



Date: 29<sup>th</sup> October, 2024

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: Disclosures under Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) Submission of Unaudited Standalone and Consolidated Financial Results for the Quarter and Half Year ended 30<sup>th</sup> September, 2024**

Pursuant to Regulation 30 & 33 of Listing Regulations, please find enclosed Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter & Half Year ended 30<sup>th</sup> September, 2024, 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 and approved by the Board of Directors of the Company at their respective meetings held on Tuesday, 29<sup>th</sup> October, 2024 for your record.

The Meeting of Board of Directors commenced at 2:00 P.M. and concluded at 4:20 P.M.

The aforesaid information may also be accessed on the website of the Company [www.somanyceramics.com](http://www.somanyceramics.com).

This is for your information & records.

Thanking you,

Yours Faithfully,

**For Somany Ceramics Limited**

**Ambrish Julka**  
**Sr. GM (Legal) & Company Secretary**  
**M. No. F4484**

**Encl: as above**

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

**To the Board of Directors of Somany Ceramics Limited**

1. We have reviewed the accompanying Statement of standalone unaudited financial results ("the Statement") of Somany Ceramics Limited ("the Company") for the quarter and Half year ended September 30, 2024. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes therein, prepared in all material respects in accordance with the applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Noida (Delhi NCR)  
Date: October 29, 2024



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

*Rishabh*

Rishabh Surana  
Partner  
Membership No. 530367  
UDIN : 24530367BKJNFH3538

**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, 2024, ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the entities as mentioned in **Annexure 1**.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of review reports of other auditors referred in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes therein, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.





6. We did not review the interim financial results included in the unaudited consolidated quarterly and half-yearly financial results, in respect of:
- Six subsidiaries, whose interim financial results includes total assets of Rs. 7,221 Lakhs as at September 30, 2024, total revenues of Rs. 2,970 Lakhs and Rs. 5,411 Lakhs, total net profit after tax of Rs. 74 Lakhs and Rs. 156 Lakhs and total comprehensive Income of Rs. 74 Lakhs and Rs. 156 Lakhs for the quarter and half year ended September 30, 2024 respectively, and cash outflow (net) of Rs. 380 Lakhs for the half year ended September 30, 2024, 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.
  - Five subsidiaries, whose interim financial results includes total assets of Rs. 49,176 Lakhs as at September 30, 2024, total revenues of Rs. 14,317 Lakhs and Rs 27,701 Lakhs, total net profit after tax of Rs. 217 Lakhs and Rs. 450 Lakhs and total comprehensive Income of Rs. 218 Lakhs and Rs. 451 Lakhs for the quarter and half year ended September 30, 2024 respectively, and cash outflow (net) of Rs. 55 Lakhs for the half year ended September 30, 2024, 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



*Rishabh*

Rishabh Surana  
Partner

Membership No. 530367

UDIN : 24530367BKJNFI8435

Place: Noida (Delhi NCR)  
Date: October 29, 2024

Annexure-1

Annexure-1 to our report dated October 29, 2024 on the Quarterly and half-yearly Consolidated Financial Results of the Somany Ceramics Limited for the quarter and half-year ended on September 30, 2024

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.	Amora Tiles Private Limited	Subsidiary
8.	Sudha Somany Ceramics Private Limited	Subsidiary
9.	Acer Granito Private Limited #	Subsidiary
10.	Vicon Ceramic Private Limited #	Subsidiary
11.	Vintage Tiles Private Limited #	Subsidiary
12.	Somany Piastrelle Private Limited	Subsidiary
13.	Somany Max Private Limited	Subsidiary

# considered as subsidiary under Ind-AS

^ Step down subsidiary

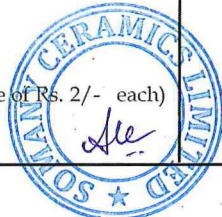




## STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30.09.2024

(Rs. in lakhs)

