



LOTUS CHOCOLATE COMPANY LIMITED

Reg. Office: Pranava One, 6th Floor, 6-5-654,
Punjagutta Road, Raj Bhavan Quarters Colony,
Somajiguda, Hyderabad, Telangana - 500082
Tel: 91-40-4020 2124
E-mail: investors@lotuschocolate.com
Website: www.lotuschocolate.com
CIN: L15200TG1988PLC009111

LCCL/SEC/26-27

May 28, 2026

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400001

Scrip Code: 523475

Dear Sir / Madam,

Sub: Disclosure under Regulation 24(A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Secretarial Compliance Report for the financial year ended March 31, 2026

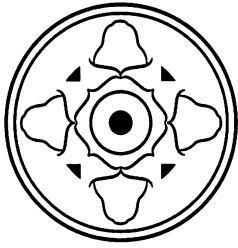
The Secretarial Compliance Report for the financial year ended March 31, 2026, duly issued by M/s. KSR & Co, Company Secretaries LLP, is attached.

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



**ANNUAL SECRETARIAL COMPLIANCE REPORT OF LOTUS CHOCOLATE
COMPANY LIMITED FOR THE YEAR ENDED 31ST MARCH 2026**

To,
The Board of Directors
Lotus Chocolate Company Limited
8-2-596, 1st Floor, 1B, Sumedha Estates,
Avenue-4 Puzzolana Towers, Street No.1,
Road No. 10, Banjara Hills,
Hyderabad, Telangana - 500034

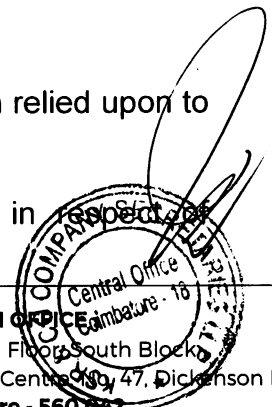
We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Lotus Chocolate Company Limited (CIN - L15200TG1988PLC009111)** (hereinafter referred as 'the listed entity'), having its Registered Office at 8-2-596, 1st Floor, 1B, Sumedha Estates, Avenue-4 Puzzolana Towers, Street No.1, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500034. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

1. We have examined:

- a) all the documents and records made available to us and explanation provided by the listed entity,
- b) the filings/ submissions made by the listed entity to the stock exchange,
- c) website of the listed entity,
- d) any other document/ filing, as may be relevant, which has been relied upon to make this report,

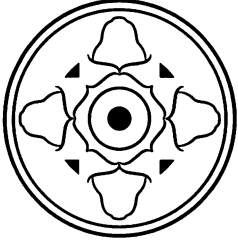
for the financial year ended 31st March 2026 ("Review Period") in respect of compliance with the provisions of:



CENTRAL OFFICE :
Indus Chambers,
No. 101, Govt. Arts College Road,
Coimbatore - 641 018.
Phone : (0422) 2302867 / 68, 2305676
E-mail : info@ksrandco.in

BRANCH OFFICE :
Flat No. 1, 26/27, Venkatesham Flat,
Gopal Street, T. Nagar,
Chennai - 600 017.
Phone : (044) 24337620
E-mail : chennai@ksrandco.in

BRANCH OFFICE :
S-311, 3rd Floor, South Block,
Manipal Centre, No. 47, Dickenson Road,
Bangalore - 560 042.
Phone : (080) 41749185
E-mail : bangalore@ksrandco.in

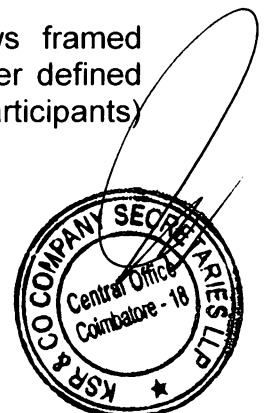


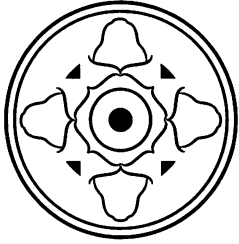
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- a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
 - b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);
2. The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -
- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI LODR Regulations, 2015**”);
 - b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 – **Not applicable to the listed entity during the Review Period**;
 - c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011– as amended, **applicable to the extent of compliances related disclosures to be given in the capacity as Promoter of the listed Companies**;
 - d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - **Not applicable to the listed entity during the Review Period**;
 - e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 - **Not applicable to the listed entity during the Review Period**;
 - f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - **Not applicable to the listed entity during the Review Period**;
 - g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - h) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder to the extent applicable to the listed entity as an issuer defined under Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018
- and circulars/ guidelines issued thereunder;





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And based on the above examination, we hereby report that, during the Review Period:

