SOMANY

Date: 4th November, 2026

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. 4th November, 2026, have inter-alia, considered and approved:

a) Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half-year ended 30th September 2026, 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) Declaration of the Interim Dividend @ 300% i.e. Rs. 6/- (Rupees Six Only) per Share of Rs. 2/- each (Face Value) on the equity shares for the Financial Year 2026-27.

   The interim dividend will be paid to those shareholders, whose names appear in the Register of Members and/or Depositories respectively, on Friday, 13th November, 2026, being the Record Date fixed by the Company for this purpose (as already intimated to Stock Exchanges by the Company vide letter dated 28th October, 2026). The Interim dividend shall be paid to the Shareholders within 30 days from the date of Declaration.

c) Acquisition of up to 25% of paid-up equity share capital by way of purchase of upto 24,75,000 equity shares from its existing shareholders, to increase the existing shareholding from 51% to up to 76% in M/s. Somany Sanitary Ware Private Limited ("SSWPL"), a Subsidiary of the Company, in one or more tranches from time to time.

The meeting of Board of Directors was commenced at 01:45 p.m. and concluded at 03:35 p.m.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 are enclosed as **Annexure-B**.

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

ANUJ KALIA
Digitally signed by ANUJ KALIA
Date: 2026.11.04 17:05:14 +05'30'

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

Encl: as above

Annexure-A

Singhi & Co.
Chartered Accountants

Unit No. 1704, 17th Floor
World Trade Tower (WTT), DND Flyway
Sector 16, Noida 201301 (India)
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92055 75996
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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 of Somany Ceramics Limited ('the Company") for the quarter and Half year ended September 30, 2026 and the Standalone Statement of Assets and Liabilities and the Standalone Statement of Cash Flows as at and for the Half year ended on that date ("the Statement") attached herewith. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"). 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.

SINGHI & CO. NOIDA DELHI NCR Chartered Accountants

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

Shubham Dutta
Partner
Membership No. 500580

Place: New Delhi
Date: November 4, 2026

UDIN : 26500580ERFTD2992

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Chartered Accountants

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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, 2026, and the Consolidated Statement of Assets and Liabilities and the Consolidated Statement of Cash Flows as at and for the Half year ended on that date ("the Statement") attached herewith. The Statement is 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. 10,216 Lakhs as at September 30, 2026, total revenues of Rs. 4,262 Lakhs and Rs.7,774 Lakhs, total net gain after tax of Rs. 75 Lakhs and Rs. 92 Lakhs and total comprehensive Income of Rs. 74 Lakhs and Rs. 92 Lakhs for the quarter and half year ended September 30, 2026 respectively, and cash outflow (net) of Rs. 16 Lakhs for the half year ended September 30, 2026, 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.37,269 Lakhs as at September 30, 2026, total revenues of Rs. 11,781 Lakhs and Rs 22,153 Lakhs, total net loss after tax of Rs. 20 Lakhs and Rs. 188 Lakhs and total comprehensive Income of Rs. (17) Lakhs and Rs. (185) Lakhs for the quarter and half year ended September 30, 2026 respectively, and cash outflow (net) of Rs. 3 Lakhs for the half year ended September 30, 2026, 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.



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

Shubham Dutta
Partner
Membership No. 500580
UDIN : 26500580DIAPVA7191

Place: New Delhi
Date: November 4, 2026

Annexure-1

Annexure-1 to our report dated November 4, 2026 on the Quarterly and half-yearly Consolidated Financial Results of the Somany Ceramics Limited for the quarter and half-year ended on September 30, 2026

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



SOMANY

SOMANY CERAMICS LIMITED

(Regd. Office : 2, Red Cross Place, Kolkata, West Bengal - 700001, CIN: L40200WB1968PLC224116)

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30.09.2026

(Rs. in lakhs)

