

CERA

CSL/2019-20/229

1st August, 2019

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: CERASAN	National Stock Exchange of India Limited Exchange Plaza Bandra Kurla Complex Bandra (East) Mumbai – 400051. Scrip Code: CERA
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Dear Sir,

Sub: Board Meeting Outcome

In continuation to our letter No. CSL/2019-20/213 dated 17th July, 2019 and pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose herewith Standalone and Consolidated Unaudited Financial Results and Extract of Standalone and Consolidated Unaudited Financial Results for the Quarter ended 30.06.2019 as reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held today i.e. on 01.08.2019.

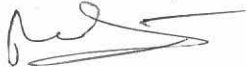
We also enclose herewith a copy of "Limited Review Report" by Auditors of the Company on Standalone and Consolidated Unaudited Financial Results for the quarter ended 30.06.2019.

The meeting commenced at 11:00 a.m. and was concluded at 12.05 pm.

We hope, you will find the above in order and take necessary action in the matter.

Thanking you.

Yours faithfully,
For Cera Sanitaryware Limited,



Narendra N. Patel
President & Company Secretary
Encl: as above

Cera Sanitaryware Limited

Corporate Office: 7th & 8th Floors, B Wing, Privilon, Ambli BRTS Road, Iskcon Crossroads, Ahmedabad 380059, India
Tel: +91 79 49112222 Email: marketing@cera-india.com Web: www.cera-india.com

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

CIN: L26910GJ1998PLC034400

CERA

CERA SANITARYWARE LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019					
		(Rs. In Lakhs)			
		Standalone			
		Quarter Ended			Previous Year Ended
Sr. No.	Particulars	30.06.2019	31.03.2019	30.06.2018	31.03.2019
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	INCOME				
I	Revenue from Operations	26735.25	41309.19	28069.57	134359.51
II	Other Income	292.13	568.32	193.94	1564.69
III	Total Income (I + II)	27027.38	41877.51	28263.51	135924.20
IV	EXPENSES				
	(a) Cost of Materials consumed	2327.08	2872.72	2196.41	10552.26
	(b) Purchases of Stock-in-Trade	10982.68	18240.88	9753.34	55508.79
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1002.96)	(381.54)	936.75	(1490.79)
	(d) Excise Duty on Sales	0	0	0	0
	(e) Employee benefits expense	3989.94	3868.38	3866.15	15640.47
	(f) Finance costs	114.22	149.43	59.02	323.78
	(g) Depreciation and amortization expense	767.54	667.77	497.19	2284.83
	(h) Other expenses	6916.74	10329.44	7788.33	35088.33
	Total Expenses (IV)	24095.24	35747.08	25097.19	117907.67
V	Profit/(Loss) before exceptional items and tax (III-IV)	2932.14	6130.43	3166.32	18016.53
VI	Exceptional Items	0	0	0	0
VII	Profit/(Loss) before tax (V-VI)	2932.14	6130.43	3166.32	18016.53
VIII	Tax expenses ::				
	---- Current Tax	909.30	2193.24	984.51	6015.29
	---- Deferred Tax	115.30	133.15	130.67	495.91
IX	Profit/(Loss) for the period from continuing operations after tax (VII-VIII)	1907.54	3804.04	2051.14	11505.33
X	Profit / (loss) from discontinued operations	0	0	0	0
XI	Tax expense of discontinued operations	0	0	0	0
XII	Profit / (loss) from discontinued operations (after tax) (X-XI)	0	0	0	0
XIII	Net Profit/(Loss) for the period (IX+XII)	1907.54	3804.04	2051.14	11505.33
XIV	Other Comprehensive Income (OCI)	(24.72)	(28.68)	(25.00)	(103.68)
	A . Items that will not be reclassified to profit or loss (Net of tax)	(24.72)	(28.68)	(25.00)	(103.68)
	B . Items that will be reclassified to profit or loss (Net of tax)	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)	1882.82	3775.36	2026.14	11401.65
XVI	Paid-up Equity Share Capital (F V Rs.5/- per share)	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.)	14.67	29.25	15.77	88.46
	(2) Diluted (Rs.)	14.67	29.25	15.77	88.46
XIX	Earnings per equity share (For discontinued operations)				
	(1) Basic (Rs.)	0.00	0.00	0.00	0.00
	(2) Diluted (Rs.)	0.00	0.00	0.00	0.00
XX	Earnings per equity share (For discontinued & continuing operations)(not annualised):				
	(1) Basic (Rs.)	14.67	29.25	15.77	88.46
	(2) Diluted (Rs.)	14.67	29.25	15.77	88.46

