



CERA SANITARYWARE LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019

Sr. No.	Particulars	(Rs. In Lakhs)					
		Standalone					Previous Year Ended
		Quarter Ended			Nine Months Ended		
		31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	31.12.2018 (Unaudited)	31.03.2019 (Audited)
	INCOME						
I	Revenue from Operations	32134.67	32722.74	31882.59	91592.66	93050.32	134359.51
II	Other Income	430.13	407.91	405.53	1130.17	996.37	1564.69
III	Total Income (I + II)	32564.80	33130.65	32288.12	92722.83	94046.69	135924.20
IV	EXPENSES						
	(a) Cost of Materials consumed	2649.01	2903.72	2794.36	7879.81	7679.54	10552.26
	(b) Purchases of Stock-in-Trade	13468.74	12917.25	14366.89	37368.67	37267.91	55508.79
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	230.92	133.36	(2139.80)	(638.68)	(1109.25)	(1490.79)
	(d) Employee benefits expense	4112.46	4069.29	3963.19	12171.69	11772.09	15640.47
	(e) Finance costs	106.56	103.39	64.96	324.17	174.35	323.78
	(f) Depreciation and amortization expense	801.30	793.04	559.36	2361.88	1617.06	2284.83
	(g) Other expenses	7381.29	8540.34	8302.89	22838.37	24758.89	35088.33
	Total Expenses (IV)	28750.28	29460.39	27911.85	82305.91	82160.59	117907.67
V	Profit/(Loss) before exceptional items and tax (III-IV)	3814.52	3670.26	4376.27	10416.92	11886.10	18016.53
VI	Exceptional Items	0	0	0	0	0	0
VII	Profit/(Loss) before tax (V-VI)	3814.52	3670.26	4376.27	10416.92	11886.10	18016.53
VIII	Tax expenses ::						
	---- Current Tax	990.34	590.30	1476.90	2489.94	3822.05	6015.29
	---- Deferred Tax	(12.74)	76.99	63.54	179.55	362.76	495.91
IX	Profit/(Loss) for the period from continuing operations after tax (VII-VIII)	2836.92	3002.97	2835.83	7747.43	7701.29	11505.33
X	Profit / (loss) from discontinued operations	0	0	0	0	0	0
XI	Tax expenses of discontinued operations	0	0	0	0	0	0
XII	Profit / (loss) from discontinued operations (after tax) (X-XI)	0	0	0	0	0	0
XIII	Net Profit/(Loss) for the period (IX+XII)	2836.92	3002.97	2835.83	7747.43	7701.29	11505.33
XIV	Other Comprehensive Income (OCI)	(28.26)	(31.80)	(25.00)	(84.78)	(75.00)	(103.68)
	A . Items that will not be reclassified to profit or loss (Net of tax)	(28.26)	(31.80)	(25.00)	(84.78)	(75.00)	(103.68)
	B . Items that will be reclassified to profit or loss (Net of tax)	0	0	0	0	0	0
XV	Total Comprehensive Income for the period (XIII+XIV) comprising Profit/(loss) and other comprehensive income for the period (XIII+XIV)	2808.66	2971.17	2810.83	7662.65	7626.29	11401.65
XVI	Paid-up Equity Share Capital (F V Rs.5/- per share)	650.29	650.29	650.29	650.29	650.29	650.29
XVII	Other Equity (excluding Revaluation Reserve)						69365.33
XVIII	Earnings per equity share (For continuing operations)(not annualised):						
	(1) Basic (Rs.)	21.81	23.09	21.80	59.57	59.21	88.46
	(2) Diluted (Rs.)	21.81	23.09	21.80	59.57	59.21	88.46
XIX	Earnings per equity share (For discontinued operations)						
	(1) Basic (Rs.)	0	0	0	0	0	0
	(2) Diluted (Rs.)	0	0	0	0	0	0
XX	Earnings per equity share (For discontinued & continuing operations)(not annualised):						
	(1) Basic (Rs.)	21.81	23.09	21.80	59.57	59.21	88.46
	(2) Diluted (Rs.)	21.81	23.09	21.80	59.57	59.21	88.46

