

To,
BSE Limited
Corporate Relations Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001.

BSE Scrip Code:
ISIN:

Subject: Outcome of the Board Meeting held on August 05, 2025.

Dear Sir/Madam,

With reference to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at their Meeting held today i.e. August 05, 2025 has:

1. Approved the Statement of Standalone Unaudited Financial Results along with limited review report for the 1st quarter ended June 30, 2025 pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the same is enclosed herewith as **Annexure A**.
2. Approved appointment of M/s. R K Doshi & Co LLP as the Internal Auditor of the Company for the financial year 2025-26.

Disclosure as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 related to appointment of Internal Auditor as mentioned above is enclosed herewith as **Annexure B**.

3. Approved appointment of M/s. Mitesh Shah & Co., Company Secretaries. as Secretarial Auditors of the Company for term of five (5) consecutive years.

The Board on recommendation of the Audit Committee, has approved the appointment of M/s. Mitesh Shah & Co., Company Secretaries (Firm Registration No.: as P2025MH104700), as Secretarial Auditors of the Company subject to approval of the Members of the Company at the ensuing AGM for a term of Five (5) consecutive years commencing from April 01, 2025 upto March 31, 2030.

RESTILE CERAMICS LIMITED

Regd. Office : 204, Sakar Complex, Opp. ABS Tower, Vaccine Crossing, Old Padra Road, Vadodara, Gujarat - 390015, India.
CIN : L26931GJ1986PLC102350

Branch Office : D.No.1-10-77, 5th Floor, Varun Towers, Opp. Hyderabad Public School, Begumpet, Hyderabad - 500 016.
E-mail : restile@accountsare.com, works@restile.com, Website : www.restile.com **Ph. No. 9998219763**

The details as required under Regulation 30 of the Listing Regulations read with Schedule III of the Listing Regulations, SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13 2023 are enclosed as **Annexure – C**.

4. Consideration and approval of other businesses as per agenda circulated.

The above information is also available on the Company's website at <https://www.restile.com>.


Please note that in terms of the Company's Code of Conduct for Prohibition of Insider Trading and pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended, the trading window for trading in securities of the Company will open on August 07, 2025.

Kindly note that the meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 04:15 P.M.

You are requested to take the above information on record.

Thanking you,
Yours Faithfully,

For Restile Ceramics Limited

Palak Jank


Palak Kumari
Company Secretary and Compliance Officer
Membership No. A69959

Encl: as above

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INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025 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 RESTILE CERAMICS LIMITED

1. We have reviewed the Unaudited Financial Results of **Restile Ceramics Limited** (the "Company") for the quarter ended June 30, 2025 (the "financial results") which are included in the accompanying "Statement of Unaudited Financial Results for the quarter ended June 30, 2025" (the "Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. ('the Listing Regulations').
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 to financial data. 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. We have not performed an audit and, accordingly, we do not express an audit opinion.

Basis of Qualified Conclusion

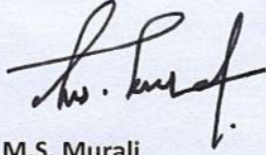
4. The Company has generated negative operating cash flows, incurred substantial operating losses and significant deterioration in value of assets used to generate cash flows all of which indicate existence of material uncertainty in the Company's ability to continue as a going concern for a reasonable period of time. The attached Statement do not include any adjustments that might result had the above uncertainties been known.



Qualified Conclusion

5. Based on our review conducted and procedures as stated in paragraph 3 , except for the effect of the matter mentioned in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material aspects in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

M.S. Krishnaswami & Rajan
Chartered Accountants
Firm's Registration No: 01554S



M.S. Murali
Partner
Membership No. 026453
UDIN: 25026453BMFXJ3067



Date: August 05, 2025
Place: Chennai

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CIN:- L26931GJ1986PLC102350; Email: restile@accountscare.com; website: www.restile.com, Tel. No.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

prepared in compliance with the Indian Accounting Standards (Ind AS)

Amount in Rs.lakhs (Except per equity share data)