Cera Sanitaryware Limited

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CIN No. : L26910GJ1998PLC034400

CERA

CERA SANITARYWARE LIMITED

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019					
(Rs. in Lakhs)					
Sr. No.	Particulars	Consolidated			
		Quarter Ended			Previous Year Ended
		30.06.2019	31.03.2019	30.06.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INCOME				
I	Revenue from Operations	27118.93	41563.21	28181.86	135154.90
II	Other Income	325.56	692.76	233.53	1855.89
III	Total Income (I + II)	27444.49	42255.97	28415.39	137010.79
IV	EXPENSES				
	(a) Cost of Materials consumed	3129.86	3683.00	3049.61	13966.03
	(b) Purchases of Stock-in-Trade	9752.42	16347.25	8314.65	48952.04
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1426.54)	(214.39)	442.31	(2301.46)
	(d) Excise Duty on Sales	0	0	0	0
	(e) Employee benefits expenses	4112.85	3968.00	3981.99	16546.13
	(f) Finance costs	250.84	310.06	180.03	854.21
	(g) Depreciation and amortization expenses	910.84	797.71	623.60	2797.97
	(h) Other expenses	8025.32	11157.89	8661.42	38167.06
	Total Expenses (IV)	24755.59	36049.52	25253.61	118981.98
V	Profit/(Loss) before exceptional items and tax (III-IV)	2688.90	6206.45	3161.78	18028.81
VI	Exceptional Items	0	0	0	0
VII	Profit/(Loss) before tax (V-VI)	2688.90	6206.45	3161.78	18028.81
VIII	Tax expenses ::				
	---- Current Tax	909.30	2206.92	984.51	6028.98
	---- Deferred Tax	63.65	136.46	137.86	489.79
IX	Profit/(Loss) for the period from continuing operations after tax (VII-VIII)	1715.95	3863.07	2039.41	11510.04
X	Profit / (loss) from discontinued operations	0	0	0	0
XI	Tax expense of discontinued operations	0	0	0	0
XII	Profit / (loss) from discontinued operations (after tax) (X-XI)	0	0	0	0
XIII	Net Profit/(Loss) for the period (IX+XII)	1715.95	3863.07	2039.41	11510.04
XIV	Add : Share in Profit / (Loss) of Associates	0.31	2.66	0.00	4.55
XV	Net Profit/(Loss) for the period (XIII+XIV)	1716.26	3865.73	2039.41	11514.59
XVI	Other Comprehensive Income (OCI)				
	A . Items that will not be reclassified to profit or loss (Net of tax)	(23.86)	(23.14)	(25.52)	(100.22)
	B . Items that will be reclassified to profit or loss (Net of tax)	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)	1692.40	3842.59	2013.89	11414.37
XVIII	Net Profit Attributable to :				
	Owner of the Holding company	1810.14	3836.80	2045.16	11512.27
	Non-controlling Interests	(93.88)	28.93	(5.75)	2.32
		1716.26	3865.73	2039.41	11514.59
	Other Comprehensive Income attributable to :				
	Owner of the Holding company	(24.28)	(25.85)	(25.27)	(101.92)
	Non-controlling Interests	0.42	2.71	(0.25)	1.70
		(23.86)	(23.14)	(25.52)	(100.22)
	Total Comprehensive Income attributable to :				
	Owner of the Holding company	1785.86	3810.95	2019.89	11410.35
	Non-controlling Interests	(93.46)	31.64	(6.00)	4.02
		1692.40	3842.59	2013.89	11414.37
XIX	Paid-up Equity Share Capital (F V Rs.5/- per share)	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.)	13.92	29.50	15.72	88.52
	(2) Diluted (Rs.)	13.92	29.50	15.72	88.52
XXII	Earnings per equity share (For discontinued operations)				
	(1) Basic (Rs.)	0.00	0.00	0.00	0.00
	(2) Diluted (Rs.)	0.00	0.00	0.00	0.00
XXIII	Earnings per equity share (For discontinued & continuing operations)(not annualised):				
	(1) Basic (Rs.)	13.92	29.50	15.72	88.52
	(2) Diluted (Rs.)	13.92	29.50	15.72	88.52