Ur. Summary

Cera Sanitaryware Limited

Registered Office & Works : 9, GIDC Industrial Estate, Kadi 382715. District : Mehsana, North Gujarat, INDIA

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CIN No. : L26910GJ1998PLC034400

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CERA SANITARYWARE LIMITED

Notes to the Statement of Unaudited Standalone Interim Financial Results for the Quarter and Nine months ended December 31, 2019:

- 1) These standalone unaudited financial results of the Company for the quarter and nine months ended December 31, 2019 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on February 05, 2020. The Statutory Auditors of the Company have conducted a limited review of the above unaudited financial results and have expressed an unmodified review opinion on these 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 and other recognised accounting practices and policies to the extent applicable.
- 3) Effective April 1, 2019, the Company has adopted Ind AS 116 "Leases" applied to its leases contracts existing on April 1, 2019 retrospectively, with the cumulative effect of initially applying the Standard, recognised on the date of initial application (April 1, 2019). Accordingly, the Company has not restated comparative information, instead, the cumulative effect of initially applying this Standard has been recognised as an adjustment to the opening balance of retained earnings as on April 1, 2019. The Company has adopted Ind AS 116 using the cumulative effective method for transitioning.
- 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) The Company is in the process of evaluating the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Act, 2019



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- 6) Figures of the previous periods have been regrouped / reclassified wherever considered necessary to conform to the current period presentation.

By Order of the Board of Directors
For Cera Sanitaryware Limited



Vikram Somany

Chairman and Managing Director
(DIN : 00048827)

Date : February 05, 2020

Place : Kolkata

Cera Sanitaryware Limited

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N. M. NAGRI & CO.

CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year-to-date Financial Results of Cera Sanitaryware Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations 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 standalone financial results of **CERA SANITARYWARE LIMITED** ("the Company") for the quarter ended 31st December, 2019 and year to date results for the period from 1st April, 2019 to 31st December, 2019 ("the Statement") being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Company'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, read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For N. M. NAGRI & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.106792W**



