



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

January 12, 2026

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Scrip Code: 523475

**Sub: Integrated Filing (Financial) for the quarter and nine months ended
December 31, 2025**

Pursuant to the circular dated December 31, 2024, issued by SEBI, the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2025 is attached.

The same is available on the website of the Company at https://www.lotuschocolate.com/integrated_filing

Kindly take the same on record.

Thanking you,

Yours faithfully,
For **Lotus Chocolate Company Limited**

Utsav Saini
Company Secretary and Compliance Officer

Encl.: As above



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- A. FINANCIAL RESULTS - **Enclosed as Annexure 1**
- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - **Not Applicable, No default**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable**

**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 31st 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)



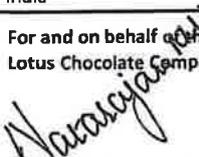
Varsha A. Fadte
Partner
(Membership No. 103999)
UDIN: 26103999FTAEEQQ2355

Mumbai, 12th January 2026



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LOTUS CHOCOLATE COMPANY LIMITED						
CIN: L15200TG1988PLC009111						
Unaudited Financial Results for the Quarter / Nine Months ended 31st December, 2025						
(₹ 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)
1 Revenue from Operations	13,363.07	16,043.93	14,669.41	45,277.76	41,629.64	57,375.03
2 Other Income	1,657.47	463.18	43.61	2,482.04	73.87	80.94
3 Total Income	15,020.54	16,507.11	14,713.02	47,759.80	41,703.51	57,455.97
4 Expenses						
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
Total Expenses	14,967.72	16,269.95	14,343.57	47,072.55	39,590.56	55,150.35
5 Profit before Tax	52.82	237.16	369.45	687.25	2,112.95	2,305.62
6 Tax Expenses						
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
Total Tax Expenses	38.48	92.84	(2.31)	229.93	531.78	582.90
7 Profit for the period / year	14.34	144.32	371.76	457.32	1,581.17	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	(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
9 Total Comprehensive Income for the period / year	12.50	143.96	357.75	459.21	1,564.09	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.)	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						
 Natarajan Mayuram Venkataraman 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

