6,281	24,153	26,211	14,503	15,581	13,275	58,995	54,277
(b) Purchases of stock- in -trade	42,450	36,656	39,663	1,47,575	1,35,832	23,474	18,220	17,927	71,140	59,908
(c) Changes in inventories of finished goods, work-in progress and stock-in trade	2,664	(2,305)	2,235	487	2,282	3,731	(4,593)	4,405	(2,096)	5,608
(d) Employees benefit expense	6,770	6,580	6,436	26,198	24,239	8,942	8,943	8,671	35,474	32,437
(e) Finance Costs	202	207	195	756	777	1,218	1,327	1,343	5,243	4,646
(f) Depreciation & amortization expense	1,551	1,500	1,199	5,312	4,663	2,911	2,282	1,930	9,026	7,251
(g) Power and Fuel	5,230	5,403	5,771	20,557	24,128	12,057	13,066	13,985	50,225	52,187
(h) Other expenses	6,496	6,426	6,071	24,050	23,844	7,946	7,923	7,542	30,050	29,396
Total expenses (a to h)	71,365	60,865	67,851	2,49,088	2,41,976	74,782	62,749	69,078	2,58,057	2,45,710
4. Profit/(loss) before exceptional items and tax	3,684	2,039	4,069	10,325	14,285	2,496	1,919	4,833	8,721	14,486
5. Less:- Exceptional Item - (Gain)/Loss	-	(942)	(327)	(942)	(120)	-	200	(327)	200	205
6. Profit before Tax	3,684	2,981	4,396	11,267	14,405	2,496	1,719	5,160	8,521	14,281
7. Tax expense										
- Current Tax	1,063	584	1,154	2,718	3,757	996	671	1,213	2,916	3,906
- Deferred Tax	(132)	87	280	75	270	(280)	81	559	(101)	437
- Tax for earlier years	(94)	-	-	(94)	-	(91)	-	-	(92)	-
8. Net Profit for the period	2,847	2,310	2,962	8,568	10,378	1,871	967	3,388	5,798	9,938
9. Other Comprehensive Income (OCI)										
a. Items that will not be reclassified to profit or loss (net of tax)	(54)	-	28	(72)	8	(52)	-	47	(68)	40
b. Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-	-	-	-	-
10. Other Comprehensive Income for the period	(54)	-	28	(72)	8	(52)	-	47	(68)	40
11. Total Comprehensive Income	2,793	2,310	2,990	8,496	10,386	1,819	967	3,435	5,730	9,978
Net profit attributable to:										
Owners of the Company						2,134	929	3,081	6,007	9,688
Non-Controlling Interest						(263)	38	307	(209)	250
Other Comprehensive Income attributable to:										
Owners of the Company						(52)	-	37	(69)	17
Non-Controlling Interest						-	-	10	1	23
Total Comprehensive Income attributable to:										
Owners of the Company						2,080	930	3,118	5,937	9,705
Non-Controlling Interest						(261)	37	317	(207)	273
12. Paid up Equity Share Capital	820	820	820	820	820	820	820	820	820	820
13. Other Equity				79,208	71,497				76,346	71,194
14. Earning Per share- In Rs. (face value of Rs. 2/- each)										
Basic (In Rs.) (Not annualised)	6.94	5.63	7.18	20.89	24.64	5.20	2.26	7.45	14.65	23.01
Diluted (In Rs.) (Not annualised)	6.94	5.63	7.18	20.89	24.61	5.20	2.26	7.45	14.65	22.98



STATEMENT OF STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES

(Rs. in lakhs)

