

## **Integrated Filing (Finance) Ind AS**

### **Sri Lotus Developers and Realty Limited**

#### **General Information**

Scrip code*	544469
NSE Symbol*	LOTUSDEV
MSEI Symbol*	NOTLISTED
ISIN*	INE0V9Q01010
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	12-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-05-2026
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Real Estate Development
Start date of board meeting	12-05-2026
Start time of board meeting	17:00:00
End date of board meeting	12-05-2026
End time of board meeting	18:15:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

## Financial Results - Ind-AS

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>	
<b>1 Income</b>		
Revenue from operations	3,074.98	7,689.51
Other income	145.35	497.66
<b>Total income</b>	<b>3,220.33</b>	<b>8,187.17</b>
<b>2 Expenses</b>		
(a) Cost of materials consumed	2,865.86	7,175.72
(b) Purchases of stock-in-trade	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,213.74)	(2,983.28)
(d) Employee benefit expense	40.56	152.39
(e) Finance costs	4.74	19.42
(f) Depreciation, depletion and amortisation expense	4.37	16.72
<b>(g) Other Expenses</b>		
1 Other Expenses	169.52	538.74
<b>Total other expenses</b>	<b>169.52</b>	<b>538.74</b>
<b>Total expenses</b>	<b>1,871.31</b>	<b>4,919.71</b>
<b>3 Total profit before exceptional items and tax</b>	<b>1,349.02</b>	<b>3,267.46</b>
4 Exceptional items	0.00	0.00
<b>5 Total profit before tax</b>	<b>1,349.02</b>	<b>3,267.46</b>
<b>6 Tax expense</b>		
7 Current tax	349.23	844.46
8 Deferred tax	(9.43)	(10.03)
<b>9 Total tax expenses</b>	<b>339.80</b>	<b>834.43</b>
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
<b>11 Net Profit Loss for the period from continuing operations</b>	<b>1,009.22</b>	<b>2,433.03</b>
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
<b>14 Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
<b>16 Total profit (loss) for period</b>	<b>1,009.22</b>	<b>2,433.03</b>
17 Other comprehensive income net of taxes	0.28	(0.86)
<b>18 Total Comprehensive Income for the period</b>	<b>1,009.50</b>	<b>2,432.17</b>
<b>19 Total profit or loss, attributable to</b>		
Profit or loss, attributable to owners of parent	955.78	2,370.85
Total profit or loss, attributable to non-controlling interests	53.44	62.18
<b>20 Total Comprehensive income for the period attributable to</b>		
Comprehensive income for the period attributable to owners of parent	956.04	2,369.99

	Total comprehensive income for the period attributable to owners of parent non-controlling interests	53.46	62.18
<b>21</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	488.72	488.72
	Face value of equity share capital	1.00	1.00
<b>22</b>	Reserves excluding revaluation reserve		0.00
<b>23</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.96	5.04
	Diluted earnings (loss) per share from continuing operations	1.96	5.04
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.96	5.04
	Diluted earnings (loss) per share from continuing and discontinued operations	1.96	5.04
<b>24</b>	Debt equity ratio		
<b>25</b>	Debt service coverage ratio		
<b>26</b>	Interest service coverage ratio		
<b>27</b>	Remarks for debt equity ratio		
<b>28</b>	Remarks for debt service coverage ratio		
<b>29</b>	Remarks for interest service coverage ratio		
<b>30</b>	Disclosure of notes on financial results	<a href="#">Textual Information(1)</a>	