Particulars	Standalone						Consolidated					
	Quarter ended			Six Months Ended		Year Ended	Quarter ended			Six Months Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Revenue from operations</b>												
(a) Sale of Goods	63,896	55,949	64,154	1,19,845	1,21,897	2,52,516	66,152	57,586	65,261	1,23,738	1,23,672	2,57,732
(b) Other Operating Income	307	194	172	501	334	933	481	272	255	753	497	1,403
<b>2. Other Income</b>	524	590	834	1,114	1,567	2,812	132	209	384	341	621	1,061
<b>Total Income</b>	<b>64,727</b>	<b>56,733</b>	<b>65,160</b>	<b>1,21,460</b>	<b>1,23,798</b>	<b>2,56,261</b>	<b>66,765</b>	<b>58,067</b>	<b>65,900</b>	<b>1,24,832</b>	<b>1,24,790</b>	<b>2,60,196</b>
<b>3. Expenses</b>												
(a) Cost of Materials consumed	5,886	5,867	7,266	11,753	13,648	26,211	14,407	14,504	15,126	28,911	27,594	54,277
(b) Purchases of stock-in-trade	37,284	31,185	34,690	68,469	63,528	1,35,832	16,992	12,454	15,320	29,446	27,928	59,908
(c) Changes in inventories of finished goods, work-in progress and stock-in-trade	499	(371)	(1,159)	128	510	2,282	879	(2,113)	(1,106)	(1,234)	1,389	5,608
(d) Employees benefit expense	6,552	6,296	6,194	12,848	11,861	24,239	8,912	8,677	8,222	17,589	15,824	32,437
(e) Finance Costs	181	166	205	347	380	777	1,348	1,350	1,098	2,698	2,215	4,646
(f) Depreciation & amortization expense	1,124	1,137	1,159	2,261	2,188	4,663	1,916	1,917	1,762	3,833	3,439	7,251
(g) Power and Fuel	4,797	5,127	6,605	9,924	12,726	24,128	12,342	12,760	13,787	25,102	25,679	52,187
(h) Other expenses	5,942	5,186	6,302	11,128	11,576	23,844	7,501	6,680	7,755	14,181	14,283	29,396
<b>Total expenses (a to h)</b>	<b>62,265</b>	<b>54,593</b>	<b>61,262</b>	<b>1,16,858</b>	<b>1,16,417</b>	<b>2,41,976</b>	<b>64,297</b>	<b>56,229</b>	<b>61,964</b>	<b>1,20,526</b>	<b>1,18,351</b>	<b>2,45,710</b>
<b>4. Profit/(loss) before exceptional items and tax</b>	<b>2,462</b>	<b>2,140</b>	<b>3,898</b>	<b>4,602</b>	<b>7,381</b>	<b>14,285</b>	<b>2,468</b>	<b>1,838</b>	<b>3,936</b>	<b>4,306</b>	<b>6,439</b>	<b>14,486</b>
<b>5. Less:- Exceptional Item - (Gain)/Loss</b>	-	-	-	-	337	(120)	-	-	-	-	662	205
