

Date: October 15, 2026

To,
The Compliance Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001
Scrip Code: 544469

To,
The Manager
Listing and Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra-Kurla Complex, Bandra (East),
Mumbai - 400051
Scrip Symbol: LOTUSDEV

ISIN: INE0V9Q01010

Subject: Outcome of the Meeting of the Board of Directors of the Company held today i.e. Thursday, October 15, 2026

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 read with Part A of Schedule III and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“*Listing Regulations*”), if any, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., **Thursday, October 15, 2026**, has *inter-alia*, considered and approved the Un-Audited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended September 30, 2026.

In terms of the provisions of Regulation 33 of Listing Regulations, we are enclosing herewith copy of the following:

- A. Un-Audited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended September 30, 2026.
- B. Statement of Assets and Liabilities as at September 30, 2026;
- C. Cash Flow Statement for the half year ended September 30, 2026; and
- D. Limited Review Report on the said Un-Audited Financial Results (Standalone and Consolidated) received from the Statutory Auditors of the Company.

The financial results shall be made available on the website of the Company viz. www.lotusdevelopers.com. The same shall be treated as compliance with Regulations 46 of the Listing Regulations.

The meeting of the Board of Directors commenced at 05:00 P.M (IST) and concluded at 05:50 P.M (IST).

We request you to kindly take the same on record.

Thanking you.

Yours faithfully,

**For Sri Lotus Developers and Realty Limited
(Formerly known as AKP Holdings Limited)**

ANKIT KUMAR TATER
Digitally signed by
ANKIT KUMAR TATER
Date: 2026.10.15
18:45:47 +05'30'

**Ankit Kumar Tater
Company Secretary and Compliance Officer
Membership No.: A57623**

Encl. A/a

T. P. Ostwal & Associates LLP

CHARTERED ACCOUNTANTS

Suite#1306-1307, 13th Floor, Lodha Supremus, Senapati Bapat Marg, Lower Parel, Mumbai 400 013

☎ +91 22 49454000 (Board) ☎ Fax: +91 22 49454010

Web: <http://www.tpostwal.in>, E-mail: itax@tpostwal.in

Independent Auditor's Review Report on the Unaudited Quarterly and Year to Date Consolidated Financial Results of Sri Lotus Developers and Realty Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Review Report

To The Board of Directors

Sri Lotus Developers and Realty Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results ("the Statement") of **Sri Lotus Developers and Realty Limited** ("the Holding Company"), and its subsidiaries (together referred to as 'Group'), for the quarter and half ended September 30, 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), 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. A review of interim financial information consists of making inquiries, primarily of persons 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 Act 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Subsidiaries:

Anam Projects LLP, Armaan Real Estate Private Limited, Araham Projects Private Limited, Arum Real Estate Private Limited, Asvi Projects Private Limited, Avion Infra and Realty Private Limited, Chandra Gupta Estates Private Limited, Dhiti Projects Private Limited, Dhyan Projects Private Limited, Kunika Projects Private Limited, Neoteric Real Estate LLP, Prasati Projects Private Limited, Richfeel Real Estate Private Limited, Rise Root Projects Private Limited, Roseate Real Estate Private Limited, Shivshrushti Projects LLP, Sonnet Projects Private Limited, Srajak Real Estate Private Limited, Sri Lotus Grand Abodes Private Limited, Sri Lotus Imperial Projects Private Limited, Sri Lotus Elegancia Realty Private Limited, Sri Lotus Marquee Projects Private Limited, Sri Lotus Legacy Realty Private Limited, Tryksha Real Estate Private Limited, Valuemark Real Estate Private Limited, Veera Desai Projects Private Limited



5. Based on our review conducted and procedures performed 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 recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For T. P. Ostwal & Associates LLP

Chartered Accountants

Firm Registration Number: 124444W/W100150



Esha P. Shah

Partner

Membership Number: 143874

UDIN: 26143874EGJBCH2909



Place: Mumbai

Date: October 15, 2026

Sri Lotus Developers and Realty Limited
(formerly known as AKP Holdings Limited and AKP Holdings Private Limited)

CIN: L68200MH2015PLC262020

Regd Office: 5th & 6th Floor, Lotus Tower, 1 Jai Hind Society, N S Road No. 12/A, JVPD Scheme, Juhu, Mumbai, Maharashtra, India-400049