Particulars	Standalone						Consolidated					
	Quarter Ended			Six Months Ended		Year Ended	Quarter Ended			Six Months Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations												
(a) Sale of Goods	77,840	68,768	65,563	1,46,608	1,23,543	2,62,775	85,353	74,420	68,053	1,59,773	1,28,200	2,77,051
(b) Other Operating Income	731	418	242	1,149	444	1,255	712	536	463	1,248	760	1,933
2. Other Income	696	745	761	1,441	1,357	2,697	217	354	369	571	559	1,132
Total Income	**79,267**	**69,931**	**66,566**	**1,49,198**	**1,25,344**	**2,66,727**	**86,282**	**75,310**	**68,885**	**1,61,592**	**1,29,519**	**2,80,116**
3. Expenses												
(a) Cost of Materials consumed	8,099	6,717	6,024	14,816	11,739	24,946	18,182	15,056	14,100	33,238	27,757	57,835
(b) Purchases of stock- in -trade	42,919	35,144	37,345	78,063	70,540	1,50,320	25,976	19,484	21,034	45,460	39,359	84,155
(c) Changes in inventories of finished goods, work-in progress and stock-in trade	(3,117)	776	740	(2,341)	(205)	(2,034)	(5,321)	(521)	956	(5,842)	(2,124)	(384)
(d) Employees benefit expense	8,339	7,767	6,789	16,106	13,424	27,261	10,596	9,943	8,975	20,539	17,695	36,056
(e) Finance Costs	303	328	283	631	558	1,077	1,141	1,143	1,233	2,284	2,504	4,772
(f) Depreciation & amortization expense	1,791	1,760	1,531	3,551	3,107	6,243	2,800	2,854	2,629	5,654	5,227	10,748
(g) Power and Fuel	7,756	6,360	5,109	14,116	10,002	22,437	17,747	14,650	10,971	32,397	22,426	47,079
(h) Other expenses	7,221	6,364	5,683	13,585	10,861	22,711	8,913	7,723	7,129	16,636	13,678	28,468
Total expenses (a to h)	**73,311**	**65,216**	**63,504**	**1,38,527**	**1,20,026**	**2,52,961**	**80,034**	**70,332**	**67,027**	**1,50,366**	**1,26,522**	**2,68,729**
4. Profit/(loss) before exceptional items and tax	5,956	4,715	3,062	10,671	5,318	13,766	6,248	4,978	1,858	11,226	2,997	11,387
5. Less:- Exceptional Item - (Gain)/Loss	237	-	-	237	-	509	237	-	-	237	-	522
6. Profit before Tax	**5,719**	4,715	**3,062**	**10,434**	**5,318**	**13,257**	**6,011**	**4,978**	**1,858**	**10,989**	**2,997**	**10,865**
7. Tax expense												
- Current Tax	1,581	1,284	682	2,865	1,327	3,547	1,641	1,355	713	2,996	1,370	3,737
- Deferred Tax	(34)	(80)	127	(114)	62	(101)	213	200	(86)	413	(339)	(207)
- Tax for earlier years	-	-	-	-	-	(96)	1	-	-	1	-	(72)
8. Net Profit for the period	**4,172**	**3,511**	**2,253**	**7,683**	**3,929**	**9,907**	**4,156**	**3,423**	**1,231**	**7,579**	**1,966**	**7,407**
9. Other Comprehensive Income (OCI)												
a. Items that will not be reclassified to profit or loss (net of tax)	(129)	-	72	(129)	72	68	(122)	-	85	(122)	85	85
b. Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-	-	-	-	-	-	-
10. Other Comprehensive Income for the period	**(129)**	**-**	**72**	**(129)**	**72**	**68**	**(122)**	**-**	**85**	**(122)**	**85**	**85**
11. Total Comprehensive Income	**4,043**	**3,511**	**2,325**	**7,554**	**4,001**	**9,975**	**4,034**	**3,423**	**1,316**	**7,457**	**2,051**	**7,492**
Net profit attributable to:												
Owners of the Company							4,150	3,554	1,499	7,704	2,536	8,119
Non-Controlling Interest							6	(131)	(268)	(125)	(570)	(712)
Other Comprehensive Income attributable to:												
Owners of the Company							(124)	-	84	(124)	84	83
Non-Controlling Interest							2	-	1	2	1	2
Total Comprehensive Income attributable to:												
Owners of the Company							4,026	3,554	1,583	7,580	2,620	8,202
Non-Controlling Interest							8	(131)	(267)	(123)	(569)	(710)
12. Paid up Equity Share Capital	820	820	820	820	820	820	820	820	820	820	820	820
13. Other Equity						88,253						83,418
14. Earning Per share- In Rs. (face value of Rs. 2/- each)												
Basic (In Rs.) (Not annualised)	10.17	8.56	5.49	18.73	9.58	24.16	10.12	8.66	3.65	18.78	6.18	19.80
Diluted (In Rs.) (Not annualised)	10.13	8.54	5.49	18.67	9.58	24.11	10.08	8.64	3.65	18.72	6.18	19.76

