



Lotus Chocolate Company Limited

LCCL/SEC/26-27

October 08, 2026

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400001

Scrip Code: 523475

Dear Sir / Madam,

Sub: Disclosure under Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') - Outcome of Board Meeting

In continuation of our intimation dated October 3, 2026 and pursuant to Regulations 30 and 33 and other applicable provisions of the Listing Regulations, read with Para A of Part A of Schedule III thereto, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. October 08, 2026, has approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026, which were reviewed and recommended by the Audit Committee at its meeting held today.

We enclose herewith the said Unaudited Financial Results along with the Limited Review Report issued by the Statutory Auditors of the Company thereon.

The meeting of the Board of Directors commenced at 5:10 p.m. (IST) and concluded at 5:22 p.m. (IST).

This is for your information and records.

Thanking you,

Yours faithfully,

For Lotus Chocolate Company Limited

UTSAV
Digitally signed
by UTSAV SAINI
Date:
2026.10.08
19:17:16 +05'30'

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 2026 ("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: 26103999CWZOQR7926

Panaji, Goa, 8th October 2026



Lotus Chocolate Company Limited

LOTUS CHOCOLATE COMPANY LIMITED CIN: L15200TG1988PLC009111 Unaudited Financial Results for the Quarter / Half Year ended 30th September, 2026						
(₹ in Lakh)						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sept'26 (Unaudited)	30th June'26 (Unaudited)	30th Sept'25 (Unaudited)	30th Sept'26 (Unaudited)	30th Sept'25 (Unaudited)	31st Mar'26 (Audited)
1 Revenue from Operations	9,143.41	9,194.80	16,043.93	18,338.21	31,914.69	57,955.36
2 Other Income	1,777.80	1,966.49	463.18	3,744.29	824.57	3,605.92
3 Total Income	10,921.21	11,161.29	16,507.11	22,082.50	32,739.26	61,561.28
4 Expenses						
a. Cost of Materials Consumed	1,821.48	2,045.90	3,892.41	3,867.38	19,671.07	30,444.46
b. Purchases of Stock-in-Trade	6,536.96	6,138.23	2,975.96	12,675.19	3,213.27	15,516.62
c. Changes in inventories of Finished goods, Stock-in-Trade and Work-in-Progress	(63.44)	460.39	6,580.07	396.95	3,908.30	5,292.84
d. Employee Benefits Expense	1,238.01	1,081.73	819.25	2,319.74	1,471.56	3,399.97
e. Finance Costs	227.59	219.19	446.09	446.78	853.78	1,630.54
f. Depreciation and Amortisation expenses	101.46	97.41	134.59	198.87	185.59	391.72
g. Other Expenses	1,597.76	1,115.49	1,421.58	2,713.25	2,801.26	4,768.34
Total Expenses	11,459.82	11,158.34	16,269.95	22,618.16	32,104.83	61,444.49
5 Profit/(Loss) before Tax	(538.61)	2.95	237.16	(535.66)	634.43	116.79
6 Tax Expenses						
i. Current Tax	(188.13)	0.87	112.64	(187.26)	196.24	134.60
ii. Deferred Tax	29.95	(0.13)	(19.80)	29.82	(4.79)	(27.81)
Total Tax Expenses / (Credit)	(158.18)	0.74	92.84	(157.44)	191.45	106.79
7 Profit/(Loss) for the period / year	(380.43)	2.21	144.32	(378.22)	442.98	10.00
8 Other comprehensive income						
Items that will not be reclassified to Profit and Loss:						
Actuarial Gain/(Loss) on Remeasurement of Defined Benefit Obligations	(1.17)	20.54	(0.48)	19.37	4.99	5.33
Income Tax relating to Defined Benefit Obligations	0.29	(5.17)	0.12	(4.88)	(1.26)	(1.34)
9 Total Comprehensive Income for the period / year	(381.31)	17.58	143.96	(363.73)	446.71	13.99
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						4,683.16
12 Earnings per Equity Share (Face value of Rs.10) (Not annualised for the quarters)						
Basic (Rs.)	(2.96)	0.02	1.12	(2.94)	3.45	0.08
Diluted (Rs.)	(2.96)	0.02	1.12	(2.94)	3.45	0.08

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

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

Dated: 8th October, 2026
Place: Bengaluru

Registered Office: Pranava One, 6th Floor, 6-5-654, Punjagutta Road, Raj Bhavan Quarters Colony, Somajiguda, Hyderabad, Nampally, Telangana - 500 082, INDIA
Email: info@lotuschocolate.com Website: www.lotuschocolate.com
CIN: L15200TG1988PLC009111 Tel: 1800-425-3949