**Text Block**

<p><a href="#">Textual Information(1)</a></p>	<p>1 The audited consolidated financial results of the Company and its subsidiaries for the quarter and year ended March 31, 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 May 12, 2026. ' 3 The figures for the quarter ended on March 31, 2026 represent balancing figures between audited figures in respect of full financial year and those published till the third quarter of the same financial year, which were subjected to a limited review by statutory auditors. ' 4 The consolidated financial results for the quarter ended March 31, 2025 have been approved by company's Board of Directors, but not been subjected to limited review or audit by statutory auditors. While preparing these results, the Management has exercised necessary diligence to ensure that the consolidated financial results for this periods provide a true and fair view of the Company's affairs. ' 5 The Company operates only in one operating segment i.e. "Real Estate Development", hence does not have any reportable segments as per Ind AS 108 "Operating Segments". ' 6 During the quarter, the Company has incorporated five wholly owned subsidiaries viz. "Sri Lotus Elegancia Realty Private Limited", "Sri Lotus Legacy Realty Private Limited", "Sri Lotus Marquee Projects Private Limited", "Sri Lotus Imperial Projects Private Limited" and "Sri Lotus Grand Abodes Private Limited" which will be engaged in the business of Real Estate Development. The aforesaid companies have allotted Equity Shares on April 04,2026 and April 06,2026. ' 7 The Board of Directors at its meeting held on May 12, 2026 has recommended a final dividend at 50% i.e. Re. 0.50/- (Fifty Paisa) per equity share having face value of Rs. 1/- per share on the equity shares for the financial year 2025-26. The Board has noted that the Promoters and Promoter Group shareholders, comprising 81.87% of the total equity shares of the Company, have voluntarily waived off their right to receive dividend which has been duly accepted and approved by the Board. ' 8 Previous period/year's figures have been regrouped / reclassified wherever necessary to correspond with the current period classification/ disclosures. ' 9 The above results are available on the Company's website <a href="https://lotusdevelopers.com">https://lotusdevelopers.com</a> and also on the website of BSE (<a href="http://www.bseindia.com">www.bseindia.com</a>) and NSE (<a href="http://www.nseindia.com">www.nseindia.com</a>), where the shares of the Company are listed. '</p>
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## Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>1 Segment Revenue (Income)</b>		
(net sale/income from each segment should be disclosed)		
<b>Total Segment Revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
<b>i. Finance cost</b>		
<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
<b>Total Segment Assets</b>		
<b>Un-allocable Assets</b>		
<b>Net Segment Assets</b>		
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
<b>Total Segment Liabilities</b>		
<b>Un-allocable Liabilities</b>		
<b>Net Segment Liabilities</b>		
Disclosure of notes on segments		<a href="#">Textual Information(1)</a>

**Text Block**

<a href="#">Textual Information(1)</a>	The Company operates only in one operating segment i.e. Real Estate Development, hence does not have any reportable segments as per Ind AS 108 Operating Segments.
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## Other Comprehensive Income

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Remeasurements of post-employment benefit obligations	0.38	(1.15)
2 Income tax on the above	(0.10)	0.29
Total Amount of items that will not be reclassified to profit and loss	0.28	(0.86)
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
<b>3 Amount of items that will be reclassified to profit and loss</b>		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss		
5 Total Other comprehensive income	0.28	(0.86)

## Statement of Asset and Liabilities

Amount in (Millions)

Particulars	Year ended (dd-mm- yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	19.25
Capital work-in-progress	
Investment property	
Goodwill	17.95
Other intangible assets	0.00
Intangible assets under development	2.63
Biological assets other than bearer plants	
Investments accounted for using equity method	
<b>Non-current financial assets</b>	
Non-current investments	0.00
Trade receivables, non-current	
Loans, non-current	0.00
<b>Other non-current financial assets</b>	
1 Other non-current financial assets	191.20
<b>Total of other non-current financial assets</b>	191.20
<b>Total non-current financial assets</b>	191.20
Deferred tax assets (net)	17.87
<b>Other non-current assets</b>	
<b>Total of other non-current assets</b>	
<b>Total non-current assets</b>	248.90
<b>2 Current assets</b>	
Inventories	8,239.07
<b>Current financial asset</b>	
Current investments	0.00
Trade receivables, current	3,293.46
Cash and cash equivalents	7,488.42
Bank balance other than cash and cash equivalents	997.54
Loans, current	149.34
<b>Other current financial assets</b>	
1 Other current financial assets	2,734.82
<b>Total of Other current financial assets</b>	2,734.82
<b>Total current financial assets</b>	14,663.58
Current tax assets (net)	13.01
<b>Other current assets</b>	
1 Other Current Assets	350.06
<b>Total of other current assets</b>	350.06
<b>Total current assets</b>	23,265.72
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
<b>Total assets</b>	23,514.62
<b>Equity and liabilities</b>	
<b>1 Equity</b>	
<b>Equity attributable to owners of parent</b>	
Equity share capital	488.72
Other equity	18,622.07
<b>Total equity attributable to owners of parent</b>	19,110.79

