CERA

CSL/2026-27/104
7th August, 2026

To, **BSE Limited** Corporate Relationship Department 1st Floor, New Trading Ring Rotunda Building, P J Towers Dalal Street, Fort, Mumbai – 400001. Scrip Code :532443 Scrip ID: CERA	To, **National Stock Exchange of India Limited** Exchange Plaza Bandra Kurla Complex Bandra (East) Mumbai – 400051. Scrip Code: CERA

Dear Sir / Madam,

Sub: Board Meeting Outcome

In continuation to our letter No. CSL/2026-27/93 dated 27th July, 2026 and pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, we would like to inform that the Board of Directors of the Company at their meeting held today i.e. on 7th August, 2026 has considered and approved the Unaudited Financial Results of the Company for the quarter ended on 30th June, 2026, which were reviewed by the Audit committee at its meeting held on even date.

We are enclosing herewith the Unaudited Financial Results along with Limited Review Report by Statutory Auditors of the Company for the quarter ended 30th June, 2026.

The meeting commenced at 11:30 a.m. and concluded at 12:05 p.m.

Thanking you,
For Cera Sanitaryware Limited.

HEMAL
JANARDAN
SADIWALA

Digitally signed by HEMAL JANARDAN SADIWALA
DN: c=IN, postalCode=380008, st=GUJARAT, street=6 ,JAYKISHAN SOCIETY ,AHMEDABAD,MANINAGAR(EAST) ,380008 , l=AHMEDABAD, o=Personal, serialNumber=f2fe036f7fce318ced974ed8837dfa1e1c2da169e5861098ce6b05679d5c9f6e, pseudonym=3e08b32c6abb4cc08076e6168c7ca9f5, 2.5.4.20=b0cae7526e125b34f2ec95dab56881936f60053eb469049f9b5143725d99a76a, email=HEMAL.111@GMAIL.COM, cn=HEMAL JANARDAN SADIWALA
Date: 2026.08.07 12:10:57 +05'30'

Hemal Sadiwala
Company Secretary
Encl: As Above

Cera Sanitaryware Limited
Registered Office & Works : 9, GIDC Industrial Estate, Kadi 382715. District : Mehsana, North Gujarat, INDIA
Tele : +91-2764-242329, 243000 E-Mail : kadi@cera-india.com www.cera-india.com
CIN No. : L26910GJ1998PLC034400

CERA SANITARYWARE LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(₹ In Lakhs)

Sr. No.		Particulars	Quarter Ended			Previous Year Ended
			30.06.2026	31.03.2026	30.06.2025	31.03.2026
			(Unaudited)	(Audited) (Refer Note 3)	(Unaudited)	(Audited)
		INCOME				
I		Revenue from Operations	48598.16	62399.64	40680.61	198821.49
II		Other Income	2128.72	628.66	1860.04	5285.91
III		**Total Income (I + II)**	**50726.88**	**63028.30**	**42540.65**	**204107.40**
IV		**EXPENSES**				
	(a)	Cost of Materials consumed	8305.28	7172.57	5966.84	26625.14
	(b)	Purchases of Stock-in-Trade	17658.68	22000.83	14881.31	75941.12
	(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	356.23	5926.52	(1041.06)	1264.12
	(d)	Employee benefits expense	7837.05	5943.85	6452.38	25943.24
	(e)	Finance costs	126.84	141.46	144.22	646.78
	(f)	Depreciation and amortization expense	942.25	994.29	909.26	3865.75
	(g)	Other expenses	9519.25	11563.36	9114.19	42129.32
		Total Expenses (IV)	**44745.58**	**53742.88**	**36427.14**	**176415.47**
V		**Profit/(Loss) before exceptional items and tax (III-IV)**	**5981.30**	**9285.42**	**6113.51**	**27691.93**
VI		Exceptional Items (Refer Note No. 5)	-	1065.29	-	(780.68)
VII		**Profit/(Loss) before tax (V-VI)**	**5981.30**	**10350.71**	**6113.51**	**26911.25**
VIII		Tax expenses ::				
		---- Current Tax	1092.23	1974.86	1207.55	6054.27
		---- Deferred Tax	358.03	642.26	252.56	438.42
		Total Tax expense	**1450.26**	**2617.12**	**1460.11**	**6492.69**
IX		**Net Profit/(Loss) for the period (VII - VIII)**	**4531.04**	**7733.59**	**4653.40**	**20418.56**
X		**Other Comprehensive Income (OCI)**	**8.23**	**(44.18)**	**(22.45)**	**31.91**
		A . Items that will not be reclassified to profit or loss (Net of tax)	8.23	(44.18)	(22.45)	31.91
		B . Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-
XI		**Total Comprehensive Income for the period (IX + X)**	**4539.27**	**7689.41**	**4630.95**	**20450.47**
XII		Paid-up Equity Share Capital (F V ₹ 5/- per share)	644.88	644.88	644.88	644.88
XIII		Other Equity (excluding Revaluation Reserve)				146588.97
XIV		**Earnings per equity share (EPS for the quarter not annualised):**				
		(1) Basic (₹)	35.13	59.96	36.08	158.31
		(2) Diluted (₹)	35.13	59.96	36.08	158.31

