



CSL/2026-27/23
8th May, 2026

To, BSE Limited Corporate Relationship Department 1 st 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
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Dear Sir/Madam,

Sub: Board Meeting Outcome

In continuation to our letter No. CSL/2026-27/19 dated 27th April, 2026, we would like to inform that the Board of Directors at their meeting held today i.e. on 8th May, 2026 has:

1. Considered and Approved Audited Financial Results and Financial Statements for the year ended 31st March, 2026.
2. Recommended dividend of Rs. 75/- (1500%) per fully paid-up equity share of Rs. 5/- each for the year ended 31st March, 2026. The dividend, if approved by the members at ensuing Annual General Meeting, will be dispatched / remitted within 30 days from the date of declaration.
3. Decided to convene 28th Annual General Meeting of the Company on Thursday, 23rd July, 2026.
4. Decided that the Register of Members and Share Transfer Books shall remain closed from 8th July, 2026 to 15th July, 2026 (both days inclusive) and accordingly the Record date for the purpose of ascertaining the eligibility of the members to receive the dividend is 7th July, 2026.

We enclose herewith the following: -

- A. Audited Financial Results for the quarter and year ended on 31st March, 2026 as reviewed by Audit Committee and approved by the Board of Directors at its meeting held today.
- B. Statement of Cash Flow for the year ended 31st March, 2026.
- C. Statement of Assets & Liabilities as at 31st March, 2026.
- D. Auditor's Report on Audited Financial Results for the quarter and year ended 31st March, 2026.
- E. Extract of Audited Financial Results for the quarter and year ended 31st March, 2026.

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



Further, in compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as amended till date, we hereby declare that Statutory Auditors of the Company, M/s. Singhi & Co., Chartered Accountants (FRN: 302049E) have issued an Audit Report with unmodified opinion on Audited Financial Result of the Company for the quarter and year ended 31st March 2026.

The meeting commenced at 11:30 a.m. and concluded at 12:50 p.m.

We hope you will take the same on your records.

Thanking You.

For Cera Sanitaryware Limited.

Hemal Sadiwala
Company Secretary
Encl: As above

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CERA SANITARYWARE LIMITED

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

Sr. No.	Particulars	(₹ in Lakhs)				
		Quarter Ended			Year Ended	
		31.03.2026 (Audited) (Refer Note No.4)	31.12.2025 (Unaudited)	31.03.2025 (Audited) (Refer Note No.4)	31.03.2026 (Audited)	31.03.2025 (Audited)
	INCOME					
I	Revenue from Operations	64381.58	49897.49	57797.36	205011.98	191525.12
II	Other Income	628.66	1140.79	1576.66	5285.91	6249.84
III	Total Income (I + II)	65010.24	51038.28	59374.02	210297.89	197774.96
IV	EXPENSES					
	(a) Cost of Materials consumed	7172.57	7103.88	6455.84	26625.14	25172.73
	(b) Purchases of Stock-in-Trade	22000.83	19835.09	19311.34	75941.12	69457.79
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	5926.52	(2049.49)	2800.13	1264.12	(3669.16)
	(d) Employee benefits expense	5943.85	7023.92	6047.33	25943.24	24154.29
	(e) Finance costs	141.46	197.13	159.77	646.78	711.57
	(f) Depreciation and amortization expense	994.29	979.36	1017.94	3865.75	3851.49
	(g) Other expenses	13545.30	12878.78	12624.48	48319.81	47336.58
	Total Expenses (IV)	55724.82	45968.67	48416.83	182605.96	167015.29
V	Profit/(Loss) before exceptional items and tax (III-IV)	9285.42	5069.61	10957.19	27691.93	30759.67
VI	Exceptional Items (Refer Note No. 5)	1065.29	(1845.97)	(150.43)	(780.68)	(150.43)
VII	Profit/(Loss) before tax (V+VI)	10350.71	3223.64	10806.76	26911.25	30609.24
VIII	Tax expenses ::					
	---- Current Tax	1974.86	1243.25	2408.31	6054.27	6721.97
	---- Deferred Tax	642.26	(386.42)	(159.83)	438.42	(761.16)
	Total Tax expense	2617.12	856.83	2248.48	6492.69	5960.81
IX	Net Profit/(Loss) for the period (VII - VIII)	7733.59	2366.81	8558.28	20418.56	24648.43
X	Other Comprehensive Income (OCI)	(44.18)	139.01	25.85	31.91	(89.09)
	A . Items that will not be reclassified to profit or loss (Net of tax)	(44.18)	139.01	25.85	31.91	(89.09)
	B . Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX + X)	7689.41	2505.82	8584.13	20450.47	24559.34
XII	Paid-up Equity Share Capital (F V ₹ 5/- per share)	644.88	644.88	644.88	644.88	644.88
XIII	Other Equity (excluding Revaluation Reserve)				146588.97	134389.44
XIV	Earnings per equity share (EPS for the Quarter not annualised):					
	(1) Basic (₹)	59.96	18.35	66.36	158.31	190.40
	(2) Diluted (₹)	59.96	18.35	66.36	158.31	190.40

