

Date: 7th November, 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 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. Friday, 7th November, 2025, have inter-alia, considered and approved:

- a) Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter & Half Year ended 30th September 2025, along with Statement of Assets and Liabilities and Cash Flow Statement together with Limited Review Report, issued by M/s. Singhi & Co., Statutory Auditors of the Company, duly considered and reviewed by the Audit Committee (enclosed as **Annexure-A**).
- b) Draft Scheme of Amalgamation of Somany Bathware Limited ("**SBL**" / "**Transferor Company 1**"), Somany Excel Vitrified Private Limited ("**SEVPL**" / "**Transferor Company 2**") and SR Continental Limited ("**SRCL**" / "**Transferor Company 3**") (Transferor Company 1, Transferor Company 2 and Transferor Company 3 are hereinafter collectively referred to as the "**Transferor Companies**") with Somany Ceramics Limited ("**SCL**" / "**Company**" / "**Transferee Company**") and their respective shareholders and creditors under Sections 230 to 232 of the Companies Act, 2013 ("Act") and other applicable provisions of the Act and the rules and regulations made thereunder and other relevant provisions of the Listing Regulations ("**Scheme**"), duly considered and reviewed by the Audit Committee.

The Transferor Companies are wholly owned subsidiaries of the Company.

The Scheme is, inter alia, subject to receipt of statutory and regulatory approvals, including approvals from jurisdictional National Company Law Tribunal.

The meeting of Board of Directors commenced at 1:45 p.m. and concluded at 3:45 p.m.

Disclosure in relation to the aforesaid Amalgamation as required under Regulation 30 read with Schedule III of the SEBI Listing Regulation and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 are enclosed as **Annexure-B**.



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

This is for your information & records.

Thanking you,
Yours Faithfully,
For Somany Ceramics Limited

Anuj Kalia
Company Secretary & Compliance Officer
Membership No.: A31850

Encl: as above

Independent Auditor's Review Report on Quarterly and Half-yearly Standalone Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

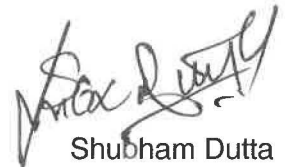
To the Board of Directors of Somany Ceramics Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited financial results ("the Statement") of Somany Ceramics Limited ("the Company") for the quarter and Half year ended September 30, 2025. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial results are 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes therein, prepared in all material respects in accordance with the applicable accounting standards and other recognized accounting practices and policies, 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: Noida (Delhi NCR)
Date: November 7, 2025



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


Shubham Dutta
Partner

Membership No. 500580

UDIN : 25500580B102AN2883

Independent Auditor's Review Report on Quarterly and Half-yearly Unaudited 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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Somany Ceramics Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half-year ended September 30, 2025, ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the entities as mentioned in **Annexure 1**.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of review reports of other auditors referred in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes therein, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.



6. We did not review the interim financial results included in the unaudited consolidated quarterly financial results, in respect of:

- Seven subsidiaries, whose interim financial results includes total assets of Rs. 10,105 Lakhs as at September 30, 2025, total revenues of Rs. 3,196 Lakhs and Rs.5,684 Lakhs, total net loss after tax of Rs. 60 Lakhs and Rs. 148 Lakhs and total comprehensive Income of Rs. (59) Lakhs and Rs. (147) Lakhs for the quarter and half year ended September 30, 2025 respectively, and cash inflow (net) of Rs. 45 Lakhs for the half year ended September 30, 2025, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, 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 the procedures performed by us as stated in paragraph 3 above.
- Three subsidiaries, whose interim financial results includes total assets of Rs.36,220 Lakhs as at September 30, 2025, total revenues of Rs. 9,620 Lakhs and Rs 18,658 Lakhs, total net loss after tax of Rs. 261 Lakhs and Rs. 550 Lakhs and total comprehensive Income of Rs. (259) Lakhs and Rs. (548) Lakhs for the quarter and half year ended September 30, 2025 respectively, and cash inflow (net) of Rs. 1 Lakhs for the half year ended September 30, 2025, as considered in the consolidated unaudited financial results. These reviewed financial results were adjusted to align with accounting policies of the Company for preparing consolidated financial results of the Group. These adjusted interim financial results have been reviewed by other auditors whose fit for consolidation reports have been furnished to us by the management and our conclusion on the Statement, 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 the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.