Website: <https://lotusdevelopers.com>; Email: investors@lotusdevelopers.com; Tel: +91 7506283400

Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2026



LOTUS
DEVELOPERS

(₹ in Millions Except EPS)

Particulars		Quarter Ended			Half Year Ended		Year Ended
		Sep 30,2026	June 30,2026	Sep 30,2025	Sep 30,2026	Sep 30,2025	Mar 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME							
I	Revenue from operations	2,685.83	1,323.48	1,761.08	4,009.31	2,374.26	7,689.51
II	Other income	121.74	136.46	127.04	258.20	194.76	497.66
III	Total income	2,807.57	1,459.94	1,888.12	4,267.51	2,569.02	8,187.17
EXPENSES							
IV	Cost of construction and development	4,160.24	1,334.86	3,155.42	5,495.10	3,689.73	7,175.72
	Changes in inventories	(2,734.61)	(665.05)	(2,089.41)	(3,399.66)	(2,404.72)	(2,983.28)
	Employee benefits expenses	65.64	61.78	34.65	127.42	66.23	152.39
	Finance costs	5.07	5.12	4.89	10.19	9.82	19.42
	Depreciation and amortisation expenses	6.02	3.61	4.13	9.63	8.17	16.72
	Other expenses	121.97	110.53	156.18	232.50	224.19	538.74
	Total expenses	1,624.33	850.85	1,265.86	2,475.18	1,593.42	4,919.71
V	Profit before taxes (III-IV)	1,183.24	609.09	622.26	1,792.33	975.60	3,267.46
	Tax expenses:						
	Current tax	301.66	158.25	155.45	459.91	254.42	840.42
	Short / (excess) provision of earlier years	-	-	-	-	-	4.04
	Deferred tax	(3.67)	(6.38)	3.17	(10.05)	(0.34)	(10.03)
VI	Total tax expenses	297.99	151.87	158.62	449.86	254.08	834.43
VII	Profit after tax (V-VI)	885.25	457.22	463.64	1,342.47	721.52	2,433.03
VIII	Other comprehensive income						
	Items that will not be reclassified to profit or loss:						
	Remeasurements of post-employment benefit obligations	(0.14)	(0.29)	(1.25)	(0.43)	(1.03)	(1.15)
	Income tax on the above	0.04	0.07	0.31	0.11	0.26	0.29
	Other Comprehensive Income/(Loss) for the period (net of tax)	(0.10)	(0.22)	(0.94)	(0.32)	(0.77)	(0.86)
IX	Total Comprehensive Income /(Loss) for the Period	885.15	457.00	462.70	1,342.15	720.75	2,432.17
	Net profit attributable to:						
	Owner's of the parent	820.92	454.62	461.53	1,275.54	717.58	2,370.85
	Non-controlling interest	64.33	2.60	2.11	66.93	3.94	62.18
	Other comprehensive income/ (loss) attributable to:						
	Owner's of the parent	(0.09)	(0.22)	(0.95)	(0.31)	(0.76)	(0.86)
	Non-controlling interest	(0.01)	(0.00)	0.01	(0.01)	(0.01)	(0.00)
	Total comprehensive income attributable to:						
	Owner's of the parent	820.83	454.40	460.58	1,275.23	716.82	2,369.99
	Non-controlling interest	64.32	2.60	2.12	66.92	3.93	62.18
X	Paid up equity share capital (face value of share ₹ 1 each)	488.72	488.72	488.72	488.72	488.72	488.72
	Other equity						18,622.07
XI	Earnings per Equity share of ₹ 1/- each						
	Basic EPS in ₹	1.68	0.93	0.98	2.61	1.59	5.04
	Diluted EPS in ₹	1.67	0.93	0.98	2.60	1.59	5.04

See accompanying notes to the consolidated financial results



Sri Lotus Developers and Realty Limited
(formerly known as AKP Holdings Limited and AKP Holdings Private Limited)

CIN: L68200MH2015PLC262020

Regd Office: 5th & 6th Floor, Lotus Tower, 1 Jai Hind Society, N S Road No. 12/A, JVPD Scheme, Juhu, Mumbai,
Maharashtra, India-400049

Website: <https://lotusdevelopers.com>; Email: investors@lotusdevelopers.com; Tel: +91 7506283400

Unaudited Consolidated Balance Sheet as at September 30 2026



(₹ in Millions)

