

General information about company	
Stip code*	515085
NSF Symbol*	NOTLISTED
MSIS Symbol*	NOTLISTED
ISIN*	INE298E1022
Name of company	REXTEL CERAMICS LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	31-03-2025
Date on which prior intimation of the meeting for considering financial results was intimated to the exchange	13-03-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/Year ended	Audited
Segment Reporting	Single segment
Description of single segment	Vitrified Tiles
Start date and time of board meeting	21-03-2025 15:15
End date and time of board meeting	21-03-2025 17:15
Whether each flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosures?	Yes
(D) We declare that the acceptance of fixed deposits by the bank/Non-banking Finance Company are at the terms uniformly applicable/limited to all shareholders public	NA
(H) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 07, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Directors appointed for a fixed tenure.	NA
(H) Whether the company is a "high value debt listed entity" according to regulation 15 (A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23.09, i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for non-complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest date on which RPT policy is updated	21-03-2025
Indicate Company website link for updated RPT policy of the Company	https://results.com/investor-relations/Company%20Governance/RPT_POLICY.pdf
Whether statement on deviations or variations for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No Not Applicable

Financial Results – Ind-AS			
Particulars	3 months 6 months ended (464mm2022)	Year to date figures for current period ended (464mm2022)	
	Date of start of reporting period	01-01-2022	01-01-2021
	Date of end of reporting period	31-03-2022	31-03-2021
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	34.57	143
	Other income	0	0
	Total income	34.57	143
2	Expenses		
(01)	Cost of materials consumed	1.35	6.37
(02)	Purchases of stock-in-trade	26.27	128.57
(03)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.66	2.86
(04)	Employee benefit expense	8.42	31.92
(05)	Finance costs	0.02	0.02
(06)	Depreciation, depletion and amortisation expense	0.53	30.12
Other Expenses			
(1)	Other expenses	10.25	30.92
	Total other expenses	10.25	30.92
	Total expenses	56.5	238.83
3	Total profit before exceptional items and tax	-21.98	-95.83
4	Exceptional items	0	0
5	Total profit before tax	-21.98	-95.83
6	Tax expense		
(7)	Current tax	0	0
(8)	Deferred tax	0.23	0.23
9	Total tax expenses	0.23	0.23
(10)	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	-22.21	-96.06
(12)	Profit (loss) from discontinued operations before tax	0	0
(13)	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
(15)	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for the period	-22.21	-96.06
(17)	Other comprehensive income net of tax	-0.39	-0.05
18	Total Comprehensive Income for the period	-22.6	-96.11
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	9827.92	9827.92
	Face value of equity share capital	10	10
(22)	Reserves excluding revaluation reserve	0	
23	Earnings per share		
I	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.02	-0.1
	Diluted earnings (loss) per share from continuing operations	-0.02	-0.1
II	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
III	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.02	-0.1
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.02	-0.1
(24)	Debt equity ratio		Textual Information 1)
(25)	Debt service coverage ratio		Textual Information 2)
(26)	Interest service coverage ratio		Textual Information 3)
27	Disclosure of notes on financial results	Textual Information(4)	

Statement of Asset and Liabilities		
Particulars	Year ended (30/09/2022)	
	Date of start of reporting period 01/04/2021	Date of end of reporting period 31/03/2022
	Whether results are audited or unaudited Audited	
	Nature of report: standalone or consolidated Standalone	
Assets		
1 Non-current assets		
Property, plant and equipment		547.69
Capital work-in-progress		
Investment property		
Goodwill		0
Other intangible assets		0
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		
Non-current financial assets		
Non-current investments		0
Trade receivables, non-current		0
Loans, non-current		0
Other non-current financial assets		0.08
	Total non-current financial assets	0.08
Deferred tax assets (net)		0.1
Other non-current assets		0.1
	Total non-current assets	547.87
2 Current assets		
Investments		66.03
Current financial asset		
Current investments		0
Trade receivables, current		3.84
Cash and cash equivalents		57.34
Bank balance other than cash and cash equivalents		0
Loans, current		0
Other current financial assets		
	Total current financial assets	61.18
Current tax assets (net)		
Other current assets		0.4
Total current assets		127.61
3 Non-current assets classified as held for sale		
4 Regulatory, deferred account debt balances and related deferred tax Assets		
Total assets		675.48
	Total current assets	127.61
3 Non-current assets classified as held for sale		
4 Regulatory, deferred account debt balances and related deferred tax Assets		
Total assets		675.48
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		9827.92
Other equity		-12995.04
	Total equity attributable to owners of parent	-3167.12
Non-controlling interest		
	Total equity	-3167.12
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		0
Trade Payables, non-current		
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		
	Total Trade payable	
Other non-current financial liabilities		
	Total non-current financial liabilities	0
Provisions, non-current		3.36
Deferred tax liabilities (net)		
Deferred government grants, Non-current		
Other non-current liabilities		
	Total non-current liabilities	3.36
Current liabilities		
Current financial liabilities		
Borrowings, current		3905.94
Trade Payables, current		
(A) Total outstanding dues of micro enterprises and small enterprises		0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		0.24
	Total Trade payable	0.24
Other current financial liabilities		30.89
	Total current financial liabilities	3937.07
Other current liabilities		1.12
Provisions, current		1.05
Current tax liabilities (Net)		
Deferred government grants, Current		
	Total current liabilities	3939.24
3 Liabilities directly associated with assets in disposal group classified as held for sale		
4 Regulatory, deferred account credit balances and related deferred tax Liability		
Total liabilities		3442.6
	Total equity and liabilities	675.48
Disclosure of notes on assets and liabilities		Textual Information(I)