**(N.M.NAGRI)
PROPRIETOR**

Membership No. 016992



**PLACE: AHMEDABAD
DATE: 5th February, 2020**

UDIN: 20016992AAAAAD4810

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CERA SANITARYWARE LIMITED

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019

		(Rs. in Lakhs)					
Sr. No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Previous Year Ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INCOME						
I	Revenue from Operations	32523.47	32541.70	32034.65	92584.10	93458.33	135154.90
II	Other income	502.86	470.46	488.61	1298.88	1184.82	1855.89
III	Total Income (I + II)	33026.33	33412.16	32523.30	93882.98	94643.15	137010.79
IV	EXPENSES						
	(a) Cost of Materials consumed	3768.46	4209.17	3629.37	11107.49	10283.15	13966.03
	(b) Purchases of Stock-in-Trade	11305.05	10708.44	12799.00	31766.91	32492.99	48952.04
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	342.95	(12.18)	(2338.55)	(1095.69)	(2087.08)	(2301.46)
	(d) Employee benefits expenses	4244.78	4209.58	4071.56	12567.21	12111.83	16546.13
	(e) Finance costs	248.17	240.84	188.33	739.85	544.19	854.21
	(f) Depreciation and amortization expenses	958.97	951.62	688.25	2821.43	2000.26	2797.97
	(g) Other expenses	8374.35	9521.55	9209.73	25921.22	27479.46	38167.06
	Total Expenses (IV)	29243.73	29829.10	28247.71	83828.42	82824.80	118981.98
V	Profit/(Loss) before exceptional items and tax (III-IV)	3782.60	3583.06	4275.59	10054.56	11818.35	18028.81
VI	Exceptional Items	0	0	0	0	0	0
VII	Profit/(Loss) before tax (V-VI)	3782.60	3583.06	4275.59	10054.56	11818.35	18028.81
VIII	Tax expenses ::						
	---- Current Tax	990.34	590.30	1476.90	2489.94	3822.05	6028.98
	---- Deferred Tax	(30.40)	43.61	83.09	76.86	353.31	489.79
IX	Profit/(Loss) for the period from continuing operations after tax (VII-VIII)	2822.66	2949.15	2715.60	7487.76	7642.99	11510.04
X	Profit / (loss) from discontinued operations	0	0	0	0	0	0
XI	Tax expenses of discontinued operations	0	0	0	0	0	0
XII	Profit / (loss) from discontinued operations (after tax) (X-XI)	0	0	0	0	0	0
XIII	Net Profit/(Loss) for the period (IX+XII)	2822.66	2949.15	2715.60	7487.76	7642.99	11510.04
XIV	Add : Share in Profit / (Loss) of Associates	6.60	(20.50)	1.25	(13.59)	1.90	4.55
XV	Net Profit/(Loss) for the period (XIII+XIV)	2829.26	2928.65	2716.85	7474.17	7644.89	11514.59
XVI	Other Comprehensive Income (OCI)						
	A. Items that will not be reclassified to profit or loss (Net of tax)	(27.39)	(30.93)	(25.52)	(82.18)	(77.08)	(100.22)
	B. Items that will be reclassified to profit or loss (Net of tax)	0	0	0	0	0	0
XVII	Total Comprehensive Income for the period (XIII+XIV) comprising Profit/(loss) and other comprehensive income for the period (XV+XVI)	2801.87	2897.72	2691.33	7391.99	7567.81	11414.37
XVIII	Net Profit Attributable to :						
	Owner of the Holding company	2836.25	2955.02	2775.76	7601.41	7673.46	11512.27
	Non-controlling interests	(6.99)	(26.37)	(58.91)	(127.24)	(28.57)	2.32
		2829.26	2928.65	2716.85	7474.17	7644.89	11514.59
	Other Comprehensive Income attributable to :						
	Owner of the Holding company	(27.82)	(31.36)	(25.27)	(83.46)	(76.06)	(101.92)
	Non-controlling interests	0.43	0.43	(0.25)	1.28	(1.02)	1.70
		(27.39)	(30.93)	(25.52)	(82.18)	(77.08)	(100.22)
	Total Comprehensive Income attributable to :						
	Owner of the Holding company	2808.43	2923.66	2750.50	7517.95	7597.40	11410.35
	Non-controlling interests	(6.56)	(25.94)	(59.17)	(125.96)	(29.59)	4.02
		2801.87	2897.72	2691.33	7391.99	7567.81	11414.37
XIX	Paid-up Equity Share Capital (F V Rs.5/- per share)	650.29	650.29	650.29	650.29	650.29	650.29
XX	Other Equity (Excluding Revaluation Reserve)						69440.90
XXI	Earnings per equity share (For continuing operations)(not annualised):						
	(1) Basic (Rs.)	21.81	22.72	21.34	58.45	59.00	88.52
	(2) Diluted (Rs.)	21.81	22.72	21.34	58.45	59.00	88.52
XXII	Earnings per equity share (For discontinued operations)						
	(1) Basic (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
XXIII	Earnings per equity share (For discontinued & continuing operations)(not annualised):						
	(1) Basic (Rs.)	21.81	22.72	21.34	58.45	59.00	88.52
	(2) Diluted (Rs.)	21.81	22.72	21.34	58.45	59.00	88.52

U.K. Sonani

Cera Sanitaryware Limited

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CIN No. : L26910GJ1998PLC034400

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CERA SANITARYWARE LIMITED

Notes to the Statement of Unaudited Consolidated Interim Financial Results for the Quarter and Nine months ended December 31, 2019:

