

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	26-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-08-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	First 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	
Segment Reporting	Single segment
Description of single segment	REAL ESTATE DEVELOPMENT
Start date of board meeting	26-08-2025
Start time of board meeting	16:00:00
End date of board meeting	26-08-2025

End time of board meeting	17:20:00	
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?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)

Text Block

Textual Information(1)	NOT APPLICABLE
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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	01-04-2025	01-04-2025
Date of end of reporting period	30-06-2025	30-06-2025
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	366.50
	Other income	54.18
	Total income	420.68
2	Expenses	
(a)	Cost of materials consumed	296.53
(b)	Purchases of stock-in-trade	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(254.98)
(d)	Employee benefit expense	25.60
(e)	Finance costs	0.26
(f)	Depreciation, depletion and amortisation expense	3.89
(g)	Other Expenses	
1	Other Expenses	39.88
	Total other expenses	39.88
	Total expenses	111.18
	Total profit before exceptional items and tax	309.50
4	Exceptional items	0.00

5	Total profit before tax	309.50	309.50
6	Tax expense		
7	Current tax	82.72	82.72
8	Deferred tax	(0.42)	(0.42)
9	Total tax expenses	82.30	82.30
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	227.20	227.20
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	227.20	227.20
17	Other comprehensive income net of taxes	0.26	0.26
18	Total Comprehensive Income for the period	227.46	227.46
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	435.91	435.91
	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	0.52	0.52
	Diluted earnings (loss) per share from continuing operations	0.52	0.52
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	0.52	0.52
	Diluted earnings (loss) per share from continuing and discontinued operations	0.52	0.52
24	Debt equity ratio	0.00	0
25	Debt service coverage ratio	0.00	0
26	Interest service coverage ratio	0.00	0
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)	<p>1. The unaudited standalone financial results of the Company for the quarter ended June 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.</p> <p>2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 26, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.</p> <p>3. The standalone unaudited financial results for the quarter ended June 30, 2025 are drawn up for the first time in accordance with the Regulation 33 of SEBI LODR Regulations, 2015 as amended. The standalone financials results for the quarter ended June 30, 2024 and quarter ended March 31, 2025 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.</p> <p>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 ended June 30, 2024 has been arrived at considering the effect of such bonus shares.</p> <p>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 7920 million.</p> <p>6. The Company operates only in one operating segment i.e. "Real Estate Development", hence does not have any reportable segments</p>
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as per Ind AS 108 "Operating Segments".

7. 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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
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	01-04-2025	01-04-2025
Date of end of reporting period	30-06-2025	30-06-2025
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 Items that will not be reclassified to profit and loss	0.34	0.34
2 Tax on above	(0.08)	(0.08)
Total Amount of items that will not be reclassified to profit and loss	0.26	0.26
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	0.26	0.26