Other Comprehensive Income			
	Date of start of reporting period	01-01-2023	01-04-2024
	Date of end of reporting period	31-03-2023	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report: standalone, or consolidated	Standalone	Standalone
	Other comprehensive income (A/B/C/D/E)		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.39	0.05
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.39	0.05

Cash flow statement, indirect		
Particulars	Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report: standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-95.83
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	13.53
	Adjustments for decrease (increase) in trade receivables, current	13.11
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	133.84
	Adjustments for decrease (increase) in other non-current assets	0.65
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-0.28
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0.58
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	38.12
	Adjustments for impairment loss reversed of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0.17
	Adjustments for provisions, non-current	0.57
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses/gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are financing or investing cash flow	0
	Other adjustments to reconcile profit (loss)	-0.05
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	200.24
	Net cash flows from (used in) operations	104.41
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0.23
	Other inflows (outflows) of cash	-0.02
	Net cash flows from (used in) operating activities	104.16
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payments for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	0
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures, notes, bonds etc.	0
	Proceeds from borrowings	0
	Repayments of borrowings	104.85
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-104.85
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-0.69
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-0.69
	Cash and cash equivalents cash flow statement at beginning of period	58.03
	Cash and cash equivalents cash flow statement at end of period	57.34

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																									
													Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-company deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.												
Sl. No.	Details of the party (listed entity, subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction certified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	In case monies are due to other party as a result of the transaction			In case any financial indebtedness is incurred to make or give loans, inter-company deposits, advances or investments				Details of the loans, inter-company deposits, advances or investments						
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							Opening balance	Closing balance	Nature of indebtedness (loan/advance or other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/advance/inter-company deposit/investment)	Interest Rate (%)	Secured/Unsecured	Purpose for which the funds will be utilized by the ultimate recipient of funds (outgoing)	Notes			
1	Resilio Ceramics Limited	AABCR1336G	Bell Ceramics Ceramics Limited	AAACB9401D	Entrepreneur - which key management personnel or their relatives exercise control	Purchase of goods or services		500	Approved by Audit Committee on May 25 2024		60.95	199.03	34.26												
2	Resilio Ceramics Limited	AABCR1336G	Hibbanand Simb Rathod	ACCPR6660H	Key Management Personnel of entity	Remuneration			Not Applicable		1.29	0	0												
3	Resilio Ceramics Limited	AABCR1336G	Palak Karmat	CVVFK1476R	Key Management Personnel of entity	Remuneration			Not Applicable		1.73	0	0												
4	Resilio Ceramics Limited	AABCR1336G	Bell Ceramics Ceramics Limited	AAACB9401D	Entrepreneur - which key management personnel or their relatives exercise control	Any other transaction	Rent		Not Applicable		0.12	0	0												
5	Resilio Ceramics Limited	AABCR1336G	Bhanu Nalin Rathod	BAPPR3013J	Relative	Loan			Not Applicable		0	1573.06	1573.06					Loan	0.00%	1	Unsecured	Working Capital			
6	Resilio Ceramics Limited	AABCR1336G	Shruti Rathod	ANLPR3036D	Relative	Loan			Not Applicable		47	2279.89	2232.89					Loan	0.00%	1	Unsecured	Working Capital			
Total value of transaction during the reporting period											111.09														

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Statement on impact of audit qualification	
Auditor's opinion		Qualified opinion	
Declaration pursuant to Regulation 53 (3) (d) of SEBI (ICDR) Regulation, 2015: The company declares that its Statutory Auditor's have issued an Audit Report with unmodified opinion for the period on Standalone results.			
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M S Kishorewami & Rajan	No	31-05-2027

Financial details			
No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total Income	145	145
2	Total Expenditure	238.83	238.83
3	Net Profit (Loss)	-93.83	-93.83
4	Earnings Per Share	-61	-61
5	Total Assets	675.48	675.48
6	Total Liabilities	3842.6	3842.6
7	Net Worth	-3167.12	-3167.12

Text Block	
Textual Information(1)	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 Financial Results do not include any adjustments that might result had the above uncertainties been known.
Textual Information(2)	Not Applicable
Textual Information(3)	Not Applicable
Textual Information(4)	The Auditors had qualified the financial statements of the Company for the year ended March 31,2025 regarding adoption of Going Concern principles in drawing up the financial statements results for the said year' period. The issue of negative operating cash flows and inurrence of operating losses over the years highlighted by Auditors are being addressed through proposed restructuring of operations and merger with another company which is pending requisite approvals.
Textual Information(5)	Management's estimation on the impact of audit qualification and reasons for the same as stated in clauses (ii) have been reviewed and we have no further comments.

Signatories details	
Name of CEO / Managing director	VIREN RATHOD
Name of CFO	DEBHUWAN SIMH RATHOD
Name of audit committee chairman	BALACHANDRAN VISWANATHAN KASH
Name of statutory auditor	M. S. Marwaha
Name of other signatory, if any, with designation	
Place	Chennai
Date	31.05.2025