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

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

A handwritten signature in black ink, appearing to read 'Shubham Dutta'.

Shubham Dutta
Partner

Membership No. 500580
UDIN : 25500580B M02A03187

Annexure-1

Annexure-1 to our report dated November 7, 2025 on the Quarterly and half-yearly Consolidated Financial Results of the Somany Ceramics Limited for the quarter and half-year ended on September 30, 2025

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

considered as subsidiary under Ind-AS

^ Step down subsidiary

* Subsidiary w.e.f. 15 July, 2025



STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30.09.2025

(Rs. in lakhs)

Particulars	Standalone						Consolidated					
	Quarter Ended			Six Months Ended		Year Ended	Quarter Ended			Six Months Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations												
(a) Sale of Goods	65,563	57,980	63,896	1,23,543	1,19,845	2,56,043	68,053	60,147	66,152	1,28,200	1,23,738	2,64,331
(b) Other Operating Income	242	202	307	444	501	899	463	297	481	760	753	1,545
2. Other Income	761	596	524	1,357	1,114	2,471	369	190	132	559	341	902
Total Income	66,566	58,778	64,727	1,25,344	1,21,460	2,59,413	68,885	60,634	66,765	1,29,519	1,24,832	2,66,778
3. Expenses												
(a) Cost of Materials consumed	6,024	5,715	5,886	11,739	11,753	24,153	14,100	13,657	14,407	27,757	28,911	58,995
(b) Purchases of stock-in-trade	37,345	33,195	37,284	70,540	68,469	1,47,575	21,034	18,325	16,992	39,359	29,446	71,140
(c) Changes in inventories of finished goods, work-in progress and stock-in trade	740	(945)	499	(205)	128	487	956	(3,080)	879	(2,124)	(1,234)	(2,096)
(d) Employees benefit expense	6,789	6,635	6,552	13,424	12,848	26,198	8,975	8,720	8,912	17,695	17,589	35,474
(e) Finance Costs	283	275	181	558	347	756	1,233	1,271	1,348	2,504	2,698	5,243
(f) Depreciation & amortization expense	1,531	1,576	1,124	3,107	2,261	5,312	2,629	2,598	1,916	5,227	3,833	9,026
(g) Power and Fuel	5,109	4,893	4,797	10,002	9,924	20,557	10,971	11,455	12,342	22,426	25,102	50,225
(h) Other expenses	5,683	5,178	5,942	10,861	11,128	24,050	7,129	6,549	7,501	13,678	14,181	30,050
Total expenses (a to h)	63,504	56,522	62,265	1,20,026	1,16,858	2,49,088	67,027	59,495	64,297	1,26,522	1,20,526	2,58,057
4. Profit/(loss) before exceptional items and tax	3,062	2,256	2,462	5,318	4,602	10,325	1,858	1,139	2,468	2,997	4,306	8,721
5. Less:- Exceptional Item - (Gain)/ Loss	-	-	-	-	-	(942)	-	-	-	-	-	200
6. Profit before Tax	3,062	2,256	2,462	5,318	4,602	11,267	1,858	1,139	2,468	2,997	4,306	8,521
7. Tax expense												
- Current Tax	682	645	549	1,327	1,071	2,718	713	657	648	1,370	1,249	2,916
- Deferred Tax	127	(65)	87	62	120	75	(86)	(253)	87	(339)	98	(101)
- Tax for earlier years	-	-	-	-	-	(94)	-	-	(1)	-	(1)	(92)
8. Net Profit for the period	2,253	1,676	1,826	3,929	3,411	8,568	1,231	735	1,734	1,966	2,960	5,798
9. Other Comprehensive Income (OCI)												
a. Items that will not be reclassified to profit or loss (net of tax)	72	-	(18)	72	(18)	(72)	85	-	(16)	85	(16)	(68)
b. Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-	-	-	-	-	-	-
10. Other Comprehensive Income for the period	72	-	(18)	72	(18)	(72)	85	-	(16)	85	(16)	(68)
11. Total Comprehensive Income	2,325	1,676	1,808	4,001	3,393	8,496	1,316	735	1,718	2,051	2,944	5,730
Net profit attributable to:												
Owners of the Company							1,499	1,037	1,716	2,536	2,944	6,007
Non-Controlling Interest							(268)	(302)	18	(570)	16	(209)
Other Comprehensive Income attributable to:												
Owners of the Company							84	-	(17)	84	(17)	(69)
Non-Controlling Interest							1	-	1	1	1	1
Total Comprehensive Income attributable to:												
Owners of the Company							1,583	1,037	1,699	2,620	2,927	5,937
Non-Controlling Interest							(267)	(302)	19	(569)	17	(207)
12. Paid up Equity Share Capital	820	820	820	820	820	820	820	820	820	820	820	820
13. Other Equity						79,208						76,346
14. Earning Per share- In Rs. (face value of Rs. 2/- each)												
Basic (In Rs.) (Not annualised)	5.49	4.09	4.46	9.58	8.32	20.89	3.65	2.53	4.19	6.18	7.19	14.65
Diluted (In Rs.) (Not annualised)	5.49	4.08	4.45	9.58	8.30	20.89	3.65	2.52	4.18	6.18	7.17	14.65