Date: 7th August, 2026
Place: Ahmedabad

SINGHI & CO. Chartered Accountants

By order of the Board of Directors
For Cera Sanitaryware Limited

Anupam Gupta
Executive Director (Technical)
(DIN: 09290890)

CERA SANITARYWARE LIMITED

Notes to the Statement of Unaudited Financial Results for the Quarter ended 30th June, 2026:

1) These unaudited financial results of the Company for the quarter ended 30th June, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 7th August, 2026. The Statutory Auditors of the Company have carried out a limited review of the unaudited financial results for the quarter ended 30th June, 2026 and have issued an unmodified review report on these unaudited financial results.

2) The above unaudited financial results have been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other recognized accounting practices and policies to the extent applicable.

3) The figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of full financial year ended 31st March, 2026 and the unaudited year to date figures up to the third quarter ended 31st December, 2025.

4) The Company operates mainly in manufacturing of "Building Products" and all other activities are incidental thereto which have similar risk and return. Further, the sales are substantially in the domestic market. Accordingly, there are no separate reportable segments as required under Ind AS 108 "Operating Segment".

5) During the financial year ended March 31, 2026, pursuant to the implementation of the New Labour Codes effective from November 21, 2025, the Company had recognised and subsequently reassessed the estimated incremental liabilities towards past service cost relating to gratuity and leave benefits.

   Based on its preliminary understanding of the New Labour Codes, the Company had recognised a provision of ₹1845.97 lakhs during the quarter ended December 31, 2025, which was disclosed under "Exceptional Items". Subsequently, based on the FAQs and clarifications issued by the Ministry of Labour, deliberations at various forums, professional advice and actuarial valuation carried out after detailed examination of the final wage structure and relevant provisions of the New Labour Codes, the Company reassessed the incremental estimated liabilities as at March 31, 2026 at ₹780.68 lakhs. Accordingly, the excess provision of ₹1065.29 lakhs was reversed during the quarter ended March 31, 2026 and disclosed under "Exceptional Items".

The Company continues to monitor the finalisation of Central / State Rules and further clarifications from the Government on other aspects of the Labour Codes and will account for any additional impact, if required, based on such developments.

6) During the quarter ended 30th June, 2026, the ESOP Trust (Cera Sanitaryware Employees Welfare Trust) has transferred 2011 equity shares of face value of ₹5/- each upon exercise of stock options issued under ESOS 2024 to eligible employees.

7) The Board of Directors of the Company recommended a dividend of ₹75 /- per fully paid-up equity share of ₹5 /- each for financial year 2025-26 at its meeting held on 8th May, 2026. The same was approved by the shareholders in the Annual General Meeting of the Company held on 23rd July, 2026.

8) Figures of the previous period have been regrouped / reclassified / restated wherever considered necessary.

By the Order of the Board of Directors
For Cera Sanitaryware Limited

Anupam Gupta
Executive Director (Technical)
(DIN: 09290890)

Date: 7th August, 2026
Place: Ahmedabad

Singhi & Co.
Chartered Accountants
Unit 11-D, 11th Floor, Ega Trade Centre, 809, Poonamallee High Road, Kilpauk, Chennai-600 010 India
Ph: +91 44 42918459, E-mail :chennai@singhico.com Website : www.singhico.com

Independent Auditor's Review Report on the Unaudited Financial Results of the Company for the quarter ended June 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of CERA Sanitaryware Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **CERA Sanitaryware Limited** ("the Company") for the quarter ended June 30, 2026 ("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.

2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. 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.
4. 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 prepared in accordance with the applicable Indian Accounting Standards ('IND AS') prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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 mis-statement.

Other matter:

5. The figures for the quarter ended March 31, 2026 as reported in the Statement is the balancing figures between audited figures in respect of the full financial year ended on March 31, 2026 and the published year to date figures upto the end of the third quarter ended December 31, 2025. Also, the figures up to the end of the third quarter had only been reviewed by us as required under the Listing Regulations and not subjected to audit. Our Conclusion is not modified in respect of this matter.

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

Sudesh Choraria
Partner
Membership No.204936
UDIN: 26204936DURSTF6682

Place: Mumbai
Date: August 7, 2026