S.No.	Particulars	Quarter Ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Unaudited	Refer Note 5	Unaudited	Audited
1	Revenue from Operations	75.30	34.52	50.53	143.00
2	Other Income	-	0.00	-	-
3	Total Income (1+2)	75.30	34.52	50.53	143.00
4	EXPENSES				
	Cost of materials consumed.	1.22	1.35	1.85	6.37
	Purchases of Stock-in trade.	75.25	26.27	54.92	128.52
	Changes in inventories of finished goods, Stock-in-trade and work-in-progress.	(14.34)	0.66	(6.44)	2.96
	Employee benefits expenses	8.50	8.42	7.70	31.92
	Finance costs	-	0.02	-	0.02
	Depreciation and amortisation expense	9.53	9.53	9.53	38.12
	Consumption of Stores and Spares	0.80	-	1.22	-
	Other expenses	5.26	10.25	5.40	30.92
	Total Expenses	86.22	56.50	74.18	238.83
5	Profit/ (loss) before exceptional items and tax (3-4)	(10.92)	(21.98)	(23.65)	(95.83)
6	Exceptional items	-	-	-	-
7	Profit/ (loss) before tax (5-6)	(10.92)	(21.98)	(23.65)	(95.83)
8	Tax expense:	-	0.23	-	0.23
9	Profit/ (Loss) for the period from continuing operations (7-8)	(10.92)	(22.21)	(23.65)	(96.05)
10	Other Comprehensive Income				
A	Items that will not be reclassified to profit and loss				
	(i) Remeasurement of defined benefit- Gain/(loss)	0.01	(0.39)	0.11	(0.05)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-
B	Items that will be reclassified to profit and loss				
	(i) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-
	Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.01	(0.39)	0.11	(0.05)
11	Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(10.91)	(22.60)	(23.54)	(96.11)
12	Earnings per equity share:				
	Basic and Diluted	(0.01)	(0.02)	(0.02)	(0.10)
13	Paid-up Equity Share Capital (Face value of Rs 10/- Per Share)	9,827.92	9,827.92	9,827.92	9,827.92
14	Other Equity as per balance sheet of previous accounting year	-	-	-	(12,995.04)



UDIN : 25026453BMFXyJ 3067



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■ Granamite ■ Mirrorstone ■ PearlRock ■ MarboGranit ■ Impacta ■ Gripmax

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Notes:

- (1) The above Financial results were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on August 05, 2025. These financial results are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013.
- (2) The Board of Directors of the Company, being the Chief Operating Decision Maker ('CODM'), based on the internal business reporting system, identified that the Company has only one segment viz. vitrified tiles. Accordingly, there are no other reportable segments in terms of Ind AS 108 'Operating Segments'.
- (3) Considering the provisions of Ind AS12 'Income taxes' and as a matter of prudence, accrual of deferred tax asset as at June 30, 2025 has been restricted to the amount of deferred tax liability.
- (4) The Auditors have qualified the financial results of the Company for the quarter ended June 30, 2025 and the Financial Statements for the financial year 2024-25 regarding adoption of Going Concern principle for the said periods. The issue of negative operating cash flows and Incurrence of operating losses over the years highlighted by Auditors are being addressed through proposed restructuring of operations.
- (5) The figures for the quarter ended March 31, 2025 is the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the quarter ended December 31, 2024, which were subject to limited review by the statutory auditors

Place: Chennai
Date: August 05, 2025

Viren Rath

Managing Director



UDIN: 25026453BMFxyJ 3067

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Annexure B

Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the Listing Regulations, SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13 2023 related to appointment as mentioned below:

Name of the Internal Auditor	M/s. R K Doshi & Co LLP
Reason for change viz. appointment, resignation, removal, death or otherwise	The Board has approved the appointment of M/s. R K Doshi & Co LLP as an Internal Auditor of the Company.
Date of appointment and Terms of Appointment	August 05, 2025; M/s. R K Doshi & Co LLP has been appointed as an Internal Auditor of the Company for the financial year 2025-26.
Brief profile	The Internal Auditor holds degree of Chartered Accountants and is having rich experience in the areas of Accounts and Audit.
Relationships between Directors inter-se	None to disclose

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Annexure C

Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the Listing Regulations, SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13 2023 related to appointment as mentioned below:

Name of the Secretarial Auditor	M/s. Mitesh Shah & Co, Company Secretaries
Reason for change viz. appointment, resignation, removal, death or otherwise	M/s. Mitesh Shah & Co, Company Secretaries (Firm Registration No.: as P2025MH104700) has been recommended by the Board to be appointed as the Secretarial Auditors of the Company, for the approval of the Members at the ensuing AGM.
Date of Appointment and Terms of Appointment	M/s. Mitesh Shah & Co, Company Secretaries, will hold office as Secretarial Auditors of the Company for a term of Five (5) consecutive financial years commencing from April 01, 2025 upto March 31, 2030.
Designation	Secretarial Auditor
Brief Profile	<p>M/s. Mitesh Shah & Co, Company Secretaries (“Mitesh Shah & Co.”) is a firm of Practising Company Secretaries with a strong track record of delivering strategic, research-driven, and customized corporate advisory solutions. With deep domain expertise in Corporate Laws, SEBI regulations, Insolvency & Bankruptcy Code, and Compliance Management, the firm is well-equipped to carry out a comprehensive Secretarial Audit in accordance with the provisions of Section 204 of the Companies Act, 2013.</p> <p>The firm is led by CS Mitesh Shah, a Fellow Member of the Institute of Company Secretaries of India (ICSI), with overall 15 years of experience advising diverse businesses across sectors such as Real Estate, Infrastructure, Finance, and Technology.</p> <p>With a client-first approach and a commitment to integrity and innovation, Mitesh Shah & Co. continues to be a trusted partner for businesses navigating complex regulatory and governance landscapes.</p>
Relationships between Directors inter-se	None to disclose

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