

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	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	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
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 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 a 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 Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not 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?	true
Latest Date on which RPT policy is updated	11-12-2024

Indicate Company website link for updated RPT policy of the Company	https://lotusdevelopers.com/uploads/product/57ac919148bbe73d7c043fd3187042e3_1.pdf
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	01-07-2025	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	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	386.10	752.60
	Other income	110.11	164.29
	Total income	496.21	916.89
2	Expenses		
(a)	Cost of materials consumed	934.63	1,231.16
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(835.01)	(1,089.99)
(d)	Employee benefit expense	27.72	53.32
(e)	Finance costs	0.21	0.47
(f)	Depreciation, depletion and amortisation expense	3.96	7.85
(g)	Other Expenses		
1	Other expenses	58.35	98.23
	Total other expenses	58.35	98.23
	Total expenses	189.86	301.04
3	Total profit before exceptional items and tax	306.35	615.85
4	Exceptional items	0.00	0.00
5	Total profit before tax	306.35	615.85
6	Tax expense		
7	Current tax	77.53	160.25
8	Deferred tax	(0.71)	(1.13)
9	Total tax expenses	76.82	159.12
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	229.53	456.73
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	229.53	456.73
17	Other comprehensive income net of taxes	(1.11)	(0.85)
18	Total Comprehensive Income for the period	228.42	455.88
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	0.49	1.01
	Diluted earnings (loss) per share from continuing operations	0.49	1.01
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	0.49	1.01
	Diluted earnings (loss) per share from continuing and discontinued operations	0.49	1.01
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)

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

Particulars	Amount in (Millions)	
	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	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

Particulars	Amount in (Millions)	
	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	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Remeasurement of post employment benefit obligations gain/ (loss)	(1.48)	(1.14)
2 Income tax on the above	0.37	0.29
Total Amount of items that will not be reclassified to profit and loss	(1.11)	(0.85)
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	(1.11)	(0.85)

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		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	25.63
	Capital work-in-progress	
	Investment property	
	Goodwill	0.00
	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	92.51
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	21.04
	Total non-current financial assets	113.55
	Deferred tax assets (net)	5.33
	Other non-current assets	
	Total non-current assets	145.92
2	Current assets	
	Inventories	1,688.77
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	2,071.41
	Cash and cash equivalents	8,321.35
	Bank balance other than cash and cash equivalents	0.00
	Loans, current	5,946.62
	Other current financial assets	106.43
	Total current financial assets	16,445.81
	Current tax assets (net)	0.96
	Other current assets	163.17
	Total current assets	18,298.71
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	18,444.63
Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	488.72
	Other equity	16,247.50

	Total equity attributable to owners of parent	16,736.22
	Non controlling interest	
	Total equity	16,736.22
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	10.00
	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	6.50
	Total non-current financial liabilities	16.50
	Provisions, non-current	12.58
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	29.08
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	780.00
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	7.95
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	9.32
	Total Trade payable	17.27
	Other current financial liabilities	18.17
	Total current financial liabilities	815.44
	Other current liabilities	780.78
	Provisions, current	0.84
	Current tax liabilities (Net)	82.27
	Deferred government grants, Current	
	Total current liabilities	1,679.33
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	1,708.41
	Total equity and liabilities	18,444.63
	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. 6.50 million ' 2 Other current financial liabilities include amount of lease liabilities of Rs. 4.48 million and other current financial liabilities of Rs. 13.69 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	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	615.85
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	0.00
Adjustments for decrease (increase) in inventories	(352.23)
Adjustments for decrease (increase) in trade receivables, current	(296.19)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	39.55
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	(43.07)
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	(15.28)
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	14.44
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	7.85
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	(6.64)
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	0.10
Total adjustments for reconcile profit (loss)	(651.47)
Net cash flows from (used in) operations	(35.62)
Dividends received	0.00
Interest paid	(0.47)
Interest received	(142.03)
Income taxes paid (refund)	104.97