Lotus Chocolate Company Limited

LOTUS CHOCOLATE COMPANY LIMITED CIN: L15200TG1988PLC009111 Unaudited Balance Sheet as at 30th September, 2026			
(₹ in Lakh)			
	Particulars	As at 30th Sept, 2026	As at 31st March, 2026
A	ASSETS		
1	Non-Current Assets		
	a. Property, Plant and Equipment	3,086.74	3,112.58
	b. Capital Work-in-Progress	138.74	289.97
	c. Goodwill	18.59	18.59
	d. Deferred Tax Assets (net)	36.04	70.74
	e. Financial Assets		
	i. Other Financial Assets	17.70	16.98
	f. Other Non-Current Assets	1,293.17	731.63
	Subtotal - Non-Current Assets	4,590.98	4,240.49
2	Current Assets		
	a. Inventories	5,233.08	4,480.04
	b. Financial Assets		
	i. Trade Receivables	7,107.95	16,705.28
	ii. Cash and Cash Equivalents	290.46	1,191.30
	iii. Other Financial Assets	2,533.88	518.56
	c. Other Current Assets	750.03	460.58
	Subtotal - Current Assets	15,915.40	23,355.76
	Total Assets	20,506.38	27,596.25
B	EQUITY AND LIABILITIES		
1	Equity		
	a. Equity Share Capital	1,284.10	1,284.10
	b. Other Equity	4,319.43	4,683.16
	Subtotal - Equity	5,603.53	5,967.26
2	Non-Current Liabilities		
	a. Financial Liabilities		
	i. Lease Liabilities	300.72	316.55
	ii. Other Financial Liabilities	941.64	894.39
	b. Provisions	262.75	231.82
	Subtotal - Non-Current Liabilities	1,505.11	1,442.76
3	Current Liabilities		
	a. Financial Liabilities		
	i. Borrowings	8,200.00	8,900.00
	ii. Lease Liabilities	36.86	37.05
	iii. Trade Payables Due to:		
	- Micro and Small Enterprises	2,033.28	2,354.41
	- Other than Micro and Small Enterprises	2,649.49	6,378.00
	b. Other Current Liabilities	445.31	2,481.95
	c. Provisions	32.80	34.82
	Subtotal - Current Liabilities	13,397.74	20,186.23
	Total Equity and Liabilities	20,506.38	27,596.25
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: 8th October, 2026 Place: Bengaluru			

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Lotus Chocolate Company Limited

LOTUS CHOCOLATE COMPANY LIMITED CIN: L15200TG1988PLC009111 Unaudited Cash Flow Statement for the Half year ended 30th September, 2026		
(₹ in Lakh)		
Particulars	For Half Year ended 30th Sept, 2026	For Half Year ended 30th Sept, 2025
A. Cash Flows from Operating Activities		
(Loss) / Profit Before Tax	(535.66)	634.43
<u>Adjustments for:</u>		
Depreciation and Amortisation Expenses	198.87	185.59
Finance Costs	446.78	853.78
Unrealised gain/loss on Foreign Exchange Transactions	(1.75)	-
Profit on sale of Property, Plant and Equipment (Net)	(17.13)	-
Interest Income	(4.32)	(3.78)
Operating Profit before Working Capital Changes	86.79	1,670.02
<u>Adjustments for:</u>		
Trade and Other Receivables	7,292.56	(10,113.06)
Inventories	(753.04)	2,808.85
Trade and Other Payables	(6,036.26)	2,290.77
Cash generated from/ (used in) Operations	590.05	(3,343.42)
Income Tax Paid (Net)	(346.37)	(255.70)
Net Cash generated from / (used in) Operating Activities (A)	243.68	(3,599.12)
B. Cash Flows from Investing Activities		
Expenditure on Property, Plant and Equipment (Including Capital advance)	(77.95)	(324.61)
Proceeds from disposal of Property, Plant and Equipment	45.38	-
Interest Income	3.61	3.78
Net Cash used in Investing Activities (B)	(28.96)	(320.83)
C. Cash Flows from Financing Activities		
Payment of lease liabilities	(30.34)	-
Borrowings - Current (Net)	(700.00)	4,863.99
Interest Paid	(385.22)	(811.39)
Net Cash (used in) / generated from Financing Activities (C)	(1,115.56)	4,052.60
Net (decrease) / increase in Cash and Cash Equivalents (A+B+C)	(900.84)	132.65
Opening Balance of Cash and Cash Equivalents	1,191.30	-
Closing Balance of Cash and Cash Equivalents	290.46	132.65
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: 8th October, 2026 Place: Bengaluru		

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LOTUS CHOCOLATE COMPANY LIMITED
CIN: L15200TG1988PLC009111

Notes:

- 1 The Audit Committee has reviewed, and the Board of Directors has approved the above results at their respective meetings held on 8th October, 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 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.
- 5 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: 8th October, 2026
Place: Bengaluru