<b>6. Profit before Tax</b>	<b>2,462</b>	<b>2,140</b>	<b>3,898</b>	<b>4,602</b>	<b>7,044</b>	<b>14,405</b>	<b>2,468</b>	<b>1,838</b>	<b>3,936</b>	<b>4,306</b>	<b>5,777</b>	<b>14,281</b>
<b>7. Tax expense</b>												
- Current Tax	549	522	1,003	1,071	1,810	3,757	648	601	1,047	1,249	1,854	3,906
- Deferred Tax	87	33	(73)	120	(73)	270	87	11	(64)	98	(287)	437
- Tax for earlier years	-	-	-	-	-	-	(1)	-	-	(1)	-	-
<b>8. Net Profit for the period</b>	<b>1,826</b>	<b>1,585</b>	<b>2,968</b>	<b>3,411</b>	<b>5,307</b>	<b>10,378</b>	<b>1,734</b>	<b>1,226</b>	<b>2,953</b>	<b>2,960</b>	<b>4,210</b>	<b>9,938</b>
<b>9. Other Comprehensive Income (OCI)</b>												
a. Items that will not be reclassified to profit or loss (net of tax)	(18)	-	(20)	(18)	(20)	8	(16)	-	(7)	(16)	(7)	40
b. Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-	-	-	-	-	-	-
<b>10. Other Comprehensive Income for the period</b>	<b>(18)</b>	<b>-</b>	<b>(20)</b>	<b>(18)</b>	<b>(20)</b>	<b>8</b>	<b>(16)</b>	<b>-</b>	<b>(7)</b>	<b>(16)</b>	<b>(7)</b>	<b>40</b>
<b>11. Total Comprehensive Income</b>	<b>1,808</b>	<b>1,585</b>	<b>2,948</b>	<b>3,393</b>	<b>5,287</b>	<b>10,386</b>	<b>1,718</b>	<b>1,226</b>	<b>2,946</b>	<b>2,944</b>	<b>4,203</b>	<b>9,978</b>
<b>Net profit attributable to:</b>												
Owners of the Company							1,716	1,228	2,931	2,944	4,388	9,688
Non-Controlling Interest							18	(2)	22	16	(178)	250
<b>Other Comprehensive Income attributable to:</b>												
Owners of the Company							(17)	-	(20)	(17)	(20)	17
Non-Controlling Interest							1	-	13	1	13	23
<b>Total Comprehensive Income attributable to:</b>												
Owners of the Company							1,699	1,228	2,911	2,927	4,368	9,705
Non-Controlling Interest							19	(2)	35	17	(165)	273
<b>12. Paid up Equity Share Capital</b>	<b>820</b>	<b>820</b>	<b>849</b>	<b>820</b>	<b>849</b>	<b>820</b>	<b>820</b>	<b>820</b>	<b>849</b>	<b>820</b>	<b>849</b>	<b>820</b>
<b>13. Other Equity</b>						<b>71,497</b>						<b>71,194</b>
<b>14. Earning Per share- In Rs. (face value of Rs. 2/- each)</b>												
Basic (In Rs.) (Not annualised)	4.46	3.86	6.99	8.32	12.49	24.64	4.19	3.00	6.90	7.19	10.33	23.01
Diluted (In Rs.) (Not annualised)	4.45	3.85	6.98	8.30	12.48	24.61	4.18	2.99	6.89	7.17	10.32	22.98