Company Results

Other inflows (outflows) of cash	1.82
Net cash flows from (used in) operating activities	(280.33)
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	1,963.66
Cash receipts from repayment of advances and loans made to other parties	80.00
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	90.08
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(2.86)
Net cash flows from (used in) investing activities	(1,798.59)
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	0.00
Repayments of borrowings	0.00
Payments of lease liabilities	4.80
Dividends paid	0.00
Interest paid	0.00
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00

Company Results

	Net cash flows from (used in) financing activities	7,429.54
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	5,350.62
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	5,350.62
	Cash and cash equivalents cash flow statement at beginning of period	2,970.73
	Cash and cash equivalents cash flow statement at end of period	8,321.35

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							

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Millions)

											Additional disclosure of related party transactions - applicable only in case the transaction relates to loans, inter-corporate deposits, advances or investments made by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.												
Sr. 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 ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposit investments						
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured			
1	Sri Lotus Developers And Realty Limited	Chandra Gupta Estates Private Limited	Step Down Subsidiary	Loan			NA			140.00	1,376.10	1,466.10											
2	Sri Lotus Developers And Realty Limited	Chandra Gupta Estates Private Limited	Step Down Subsidiary	Any other transaction	Repayment of Loan		NA			(50.00)	1,376.10	1,466.10											
3	Sri Lotus Developers And Realty Limited	Dhyan Projects Private Limited	Wholly Owned Subsidiary	Loan			NA			1,198.60	84.75	2,046.10											
4	Sri Lotus Developers And Realty Limited	Kunika Projects Private Limited	Wholly Owned Subsidiary	Loan			NA			52.50	0.00	52.50											
5	Sri Lotus Developers And Realty Limited	Richfeel Real Estate Private Limited	Wholly Owned Subsidiary	Loan			NA			255.00	435.00	690.00											
6	Sri Lotus Developers And Realty Limited	Srajak Real Estate Private Limited	Wholly Owned Subsidiary	Loan			NA			5.00	12.00	17.00											
7	Sri Lotus Developers And Realty Limited	Tryksha Real Estate Private Limited	Subsidiary	Loan			NA			290.00	331.00	621.00											
8	Sri Lotus Developers And Realty Limited	Valuemart Real Estate Private Limited	Wholly Owned Subsidiary	Loan			NA			39.50	176.50	216.00											
9	Sri Lotus Developers	Veera Desai Projects	Wholly Owned	Loan			NA			85.00	22.00	107.00											

53	Kunika Projects Private Limited	Anand Kamalnayan Pandit	Promoter and KMP of the listed entity and Director in the Subsidiary	Any other transaction	Loan from Director	NA				150.00	0.00	150.00								
54	Tryksha Real Estate Private Limited	Ssaga Spaces Private Limited	Entity having significant influence	Any other transaction	Interest outstanding on Optionally Convertible Debentures	NA				0.03	0.00	0.00								
55	Tryksha Real Estate Private Limited	Ssaga Spaces Private Limited	Entity having significant influence	Any other transaction	Outstanding Balance of Optionally Convertible Debentures	NA				0.00	500.00	500.00								
56	Chandra Gupta Estates Private Limited	Dimple Dalia	Relative of Director of Ultimate holding Company and promoter group of Ultimate holding Company	Any other transaction	Outstanding balance of Receivables	NA				0.00	7.96	7.96								
57	Sri Lotus Developers And Realty Limited	Kamal Dalia	Promoter group of Ultimate holding Company	Remuneration		NA				4.64	0.00	0.00								
Total value of transaction during the reporting period										2,177.82										

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	30-09-2025
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	156.12	0.00	
2	Investment in our Subsidiary Dhyan Projects Private Limited	Not Applicable	2,740.00	0.00	984.90	0.00	
3	Investment in our Subsidiary Tryksha Real Estate Private Limited	Not Applicable	1,360.00	0.00	232.91	0.00	
4	General corporate purposes	Not Applicable	1,822.94	0.00	50.00	0.00	

Signatory Details

Name of signatory	Ankit Kumar Tater
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	10-11-2025

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	