



LOTUS CHOCOLATE COMPANY LIMITED

Registered Office: 8-2-596, 1st Floor, 1B, Sumedha Estates,
Avenue-4, Puzzolana Towers, Street No. 1, Road No. 10,
Banjara Hills, Hyderabad 500034, Telangana
Tel: 91-40-4020 2124
E-mail: investors@lotuschocolate.com
Website: www.lotuschocolate.com
CIN: L15200TG1988PLC009111

LCCL/SEC/25-26

October 13, 2025

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400001

Scrip Code: 523475

Dear Sir / Madam,

**Sub: Unaudited Financial Results for the quarter and half year ended
September 30, 2025**

In continuation of our letter dated October 7, 2025 and pursuant to Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results for the quarter and half year ended September 30, 2025 along with the Limited Review Report issued by the Statutory Auditors of the Company, are enclosed.

The said Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held today.

The meeting of the Board of Directors of the Company commenced at 3:50 p.m. (IST) and concluded at 4:05 p.m. (IST).

This is for information and records.

Thanking you,

Yours faithfully,

For Lotus Chocolate Company Limited

Utsav Saini
Company Secretary and
Compliance Officer

Encl.: as above

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF LOTUS CHOCOLATE COMPANY LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Lotus Chocolate Company Limited ("the Company"), for the quarter and half year ended 30th September 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Deloitte Haskins & Sells LLP**

Chartered Accountants

(Firm's Registration No. 117366W/W-100018)

Varsha A. Fadte

Partner

(Membership No. 103999)

UDIN:25103999BMLES03551

Mumbai, 13th October 2025



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LOTUS CHOCOLATE COMPANY LIMITED						
CIN: L15200TG1988PLC009111						
Unaudited Financial Results for the Quarter / Half Year ended 30th September, 2025						
(₹ in Lakh)						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sept'25 (Unaudited)	30th June'25 (Unaudited)	30th Sept'24 (Unaudited)	30th Sept'25 (Unaudited)	30th Sept'24 (Unaudited)	31st March' 25 (Audited)
1 Revenue from Operations	16,043.93	15,870.76	12,829.30	31,914.69	26,960.23	57,375.03
2 Other Income	463.18	361.39	17.87	824.57	30.26	80.94
3 Total Income	16,507.11	16,232.15	12,847.17	32,739.26	26,990.49	57,455.97
4 Expenses						
a. Cost of Materials Consumed	3,892.41	15,778.66	11,889.54	19,671.07	23,516.41	53,973.83
b. Purchases of Stock-in-Trade	2,975.96	237.31	280.56	3,213.27	583.97	1,069.69
c. Changes in inventories of Finished goods, Stock-in-Trade and Work-in-Progress	6,580.07	(2,671.77)	(1,444.18)	3,908.30	(1,611.96)	(6,244.32)
d. Employee Benefits Expense	819.25	652.31	422.03	1,471.56	767.13	1,797.91
e. Finance Costs	446.09	407.69	137.00	853.78	198.80	711.08
f. Depreciation and Amortisation expenses	134.59	51.00	28.37	185.59	53.41	181.16
g. Other Expenses	1,421.58	1,379.68	830.78	2,801.26	1,739.23	3,661.00
Total Expenses	16,269.95	15,834.88	12,144.05	32,104.83	25,246.99	55,150.35
5 Profit before Tax	237.16	397.27	703.12	634.43	1,743.50	2,305.62
6 Tax Expenses						
i. Current Tax	112.64	83.60	187.48	196.24	294.35	346.83
ii. Deferred Tax	(19.80)	15.01	(7.92)	(4.79)	239.74	236.07
Total Tax Expenses	92.84	98.61	179.56	191.45	534.09	582.90
7 Profit for the period / year	144.32	298.66	523.56	442.98	1,209.41	1,722.72
8 Other comprehensive income						
Items that will not be reclassified to Profit and Loss:						
Actuarial Gain/(Loss) on Remeasurement of Defined Benefit Obligations	(0.48)	5.47	(2.14)	4.99	(2.45)	(19.78)
Income Tax relating to Defined Benefit Obligations	0.12	(1.38)	(0.54)	(1.26)	(0.62)	4.98
9 Total Comprehensive Income for the period / year	143.96	302.75	520.88	446.71	1,206.34	1,707.92
10 Paid up Equity Share Capital, Equity Shares of ₹ 10 each	1,284.10	1,284.10	1,284.10	1,284.10	1,284.10	1,284.10
11 Other equity						4,669.17
12 Earnings per Equity Share (Face value of Rs.10) (Not annualised for the period)						
Basic (Rs.)	1.12	2.33	4.08	3.45	9.42	13.42
Diluted (Rs.)	1.12	2.33	4.08	3.45	9.42	13.42
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For and on behalf of the Board of Directors Lotus Chocolate Company Limited <i>Natarajan Mayuram Venkataraman</i> Natarajan Mayuram Venkataraman Whole-time director (DIN: 05324934) Dated:13th October, 2025 Place: Hyderabad						