Particulars	As at Sep 30, 2026	As at Mar 31, 2026
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	79.08	19.25
Intangible assets under development	3.24	2.63
Goodwill on consolidation	17.95	17.95
Financial assets		
i. Other financial assets	205.69	95.70
Deferred tax assets (net)	28.85	17.87
Total non-current assets	334.81	153.40
Current assets		
Inventories	11,638.73	8,239.07
Financial assets		
i. Trade receivables	3,471.22	3,293.46
ii. Cash and cash equivalents	5,380.00	7,488.42
iii. Other bank balances	1,081.54	997.54
iv. Loans	155.23	149.34
v. Other financial assets	5,029.84	2,830.32
Current tax assets (net)	165.42	13.01
Other current assets	607.85	350.06
Total current assets	27,529.83	23,361.22
Total assets	27,864.64	23,514.62
EQUITY AND LIABILITIES		
Equity		
Equity share capital	488.72	488.72
Other equity	19,862.04	18,622.07
Equity attributable to owners of the parent company	20,350.76	19,110.79
Non-controlling interest	143.00	76.08
Total equity	20,493.76	19,186.87
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Borrowings	277.17	267.15
ii. Other financial liabilities	213.50	213.50
Provisions	21.88	18.58
Deferred tax liabilities (net)	2.89	2.08
Total non-current liabilities	515.44	501.31
Current liabilities		
Financial liabilities		
i. Borrowings	1,034.20	1,038.20
ii. Lease liabilities	1.91	6.82
iii. Trade payables		
a. Total outstanding dues of micro and small enterprises	13.83	61.02
b. Total outstanding dues of creditors other than micro and small enterprises	1,163.06	323.44
iv. Other financial liabilities	1,404.63	181.00
Other current liabilities	3,074.52	2,073.74
Provisions	1.84	0.92
Current tax liabilities (net)	161.45	141.30
Total current liabilities	6,855.44	3,826.44
Total liabilities	7,370.88	4,327.75
Total Equity and Liabilities	27,864.64	23,514.62

See accompanying notes to the consolidated financial results



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Unaudited Consolidated Cash Flow Statement for the Half Year Ended September 30, 2026

(₹ in Millions)

Particulars	For the Period Ended	
	Sep 30,2026	Sep 30,2025
	(Unaudited)	(Unaudited)
A. Cash flow from operating activities		
Net Profit/(Loss) before tax	1,792.33	975.60
Adjustments for:		
Depreciation and amortisation expense	9.63	8.17
Interest income on income tax refund	(0.00)	(0.03)
Interest on financial assets measured at amortised cost	(0.12)	(0.12)
Interest on deposits with Banks	(209.99)	(158.26)
Interest Income on unwinding of deferred income liability	(13.44)	(13.44)
Interest on lease liabilities	0.17	0.51
Finance cost	10.02	9.31
Employee Share based compensation expense	44.28	-
Provision for gratuity	3.79	2.62
Operating Profit /(Loss) before working capital changes	1,636.67	824.36
Changes in working capital :		
(Increase) / Decrease in trade receivables	(177.76)	(325.48)
(Increase) / Decrease in inventories	(3,052.26)	(1,920.26)
(Increase) / Decrease in other financial assets (current and non-current)	(2,202.32)	(163.47)
(Increase)/Decrease in other Current Assets	(257.78)	(8.22)
Increase /(Decrease) in other financial liabilities (current and non-current)	1,193.02	10.72
Increase/(Decrease) in trade payables	792.43	431.02
Increase/(Decrease) in other current liabilities	647.18	(4.03)
Cash generated from/ (used in) operating activities	(1,420.82)	(1,155.36)
Income taxes (paid) (net of refund)	(592.17)	(300.10)
Net Cash flows generated from/ (used in) operating activities	(2,012.99)	(1,455.46)
B. Cash flow from investing activities		
Purchase of property, plant and equipment including intangible assets	(70.08)	(2.15)
Loans granted	(11.26)	(0.31)
Repayment of loans received	5.38	102.50
(Investment) in / withdrawal of Fixed Deposits	(188.78)	(150.69)
Interest received	210.79	111.93
Net Cash flows generated from/ (used in) investing activities	(53.95)	61.28
C. Cash flow from Financing activities		
Issuance of equity shares (including premium) (net off issue expenses)	-	7,434.34
Share issue expenses paid	(0.83)	-
Dividend paid	(29.52)	-
Proceeds from unsecured borrowings	-	150.00
Repayment of unsecured borrowings	(4.00)	-
Payment of Lease Liability	(5.08)	(5.07)
Interest paid	(2.05)	(1.79)
Net Cash flows generated from / (used in) financing activities	(41.48)	7,577.48
Net increase in Cash and Cash equivalents (A) + (B) + (C)	(2,108.42)	6,183.30
Cash and cash equivalents at the beginning of the period	7,488.42	3,481.80
Cash and cash equivalents at the end of the period	5,380.00	9,665.10

