

**February 05, 2026**

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

BSE Scrip Code: **515085**  
ISIN: **INE298E01022**

**Subject: Outcome of the Board Meeting held on February 05, 2026.**

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. February 05, 2026 has:

1. Approved the Statement of Standalone Unaudited Financial Results along with Independent Auditor's Review Report for the quarter and nine months ended December 31, 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. 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 February 07, 2026.

Kindly note that the meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 05:05 P.M.

## **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@accountscare.com](mailto:restile@accountscare.com), [works@restile.com](mailto:works@restile.com), Website : [www.restile.com](http://www.restile.com) **Ph. No. 9998219763**

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You are requested to take the above information on record.

Thanking you,

Yours Faithfully,

**For Restile Ceramics Limited**

*Palak Jauh*

A circular purple stamp with the text "RESTILE CERAMICS LIMITED" around the perimeter and a small star at the bottom center.

**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 AND NINE MONTHS ENDED DECEMBER 31, 2025 OF THE COMPANY PURSUANT TO 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 and nine months ended December 31, 2025 (the "financial results") which are included in the accompanying "Statement of Unaudited Financial Results for the quarter and nine months ended December 31, 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**

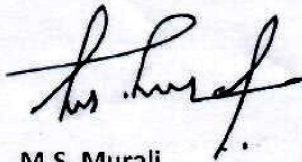
4. The Company has generated negative operating cash flows, incurred substantial operating losses and significant deterioration in value of assets used to generate cash flows all of which indicate existence of material uncertainty in the Company's ability to continue as a going concern for a reasonable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



**Qualified Conclusion**

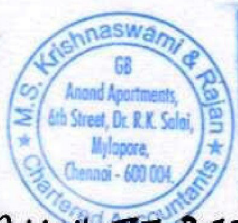
5. Based on our review conducted and procedures as stated in paragraph 3 , except for the effect of the matter mentioned in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material aspects in accordance with the applicable 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. 26453

UDIN: 26026453 QHVKJZ 3722



Date: February 05, 2026  
Place: Chennai

RESTILE CERAMICS LIMITED							
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CIN:- L26931GJ1986PLC102350; Email: restile@accountscare.com; website: www.restile.com, Tel. No.							
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED December 31, 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			Nine Months Ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	146.47	196.66	26.85	418.43	108.48	142.00
2	Other income	-	-	-	-	-	-
3	Total Income (1+2)	146.47	196.66	26.85	418.43	108.48	142.00
4	EXPENSES						
	Cost of materials consumed	0.99	1.09	1.50	3.30	5.02	6.17
	Purchases of Stock-in-trade	148.76	100.92	25.26	324.93	102.25	125.52
	Changes in inventories of finished goods, Stock-in-trade and work-in-progress.	(9.87)	16.67	0.72	(7.54)	2.30	2.96
	Employee benefits expenses	8.65	8.56	8.09	25.71	23.50	31.92
	Finance costs	0.01	0.06	-	0.07	-	0.02
	Depreciation and amortisation expense	9.53	9.53	9.53	28.59	28.59	38.12
	Consumption of Stores and Spares	-	-	-	-	-	-
	Other expenses	0.81	10.05	6.09	23.52	20.67	30.92
	Total Expenses	164.88	147.48	51.17	398.58	182.33	238.83
5	Profit/ (loss) before exceptional items and tax (3-4)	(18.41)	49.18	(24.34)	19.85	(73.85)	(95.83)
6	Exceptional Items	(0.28)	-	-	(0.98)	-	-
7	Profit/ (loss) before tax (5-6)	(19.39)	49.18	(24.34)	18.87	(73.85)	(95.83)
8	Tax expense	-	-	-	-	-	0.23
9	Profit/ (loss) for the period from continuing operations (7-8)	(19.39)	49.18	(24.34)	18.87	(73.85)	(95.06)
10	Other Comprehensive Income						
A	Items that will not be reclassified to profit and loss						
	(i) Remeasurement of defined benefit- Gain/(loss)	0.24	(0.03)	0.12	0.22	0.34	(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	0.24	(0.03)	0.12	0.22	0.34	(0.05)
11	Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(19.15)	49.15	(24.22)	19.09	(73.51)	(95.11)
12	Earnings per equity share:						
	Basic and Diluted	(0.02)	0.05	(0.02)	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	9,027.92	9,827.92
14	Other Equity as per balance sheet of previous accounting year	-	-	-	-	-	(12,995.04)




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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 their meeting held on 05.02.2026. These financial statements 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 AS 12 'Income taxes' and as a matter of prudence, accrual of deferred tax asset as at December 31, 2025 has been restricted to the amount of deferred tax liability.
(4)	The Auditors have qualified the financial statements of the Company for the quarter and Nine months ended December 31, 2025 and year ended March 31, 2025, regarding adoption of Going Concern principles for the said period(s). 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 previous period figures have been regrouped / reclassified wherever necessary to conform to current period classification.
(6)	On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages. The Company has assessed the financial implications of these changes which has resulted in increasing gratuity liability arising out of past service cost and increase in leave liability by Rs.0.98 lakhs. Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the Group has presented this incremental amount as "Exceptional Item" in the Statement of Profit and Loss for the quarter and nine months ended December 31, 2025. The company will continue to monitor developments pertaining to Labour Codes and evaluate impact if any on the measurement of liability pertaining to employee benefits.
	Place: Chennai Date: 05 February, 2026
	 Viren Rathod Managing Director



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