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LOTUS CHOCOLATE COMPANY LIMITED CIN: L15200TG1988PLC009111 Unaudited Balance Sheet as at 30th September, 2025			
(₹ in Lakh)			
	Particulars	As at 30th Sept, 2025	As at 31st March, 2025
A	ASSETS		
1	Non-Current Assets		
	a. Property, Plant and Equipment	2,625.30	2,486.99
	b. Capital Work-in-Progress	282.43	281.73
	c. Goodwill	18.59	18.59
	d. Deferred Tax Assets (net)	47.80	44.27
	e. Other Non-Current Assets	473.05	435.70
	Subtotal - Non-Current Assets	3,447.17	3,267.28
2	Current Assets		
	a. Inventories	5,252.65	8,061.50
	b. Financial Assets		
	i. Trade Receivables	24,936.37	13,308.49
	ii. Cash and Cash Equivalents	132.65	-
	iii. Other Financial Assets	196.52	221.06
	c. Other Current Assets	681.79	2,176.12
	Subtotal - Current Assets	31,199.98	23,767.17
	Total Assets	34,647.15	27,034.45
B	EQUITY AND LIABILITIES		
1	Equity		
	a. Equity Share Capital	1,284.10	1,284.10
	b. Other Equity	5,115.88	4,669.17
	Subtotal - Equity	6,399.98	5,953.27
2	Non-Current Liabilities		
	a. Financial Liabilities		
	i. Other Financial Liabilities	850.69	808.30
	b. Provisions	158.21	154.47
	Subtotal - Non-Current Liabilities	1,018.90	962.77
3	Current Liabilities		
	a. Financial Liabilities		
	i. Borrowings	19,701.70	14,837.71
	ii. Trade Payables Due to:		
	- Micro and Small Enterprises	2,432.58	3,218.47
	- Other than Micro and Small Enterprises	4,762.88	1,871.48
	b. Other Current Liabilities	306.78	148.82
	c. Provisions	24.33	41.93
	Subtotal - Current Liabilities	27,228.27	20,118.41
	Total Equity and Liabilities	34,647.15	27,034.45
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For and on behalf of the Board of Directors Lotus Chocolate Company Limited <i>Natarajan Mayuram Venkataraman</i> Natarajan Mayuram Venkataraman Whole-time director (DIN: 05324934) Dated:13th October, 2025 Place: Hyderabad			





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LOTUS CHOCOLATE COMPANY LIMITED CIN: L15200TG1988PLC009111 Unaudited Cash Flow Statement for the Half year ended 30th September, 2025		
(₹ in Lakh)		
Particulars	For Half Year ended 30th Sept, 2025	For Half Year ended 30th Sept, 2024
A. Cash Flows from Operating Activities		
Profit Before Tax	634.43	1,743.50
<u>Adjustments for:</u>		
Depreciation and Amortisation Expenses	185.59	53.41
Finance Costs	853.78	198.80
Interest Income	(3.78)	(13.67)
Operating Profit before Working Capital Changes	1,670.02	1,982.04
<u>Adjustments for:</u>		
Trade and Other Receivables	(10,113.06)	(6,191.22)
Inventories	2,808.85	(2,442.92)
Trade and Other Payables	2,290.77	2,740.02
Cash used in Operations	(3,343.42)	(3,912.08)
Income Tax Paid (Net)	(255.70)	(205.97)
Net Cash used in Operating Activities (A)	(3,599.12)	(4,118.05)
B. Cash Flows from Investing Activities		
Expenditure on Property, Plant and Equipment (Including Capital advances)	(324.61)	(783.50)
Interest Income	3.78	13.67
Net Cash Used in Investing Activities (B)	(320.83)	(769.83)
C. Cash Flows from Financing Activities		
Borrowings - Current (Net)	4,863.99	4,739.94
Interest Paid	(811.39)	(160.27)
Net Cash generated from Financing Activities (C)	4,052.60	4,579.67
Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)	132.65	(308.21)
Opening Balance of Cash and Cash Equivalents		569.33
Closing Balance of Cash and Cash Equivalents	132.65	261.12
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For and on behalf of the Board of Directors Lotus Chocolate Company Limited <i>Natarajan Mayuram Venkataraman</i> Natarajan Mayuram Venkataraman Whole-time director (DIN: 05324934)		
Dated:13th October, 2025 Place: Hyderabad		



LOTUS CHOCOLATE COMPANY LIMITED

CIN: L15200TG1988PLC009111

Notes:

- 1 The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, in their respective meetings held on 13th October, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 2 These results are 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. These financial results have been prepared pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and comply with the disclosure requirements contained therein.
- 3 The Company is primarily engaged in the manufacturing of chocolates, cocoa products and other similar products. The Company operates in a single reporting segment, hence there is no reportable segment as per requirements of Indian Accounting Standard 108 on 'Operating Segments'.
- 4 The figures for the previous quarters / year have been regrouped whenever necessary, to make them comparable.

**For and on behalf of the Board of Directors
Lotus Chocolate Company Limited**

Natarajan Mayuram Venkataraman
Whole-time director
(DIN: 05324934)

Dated: 13th October, 2025

Place: Hyderabad