Date: 8th May, 2026
Place: Ahmedabad



By order of the Board of Directors
For Cera Sanitaryware Limited

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

Cera Sanitaryware Limited

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Notes to the Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2026:

- 1) These audited financial results of the Company for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 8th May, 2026. The Statutory Auditors have issued an unmodified audit opinion on these financial results.
- 2) The above audited 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 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".
- 4) The figures for the quarters ended 31st March, 2026 and 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the third quarter of the relevant financial years which were subjected to limited review.
- 5) **Exceptional Items:**
 - a) The Government of India had consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes', which became effective from 21st November 2025. However, the new Rules are yet to be notified even as on date.

During the quarter ended December 2025, based on its preliminary understanding of the new Labour Codes, the Company recognised a provision of ₹ 1845.97 lakhs towards incremental estimated liabilities for past service cost relating to gratuity and leave, which was disclosed under "Exceptional items".

Thereafter, based on subsequent FAQ's and clarifications issued by the Ministry of Labour, deliberations at various forums and also professional advice obtained based on detailed examination of final wage structure and the various provisions of the above new Labour Codes, the Company, based on Actuarial Valuation, has determined that the incremental estimated liabilities as on March 31, 2026 on account of past service cost in relation to Gratuity and Leave liability amounted to only ₹ 780.68 Lakhs. Hence the excess provision of ₹ 1065.29 Lakhs in December 2025 quarter has been reversed



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in the March 2026 quarter under "Exceptional items". The net impact of such reassessment has been appropriately accounted for in the statement of profit and loss.

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.

- b) During the March 2025 quarter, the Company agreed to an amicable full and final settlement with M/s. Milo Tile LLP to settle all its ongoing disputes which were pending in arbitration and had retired from the Partnership in the said LLP. Pursuant to this settlement, the entire investment of ₹ 806.00 Lakhs in Milo Tile LLP was not recoverable, hence written off by adjusting against the impairment loss provided (₹ 655.57 Lakhs up to FY 2023-24 and remaining amount of ₹ 150.43 Lakhs in March 2025 quarter) and disclosed as an exceptional item in the respective periods.
- 6) During the September 2025 quarter, the Company divested its entire 51% stake in its two subsidiary LLPs, Packcart Packaging LLP ("Packcart") and Race Polymer Arts LLP ("Race"), on 29th September 2025. Consequent to this divestment, both "Packcart" and "Race" have ceased to be subsidiaries of the Company with effect from the said date. Post divestment of its investment in the 2 LLPs, there were no other subsidiaries or Associates of the Company. Hence the Company is not required to prepare its consolidated financial results for the quarter ended 30th September 2025 and thereafter in accordance with the requirements of Ind AS 110 – Consolidated Financial Statements and SEBI (LODR) Regulations 2015 (As amended). Accordingly, the Company has published only the Standalone financial results for the quarter and year ended 31st March 2026.
- 7) The Board of Directors at its meeting held on 8th May, 2026 has recommended a dividend of ₹ 75 /- per fully paid-up equity share of ₹ 5 /- each for the financial year 2025-26.
- 8) Figures of the previous periods have been regrouped / reclassified / restated wherever considered necessary.



Date : 8th May, 2026

Place : Ahmedabad



By Order of the Board of Directors

For Cera Sanitaryware Limited

Anupam Gupta

Executive Director (Technical)

(DIN : 09290890)

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

To
**The Board of Directors of
Cera Sanitaryware Limited**

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **Cera Sanitaryware Limited** (the "Company") for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- i. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and year ended March 31, 2026 respectively.

Basis for Opinion

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



Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Results

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

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the audited financial results is not modified in respect of the above matter.

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



A handwritten signature in blue ink, appearing to read "Sudesh Choraria".

