



Date: 12th November, 2025

To,
National Stock Exchange of India Limited,
Listing Compliance Department,
Exchange Plaza, Plot No. C – 1,
Block - G, Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Company Symbol: LLOYDS

Sub: Intimation made pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations.

Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, we wish to inform that the Company had earlier capitalized Branding & Marketing expenses and Preoperative expenses under “Non-Current Assets,” based on management’s interpretation of AS 26 – *Intangible Assets*, and amortized them over 20 years from FY 2023-24.

In line with applicable Accounting Standards, these expenditures have been determined as not capital in nature as advised by NSE. Accordingly, the Company had written off the amount in its half-yearly financial results for FY 2025-26 approved in the Board meeting held on Wednesday, 12th November, 2025.

The above intimation is given to you for your record. Kindly take note of the same.

Thanking you,

For and on behalf of Lloyds Luxuries Limited

Rajalakshmi Thevar
Company Secretary & Compliance Officer
ACS: 64317

Place: Mumbai