

Integrated Filing (Finance) Ind AS

Sri Lotus Developers and Realty Limited

General Information

Scrip code*	544469
NSE Symbol*	LOTUSDEV
MSEI Symbol*	NOTLISTED
ISIN*	INE0V9Q01010
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	09-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-02-2026
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Real Estate Development
Start date of board meeting	09-02-2026
Start time of board meeting	10:45:00
End date of board meeting	09-02-2026

End time of board meeting	12:20:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	true
No. of times funds raised during the quarter	1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	true

Financial Results - Ind-AS

Amount in (Millions)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	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	300.00	1,052.60
	Other income	132.20	296.49
	Total income	432.20	1,349.09
2	Expenses		
(a)	Cost of materials consumed	108.20	1,339.36
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(105.78)	(1,195.77)
(d)	Employee benefit expense	36.08	89.40
(e)	Finance costs	0.18	0.65
(f)	Depreciation, depletion and amortisation expense	4.02	11.87
(g)	Other Expenses		
1	Other Expenses	30.15	128.38
	Total other expenses	30.15	128.38
	Total expenses	72.85	373.89
3	Total profit before exceptional items and tax	359.35	975.20
4	Exceptional items	0.00	0.00

5	Total profit before tax	359.35	975.20
6	Tax expense		
7	Current tax	90.39	250.64
8	Deferred tax	(0.60)	(1.73)
9	Total tax expenses	89.79	248.91
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	269.56	726.29
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	269.56	726.29
17	Other comprehensive income net of taxes	(0.42)	(1.27)
18	Total Comprehensive Income for the period	269.14	725.02
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	488.72	488.72
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.55	1.56
	Diluted earnings (loss) per share from continuing operations	0.55	1.56
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00

iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.55	1.56
	Diluted earnings (loss) per share from continuing and discontinued operations	0.55	1.56
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1).

Notes to the standalone financial results: ' 1 The unaudited standalone financial results of the Company for the quarter and nine month ended December 31, 2025 have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements ('SEBI LODR') Regulations, 2015. ' 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 9, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results. ' 3 The standalone financials results for the quarter and nine months ended on December 31, 2024 have been approved by company's Board of Directors, but not been subjected to limited review or audit by statutory auditors. While preparing these results, the Management has exercised necessary diligence to ensure that the standalone financials result for these periods provide a true and fair view of the Company's affairs. ' 4 On November 29, 2024, the Company has allotted bonus shares in the ratio of 1 fully paid equity share of Rs.1 each for every 1 existing fully paid equity share of Rs.1 each. The EPS for the quarter and nine month ended December 31, 2024 has been arrived at considering the effect of such bonus shares. ' 5 The Company operates only in one operating segment i.e. "Real Estate Development", hence does not have any reportable segments as per Ind AS 108 "Operating Segments". ' 6 During the quarter, the Company has incorporated five wholly owned subsidiaries viz. "Asvi Projects Private Limited", "Sonnet Projects Private Limited", "Avion Realty Private Limited", "Arahan Projects Private Limited" and "Rise Root Projects Private Limited" which will be engaged in the business of Real Estate Development. ' 7 Previous period/year's figures have been regrouped / reclassified wherever necessary to correspond with the current period classification/ disclosures. ' 8 The above results are available on the Company's website <https://lotusdevelopers.com> and also on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed. ' '

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Millions)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
	Total Segment Assets		
	Un-allocable Assets		
	Net Segment Assets		
4	Segment Liabilities		
	Segment Liabilities		
	Total Segment Liabilities		

	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments		Textual Information(1)

Text Block

Textual Information(1)	The Company operates only in one operating segment i.e. Real Estate Development, hence does not have any reportable segments as per Ind AS 108 Operating Segments.
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Other Comprehensive Income

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Remeasurements of post-employment benefit obligations	(0.56)	(1.70)
2 Income tax on the above	0.14	0.43
Total Amount of items that will not be reclassified to profit and loss	(0.42)	(1.27)
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
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	(0.42)	(1.27)

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Amount in (Millions)

Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	06-08-2025
Amount Raised	7,920.00
Report filed for Quarter ended	31-12-2025
Monitoring Agency	true
Monitoring Agency Name, if applicable	CARE Ratings Limited
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Investment in our Subsidiary Richfeel Real Estate Private Limited	Not Applicable	1,400.00	0.00	298.35	0.00	
2	Investment in our Subsidiary Dhyan Projects Private Limited	Not Applicable	2,740.00	0.00	1,162.88	0.00	
3	Investment in our Subsidiary Tryksha Real Estate Private Limited	Not Applicable	1,360.00	0.00	384.37	0.00	
4	General corporate purposes	Not Applicable	1,822.94	0.00	150.02	0.00	

Signatory Details

Name of signatory	Ankit Kumar Tater
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	09-02-2026

Format for Disclosing Outstanding Default on Loans and Debt Securities

Amount in (Millions)

Sr.	Particulars	Amount	Remarks
1.	Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	0.00	
B	Of the total amount outstanding, amount of default as on date	0.00	
2.	Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	0.00	
B	Of the total amount outstanding, amount of default as on date	0.00	
3.	Total financial indebtedness of the listed entity including short - term and long - term debt	0.00	