Cera Sanitaryware Limited

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Notes :

- 1) The standalone & consolidated financial results of the Company for the quarter ended 30th June 2019 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 1st August 2019. The Statutory Auditors have expressed an unmodified review report on these financial results (standalone & consolidated).
- 2) The above financial results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), as amended from time to time, prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3) The Auditors have conducted limited review of the aforesaid financial results for the quarter ended 30th June 2019. Consolidated figures for the corresponding quarter ended 30th June 2018 and preceding quarter ended 31st March 2019 as reported in these consolidated financial results have been approved by the Company's Board of Directors, but have not been subjected to review.
- 4) Figures for the quarter ended March 31, 2019 are balancing figures between audited figures in respect of the full previous financial year and the reviewed year to date figures up to the third quarter of the relevant financial year.
- 5) Effective April 1, 2019, the Company has adopted Ind AS 116 "Leases" applied to its leases contracts existing on April 1, 2019 using the modified retrospective method. Accordingly, comparatives for the year ended March 31, 2019 have not been retrospectively adjusted. The Company has measured the Right-of-use asset and lease liability based on the remaining lease period and payments discounted using the incremental borrowing rate as of the date of initial application. The effect of this adoption is insignificant on the profit for the period and earning per share.

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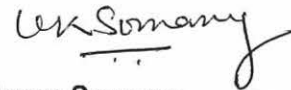
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- 6) As the Company's business activity falls within a single segment viz. "Building Products" and the sales substantially being in the domestic market, hence the same is reflective of the disclosure requirements of Ind AS 108 – "Operating Segments". Accordingly, no separate segment information has been provided.
- 7) The share of loss for the quarter in Cera Sanitaryware Limited FZC and Cera Sanitaryware Trading LLC (associates) is Rs. 26.95 Lakhs. The accumulated share of losses 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. 52.03 lakhs as at 30th June, 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").
- 8) Figures of the previous period have been regrouped / reclassified wherever considered necessary.

Date : 1st August, 2019

Place : Ahmedabad

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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CIN No. : L26910GJ1998PLC034400

N. M. NAGRI & CO.

CHARTERED ACCOUNTANTS

'A' Block, 5th Floor, A-1 & A-2, SafalProfitaire, Opp.Prahlad Nagar Garden, Near Hotel Ramada.
Prahlad Nagar, Ahmedabad-380 015 Tele:(079) 40064694, 40064695, 40061203 ♦E-mail: nmnagri@hotmail.com

Independent Auditors' Review Report on Standalone Unaudited Quarterly 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

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of CERA SANITARYWARE LIMITED ('the Company') for the quarter ended June 30, 2019, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review of the Statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), specified 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.

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 statements 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies 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.