STATEMENT OF STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES

(Rs. in lakhs)

Particulars	Standalone		Consolidated	
	As at 30.09.2025	As at 31.03.2025	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited	Unaudited	Audited
A. Assets				
1. Non-Current Assets				
(a) Property, Plant and Equipment	41,868	42,208	98,850	1,00,287
(b) Capital work-in-progress	594	1,457	1,568	1,628
(c) Right of use assets	5,100	5,342	5,100	5,343
(d) Other Intangible Assets	122	108	126	111
(e) Goodwill on Consolidation	-	-	750	603
(f) Financial Assets				
- Investments	37,194	32,558	376	376
- Loans	6,073	5,346	389	389
- Other Financial Assets	1,411	1,389	2,080	1,696
(g) Deferred Tax Asset (Net)	-	-	1,394	946
(h) Other Non-Current Assets	555	335	992	739
Total Non-Current Assets	92,917	88,743	1,11,625	1,12,118
2. Current Assets				
(a) Inventories	19,390	19,089	36,653	33,786
(b) Financial Assets				
- Investments	1,245	1,265	1,245	1,265
- Trade Receivables	27,647	35,628	29,517	36,882
- Cash and Cash Equivalents	4,326	5,536	4,660	5,979
- Other Bank Balances	128	28	1,963	1,790
- Other current financial assets	634	622	742	574
(c) Current Tax Assets (Net)	193	163	298	234
(d) Other Current Assets	3,148	3,422	3,629	4,060
Total Current Assets	56,711	65,753	78,707	84,570
Total Assets	1,49,628	1,54,496	1,90,332	1,96,688
B. Equity And Liabilities				
Equity				
(a) Equity Share Capital	820	820	820	820
(b) Other Equity	82,152	79,208	77,712	76,346
(c) Non-Controlling Interest	-	-	7,671	7,258
Total Equity	82,972	80,028	86,203	84,424
Liabilities				
1. Non-current Liabilities				
(a) Financial Liabilities				
- Borrowings	944	915	11,997	14,899
- Lease Liability	4,922	4,808	4,922	4,808
- Other Financial Liabilities	3,590	3,435	3,626	3,466
(b) Provisions	1,208	1,130	1,323	1,246
(c) Deferred Tax Liabilities (Net)	2,807	2,745	3,456	3,520
(d) Other Non-Current Liabilities	932	914	934	916
Total Non-Current Liabilities	14,403	13,947	26,258	28,855
2. Current Liabilities				
(a) Financial Liabilities				
- Borrowings	469	452	15,146	15,295
- Lease Liability	665	1,025	665	1,025
- Trade Payables				
(a) Outstanding dues of Micro Enterprises and Small Enterprises	6,821	4,677	9,805	6,771
(b) Outstanding dues other than Micro Enterprises and Small Enterprises	18,864	22,749	24,826	26,655
- Other Financial Liabilities	18,411	23,824	19,119	24,392
(b) Other Current Liabilities	6,782	7,408	7,950	8,785
(c) Provisions	241	386	295	423
(d) Current tax Liabilities (Net)	-	-	65	63
Total Current Liabilities	52,253	60,521	77,871	83,409
Total Equity and Liabilities	1,49,628	1,54,496	1,90,332	1,96,688



STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30.09.2025

(Rs. in lakhs)

Particulars	Standalone		Consolidated	
	Period Ended 30.09.2025	Period Ended 30.09.2024	Period Ended 30.09.2025	Period Ended 30.09.2024
	Unaudited	Unaudited	Unaudited	Unaudited
A. Cash Flow From Operating Activities				
Net Profit before Tax as per Statement of Profit & Loss	5,318	4,602	2,997	4,306
I. Adjusted For :				
Depreciation and Amortization Expenses	3,107	2,261	5,227	3,833
Finance Costs	558	347	2,504	2,698
Interest Income	(1,096)	(976)	(270)	(198)
Unrealized Foreign Exchange (Gain)/Loss (Net)	(22)	(8)	(22)	(8)
Net Movement on Fair Value of Current Investments	(3)	-	(3)	(6)
Provision for Credit Losses/doubtful advances	50	50	50	50
Bad Debts	-	4	-	4
Deferred Income	-	-	(10)	-
Provision for Employee stock option plan	173	194	173	194
Sundry Balances Written Off	-	-	3	2
Sundry Balances Written Back	(45)	(83)	(62)	(83)
(Profit)/Loss on sale of Property Plant and Equipments (Net)	(106)	(65)	(106)	(66)
Property, Plant and Equipments Discarded /Written off	54	30	54	30
Operating Profit Before Working Capital Changes	7,988	6,356	10,535	10,756
II. Adjusted For :				
Trade and Other Receivables	8,231	2,757	8,676	3,482
Inventories	(301)	(202)	(2,667)	(2,332)
Trade and Other Payables	(7,284)	(4,937)	(4,786)	(4,853)
Cash Generated from Operation	8,634	3,974	11,758	7,053
Income Taxes Refund / (Paid) (Net)	(1,379)	(1,087)	(1,479)	(1,186)
Net Cash Inflow/(Outflow) from Operating Activities (A)	7,255	2,887	10,279	5,867
B. Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipments and Intangible Assets	(2,040)	(3,104)	(3,203)	(3,625)
Sale of Property, Plant and Equipments	192	131	192	136
Aquisition of subsidiary and expenses thereon			(1,096)	-
Investments in Subsidiaries & Others	(4,030)	(766)	-	(376)
Sale of Current Investments	35	20	35	20
Interest Received	375	480	27	171
Inter-Corporate Deposits given	(749)	(950)	-	-
Inter-Corporate Deposits received back	22	1,266	-	-
Grant received	-	-	171	-
Net Cash Inflow/(Outflow) in Investing Activities (B)	(6,195)	(2,923)	(3,874)	(3,674)
C. Cash Flow from Financing Activities				
Proceeds from Non Current Borrowings	368	362	378	462
Repayment of Non Current Borrowings	(330)	(300)	(2,156)	(1,838)
Proceeds/(Repayment) of Current Borrowings (net)	7	-	(1,893)	(849)
Proceeds from Short Term Loans	5,481	790	5,481	2,490
Repayment of Short Term Loans	(5,481)	(790)	(5,481)	(790)
Proceeds from issue of equity shares (Rs. 6,204 during current period, Nil previous period).	0	-	0	-
Proceeds from issue of equity shares by Subsidiaries to Non-Controlling Interest shareholders			-	260
Repayment of lease liabilities	(527)	(433)	(527)	(433)
Interest Paid	(558)	(347)	(2,298)	(2,650)
Dividend Paid	(1,230)	(1,230)	(1,230)	(1,230)
Net Cash Inflow/(Outflow) from Financing Activities (C)	(2,270)	(1,948)	(7,726)	(4,578)
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)	(1,210)	(1,984)	(1,321)	(2,385)
Add: Opening Cash And Cash Equivalents	5,536	5,063	5,979	5,920
Add: Cash and Cash Equivalents acquired on investment in a subsidiary			2	-
	5,536	5,063	5,981	5,920
Closing Cash and Cash Equivalents	4,326	3,079	4,660	3,535