See accompanying notes to the consolidated financial results



Notes to consolidated financial results:

- 1 The unaudited consolidated financial results of the Company and its subsidiaries for the quarter and half year ended September 30, 2026 have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements ('SEBI LODR') Regulations, 2015.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 15, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 3 The Company has only one reportable operating segment i.e. "Real Estate Development" as monitored by the Chief Operational Decision Maker ('CODM') as defined under Ind AS 108 "Operating Segments". Accordingly, the results for the current period are reported as single segment.
- 4 The Board of Directors at its meeting held on September 1, 2026 had recommended an interim dividend at 30% i.e. Re. 0.30/- (Thirty Paise) per equity share having face value of Rs. 1/- per share on the equity shares for the financial year 2026-27 which was paid during the quarter ended September 30, 2026. The Board had noted that the Promoters and Promoter Group shareholders, comprising 81.87% of the total equity shares of the Company, had voluntarily waived off their right to receive dividend which has been duly accepted and approved by the Board.
- 5 Previous period/year's figures have been regrouped / reclassified wherever necessary to correspond with the current period classification/ disclosures.
- 6 The above results are available on the Company's website <https://lotusdevelopers.com> and also on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.



For and on behalf of the Board of Directors


Anand Pandit

Chairman & Managing Director
DIN No. 00015551

Place: Mumbai
Date: October 15, 2026



T. P. Ostwal & Associates LLP

CHARTERED ACCOUNTANTS

Suite#1306-1307, 13th Floor, Lodha Supremus, Senapati Bapat Marg, Lower Parel, Mumbai 400 013

☎ +91 22 49454000 (Board) ☎ Fax: +91 22 49454010

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Independent Auditor's Review Report on the Unaudited Quarterly and Year to Date Standalone Financial Results of Sri Lotus Developers and Realty Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Review Report

To the Board of Directors

Sri Lotus Developers and Realty Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results ("the Statement") of **Sri Lotus Developers and Realty Limited** ("the Company"), for the quarter and half year ended September 30, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, ("the Act") 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. A review of interim financial information consists of making inquiries, primarily of persons 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 Act 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 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For T. P. Ostwal & Associates LLP

Chartered Accountants

Firm Registration Number: 124444W/W100150



Esha P. Shah

Partner

Membership Number: 143874

UDIN: 26143874FTHHLK8452



Place: Mumbai

Date: October 15, 2026

Sri Lotus Developers and Realty Limited
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CIN: L68200MH2015PLC262020

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Website: <https://lotusdevelopers.com>; Email: investors@lotusdevelopers.com; Tel: +91 7506283400

Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2026



(₹ in Millions Except EPS)