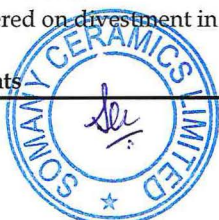
Particulars	Standalone		Consolidated	
	As at 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024
	Audited	Audited	Audited	Audited
A. Assets				
1. Non-Current Assets				
(a) Property, Plant and Equipment	42,208	41,081	1,00,287	1,07,504
(b) Capital work-in-progress	1,457	804	1,628	960
(c) Right of use assets	5,342	3,836	5,343	3,836
(d) Other Intangible Assets	108	15	111	20
(e) Goodwill on Consolidation	-	-	603	728
(f) Financial Assets				
- Investments	32,558	30,716	376	-
- Loans	5,346	5,354	389	-
- Other Financial Assets	1,389	1,232	1,696	1,715
(g) Deferred Tax Asset (Net)	-	-	946	807
(h) Other Non-Current Assets	335	205	739	664
Total Non-Current Assets	88,743	83,243	1,12,118	1,16,234
2. Current Assets				
(a) Inventories	19,089	19,177	33,786	34,658
(b) Financial Assets				
- Investments	1,265	1,305	1,265	1,457
- Trade Receivables	35,628	31,056	36,882	33,722
- Cash and Cash Equivalents	5,536	5,063	5,979	5,920
- Other Bank Balances	28	33	1,790	1,170
- Loans	-	135	-	-
- Other current financial assets	622	678	574	473
(c) Current Tax Assets (Net)	163	549	234	605
(d) Other Current Assets	3,422	2,577	4,060	4,140
Total Current Assets	65,753	60,573	84,570	82,145
Total Assets	1,54,496	1,43,816	1,96,688	1,98,379
B. Equity And Liabilities				
Equity				
(a) Equity Share Capital	820	820	820	820
(b) Other Equity	79,208	71,497	76,346	71,194
(c) Non-Controlling Interest	-	-	7,258	11,282
Total Equity	80,028	72,317	84,424	83,296
Liabilities				
1. Non-current Liabilities				
(a) Financial Liabilities				
- Borrowings	915	403	14,899	18,567
- Lease Liability	4,808	3,413	4,808	3,413
- Other Financial Liabilities	3,435	3,186	3,466	3,214
(b) Provisions	1,130	981	1,246	1,101
(c) Deferred Tax Liabilities (Net)	2,745	2,512	3,520	3,693
(d) Other Non-Current Liabilities	914	867	916	869
Total Non-Current Liabilities	13,947	11,362	28,855	30,857
2. Current Liabilities				
(a) Financial Liabilities				
- Borrowings	452	998	15,295	14,944
- Lease Liability	1,025	828	1,025	828
- Trade Payables				
(a) Outstanding dues of Micro Enterprises and Small Enterprises	4,677	4,661	6,771	6,993
(b) Outstanding dues other than Micro Enterprises and Small Enterprises	22,749	16,318	26,655	21,659
- Other Financial Liabilities	23,824	30,322	24,392	30,722
(b) Other Current Liabilities	7,408	6,561	8,785	8,584
(c) Provisions	386	449	423	479
(d) Current tax Liabilities (Net)	-	-	63	17
Total Current Liabilities	60,521	60,137	83,409	84,226
Total Equity and Liabilities	1,54,496	1,43,816	1,96,688	1,98,379



STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025

(Rs. in lakhs)