SINGHI & CO. NOIDA DELHI NCR Chartered Accountants

SOMANY CERAMICS LIMITED

STATEMENT OF STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES

(Rs. in lakhs)

Particulars	Standalone		Consolidated	
	As at 30.09.2026	As at 31.03.2026	As at 30.09.2026	As at 31.03.2026
	Unaudited	Audited	Unaudited	Audited
A. Assets				
1. Non-Current Assets				
(a) Property, Plant and Equipment	39,479	41,031	94,140	96,537
(b) Capital work-in-progress	1,727	710	5,878	1,889
(c) Right of use assets	11,182	11,689	12,034	11,689
(d) Other Intangible Assets	202	163	203	165
(e) Goodwill on Consolidation			726	726
(f) Financial Assets				
- Investments	38,354	38,096	376	376
- Loans	5,841	5,341	255	255
- Other Financial Assets	1,417	1,407	2,181	2,097
(g) Deferred Tax Asset (Net)	-	-	1,015	1,074
(h) Other Non-Current Assets	525	333	1,659	885
Total Non-Current Assets	**98,727**	**98,770**	**1,18,467**	**1,15,693**
2. Current Assets				
(a) Inventories	24,001	21,372	41,728	35,227
(b) Financial Assets				
- Investments	1,205	1,225	1,205	1,225
- Trade Receivables	25,944	27,003	28,699	30,076
- Cash and Cash Equivalents	8,565	12,471	8,891	12,833
- Other Bank Balances	32	25	1,857	1,926
- Other current financial assets	517	510	440	439
(c) Current Tax Assets (Net)	332	394	458	488
(d) Other Current Assets	3,255	2,787	4,169	3,219
Total Current Assets	**63,851**	**65,787**	**87,447**	**85,433**
Total Assets	**1,62,578**	**1,64,557**	**2,05,914**	**2,01,126**
B. Equity And Liabilities				
Equity				
(a) Equity Share Capital	820	820	820	820
(b) Other Equity	93,627	88,253	88,816	83,418
(c) Non-Controlling Interest			7,629	7,751
Total Equity	**94,447**	**89,073**	**97,265**	**91,989**
Liabilities				
1. Non- current Liabilities				
(a) Financial Liabilities				
- Borrowings	1,005	960	15,454	11,451
- Lease Liability	10,578	11,046	11,397	11,046
- Other Financial Liabilities	3,858	3,691	3,894	3,730
(b) Provisions	723	756	864	896
(c) Deferred Tax Liabilities (Net)	2,612	2,726	3,707	3,351
(d) Other Non-Current Liabilities	1,024	917	1,035	920
Total Non-Current Liabilities	**19,800**	**20,096**	**36,351**	**31,394**
2. Current Liabilities				
(a) Financial Liabilities				
- Borrowings	504	451	12,288	13,675
- Lease Liability	1,271	1,260	1,316	1,260
- Trade Payables				
(a) Outstanding dues of Micro Enterprises and Small Enterprises	10,401	10,364	12,851	12,623
(b) Outstanding dues other than Micro Enterprises and Small Enterprises	20,072	16,582	27,299	20,758
- Other Financial Liabilities	5,085	17,715	5,997	18,465
(b) Other Current Liabilities	8,881	8,374	10,177	10,176
(c) Provisions	1,232	642	1,288	689
(d) Current tax Liabilities (Net)	885	-	1,082	97
Total Current Liabilities	**48,331**	**55,388**	**72,298**	**77,743**
Total Equity and Liabilities	**1,62,578**	**1,64,557**	**2,05,914**	**2,01,126**