**STATEMENT OF STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES**

(Rs. in lakhs)

Particulars	Standalone		Consolidated	
	As at 30.09.2024	As at 31.03.2024	As at 30.09.2024	As at 31.03.2024
	Unaudited	Audited	Unaudited	Audited
<b>A. Assets</b>				
<b>1. Non-Current Assets</b>				
(a) Property, Plant and Equipment	41,447	41,081	1,06,747	1,07,504
(b) Capital work-in-progress	657	804	957	960
(c) Right of use assets	3,583	3,836	3,583	3,836
(d) Other Intangible Assets	67	15	75	20
(e) Goodwill on Consolidation			728	728
(f) Financial Assets				
- Investments	32,031	30,716	376	-
- Loans	5,037	5,354	-	-
- Other Financial Assets	1,365	1,232	1,975	1,715
(g) Deferred Tax Asset (Net)	-	-	828	807
(h) Other Non-Current Assets	1,103	205	1,476	664
<b>Total Non-Current Assets</b>	<b>85,290</b>	<b>83,243</b>	<b>1,16,745</b>	<b>1,16,234</b>
<b>2. Current Assets</b>				
(a) Inventories	19,379	19,177	36,990	34,658
(b) Financial Assets				
- Investments	1,285	1,305	1,443	1,457
- Trade Receivables	28,589	31,056	30,355	33,722
- Cash and Cash Equivalents	3,079	5,063	3,535	5,920
- Other Bank Balances	37	33	1,462	1,170
- Loans	135	135	-	-
- Other current financial assets	708	678	594	473
(c) Current Tax Assets (Net)	771	549	852	605
(d) Other Current Assets	2,121	2,577	3,433	4,140
<b>Total Current Assets</b>	<b>56,104</b>	<b>60,573</b>	<b>78,664</b>	<b>82,145</b>
<b>Total Assets</b>	<b>1,41,394</b>	<b>1,43,816</b>	<b>1,95,409</b>	<b>1,98,379</b>
<b>B. Equity And Liabilities</b>				
<b>Equity</b>				
(a) Equity Share Capital	820	820	820	820
(b) Other Equity	73,855	71,497	73,085	71,194
(c) Non-Controlling Interest			11,560	11,282
<b>Total Equity</b>	<b>74,675</b>	<b>72,317</b>	<b>85,465</b>	<b>83,296</b>
<b>Liabilities</b>				
<b>1. Non-current Liabilities</b>				
(a) Financial Liabilities				
- Borrowings	1,028	403	17,045	18,567
- Lease Liability	3,198	3,413	3,198	3,413
- Other Financial Liabilities	3,309	3,186	3,336	3,214
(b) Provisions	1,109	981	1,238	1,101
(c) Deferred Tax Liabilities (Net)	2,831	2,512	4,009	3,693
(d) Other Non-Current Liabilities	985	867	987	869
<b>Total Non-Current Liabilities</b>	<b>12,460</b>	<b>11,362</b>	<b>29,813</b>	<b>30,857</b>
<b>2. Current Liabilities</b>				
(a) Financial Liabilities				
- Borrowings	435	998	15,941	14,944
- Lease Liability	779	828	779	828
- Trade Payables				
(a) Outstanding dues of Micro Enterprises and Small Enterprises	4,121	4,661	6,350	6,993
(b) Outstanding dues other than Micro Enterprises and Small Enterprises	39,522	43,592	45,294	48,933
- Other Financial Liabilities	3,552	3,048	4,013	3,448
(b) Other Current Liabilities	5,647	6,561	7,394	8,584
(c) Provisions	203	449	239	479
(d) Current tax Liabilities (Net)	-	-	121	17
<b>Total Current Liabilities</b>	<b>54,259</b>	<b>60,137</b>	<b>80,131</b>	<b>84,226</b>
<b>Total Equity and Liabilities</b>	<b>1,41,394</b>	<b>1,43,816</b>	<b>1,95,409</b>	<b>1,98,379</b>





**STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30.09.2024**

(Rs. in lakhs)