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. The employee benefits expenses during the quarter and six months ended september 30, 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. During the quarter, the Company completed the acquisition of 51% equity stake in Dura Build Care Private Limited ("DBCPL") on July 15, 2025, accordingly, the financial results for the quarter include the operations of DBCPL from the date of acquisition. Consequently, the figures for prior periods are not strictly comparable with those of the current period to that extent.
5. During the quarter, the manufacturing operations at the Kassar Plant, Bahadurgarh, Haryana ("Plant") were temporarily impacted due to sudden stoppage of gas supply on August 16, 2025, following a leakage incident at GAIL's Gauna-Bawana pipeline. The operations were fully resumed effective September 20, 2025. The Company has an "Industrial All Risk" policy for such incidents under which necessary claim is being filled.
6. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 07, 2025 and the statutory auditor of the company has carried out Limited review of the same.

Date : November 07, 2025
Place : Noida



For SOMANY CERAMICS LIMITED

A handwritten signature in blue ink, appearing to read "Shreekanth Somany".

SHREEKANT SOMANY
CHAIRMAN & MANAGING DIRECTOR
DIN 00021423

Disclosure pursuant to regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with Schedule III and the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023:

Sl. No.	Particulars	Disclosures																		
1.	Name of the entity(ies) forming part of the amalgamation /merger, details in brief such as, size, turnover, etc.	<p>Transferor Companies:</p> <p>a) Somany Bathware Limited (CIN: U51909WB2006PLC273565) is an unlisted public limited company incorporated under the provisions of the Companies Act, 1956 and having its registered office situated at 2, Red Cross Place, Kolkata -700001.</p> <p style="text-align: right;">(Rs. in lakhs)</p> <table border="1"> <thead> <tr> <th>Total Assets as on 31st March, 2025 (Audited)</th><th>Revenue from operations as on 31st March, 2025 (Audited)</th><th>Net Worth as on 31st March, 2025 (Audited)</th></tr> </thead> <tbody> <tr> <td>107.13</td><td>0.00</td><td>106.86</td></tr> </tbody> </table> <p>b) Somany Excel Vitrified Private Limited (CIN: U26955WB2015PTC274839) is a private limited company incorporated under the provisions of the Companies Act, 2013 and having its registered office at 2, Red Cross Place, Kolkata -700001.</p> <p style="text-align: right;">(Rs. in lakhs)</p> <table border="1"> <thead> <tr> <th>Total Assets as on 31st March, 2025 (Audited)</th><th>Revenue from operations as on 31st March, 2025 (Audited)</th><th>Net Worth as on 31st March, 2025 (Audited)</th></tr> </thead> <tbody> <tr> <td>516.53</td><td>409.89</td><td>424.98</td></tr> </tbody> </table> <p>c) SR Continental Limited (CIN: U55101WB1979PLC282621) is an unlisted public limited company incorporated under the provisions of the Companies Act, 1956 and having its registered office at 2, Red Cross Place, Kolkata -700001.</p> <p style="text-align: right;">(Rs. in lakhs)</p> <table border="1"> <thead> <tr> <th>Total Assets as on 31st March, 2025 (Audited)</th><th>Revenue from operations as on 31st March, 2025 (Audited)</th><th>Net Worth as on 31st March, 2025 (Audited)</th></tr> </thead> <tbody> <tr> <td>551.41</td><td>290.37</td><td>467.82</td></tr> </tbody> </table>	Total Assets as on 31 st March, 2025 (Audited)	Revenue from operations as on 31 st March, 2025 (Audited)	Net Worth as on 31 st March, 2025 (Audited)	107.13	0.00	106.86	Total Assets as on 31 st March, 2025 (Audited)	Revenue from operations as on 31 st March, 2025 (Audited)	Net Worth as on 31 st March, 2025 (Audited)	516.53	409.89	424.98	Total Assets as on 31 st March, 2025 (Audited)	Revenue from operations as on 31 st March, 2025 (Audited)	Net Worth as on 31 st March, 2025 (Audited)	551.41	290.37	467.82
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SOMANY CERAMICS LIMITED | Corporate Office: F-36, Sector-6, Noida, 201301 (U.P.), India