Sudesh Choraria
Partner

Membership No.204936
UDIN : 26204936OFPKIJ6635

Date : May 08,2026
Place: Mumbai

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CERA SANITARYWARE LIMITED

Statement of Assets and Liabilities

Particulars		₹ in Lakhs	
		As at 31.03.2026	As at 31.03.2025
ASSETS		(Audited)	(Audited)
1 Non-current Assets			
a) Property, Plant and Equipment		33096.25	33459.50
b) Capital work-in-progress		719.53	1072.47
c) Investment Property		108.80	149.08
d) Right-of-use Assets		3953.60	4326.47
e) Other Intangible Assets		48.04	61.12
f) Financial Assets			
i. Investments			
- Investments in Subsidiaries		-	600.78
- Other Investments		1380.71	2393.73
ii. Other Financial Assets		354.68	471.69
g) Other Non-current Assets		250.26	579.96
2 Current Assets			
a) Inventories		39576.56	40581.93
b) Financial Assets			
i. Investments		80120.32	67174.19
ii. Trade Receivables		27386.93	26796.41
iii. Cash and Cash equivalents		1284.72	411.84
iv. Other Balances with Banks		3521.66	2208.42
v. Other Financial Assets		252.03	291.38
c) Current Tax Assets (Net)		308.81	-
d) Other Current Assets		3457.39	3512.45
TOTAL ASSETS		195820.29	184091.42
EQUITY AND LIABILITIES			
Equity			
a) Equity Share Capital		644.88	644.88
b) Other Equity		146588.97	134389.44
Total Equity		147233.85	135034.32
Liabilities			
1 Non-current Liabilities			
a) Financial liabilities			
i. Lease Liabilities		3678.73	4009.00
ii. Other Financial Liabilities		3148.87	3014.46
b) Provisions		831.97	1043.43
c) Deferred Tax Liabilities (Net)		4323.85	3885.43
2 Current Liabilities			
a) Financial Liabilities			
i. Borrowings		87.22	1553.52
ii. Lease Liabilities		903.91	781.88
iii. Trade Payables			
a) total outstanding dues of Micro enterprises and small enterprises		12587.93	8184.95
b) total outstanding dues of creditors other than micro enterprises and small enterprises		9405.76	10912.11
iv. Other Financial Liabilities		9540.08	10043.04
b) Other Current Liabilities		2990.11	3409.48
c) Provisions		1088.01	1819.20
d) Current Tax Liabilities (Net)		-	400.60
TOTAL EQUITY AND LIABILITIES		195820.29	184091.42

Date: 8th May, 2026

Place: Ahmedabad

By order of the Board of Directors
For Cera Sanitaryware Limited



(Signature)

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

Cera Sanitaryware Limited

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Cera Sanitaryware Limited		(₹ in Lakhs)		
Cash Flow Statement for the year ended 31st March, 2026				
Particulars	Year ended 31st March, 2026		Year ended 31st March, 2025	
	Audited		Audited	
A. Cash flows from Operating activities				
Net Profit before tax		26911.25		30609.24
Adjustments for :				
Depreciation & Amortization	3865.75		3851.49	
Allowance for / (Reversal of) Expected Credit Loss - Trade Receivables	179.17		(15.90)	
Profit on Divestment of Share in Subsidiary	(553.50)		-	
Impairment Loss on Investment	-		150.43	
Amortisation of Prepaid Rentals	22.59		20.81	
Bad Debts written off (Net)	26.66		67.34	
Finance Cost (Other than Loss on Foreign Exchange Fluctuations)	646.78		711.57	
Interest on Security Deposit (Non Cash)	(20.96)		(18.61)	
Other Interest Received	(299.76)		(342.81)	
Foreign Exchange Fluctuations (Income) / Loss (Net)	31.88		16.95	
Profit on Sale of Investments	(68.06)		(312.77)	
Net Gain on Fair Valuation of Investments in Mutual Funds	(4009.48)		(5202.81)	
Employee Stock Option Expense	249.55		308.84	
Buy Back Expenses	-		181.55	
Liabilities & provisions no longer required, written back	(1.09)		(0.93)	
Credit Balances written back	(1349.50)		(3414.04)	
Loss / (Gain) on Foreign Currency Translation (Net)	(53.28)		(10.29)	
Loss / (Profit) on Sale of Property, Plant and Equipment (Net)	(55.06)		(77.64)	
Loss / (Profit) on Discard of Property, Plant and Equipment	10.51		223.30	
Share of Profit on Investment in LLP	(149.78)		(228.15)	
Loss / (Gain) on Termination of Lease	(6.08)		(38.84)	
		(1533.66)		(4130.51)
Operating profit before working capital changes		25377.59		26478.73
Adjustments for changes in working capital				
(Increase)/Decrease in Inventories	1005.37		(4718.27)	
(Increase)/Decrease in Trade Receivables	(796.35)		(6713.66)	
(Increase)/Decrease in Other Financial Assets	51.90		(65.79)	
(Increase)/Decrease in Other Assets	(234.24)		166.09	
Increase/(Decrease) in Trade Payable	2896.63		892.26	
Increase/(Decrease) in Other Financial Liabilities	(367.46)		(2347.37)	
Increase/(Decrease) in Provisions	(758.74)		195.83	
Increase/(Decrease) in Other Liabilities	930.13		3374.47	
		2727.24		(9216.44)
Cash generated from operations		28104.83		17262.29
Income Taxes paid		(6915.68)		(5702.25)
Net cash generated by Operating activities (Total-A)		21189.15		11560.04
B. Cash flow from Investing activities				
Payments for Property, Plant and Equipments, Capital Work-in-progress & Capital Advances	(2090.13)		(2739.30)	
Payments for Intangible Assets	(35.86)		(58.51)	
Proceeds from sale of Property, Plant and Equipments & Intangible Assets	120.45		124.14	
Proceeds / (Payments) from Debentures	1002.06		-	
Proceeds / (Payments) from Fixed Deposits	(1161.04)		(820.17)	
Payments for purchase of Mutual Funds	(22200.00)		(11200.00)	
Proceeds from sale of Mutual Funds	13331.40		27130.87	
Movement in Current Account of Subsidiaries / Associate	720.34		25.69	
Proceeds from Divestment in Subsidiaries	1154.28		-	
Interest Received	310.72		355.72	
Net cash used in Investing activities (Total-B)		(8847.78)		12818.44
C. Cash flow from Financing activities				
Payment of Lease Liabilities	(1364.31)		(1210.98)	
Repayment of Short Term Borrowings (Working Capital)	(1466.30)		(75.81)	
Dividend on Equity Shares paid	(8381.77)		(7803.52)	
Buyback of equity shares including tax and expenses thereon	-		(16208.72)	
Treasury Shares purchased during the year (ESOP)	(118.78)		(257.28)	
Proceeds from Exercise of shares held by ESOP Trust	0.07		-	
Finance Cost (Other than Non Cash)	(137.40)		(202.75)	
Net cash used in Financing activities (Total-C)		(11468.49)		(25759.06)
Net increase/(decrease) in cash & cash equivalents (A+B+C)		872.88		(1380.58)
Cash & cash equivalent - Opening Balance		411.84		1792.42
Cash & cash equivalent - Closing Balance		1284.72		411.84