- 1) These consolidated unaudited financial results of the Company and its subsidiaries ("the Group"), together with its associates and joint ventures for the quarter and nine months ended December 31, 2019 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on February 05, 2020. The Statutory Auditors of the Company have conducted a limited review of the above unaudited financial results and have expressed an unmodified review opinion on these financial results.
- 2) The above consolidated 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 and other recognised accounting practices and policies to the extent applicable.
- 3) Effective April 1, 2019, the Group has adopted Ind AS 116 "Leases" applied to its leases contracts existing on April 1, 2019 retrospectively, with the cumulative effect of initially applying the Standard, recognised on the date of initial application (April 1, 2019). Accordingly, the Group has not restated comparative information, instead, the cumulative effect of initially applying this Standard has been recognised as an adjustment to the opening balance of retained earnings as on April 1, 2019. The Group has adopted Ind AS 116 using the cumulative effective method for transitioning.
- 4) The share of profit / (loss) in Cera Sanitaryware Limited FZC, Sharjah (associate) for the quarter and nine months ended December 31, 2019 are Rs. 10.35 Lakhs and Rs. (14.31) Lakhs respectively and in Cera Sanitaryware Trading LLC, Dubai (associate) for the quarter and nine months ended December 31, 2019 are Rs. 0.87 Lakhs and Rs. (12.61) Lakhs respectively. The accumulated share of losses as at 31st December, 2019 has exceeded the Parent Company's Interest in these associates and therefore, is reduced to zero. The Parent Company has not recognised the excess losses aggregating to Rs. (55.54) Lakhs as at December 31, 2019 and are to be recognised only to the extent that the Parent Company has incurred legal or constructive obligations or made payments on behalf of the associates (Para 39 of Ind AS-28 "Investments in Associates and Joint Ventures").

Cera Sanitaryware Limited

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- 5) The Group 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".
- 6) The Group is in the process of evaluating the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Act, 2019.
- 7) Figures of the previous periods have been regrouped / reclassified wherever considered necessary to conform to the current period presentation.

By Order of the Board of Directors

For Cera Sanitaryware Limited



Vikram Somany

**Chairman and Managing Director
(DIN : 00048827)**

Date : February 05, 2020

Place : Kolkata

Cera Sanitaryware Limited

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CIN No. : L26910GJ1998PLC034400

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CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year-to-date Financial Results of Cera Sanitaryware Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations 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 consolidated financial results of **CERA SANITARYWARE LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net loss after tax and total comprehensive loss of its associates, for the quarter ended 31st December, 2019, and year to date results for the period from 1st April, 2019 to 31st December, 2019 ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
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, read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review 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 No.CIR/CFD/CMD1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



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4. The Consolidated unaudited financial results for the quarter ended 31st December, 2019 and year to date for the period from 1st April, 2019 to 31st December, 2019 include the results of the following Entities :

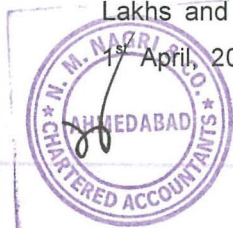
- a. Cera Sanitaryware Limited (Parent)
- b. Anjani Tiles Limited (Subsidiary)
- c. Packcart Packaging LLP (Subsidiary)
- d. Race Polymer Arts LLP (Subsidiary)
- e. Cera Sanitaryware Ltd. FZC – Sharjah (Associate)
- f. Cera Sanitaryware Trading LLC – Dubai (Associate)
- g. Miiio Tile LLP (Associate)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 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 statements/ financial information/ financial results of one (1) subsidiary, Anjani Tiles Limited, included in the Statement, whose interim financial statements/ financial information/ financial results reflect total revenues of Rs.2152.45 lakhs and Rs.5526.34 Lakhs, total net loss after tax of Rs 31.16 Lakhs and Rs.312.80 Lakhs and total comprehensive loss of Rs.30.46 Lakhs and Rs.310.74 Lakhs for the quarter ended 31st December, 2019 and for the period from 1st April, 2019 to 31st December, 2019 respectively, as considered in the consolidated unaudited financial results. These interim financial statements/ financial information/ financial results have been reviewed by other auditor whose report has 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 this subsidiary, is based solely on the report of the other auditor 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.

7. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs.6.60 Lakhs and Rs.(13.59) Lakhs and total comprehensive profit /(loss) of Rs.6.60 Lakhs and Rs.(13.59) Lakhs for the quarter ended 31st December, 2019 and for the period from 1st April, 2019 to 31st December, 2019 respectively, as considered in the consolidated unaudited



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financial results, in respect of three associates, based on their interim financial statements/ financial information/ financial results which have not been reviewed/ audited by their auditors. These interim financial results are un-reviewed and have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these three associates and our report in terms of Regulation 33 of the Listing Regulations, in so far it relates to the aforesaid three associates, are based solely on such un-reviewed financial information. According to the information and explanations given to us by the Management, these interim financial statements/ financial information/ financial results are not material to the Group.

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

8. The consolidated unaudited financial results include the Group's share of net loss after tax (as referred to in paragraph 7 above) of Rs.NIL and Rs.1.43 Lakhs and total comprehensive net loss of Rs.NIL and Rs.1.43 Lakhs, for the quarter ended 31st December, 2019 and for the period from 1st April, 2019 to 31st December, 2019 respectively, as considered in the consolidated unaudited financial results, in respect of two overseas associates, based on their interim financial statements/ financial information/ financial results which have not been reviewed/ audited by their auditors. The accumulated share of losses in respect of these two associates up to 31st December, 2019 has exceeded the Parent Company's interest and therefore is reduced to zero. The Parent Company has not recognized the excess losses aggregating to Rs.55.54 Lakhs as at 31st December, 2019 and are to be recognized only to the extent that the Parent Company has incurred legal or constructive obligations or made payments on behalf of the associates (Para 39 of Ind AS 28 "Investments in Associates and Joint Ventures").

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

PLACE: AHMEDABAD
DATE: 5th February, 2020

UDIN: 20016992AAAAAC1862



For N. M. NAGRI & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.106792W

(N.M.NAGRI)
PROPRIETOR
Membership No. 016992

CERA

EXTRACT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019

(Rs. In Lakhs)

Sr. No.	Particulars	Standalone			Consolidated		
		Quarter Ended	Nine Months Ended	Quarter Ended	Quarter Ended	Nine Months Ended	Quarter Ended
		31.12.2019	31.12.2019	31.12.2018	31.12.2019	31.12.2019	31.12.2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Total Income from Operations	32134.67	91592.66	31882.59	32523.47	92584.10	32034.69
2	Net Profit/(Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	3814.52	10416.92	4376.27	3782.60	10054.56	4275.59
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	3814.52	10416.92	4376.27	3782.60	10054.56	4275.59
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	2836.92	7747.43	2835.83	2829.26	7474.17	2716.85
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	2808.66	7662.65	2810.83	2801.87	7391.99	2691.33
6	Equity Share Capital (Face value of Rs.5/- each)	650.29	650.29	650.29	650.29	650.29	650.29
7	Other Equity (Excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year						
8	Earnings per equity share (of Rs.5/- each) (Not annualised):						
	(1) Basic (Rs.)	21.81	59.57	21.80	21.81	58.45	21.34
	(2) Diluted (Rs.)	21.81	59.57	21.80	21.81	58.45	21.34

Notes

- The above is an Extract of the detailed format of unaudited financial results for quarter and Nine months ended on 31st December, 2019 filed with the Stock Exchanges under Regulation - 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the standalone/consolidated unaudited financial results for the quarter and nine months ended 31st December, 2019 are available on the website of the Stock Exchanges (www.bseindia.com & www.nseindia.com) and the Company's website (www.cera-india.com).
- Figures of the previous periods have been regrouped / reclassified wherever considered necessary to conform to the current period presentation.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on dt.05.02.2020.

Date: 05.02.2020
Place: KOLKATA

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


Vikram Somany
Chairman and Managing Director
(DIN:00048827)

Cera Sanitaryware Limited

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