Registered Office: 2, Red Cross Place, Kolkata - 700 001 | Tel: (033) 22487406/5913

Corporate Identity Number (CIN): L40200WB1968PLC224116

T: 0120 - 4627900 | customer.care@somanyceramics.com | www.somanyceramics.com | 1800-1030-004

		<p>Transferee Company:</p> <p>Somany Ceramics Limited (CIN: L40200WB1968PLC224116) is a listed public limited company incorporated under the provisions of the Companies Act, 1956 having its registered office at 2, Red Cross Place, Kolkata- 700001. The equity shares of the Company are listed at BSE Limited and National Stock Exchange of India Ltd.</p> <p style="text-align: right;">(Standalone & Rs. in lakhs)</p> <table border="1"> <thead> <tr> <th>Total Assets as on 31st March, 2025 (Audited)</th><th>Revenue from operations as on 31st March, 2025 (Audited)</th><th>Net Worth as on 31st March, 2025 (Audited)</th></tr> </thead> <tbody> <tr> <td>1,54,496.32</td><td>2,56,942.13</td><td>80,028.36</td></tr> </tbody> </table> <p>All the above Transferor Companies are wholly owned subsidiaries of the Transferee Company.</p>	Total Assets as on 31 st March, 2025 (Audited)	Revenue from operations as on 31 st March, 2025 (Audited)	Net Worth as on 31 st March, 2025 (Audited)	1,54,496.32	2,56,942.13	80,028.36
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2.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at “arm’s length”.	<p>Yes, the Transferor Companies and Transferee Company are related parties to each other.</p> <p>In terms of General Circular No. 30/2014 dated 17th July 2014 issued by the Ministry of Corporate Affairs, the transactions arising out of compromises, arrangements and amalgamations under the Companies Act, 2013 ("Act"), will not attract the requirements of Section 188 of the Act.</p> <p>Furthermore, the Scheme involves the amalgamation of wholly owned subsidiary companies with the holding company. Therefore, it is exempted as per Regulation 23(5)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Accordingly, no consideration is payable and no valuation is required. Therefore, the requirement of arm’s length criteria is not applicable.</p>						
3.	Area of business of the entity(ies)	<p>Transferor Companies:</p> <ul style="list-style-type: none"> a) Somany Bathware Limited is engaged in the business of trading of Ceramic tiles, Sanitary ware and allied products. b) Somany Excel Vitrified Private Limited is engaged in the business of trading of Sanitary ware and parts thereof. c) SR Continental Limited is engaged in the business of trading of Ceramic tiles, Sanitary ware and allied products. <p>Transferee Company:</p> <p>SCL is an internationally acclaimed organization that specializes in ceramic tiles, sanitary ware, bath fittings, tile laying solutions and allied products. SCL has an access to tiles manufacturing capacity of ~75 million square</p>						