Particulars	Standalone		Consolidated	
	Period Ended 30.09.2024	Period Ended 30.09.2023	Period Ended 30.09.2024	Period Ended 30.09.2023
	Unaudited	Unaudited	Unaudited	Unaudited
<b>A. Cash Flow From Operating Activities</b>				
Net Profit before Tax as per Statement of Profit & Loss	4,602	7,044	4,306	5,777
I. Adjusted For :				
Depreciation and Amortisation Expense	2,261	2,188	3,833	3,439
Finance Costs	347	380	2,698	2,215
Interest Income	(976)	(1,348)	(198)	(394)
(Profit)/Loss on Sales of Investments (Net)	-	(51)	-	(51)
Unrealized Foreign Exchange (Gain)/Loss (Net)	(8)	(3)	(8)	(3)
Net Movement on Fair Value of Current Investments	-	(1)	(6)	(6)
Provision for Credit Losses/doubtful advances	50	100	50	100
Bad Debts	4	2	4	2
Loss on divestment in a subsidiary	-	337	-	662
Provision for Employee stock option plan	194	175	194	175
Sundry Balances Written Off	-	-	2	1
Sundry Balances Written Back	(83)	(28)	(83)	(28)
(Profit)/Loss on sale of Property Plant and Equipments (Net)	(65)	(91)	(66)	(90)
Property, Plant and Equipments Discarded /Written off	30	5	30	5
<b>Operating Profit Before Working Capital Changes</b>	<b>6,356</b>	<b>8,709</b>	<b>10,756</b>	<b>11,804</b>
II. Adjusted For :				
Trade and Other Receivables	2,757	1,091	3,482	(411)
Inventories	(202)	395	(2,332)	1,162
Trade and Other Payables	(4,937)	9,478	(4,853)	12,592
<b>Cash Generated from Operation</b>	<b>3,974</b>	<b>19,673</b>	<b>7,053</b>	<b>25,147</b>
Income Taxes Refund / (Paid) (Net)	(1,087)	(1,419)	(1,186)	(1,459)
<b>Net Cash Inflow/(Outflow) from Operating Activities (A)</b>	<b>2,887</b>	<b>18,254</b>	<b>5,867</b>	<b>23,688</b>
<b>B. Cash Flow from Investing Activities</b>				
Purchase of Property, Plant and Equipments and Intangible Assets	(3,104)	(1,847)	(3,625)	(10,893)
Sale of Property, Plant and Equipments	131	149	136	149
Consideration received from divestment in a Subsidiary	-	214	-	214
Investments in Subsidiaries & Others	(766)	(16,335)	(376)	-
Sale of Current Investments	20	1,690	20	1,771
Interest Received	480	2,289	171	68
Inter-Corporate Deposits given	(950)	(1,425)	-	(357)
Inter-Corporate Deposits received back	1,266	14,030	-	429
<b>Net Cash Inflow/(Outflow) in Investing Activities (B)</b>	<b>(2,923)</b>	<b>(1,235)</b>	<b>(3,674)</b>	<b>(8,619)</b>
<b>C. Cash Flow from Financing Activities</b>				
Proceeds from Non Current Borrowings	362	454	462	833
Repayment of Non Current Borrowings	(300)	(956)	(1,838)	(120)
Proceeds/ (Repayment) of Current Borrowings (net)	-	(15,371)	(849)	(16,086)
Proceeds from Short Term Loans	790	120	2,490	-
Repayment of Short Term Loans	(790)	(120)	(790)	-
Proceeds from issue of equity shares by Subsidiaries to Non-Controlling Interest shareholders			260	500
Repayment of lease liabilities	(433)	(382)	(433)	(382)
Interest Paid	(347)	(380)	(2,650)	(2,206)
Dividend Paid	(1,230)	(1,274)	(1,230)	(1,274)
<b>Net Cash Inflow/(Outflow) from Financing Activities (C)</b>	<b>(1,948)</b>	<b>(17,909)</b>	<b>(4,578)</b>	<b>(18,735)</b>
<b>Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)</b>	<b>(1,984)</b>	<b>(890)</b>	<b>(2,385)</b>	<b>(3,666)</b>
Add: Opening Cash And Cash Equivalents	5,063	10,967	5,920	14,466
<b>Closing Cash and Cash Equivalents</b>	<b>3,079</b>	<b>10,077</b>	<b>3,535</b>	<b>10,800</b>

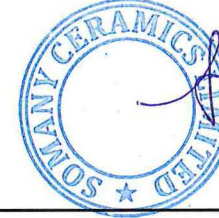




Notes:

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. In the previous quarter, the Company granted options to certain employees under the Employee Stock Options Plan, 2023 (ESOP 2023). The employee benefits expenses during the quarter and Six months ended September 30, 2024 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 Tax for earlier years includes reversal of deferred tax assets netted off against reversal of income tax expense amounting to Rs. 62 lakhs and Rs. 199 lakhs for the quarter and Six months ended September 30, 2024 respectively.
5. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on October 29, 2024 and the statutory auditor of the company has carried out Limited review of the same.

Date : October 29, 2024  
Place : Noida



For SOMANY CERAMICS LIMITED

  
SHREEKANT SOMANY  
CHAIRMAN & MANAGING DIRECTOR  
DIN 00021423