	Non controlling interest	76.08
	<b>Total equity</b>	19,186.87
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	267.15
	<b>Trade payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	<b>Total Trade payable</b>	
	<b>Other non-current financial liabilities</b>	
1	Other non-current financial liabilities	213.50
	<b>Total of other non-current financial liabilities</b>	213.50
	<b>Total non-current financial liabilities</b>	480.65
	Provisions, non-current	18.58
	Deferred tax liabilities (net)	2.08
	Deferred government grants, Non-current	
	<b>Other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>	
	<b>Total non-current liabilities</b>	501.31
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	1,038.20
	<b>Trade payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	61.02
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	323.44
	<b>Total Trade payable</b>	384.46
	<b>Other current financial liabilities</b>	
1	Lease Liabilities	6.82
2	Other current financial liabilities	181.00
	<b>Total of other current financial liabilities</b>	187.82
	<b>Total current financial liabilities</b>	1,610.48
	<b>Other current liabilities</b>	
1	Other current liabilities	2,073.74
	<b>Total of other current liabilities</b>	2,073.74
	Provisions, current	0.92
	Current tax liabilities (Net)	141.30
	Deferred government grants, Current	
	<b>Total current liabilities</b>	3,826.44
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	<b>Total liabilities</b>	4,327.75
	<b>Total equity and liabilities</b>	23,514.62
	Disclosure of notes on assets and liabilities	

## Cash flow statement indirect

Amount in (Millions)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
<b>Part I</b>	
<b>Blue color marked fields are non-mandatory.</b>	
<b>1 Statement of cash flows</b>	
<b>Cash flows from used in operating activities</b>	
Profit before tax	3,267.46
<b>2 Adjustments for reconcile profit (loss)</b>	
Adjustments for finance costs	18.56
Adjustments for decrease (increase) in inventories	(1,972.07)
Adjustments for decrease (increase) in trade receivables, current	(1,245.88)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(56.79)
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	(82.01)
Adjustments for other financial assets, current	(2,349.45)
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	266.49
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	33.11
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	16.72
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	31.27
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	0.00
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
<b>Total adjustments for reconcile profit (loss)</b>	<b>(5,340.05)</b>
<b>Net cash flows from (used in) operations</b>	<b>(2,072.59)</b>
Dividends received	0.00
Interest paid	(0.86)
Interest received	(441.64)
Income taxes paid (refund)	750.68
Other inflows (outflows) of cash	5.57

	<b>Net cash flows from (used in) operating activities</b>	(3,258.48)
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	4.60
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	100.90
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	378.61
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(677.15)
	<b>Net cash flows from (used in) investing activities</b>	<b>(202.24)</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	7,416.44
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	261.50
	Repayments of borrowings	196.00
	Payments of lease liabilities	10.15
	Dividends paid	0.00
	Interest paid	4.45
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) financing activities</b>	<b>7,467.34</b>

	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	4,006.62
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	<b>Net increase (decrease) in cash and cash equivalents</b>	4,006.62
	<b>Cash and cash equivalents cash flow statement at beginning of period</b>	3,481.80
	<b>Cash and cash equivalents cash flow statement at end of period</b>	7,488.42

### Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015: The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. T. P. Ostwal & Associates LLP	Yes	31-07-2027

**Audit qualification**

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							