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



(N.M.NAGRI)
PROPRIETOR

Membership No. 016992

PLACE: AHMEDABAD
DATE: August 1, 2019

UDIN:19016992AAAAAX8596

N. M. NAGRI & CO.

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Independent Auditors' Review Report on Consolidated Unaudited Quarterly 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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("the Statement") 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 profit after tax and total comprehensive income of its associates, for the quarter ended June 30, 2019, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended June 30, 2018 and preceding quarter ended March 31, 2019, as reported in these consolidated financial results have been approved by the Parent's Board of Directors, and have not been subjected to review.
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. 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.



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4. The Consolidated unaudited financial results for the quarter ended June 30, 2019 include the results of the following Entities :-

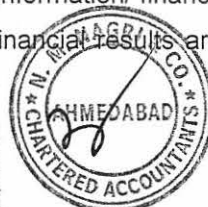
- a. Cera Sanitaryware Limited (Parent)
- b. Anjani Tiles Limited (Subsidiary)
- c. Packcart Packaging LLP (Subsidiary)
- d. Race Polymer Arts LLP (Subsidiary)
- e. Cera Sanitaryware Ltd. FZC – Sharjah (Associate)
- f. Cera Sanitaryware Trading LLC – Dubai (Associate)
- g. Milo Tile LLP (Associate)

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 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 statements/ financial information/ financial results of one subsidiary company included in the consolidated unaudited financial results, whose interim financial statements/ financial information/ financial results reflect the total revenues of Rs. 1497.19 Lakhs, total net loss after tax of Rs. 188.91 Lakhs and total comprehensive loss of Rs. 188.23 Lakhs, for the quarter ended June 30, 2019, 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 after tax of Rs. 0.31 Lakh and total comprehensive income of Rs. 0.31 Lakh for the quarter ended June 30, 2019, as considered in the consolidated unaudited 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



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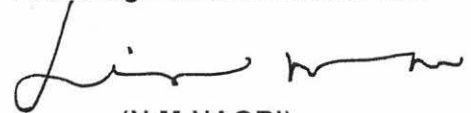
furnished to us by the Management and our opinion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in respect of these three associates and our report in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI circular, 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.26.95 lakhs and total comprehensive net loss of Rs.26.95 lakhs, for the quarter ended June 30, 2019, 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 June 30, 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.52.03 lakhs as at June 30, 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 associate (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.

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



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



PLACE: AHMEDABAD
DATE: August 1, 2019

UDIN:19016992AAAAAY8448

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EXTRACT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

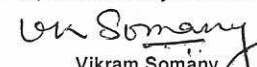
(Rs. In Lakhs)							
Sr. No.	Particulars	Standalone			Consolidated		
		Quarter Ended	Previous Year Ended	Quarter Ended	Quarter Ended	Previous Year Ended	Quarter Ended
		30.06.2019	31.03.2019	30.06.2018	30.06.2019	31.03.2019	30.06.2018
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)
1	Total Income from Operations	26735.25	134359.51	28069.57	27118.93	135154.90	28181.86
2	Net Profit/(Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	2932.14	18016.53	3166.32	2688.90	18028.81	3161.78
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	2932.14	18016.53	3166.32	2688.90	18028.81	3161.78
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	1907.54	11505.33	2051.14	1716.26	11514.59	2039.41
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	1882.82	11401.65	2026.14	1692.40	11414.37	2013.89
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		69365.33			69440.90	
8	Earnings per equity share (of Rs.5/- each) (Not annualised):						
	(1) Basic (Rs.)	14.67	88.46	15.77	13.92	88.52	15.72
	(2) Diluted (Rs.)	14.67	88.46	15.77	13.92	88.52	15.72

Notes

- The above is an Extract of the detailed format of results for quarter ended on 30th June, 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 ended 30th June, 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 / restated wherever necessary.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 1st August, 2019.

Date: 01.08.2019
Place: Ahmedabad

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


Vikram Somani
Chairman and Managing Director
(DIN:00048827)

Cera Sanitaryware Limited

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