



LOTUS CHOCOLATE COMPANY LTD

Reg. 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

July 16, 2025

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400001

Scrip Code: 523475

Dear Sir / Madam,

Sub: Unaudited Financial Results for the quarter ended June 30, 2025

In continuation of our letter dated July 11, 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, please find enclosed Unaudited Financial Results of the Company for the quarter ended June 30, 2025 along with Independent Auditor's Review Report thereon.

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 4:15 p.m. (IST) and concluded at 04:40 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

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 ended 30th June 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: 25103999BMLEQX7074

Mumbai, 16th July 2025



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LOTUS CHOCOLATE COMPANY LIMITED

CIN: L15200TG1988PLC009111

Unaudited Financial Results for the Quarter ended 30th June, 2025

(₹ in Lakh)

	Particulars	Quarter Ended			Year Ended
		30th June'25 (Unaudited)	31st March'25 (Unaudited)	30th June'24 (Unaudited)	31st March' 25 (Audited)
1	Revenue from Operations	15,870.76	15,745.39	14,130.93	57,375.03
2	Other Income	361.39	7.07	12.39	80.94
3	Total Income	16,232.15	15,752.46	14,143.32	57,455.97
4	Expenses				
	a. Cost of Materials Consumed	15,778.66	13,124.71	11,626.87	53,973.83
	b. Purchases of Stock-in-Trade	237.31	296.70	303.41	1,069.69
	c. Changes in inventories of Finished goods, Stock-in-Trade and Work-in-Progress	(2,671.77)	111.52	(167.78)	(6,244.32)
	d. Employee Benefits Expense	652.31	563.88	345.10	1,797.91
	e. Finance Costs	407.69	299.62	61.80	711.08
	f. Depreciation and Amortisation expense	51.00	80.51	25.09	181.16
	g. Other Expenses	1,379.68	1,082.85	908.45	3,661.00
	Total Expenses	15,834.88	15,559.79	13,102.94	55,150.35
5	Profit before Tax	397.27	192.67	1,040.38	2,305.62
6	Tax Expenses				
	i. Current Tax	83.60	11.90	106.87	346.83
	ii. Deferred Tax	15.01	39.22	247.67	236.07
	Total Tax Expenses	98.61	51.12	354.54	582.90
7	Profit for the quarter / year	298.66	141.55	685.84	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	5.47	(6.14)	(0.31)	(19.78)
	Income Tax relating to Defined Benefit Obligations	(1.38)	8.42	(0.08)	4.98
9	Total Comprehensive Income for the quarter / year	302.75	143.83	685.45	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
11	Other equity				4,669.17
12	Earnings per Equity Share (Face value of Rs.10) (Not annualised for the quarters)				
	Basic (Rs.)	2.33	1.10	5.34	13.42
	Diluted (Rs.)	2.33	1.10	5.34	13.42

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

Dipak C. Jain

Prof. Dipak C. Jain
Chairman
(DIN: 00228513)



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 16th July, 2025.
- 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. The statutory auditors of the Company have carried out a Limited Review of the aforesaid results.
- 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 Pursuant to the Scheme of Amalgamation ("the Scheme") under Section 230 to 232 of the Companies Act, 2013 sanctioned by the Hon'ble National Company Law Tribunal, Hyderabad bench vide order dated 8th August, 2024, Soubhagya Confectionery Private Limited (SCPL), a wholly owned Subsidiary of the Company has been amalgamated with the Company, the appointed date being 25th May, 2023. In terms of the Scheme, the assets and liabilities of SCPL has been vested with the Company and have been recorded at their respective fair values as of appointed date, as per Indian Accounting Standard i.e, Ind. AS 103 - Business Combinations. Accordingly, the comparative financial information for quarter ended 30th June, 2024 have been restated to give effect to the said amalgamation.
Accordingly, the Company is not required to prepare consolidated financial results as per applicable laws and regulations as the Company does not have any subsidiary or associate company.
- 5 The figures for the quarter ended 31st March, 2025 are balancing figures between the audited figures in respect of the full financial year ended 31st March, 2025 and the nine months period ended 31st December, 2024 which was subjected to limited review.
- 6 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



Prof. Dipak C. Jain
Chairman
(DIN: 00228513)

