



LOTUS CHOCOLATE COMPANY LIMITED

Registered Office: 8-2-596, 1<sup>st</sup> 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

January 12, 2026

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai - 400001

**Scrip Code: 523475**

Dear Sir / Madam,

**Sub: Unaudited Financial Results for the quarter and nine months ended  
December 31, 2025**

In continuation of our letter dated January 6, 2026 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 nine months ended December 31, 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 3:48 p.m. (IST) and concluded at 4:02 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 nine months ended 31<sup>st</sup> December 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)



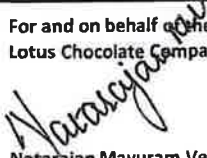
**Varsha A. Fadte**  
Partner  
(Membership No. 103999)  
UDIN: 26103999FTAEEQQ2355

Mumbai, 12<sup>th</sup> January 2026



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<b>LOTUS CHOCOLATE COMPANY LIMITED</b> <b>CIN: L15200TG1988PLC009111</b> <b>Unaudited Financial Results for the Quarter / Nine Months ended 31st December, 2025</b>						
(₹ in Lakh)						
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st Dec'25 (Unaudited)	30th Sep'25 (Unaudited)	31st Dec'24 (Unaudited)	31st Dec'25 (Unaudited)	31st Dec'24 (Unaudited)	31st March' 25 (Audited)
<b>1 Revenue from Operations</b>	13,363.07	16,043.93	14,669.41	45,277.76	41,629.64	57,375.03
<b>2 Other Income</b>	1,657.47	463.18	43.61	2,482.04	73.87	80.94
<b>3 Total Income</b>	<b>15,020.54</b>	<b>16,507.11</b>	<b>14,713.02</b>	<b>47,759.80</b>	<b>41,703.51</b>	<b>57,455.97</b>
<b>4 Expenses</b>						
a. Cost of Materials Consumed	1,971.67	3,892.41	17,332.71	21,642.74	40,849.12	53,973.83
b. Purchases of Stock-in-Trade	9,836.84	2,975.96	189.02	13,050.11	772.99	1,069.69
c. Changes in inventories of Finished goods, Stock-in-Trade and Work-in-Progress	1,071.35	6,580.07	(4,743.88)	4,979.65	(6,355.84)	(6,244.32)
d. Employee Benefits Expense	852.73	819.25	466.90	2,324.29	1,234.03	1,797.91
e. Finance Costs	419.19	446.09	212.66	1,272.97	411.46	711.08
f. Depreciation and Amortisation expenses	94.96	134.59	47.24	280.55	100.65	181.16
g. Other Expenses	720.98	1,421.58	838.92	3,522.24	2,578.15	3,661.00
<b>Total Expenses</b>	<b>14,967.72</b>	<b>16,269.95</b>	<b>14,343.57</b>	<b>47,072.55</b>	<b>39,590.56</b>	<b>55,150.35</b>
<b>5 Profit before Tax</b>	<b>52.82</b>	<b>237.16</b>	<b>369.45</b>	<b>687.25</b>	<b>2,112.95</b>	<b>2,305.62</b>
<b>6 Tax Expenses</b>						
i. Current Tax	55.65	112.64	40.58	251.89	334.93	346.83
ii. Deferred Tax	(17.17)	(19.80)	(42.89)	(21.96)	196.85	236.07
<b>Total Tax Expenses</b>	<b>38.48</b>	<b>92.84</b>	<b>(2.31)</b>	<b>229.93</b>	<b>531.78</b>	<b>582.90</b>
<b>7 Profit for the period / year</b>	<b>14.34</b>	<b>144.32</b>	<b>371.76</b>	<b>457.32</b>	<b>1,581.17</b>	<b>1,722.72</b>
<b>8 Other comprehensive income</b>						
Items that will not be reclassified to Profit and Loss:						
Actuarial Gain/(Loss) on Remeasurement of Defined Benefit Obligations	(2.47)	(0.48)	(11.19)	2.52	(13.64)	(19.78)
Income Tax relating to Defined Benefit Obligations	0.63	0.12	(2.82)	(0.63)	(3.44)	4.98
<b>9 Total Comprehensive Income for the period / year</b>	<b>12.50</b>	<b>143.96</b>	<b>357.75</b>	<b>459.21</b>	<b>1,564.09</b>	<b>1,707.92</b>
<b>10 Paid up Equity Share Capital, Equity Shares of ₹ 10 each</b>	1,284.10	1,284.10	1,284.10	1,284.10	1,284.10	1,284.10
<b>11 Other equity</b>						4,669.17
<b>12 Earnings per Equity Share (Face value of Rs.10) (Not annualised for the period)</b>						
Basic (Rs.)	0.11	1.12	2.90	3.56	12.31	13.42
Diluted (Rs.)	0.11	1.12	2.90	3.56	12.31	13.42
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For and on behalf of the Board of Directors Lotus Chocolate Company Limited  <b>Natarajan Mayuram Venkataraman</b> Whole-time director (DIN: 05324934)						
Dated:12th January, 2026 Place: Hyderabad						



**LOTUS CHOCOLATE COMPANY LIMITED**

**CIN: L15200TG1988PLC009111**

**Notes:**

- 1 The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on 12th January, 2026. 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 and trading 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 Based on the assesment made by the management, there is no impact on implementation of New Labour Codes on the employee benefit expense for the quarter and nine-months ended 31st December, 2025.
- 5 The Company does not have any subsidiary or associate company and consequently, the Company is not required to prepare consolidated financial results as per applicable laws and regulations.
- 6 During the quarter ended 31st December, 2025, pursuant to a scheme of arrangement the entire 65,49,065 equity shares of Rs. 10/- each, representing 51% of the total paid-up equity share capital of the Company earlier held by Reliance Consumer Products Limited ("Old RCPL"), stood transferred to / vested in Reliance Consumer Products Limited (formerly known as Tira Beauty Limited) ("New RCPL") effective 1st December, 2025 and consequently, New RCPL became promoter and holding company of the Company.
- 7 The figures for the corresponding previous periods have been regrouped / reclassified whenever necessary, to make them comparable.

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

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

**Dated: 12th January, 2026**

**Place: Hyderabad**