		<p>meters(msm) annually through two owned units (Kadi, Gujarat and Kassar, Haryana) and five associate/subsidiary companies and also other outsource vendors. It has access to the capacity of 0.48 million of sanitary ware and 1.30 million bath fittings each year through two subsidiary companies. SCL is a complete décor solutions provider and its extensive range of products include- Ceramic Wall and Floor Tiles, Polished Vitrified Tiles, Glazed Vitrified Tiles, Digital Tiles, Sanitaryware and Bath Fittings as well as Tile Laying Solutions. The Equity Shares of Company are listed on BSE Limited and National Stock Exchange of India Ltd.</p>
4.	Rationale for amalgamation /merger	<p>The Transferor Companies and Transferee Company are desirous of consolidating their businesses with the Transferee Company under scheme of amalgamation.</p> <p>The circumstances, which justify and/or necessitate the proposed Scheme of Amalgamation of SBL, SEVPL and SRCL with Somany Ceramics Ltd; and benefits of the proposed amalgamation as perceived by the Board of Directors of these Companies, to the Shareholders and other stakeholders are, inter alia, as follows:</p> <ol style="list-style-type: none"> Both the Transferor Companies and Transferee Company are under common control and it would be advantageous to combine the activities and operations in a single Company and to build strong capability to effectively meet future challenges in competitive business environment. The proposed Amalgamation would result in business synergy, pooling of physical, financial and human resource of these Companies for the most beneficial utilization of these factors in the combined entity. Presently, the Transferor Companies are engaged in the business of trading of ceramic tiles, sanitary ware and allied products and other related activities and the Transferee Company is also engaged in the business of manufacturing and trading of ceramic tiles, polished vitrified tiles, glazed vitrified tiles, sanitaryware and bath fittings, tile laying solutions, other allied products and other related activities. The proposed amalgamation will enable the integration of the business activities of the Transferor Companies with the Transferee Company. The proposed Scheme of Amalgamation will result in usual economies of a centralized and a large company including elimination of duplicate work, reduction in overheads, better and more productive utilization of financial, human and other resource and enhancement of overall business efficiency. The proposed Scheme will enable these Companies to combine their managerial and operating strength, to build a wider capital and financial base and to promote and secure overall growth. The amalgamation will result in significant reduction in multiplicity of legal and regulatory compliances which at present is required to be

		<p>made separately by the Transferee Company as well as by the Transferor Companies.</p> <p>f. The proposed amalgamation would enhance the shareholders' value of the Transferor Companies and the Transferee Company.</p> <p>g. The proposed Scheme of Amalgamation will have beneficial impact on the Transferor Companies and the Transferee Company, their shareholders, employees and other stakeholders and all concerned.</p>
5.	In case of cash consideration-amount or otherwise share exchange ratio.	<p>The Transferor Companies are the wholly-owned subsidiary companies of Transferee Company. As a result, upon the Scheme becoming effective, no shares of the Transferee Company shall be allotted in lieu of or in exchange of its holding in the Transferor Companies and accordingly the entire issued, subscribed and paid-up share capital of the Transferor Companies shall stand cancelled and extinguished without any further application, act, or deed and in lieu thereof, no allotment of any shares of the Transferee Company shall be made to any person whatsoever. Accordingly, no cash consideration is payable.</p>
6.	Brief details of change in shareholding pattern (if any) of the listed entity.	<p>Upon the Scheme becoming effective, there will be no change in the shareholding pattern of the Transferee Company pursuant to this Scheme of Amalgamation.</p>