SINGHI & CO. NOIDA DELHI NCR Chartered Accountants

SOMANY CERAMICS LIMITED

STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2026

(Rs. in lakhs)

Particulars	Standalone		Consolidated	
	Period Ended 30.09.2026	Period Ended 30.09.2025	Period Ended 30.09.2026	Period Ended 30.09.2025
	Unaudited	Unaudited	Unaudited	Unaudited
A. Cash Flow From Operating Activities				
Net Profit before Tax as per Statement of Profit & Loss	10,434	5,318	10,989	2,997
I. Adjusted For :				
Depreciation and Amortisation Expense	3,551	3,107	5,654	5,227
Finance Costs	631	558	2,284	2,504
Interest Income	(1,213)	(1,096)	(399)	(270)
Unrealized Foreign Exchange (Gain)/Loss (Net)	(15)	(22)	(15)	(22)
Net Movement on Fair Value of Current Investments	12	(3)	12	(3)
Provision for Credit Losses/doubtful advances	40	50	40	50
Bad Debts (Rs. 47,579 during current period)	0	-	-	-
Deferred Income	-	-	(320)	(10)
Provision for Employee stock option plan	280	173	280	173
Sundry Balances Written Off	-	-	8	3
Sundry Balances Written Back	(56)	(45)	(59)	(62)
(Profit)/Loss on sale of Property Plant and Equipments (Net)	(89)	(106)	(23)	(106)
Property, Plant and Equipments Discarded /Written off	4	54	6	54
Operating Profit Before Working Capital Changes	**13,579**	**7,988**	**18,457**	**10,535**
II. Adjusted For :				
Trade and Other Receivables	667	8,231	563	8,676
Inventories	(2,629)	(301)	(6,501)	(2,667)
Trade and Other Payables	(8,151)	(7,284)	(5,378)	(4,786)
Cash Generated from Operation	3,466	8,634	7,141	11,758
Income Taxes Refund /(Paid) (Net)	(1,875)	(1,379)	(1,938)	(1,479)
Net Cash Inflow/(Outflow) from Operating Activities (A)	**1,591**	**7,255**	**5,203**	**10,279**
B. Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipments and Intangible Assets	(2,343)	(2,040)	(7,287)	(3,203)
Sale of Property, Plant and Equipments	130	192	185	192
Acquisition of Non Controlling Interest in Subsidiaries			-	(1,096)
Investments in Subsidiaries & Others	(180)	(4,030)	-	-
Sale of Current Investments	20	35	20	35
Interest Received on Preference Sharess	534	-	-	-
Interest Received	522	375	334	27
Inter-Corporate Deposits given	(500)	(749)	-	-
Inter-Corporate Deposits received back	-	22	-	-
Grant received	-	-	367	171
Net Cash Inflow/(Outflow) in Investing Activities (B)	**(1,817)**	**(6,195)**	**(6,381)**	**(3,874)**
C. Cash Flow from Financing Activities				
Proceeds from Non Current Borrowings	307	368	5,543	378
Repayment of Non Current Borrowings	(279)	(330)	(2,043)	(2,156)
Proceeds/(Repayment) of Current Borrowings (net)	70	7	(1,400)	(1,893)
Proceeds from Short Term Loans	145	5,481	4,445	5,481
Repayment of Short Term Loans	(145)	(5,481)	(3,945)	(5,481)
Proceeds from issue of equity shares (Rs. Nil during current period, Rs. 6,204 previous period).	-	0	-	0
Repayment of lease liabilities	(686)	(527)	(708)	(527)
Finance Cost Paid	(631)	(558)	(2,195)	(2,298)
Dividend Paid	(2,461)	(1,230)	(2,461)	(1,230)
Net Cash Inflow/(Outflow) from Financing Activities (C)	**(3,680)**	**(2,270)**	**(2,764)**	**(7,726)**
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)	**(3,906)**	**(1,210)**	**(3,942)**	**(1,321)**
Add: Opening Cash And Cash Equivalents	12,471	5,536	12,833	5,979
Cash and Cash Equivalents acquired/(transfered on divestment) in a subsidiary	-	-	-	2
	12,471	**5,536**	**12,833**	**5,981**
Closing Cash and Cash Equivalents	**8,565**	**4,326**	**8,891**	**4,660**