Note : The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in the Ind AS 7, 'Statement of Cash Flows'.

Date: 8th May, 2026

Place: Ahmedabad

By order of the Board of Directors
For Cera Sanitaryware Limited



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

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EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2026

		(₹ In Lakhs)		
Sr. No.	Particulars	Quarter Ended	Year Ended	Quarter Ended
		31.03.2026 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Total Income from Operations	64381.58	205011.98	57797.36
2	Net Profit / (Loss) for the period (before Tax, Exceptional items)	9285.42	27691.93	10957.19
3	Exceptional Item	1065.29	(780.68)	(150.43)
4	Net Profit / (Loss) for the period before Tax (after Exceptional items)	10350.71	26911.25	10806.76
5	Net Profit / (Loss) for the period after Tax (after Exceptional items)	7733.59	20418.56	8558.28
6	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	7689.41	20450.47	8584.13
7	Equity Share Capital (Face value of ₹ 5/- each)	644.88	644.88	644.88
8	Other Equity (Excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year		146588.97	
9	Earnings per equity share (of ₹ 5/- each) (EPS for the quarter not annualised):			
	(1) Basic (₹)	59.96	158.31	66.36
	(2) Diluted (₹)	59.96	158.31	66.36

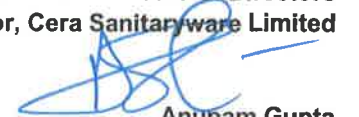
Notes

- The above is an Extract of the detailed format of Audited financial results for quarter and year ended on 31st March, 2026 filed with the Stock Exchanges under Regulation - 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the audited financial results for the quarter and year ended 31st March, 2026 are available on the website of the Stock Exchanges (www.bseindia.com & www.nseindia.com) and the Company's website (www.cera-india.com).
- During the quarter ended December 2025, based on its preliminary understanding of the new Labour Codes, the Company had recognised a provision of ₹ 1845.97 lakhs towards incremental past service cost for gratuity and leave liabilities, disclosed as an exceptional item. Pursuant to subsequent clarifications, professional advice and actuarial valuation, the liability as at March 31, 2026 has been reassessed at ₹ 780.68 lakhs. Accordingly, excess provision of ₹ 1065.29 lakhs has been reversed during the March 2026 quarter under exceptional items. The net impact of the reassessment has been duly recognised in the statement of profit and loss.
- During the quarter ended March 2025, the Company entered into an amicable settlement with M/s. Milo Tile LLP and exited the partnership. Consequently, the entire investment of ₹ 806.00 lakhs was written off (including ₹ 150.43 lakhs recognised during the March 2025 quarter), and disclosed as an exceptional item.
- Figures of the previous periods have been regrouped/ reclassified / restated wherever 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 08.05.2026.

Date : 8th May, 2026
Place : Ahmedabad



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


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

Cera Sanitaryware Limited

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