- a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

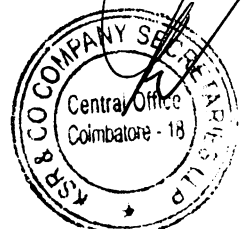
| Sr. No | Compliance Requirement (Regulations /circulars / guidelines including specific clause) | Regulation/ Circular No. | Deviations | Action Taken by | Type of Action [Advisory/ Clarification /Fine /Show Cause Notice/ Warning, etc.] | Details of Violation | Fine Amount | Observations / Remarks of PCS | Management Response | Remarks |
|--------|--|--------------------------|------------|-----------------|--|----------------------|-------------|-------------------------------|---------------------|---------|
| NIL | | | | | | | | | | |

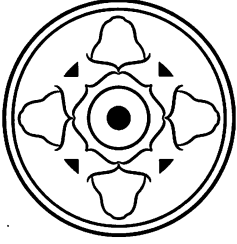
- b) The listed entity has taken the following actions to comply with the observations made in previous reports:

| Sr. No | Observations/ Remarks of the PCS in the previous reports | Observations made in the secretarial compliance report for the year ended ... (the years are to be mentioned) | Compliance Requirement (Regulations/ Circulars/Guidelines including specific clause) | Details of violation/ deviations and actions taken/ penalty imposed, if any, on the listed entity | Remedial actions, if any, taken by the listed entity | Comments of the PCS on the actions taken by the listed entity |
|--------|--|---|--|---|--|---|
| NIL | | | | | | |

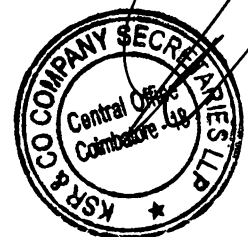
- c) We hereby report that, during the review period the compliance status of the listed entity with the following requirements:

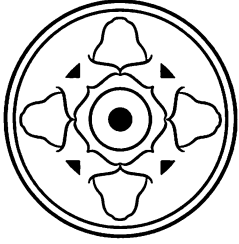
| Sl. No. | Particulars | Compliance Status (Yes/No/NA) | Observations/ Remarks by PCS* |
|---------|-------------------------------|-------------------------------|-------------------------------|
| 1. | Secretarial Standards: | Yes | None |





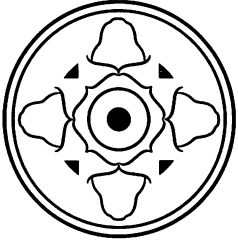
| Sl. No. | Particulars | Compliance Status (Yes/No/NA) | Observations/ Remarks by PCS* |
|---------|--|-------------------------------|--|
| | The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI). | | |
| 2. | Adoption and timely updation of the Policies: All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. | Yes | None |
| | All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/ guidelines issued by SEBI. | Yes | None |
| 3. | Maintenance and disclosures on Website: The Listed entity is maintaining a functional website. | Yes | None |
| | Timely dissemination of the documents / information under a separate section on the website. | Yes | None |
| | Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s) / section of the website. | Yes | None |
| 4. | Disqualification of Director(s): None of the director(s) of the listed entity are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity. | Yes | None |
| 5. | Details related to Subsidiaries of listed entities have been examined w.r.t.: Identification of material subsidiary companies. | | The Listed Entity does not have any material subsidiary. |





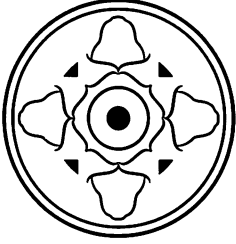
| Sl. No. | Particulars | Compliance Status (Yes/No/NA) | Observations/ Remarks by PCS* |
|---------|--|-------------------------------|--|
| | | NA | |
| | Disclosure requirements of material as well as other subsidiaries. | NA | |
| 6. | Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015. | Yes | None |
| 7. | Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year / during the financial year as prescribed in SEBI Regulations. | Yes | None |
| 8. | Related Party Transactions: The listed entity has obtained prior approval of Audit Committee for all Related party transactions. | Yes | None |
| | In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved / ratified / rejected by the Audit committee. | NA | All the related party transactions have prior approval of the Audit Committee. |
| 9. | Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder. | Yes | None |





| Sl. No. | Particulars | Compliance Status (Yes/No/NA) | Observations/ Remarks by PCS* |
|---------|---|-------------------------------|---|
| 10. | Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015. | Yes | None |
| 11. | Actions taken by SEBI or Stock Exchange(s), if any: No actions has been taken against the listed entity / its promoters / directors / subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars / guidelines issued thereunder (or) The actions taken against the listed entity / its promoters / directors / subsidiaries either by SEBI or by Stock Exchanges as specified in the last column. | Yes | No actions were taken by SEBI or Stock Exchange during the Review Period. |
| 12. | Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities. | NA | There was no event of resignation of Statutory Auditors during the Review Period. |
| 13. | Additional non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above. | NA | None |





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Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place:Coimbatore

For KSR & Co, Company Secretaries LLP

Date:16th April, 2026

Dr. C.V. Madhusudhanan
FCS No.: 5367 | CP No.: 4408
UDIN: F005367H000119943
PR No.: 2635/2022