Particulars		Quarter Ended			Half Year Ended		Year Ended
		Sep 30,2026	June 30,2026	Sep 30,2025	Sep 30,2026	Sep 30,2025	Mar 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I.	INCOME						
	Revenue from operations	-	100.00	386.10	100.00	752.60	1,427.60
II.	Other income	96.95	109.56	110.11	206.51	164.29	417.86
III.	Total income	96.95	209.56	496.21	306.51	916.89	1,845.46
IV.	EXPENSES						
	Cost of construction and development	1,688.01	744.14	934.63	2,432.15	1,231.16	1,688.41
	Changes in inventories	(1,688.01)	(744.14)	(835.01)	(2,432.15)	(1,089.99)	(1,510.34)
	Employee benefits expenses	45.84	53.62	27.72	99.46	53.32	121.57
	Finance costs	0.06	0.10	0.21	0.16	0.47	0.79
	Depreciation and amortisation expenses	3.84	3.46	3.96	7.30	7.85	16.10
	Other expenses	44.02	65.20	58.35	109.22	98.23	177.71
	Total expenses	93.76	122.38	189.86	216.14	301.04	494.24
V	Profit before taxes (III-IV)	3.19	87.18	306.35	90.37	615.85	1,351.22
	Tax expenses:						
	Current tax	0.81	21.92	77.53	22.73	160.25	346.18
	Short / (excess) provision of earlier years	-	-	-	-	-	1.65
	Deferred tax	(0.29)	(0.89)	(0.71)	(1.18)	(1.13)	(1.46)
VI	Total tax expenses	0.52	21.03	76.82	21.55	159.12	346.37
VII	Profit after tax for the period (V-VI)	2.67	66.15	229.53	68.82	456.73	1,004.85
VIII	Other comprehensive income						
	Items that will not be reclassified to profit or loss:						
	Remeasurements of post-employment benefit obligations gain / (loss)	(0.54)	(0.18)	(1.48)	(0.72)	(1.14)	(0.71)
	Income tax on the above	0.14	0.04	0.37	0.18	0.29	0.18
	Other Comprehensive Income/(Loss) for the period (net of tax)	(0.40)	(0.14)	(1.11)	(0.54)	(0.85)	(0.53)
IX	Total Comprehensive Income for the period	2.27	66.01	228.42	68.28	455.88	1,004.32
X	Paid up equity share capital (face value of share ₹ 1 each)	488.72	488.72	488.72	488.72	488.72	488.72
	Other equity						16,778.04
XI	Earning per share (EPS) of ₹ 1 each						
	Basic EPS in ₹	0.01	0.14	0.49	0.14	1.01	2.14
	Diluted EPS in ₹	0.01	0.14	0.49	0.14	1.01	2.14

See accompanying notes to the standalone financial results



Sri Lotus Developers and Realty Limited
(formerly known as AKP Holdings Limited and AKP Holdings Private Limited)

CIN: L68200MH2015PLC262020

Regd Office: 5th & 6th Floor, Lotus Tower, 1 Jai Hind Society, N S Road No. 12/A, JVPD Scheme, Juhu, Mumbai,
Maharashtra, India-400049

Website: <https://lotusdevelopers.com>; Email: investors@lotusdevelopers.com; Tel: +91 7506283400

Unaudited Standalone Balance Sheet as at September 30 2026



(₹ in Millions)

Particulars	As at Sep 30, 2026	As at Mar 31, 2026
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	18.07	18.62
Intangible assets under development	3.24	2.63
Financial assets		
i. Investments	166.31	102.04
ii. Other financial assets	19.66	16.79
Deferred tax assets (net)	6.93	5.56
Total non-current assets	214.21	145.64
Current assets		
Inventories	4,541.27	2,109.12
Financial assets		
i. Trade receivables	2,281.28	2,333.81
ii. Cash and cash equivalents	3,366.20	5,183.45
iii. Other bank balances	396.06	603.66
iv. Loans	8,745.34	8,263.00
v. Other financial assets	230.46	183.99
Current tax assets (net)	98.20	0.24
Other current assets	198.85	124.69
Total current assets	19,857.66	18,801.96
Total assets	20,071.87	18,947.60
EQUITY AND LIABILITIES		
Equity		
Equity share capital	488.72	488.72
Other equity	16,811.05	16,778.04
Total equity	17,299.77	17,266.76
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Borrowings	10.00	10.00
Provisions	16.24	13.99
Total non-current liabilities	26.24	23.99
Current liabilities		
Financial liabilities		
i. Borrowings	750.00	750.00
ii. Lease liabilities	1.87	6.50
iii. Trade payables		
a. Total outstanding dues of micro and small enterprises	4.73	27.75
b. Total outstanding dues of creditors other than micro and small enterprises	5.66	16.46
iv. Other financial liabilities	1,095.92	16.70
Provisions	1.69	0.91
Other current liabilities	885.99	790.38
Current tax liabilities (net)	-	48.15
Total current liabilities	2,745.86	1,656.85
Total liabilities	2,772.10	1,680.84
Total Equity and Liabilities	20,071.87	18,947.60

See accompanying notes to the standalone financial results



Sri Lotus Developers and Realty Limited
(formerly known as AKP Holdings Limited and AKP Holdings Private Limited)

CIN: L68200MH2015PLC262020

Regd Office: 5th & 6th Floor, Lotus Tower, 1 Jai Hind Society, N S Road No. 12/A, JVPD Scheme, Juhu, Mumbai,
Maharashtra, India-400049

