

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	10-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
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	10-11-2025
Start time of board meeting	16:00:00
End date of board meeting	10-11-2025

End time of board meeting	16:52:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

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	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
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	1,761.08 2,374.26
	Other income	127.04 194.76
	Total income	1,888.12 2,569.02
2	Expenses	
(a)	Cost of materials consumed	3,155.42 3,689.73
(b)	Purchases of stock-in-trade	0.00 0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,089.41) (2,404.72)
(d)	Employee benefit expense	34.65 66.23
(e)	Finance costs	4.89 9.82
(f)	Depreciation, depletion and amortisation expense	4.13 8.17
(g)	Other Expenses	
1	Other Expenses	156.18 224.19
	Total other expenses	156.18 224.19
	Total expenses	1,265.86 1,593.42
3	Total profit before exceptional items and tax	
		622.26 975.60
4	Exceptional items	
		0.00 0.00

5	Total profit before tax	622.26	975.60
6	Tax expense		
7	Current tax	155.45	254.42
8	Deferred tax	3.17	(0.34)
9	Total tax expenses	158.62	254.08
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	463.64	721.52
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	463.64	721.52
17	Other comprehensive income net of taxes	(0.94)	(0.77)
18	Total Comprehensive Income for the period	462.70	720.75
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	461.53	717.58
	Total profit or loss, attributable to non-controlling interests	2.11	3.94
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	460.58	716.82
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	2.12	3.93
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	0.98	1.59
	Diluted earnings (loss) per share from continuing operations	0.98	1.59
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	0.98	1.59
	Diluted earnings (loss) per share from continuing and discontinued operations	0.98	1.59
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 consolidated financial results: ' 1 The unaudited consolidated financial results of the Company and its subsidiaries for the quarter and half year ended September 30, 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 November 10, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results. ' 3 The results of the corresponding six months ended September 30, 2024 are extracted from the audited special purpose interim consolidated financial statements. The audit of special purpose interim consolidated financial statements for the six months ended September 30, 2024 was conducted for the purpose of Initial Public Offering (IPO) of the Company. The consolidated financials results for the quarter ended September 30, 2024 have been prepared by subtracting the consolidated financials results of the quarter ended June 30, 2024 which were prepared by the Management and approved by company's Board of Directors. ' 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 half year ended September 30, 2024 has been arrived at considering the effect of such bonus shares. ' 5 The equity shares of the Company have been listed on National Stock Exchange (NSE) and on Bombay Stock Exchange Limited (BSE) on August 06, 2025 by completing Initial Public Offer (the IPO) of fresh issue of 5,28,13,724 equity shares with a face value of INR 1 each at an issue price of INR 150 per share (includes 1,47,058 equity shares issued to eligible employees with a face value of INR 1 each at an issue price of INR 136 per share) aggregating to INR 7,920 million. ' ' 6 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. ' ' 7 Post the end of the

quarter, the Company has incorporated five wholly owned subsidiaries viz. Asvi Projects Private Limited, Sonnet Projects Private Limited, Avion Realty Private Limited, Araham Projects Private Limited and Rise Root Projects Private Limited which will be engaged in the business of Real Estate Development. ' 8 Previous period or years figures have been regrouped or reclassified wherever necessary to correspond with the current period classification or disclosures. ' ' 9 The above results are available on the Companys website www.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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
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	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Remeasurements of post-employment benefit obligations	(1.25)	(1.03)
2 Income tax on the above	0.31	0.26
Total Amount of items that will not be reclassified to profit and loss	(0.94)	(0.77)
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		
5 Total Other comprehensive income	(0.94)	(0.77)

Statement of Asset and Liabilities

Amount in (Millions)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	26.57
Capital work-in-progress	
Investment property	
Goodwill	17.95
Other intangible assets	0.00
Intangible assets under development	1.41
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	0.00
Trade receivables, non-current	
Loans, non-current	0.00
Other non-current financial assets	107.31
Total non-current financial assets	107.31
Deferred tax assets (net)	7.14
Other non-current assets	
Total non-current assets	160.38
2 Current assets	
Inventories	7,660.51
Current financial asset	
Current investments	0.00

	Trade receivables, current	2,373.05
	Cash and cash equivalents	9,665.10
	Bank balance other than cash and cash equivalents	469.88
	Loans, current	148.06
	Other current financial assets	562.32
	Total current financial assets	13,218.41
	Current tax assets (net)	106.25
	Other current assets	301.50
	Total current assets	21,286.67
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	21,447.05
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	488.72
	Other equity	16,986.80
	Total equity attributable to owners of parent	17,475.52
	Non controlling interest	17.82
	Total equity	17,493.34
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	257.89
	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	247.17
	Total non-current financial liabilities	505.06
	Provisions, non-current	15.52
	Deferred tax liabilities (net)	1.06
	Deferred government grants, Non-current	

	Other non-current liabilities	
	Total non-current liabilities	521.64
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1,122.70
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	15.73
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	533.26
	Total Trade payable	548.99
	Other current financial liabilities	151.70
	Total current financial liabilities	1,823.39
	Other current liabilities	1,512.54
	Provisions, current	0.91
	Current tax liabilities (Net)	95.23
	Deferred government grants, Current	
	Total current liabilities	3,432.07
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	3,953.71
	Total equity and liabilities	21,447.05
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block

Textual Information(1)	1 Other non current financial liabilities include amount of lease liabilities of Rs. 6.86 million and other non current financial liabilities of Rs. 240.31 million ' 2 Other current financial liabilities include amount of lease liabilities of Rs. 4.70 million and other current financial liabilities of Rs. 147 million ' '
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Cash flow statement indirect

Amount in (Millions)

	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	975.60
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	9.31
	Adjustments for decrease (increase) in inventories	(1,920.26)
	Adjustments for decrease (increase) in trade receivables, current	(325.48)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(8.22)
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	6.08
	Adjustments for other financial assets, current	(169.55)
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	431.02
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(4.03)
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	8.17
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	0.00

Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	10.72
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	0.00
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	(1,962.24)
Net cash flows from (used in) operations	(986.64)
Dividends received	0.00
Interest paid	(0.51)
Interest received	(171.85)
Income taxes paid (refund)	300.10
Other inflows (outflows) of cash	2.62
Net cash flows from (used in) operating activities	(1,455.46)
3 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	0.00

Purchase of property, plant and equipment	2.15
Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	0.31
Cash receipts from repayment of advances and loans made to other parties	102.50
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	111.93
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(150.69)
Net cash flows from (used in) investing activities	61.28
4 Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	7,434.34
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00

	Proceeds from borrowings	150.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	5.07
	Dividends paid	0.00
	Interest paid	1.79
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	7,577.48
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6,183.30
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	6,183.30
	Cash and cash equivalents cash flow statement at beginning of period	3,481.80
	Cash and cash equivalents cash flow statement at end of period	9,665.10

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							