SINGHI & CO. NOIDA DELHI NCR Chartered Accountants

SOMANY CERAMICS LIMITED

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 Employees benefit expense during the quarter and six months ended september 30, 2026 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 levy of tax under the "Haryana Local Area Development Tax Act, 2000" (later replaced by the "Haryana Tax on Entry of Goods into Local Areas Act, 2008") was contested by the Company and the matter is pending before the Hon'ble Punjab and Haryana High Court. The Government of Haryana introduced the One Time Settlement Scheme for the Recovery of Outstanding Dues, 2026. The Company reviewed the scheme and opted for the same. Accordingly, the assessment was concluded during the quarter ended September 30, 2026. The settlement amount of Rs. 237 lakhs has been recognised and disclosed under "Exceptional Items" in the financial results."

5. The Board of Directors, at its meeting held on 4th November, 2026, approved the acquisition of up to 25% additional equity shareholding in Somany Sanitaryware Private Limited, a subsidiary of the Company, from its existing shareholders, in one or more tranches. Upon completion of the acquisition, the Company's shareholding in the subsidiary will increase from 51% to up to 76%.

6. The Board of Directors of the Company at their Meeting held on November 04, 2026 has approved payment of interim dividend of Rs 6/- per equity share of face value of Rs 2/- each for the financial year 2026-27.

7. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 04, 2026 and the statutory auditor of the company has carried out the Limited review of the same.

SINGHI & CO. NOIDA DELHI NCR Chartered Accountants

SOMANY CERAMICS LTD.

For SOMANY CERAMICS LIMITED

SHREEKANT SOMANY
CHAIRMAN & MANAGING DIRECTOR
DIN 00021423

Date : November 04, 2026
Place : New Delhi

SOMANY

Annexure-B

S. No.	Particulars	Details
1	Name of the target entity, details in brief such as size, turnover etc.	M/s Somany Sanitary Ware Private Limited ("**SSWPL**"), Subsidiary, incorporated in the Financial year 2012-13 on 28th April, 2012. Paid-up Share Capital: Rs. 9,90,00,000/- divided into 99,00,000 Equity Shares of Rs. 10/-.
2	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at 'arm's length"	The Subsidiary Company, SSWPL, is a related party of the Company. The Proposed Acquisition will be made from Existing Shareholders of SSWPL, who may and may not fall under the category of related parties, the same will be identified at the time of actual transaction. Save and except as mentioned above, the Promoter/ Promoter Group/ Group Companies are not interested in the transaction. The acquisition in the Subsidiary Company, SSWPL, will be made at arms' length basis.
3	Industry to which the entity being acquired belongs	Manufacturing of sanitaryware and allied products
4	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	To further strengthen the Company's ownership and strategic control over SSWPL and enhance its participation in the future growth and business operations of SSWPL.
5	Brief details of any governmental or regulatory approvals required for the acquisition	Not Applicable
6	Indicative time period for completion of the acquisition	Within 120 days from the date of this Board Meeting
7	Nature of consideration - whether cash consideration or share swap or any other form and details of the same	Cash Consideration
8	Cost of acquisition or the price at which the shares are acquired.	Will be informed at the time of acquisition

9	Percentage of shareholding control acquired and/or number of shares acquired	Acquisition of up to 25% of paid-up equity share capital by way of purchase of upto 24,75,000 equity shares from its existing shareholders, to increase the existing shareholding from 51% to up to 76% in SSWPL, in one or more tranches from time to time
10	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief).	M/s Somany Sanitary Ware Private Limited was incorporated on 28th April, 2012 and having its presence in India. The Details of the Turnover (Rs. In Lakhs) are as follows: 1. Financial year 2025-26: 4,981.82 2. Financial year 2024-25: 4,792.47 3. Financial year 2023-24: 4,958.36