Website: <https://lotusdevelopers.com>; Email: investors@lotusdevelopers.com; Tel: +91 7506283400



Unaudited Standalone Cash Flow Statement for the Half Year Ended September 30, 2026

(₹ in Millions)

Particulars	For the Period Ended	
	Sep 30,2026	Sep 30,2025
	(Unaudited)	(Unaudited)
A. Cash flow from operating activities		
Net Profit/(Loss) before tax	90.37	615.85
Adjustments for:		
Depreciation and amortisation expense	7.30	7.85
Employee shared based compensation Expense	33.36	-
Interest income on income tax refund	(0.00)	(0.03)
Interest on Financial Asset on Amortised Cost	(0.11)	(0.11)
Interest on deposits with bank	(139.12)	(127.40)
Interest on loan given to subsidiary	(41.81)	(14.49)
Interest on lease liabilities	0.16	0.47
Provision for gratuity	2.31	1.82
Share of Profit in Limited Liability Partnerships	(2.29)	-
Share of Loss in limited liability partnerships	0.12	0.10
Operating Profit /(Loss) before working capital changes	(49.71)	484.06
Changes in working capital :		
(Increase) / Decrease in trade receivables	52.52	(296.19)
(Increase) / Decrease in inventories	(2,432.15)	(352.23)
(Increase)/Decrease in other Current Assets	(74.15)	39.55
(Increase) / Decrease in other financial assets (current and non-current)	(6.35)	(43.07)
Increase /(Decrease) in other financial liabilities (current and non-current)	1,035.16	(6.64)
Increase/(Decrease) in trade payables	(33.82)	(15.28)
Increase/(Decrease) in other current liabilities	87.38	14.44
Cash generated from/ (used in) operating activities	(1,421.12)	(175.36)
Income taxes (paid) (net of refund)	(168.85)	(104.97)
Net Cash flows generated from/ (used in) operating activities	(1,589.97)	(280.33)
B. Cash flow from investing activities		
Purchase of property, plant and equipment including intangible assets	(7.37)	(2.15)
Loans granted to Subsidiaries and other	(1,460.78)	(1,963.66)
Repayment of loans granted to Subsidiaries and other	978.44	80.00
Investment in Subsidiaries	(54.10)	-
(Investment) in / withdrawal of current capital in LLP	(8.00)	-
(Investment) in / withdrawal of Fixed Deposits	208.12	(2.86)
Interest received	151.56	90.08
Net Cash flows generated from/ (used in) investing activities	(192.13)	(1,798.59)
C. Cash flow from Financing activities		
Issuance of equity shares (including premium) (net off issue expenses)	-	7,434.34
Share issue expenses paid	(0.83)	-
Dividend Paid	(29.52)	-
Payment of Lease Liability	(4.80)	(4.80)
Net Cash flows generated from / (used in) financing activities	(35.15)	7,429.54
Net increase in Cash and Cash equivalents (A) + (B) + (C)	(1,817.25)	5,350.62
Cash and cash equivalents at the beginning of the period	5,183.45	2,970.73
Cash and cash equivalents at the end of the period	3,366.20	8,321.35

See accompanying notes to the standalone financial results



Notes to standalone financial results:

- 1 The unaudited standalone financial results of the Company for the quarter and half year ended September 30, 2026 have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements ('SEBI LODR') Regulations, 2015.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 15, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 3 The Company has only one operating segment i.e. "Real Estate Development", hence does not have any reportable segments as per Ind AS 108 "Operating Segments".
- 4 The Board of Directors at its meeting held on September 1, 2026 had recommended an interim dividend at 30% i.e. Re. 0.30/- (Thirty Paise) per equity share having face value of Rs. 1/- per share on the equity shares for the financial year 2026-27 which was paid during the quarter ended September 30, 2026. The Board had noted that the Promoters and Promoter Group shareholders, comprising 81.87% of the total equity shares of the Company, had voluntarily waived off their right to receive dividend which has been duly accepted and approved by the Board.
- 5 Previous period/year's figures have been regrouped / reclassified wherever necessary to correspond with the current period classification/disclosures.
- 6 The above results are available on the Company's website <https://lotusdevelopers.com> and also on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.

Place: Mumbai
Date: October 15, 2026



For and on behalf of the Board of Directors


Anand Pandit
Chairman & Managing Director
DIN No. 00015551