Particulars	Standalone		Consolidated	
	Period Ended 31.03.2025	Period Ended 31.03.2024	Period Ended 31.03.2025	Period Ended 31.03.2024
	Audited	Audited	Audited	Audited
A. Cash Flow From Operating Activities				
Net Profit before Tax as per Statement of Profit & Loss	11,267	14,405	8,521	14,281
I. Adjusted For :				
Depreciation and Amortisation Expense	5,312	4,663	9,026	7,251
Finance Costs	756	777	5,243	4,646
Interest Income	(1,982)	(2,483)	(414)	(737)
(Profit)/Loss on Sales of Investments (Net)	-	1,172	(7)	1,171
Unrealized Foreign Exchange (Gain)/Loss (Net)	-	(3)	-	(3)
Net Movement on Fair Value of Current Investments	66	(1,680)	66	(1,691)
Provision for Credit Losses/ doubtful advances	168	215	151	215
Bad Debts	4	3	4	3
(Gain)/Loss on divestment in a subsidiary	(942)	337	200	662
Provision for Employee stock option plan	409	428	409	428
Sundry Balances Written Off	-	-	7	-
Sundry Balances Written Back	(185)	(226)	(185)	(252)
(Profit)/Loss on sale of Property Plant and Equipments (Net)	(159)	(112)	(123)	(102)
Property, Plant and Equipments Discarded /Written off	78	114	78	114
Operating Profit Before Working Capital Changes	14,792	17,610	22,976	25,986
II. Adjusted For :				
Trade and Other Receivables	(5,069)	(5,006)	(5,188)	(7,525)
Inventories	88	2,948	(3,426)	4,292
Trade and Other Payables	1,049	18,985	1,990	19,989
Cash Generated from Operation	10,860	34,537	16,352	42,742
Income Taxes Refund / (Paid) (Net)	(2,054)	(3,299)	(2,234)	(3,402)
Net Cash Inflow/(Outflow) from Operating Activities (A)	8,806	31,238	14,118	39,340
B. Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipments and Intangible Assets	(6,381)	(3,913)	(8,339)	(16,146)
Sale of Property, Plant and Equipments	344	400	357	448
Consideration received from divestment in a Subsidiary	1,039	428	1,039	428
Investments in Subsidiaries & Others	(1,786)	(17,535)	(376)	(1)
Sale of Current Investments	76	1,839	76	1,921
Interest Received	1,102	2,864	450	719
Inter-Corporate Deposits given	(3,355)	(2,910)	(525)	(357)
Inter-Corporate Deposits received back	3,480	16,244	135	697
Net Cash Inflow/(Outflow) in Investing Activities (B)	(5,481)	(2,583)	(7,183)	(12,291)
C. Cash Flow from Financing Activities				
Proceeds from Non Current Borrowings	537	745	537	5,012
Repayment of Non Current Borrowings	(571)	(1,585)	(4,374)	(4,940)
Proceeds/(Repayment) of Current Borrowings (net)	-	(15,371)	3,056	(15,698)
Proceeds from Short Term Loans	4,923	15,463	6,623	16,963
Repayment of Short Term Loans	(4,923)	(15,463)	(5,623)	(15,963)
Buyback of equity shares, including tax and expenses thereon	-	(15,543)	-	(15,543)
Proceeds from issue of equity shares	36	-	36	-
Proceeds from issue of equity shares by Subsidiaries to Non-Controlling Interest shareholders	-	-	260	1,300
Repayment of lease liabilities	(868)	(754)	(868)	(754)
Interest Paid	(756)	(777)	(5,176)	(4,698)
Dividend Paid	(1,230)	(1,274)	(1,230)	(1,274)
Net Cash Inflow/(Outflow) from Financing Activities (C)	(2,852)	(34,559)	(6,759)	(35,595)
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)	473	(5,904)	176	(8,546)
Add: Opening Cash And Cash Equivalents	5,063	10,967	5,920	14,608
Cash and Cash Equivalents transferred on divestment in a subsidiary	-	-	(117)	(142)
	5,063	10,967	5,803	14,466
Closing Cash and Cash Equivalents	5,536	5,063	5,979	5,920



Notes:

1. These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
2. The business activity of the Company falls within a single operating business segment viz 'Ceramic Tiles and Allied Products' and hence there is no other reportable segment as per Ind AS 108 'Operating Segments'.
3. During the year, the Company granted options to certain employees under the Employee Stock Options Plan, 2023 (ESOP 2023). The employee benefits expenses during the quarter and year ended March 31, 2025 includes provision for the fair value, measured in accordance with the provisions of Ind AS 102 "Share-based Payment", of the options granted under ESOP 2023 and ESOP 2021.
4. The Company has divested its investment in one of its subsidiary Acer Granito Private Limited, w.e.f December 1, 2024 resulting loss of control over the subsidiary. This has no material impact on the operations of the Company. Gain on divestment of Rs. 544 lakhs in standalone financials results and Loss of Rs. 187 lakhs in consolidated financial results is shown under the head "Exceptional Item", during the year ended March 31, 2025.
5. The Company has divested its investment in one of its subsidiary Amora Tiles Private Limited, w.e.f December 1, 2024 resulting loss of control over the subsidiary. This has no material impact on the operations of the Company. Gain on divestment of Rs. 398 lakhs in standalone financials results and Loss of Rs. 13 lakhs in consolidated financial results is shown under the head "Exceptional Item", during the year ended March 31, 2025.
6. The Board of Directors has recommended a final dividend of Rs 3/- per equity share of face value of Rs 2/- each for the financial year ended March 31, 2025 subject to the approval of the shareholders in the ensuing Annual General Meeting.
7. The figures for the quarter ended March 31, 2025 is the balancing figures between audited figures for the full financial year and the unaudited published year to date figures for the nine months ended December 31, 2024.
8. Tax for earlier years includes (i) reversal of income tax expense of Rs 53 lakhs and reversal of deferred tax liability of Rs. 41 lakhs for the quarter ended March 31, 2025 (ii) reversal of income tax expense of Rs. 253 lakhs netted off against reversal of dererred tax assets of Rs. 159 lakhs for the year ended March 31, 2025.
9. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on May 7, 2025 and the statutory auditor of the company has carried out Audit of the same.



Date : May 7, 2025
Place : Noida



For SOMANY CERAMICS LIMITED


SHREEKANT SOMANY
CHAIRMAN & MANAGING DIRECTOR
DIN 00021423