



LA TIM METAL & INDUSTRIES LIMITED.

LATIM

CIN: L99999MH1974PLC017951

Regd.Off.:201, Navkar Plaza, Bajaj Road, Vile Parle (West), Mumbai - 400056.

Tel: 022-26203399, 26203434, Email: cs.latimmetal@gmail.com Web: www.latimmetal.com

Date: 14th November, 2025

To,
BSE Limited,
P. J. Towers,
Dalal Street, Fort
Mumbai-400 001

Re: Outcome of the Board Meeting
Scrip Code: - 505693 Security Id:- LATIMMETAL

Dear Sir/Madam,

This is to inform that the Board of Directors at its meeting held today i.e. **14th November, 2025**, inter alia, has considered and approved the following:

1. Pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015, approved the Un-Audited Standalone and consolidated Financial Results of the Company for the quarter and half year ended 30th September 2025 along with Limited Review Report from the Auditors. (Copy enclosed herewith).
2. The board of directors approved to appoint Bagaria & CO LLP, Chartered Accounts to check the possibility and to give report on the merger between Latim Metal & Industries Ltd and La Tim Lifestyle & resorts Ltd.

The Board Meeting commenced at 11.00 A.M and concluded at 02.00 P.M.

Thanking you.
For La Tim Metal & Industries Limited

Uday Sawant
Company Secretary
M. No. 30251

Date: 14.11.2025
Place: Mumbai

LA TIM METAL & INDUSTRIES LIMITED
Registered Office: 201, Navkar Plaza, Baja] Road, Vile Parle (West), Mumbai - 400056
CIN:L99999MH1974PLC017951
Tel. 26202299 / 26203434 Fax: 022 - 26240540, Email: cs.latimmetal@gmail.com, Website: www.latimmetal.com
Statement of financial results for the quarter and half year ended 30th September 2025

Sr.No	Particulars	(Rs. In lakhs except earning per share)								
		Standalone						Consolidated		
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended		Half Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2025
	(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Income									
a)	Revenue from operations	8,904.74	8,757.83	6,329.86	17,662.57	13,882.50	25,658.17	8,923.55	8,757.83	17,681.38
b)	Other Income	48.59	200.03	186.10	248.62	284.59	480.19	46.23	200.03	246.26
	Total Income	8,953.33	8,957.86	6,515.96	17,911.19	14,167.09	26,138.36	8,969.78	8,957.86	17,927.64
2	Expenses									
a	Cost of materials consumed	7,314.31	7,450.25	4,978.64	14,764.56	9,220.81	18,489.70	7,314.31	7,450.25	14,764.56
b	Purchase of stock-in-trade	1,230.64	566.29	1,982.70	1,796.93	3,010.28	3,993.96	1,365.59	566.29	1,931.88
c	Changes in Inventories of Finished goods, work-in-progress and stock-in-trade	(529.20)	(180.10)	(1,180.80)	(709.30)	420.64	1,566.02	(658.98)	(180.10)	(839.08)
d	Employee benefits expenses	103.91	95.10	74.67	199.01	144.21	351.15	110.16	95.10	205.26
e	Finance costs	139.70	316.74	121.92	456.44	240.32	516.08	140.52	316.74	457.26
f	Depreciation and amortization expenses	69.36	68.83	68.15	138.19	136.14	272.87	69.36	68.83	138.19
g	Other expenses	451.71	387.94	208.12	839.65	513.77	1,137.72	458.30	387.94	846.24
	Total Expenses	8,780.43	8,705.05	6,253.40	17,485.48	13,686.17	26,327.50	8,799.26	8,705.05	17,504.31
3	Profit / (Loss) before exceptional items and tax	172.90	252.81	262.56	425.71	480.92	(189.13)	170.52	252.81	423.33
4	Exceptional Items	-	-	-	-	-	-	-	-	-
5	Profit / (Loss) before tax	172.90	252.81	262.56	425.71	480.92	(189.13)	170.52	252.81	423.33
6	Tax Expense	-	-	0.64	-	54.40	-	-	-	-
a	Current Tax	-	-	0.64	-	54.40	-	-	-	-
b	Deferred Tax (Asset) / Liabilities	25.84	50.17	1.14	76.01	3.67	(103.14)	25.84	50.17	76.01
7	Profit / (Loss) for the period after tax	147.06	202.64	260.78	349.70	422.85	(85.99)	144.68	202.64	347.32
8	Other comprehensive income									
	Items that will not be re-classified to Profit or Loss	-	-	-	-	-	-	-	-	-
	Re-measurement gains/ (losses) on post employment benefit plans	-	-	-	-	0.48	-	-	-	-
9	Total Comprehensive Income	147.06	202.64	260.78	349.70	422.85	(85.51)	144.68	202.64	347.32
10	Net Profit/(Loss) attributable to:									
a)	Owners Of the Company	-	-	-	-	-	-	145.28	202.64	347.92
b)	Non- controlling interest	-	-	-	-	-	-	(0.59)	-	(0.59)
11	Other comprehensive income attributable to:									
a)	Owners Of the Company	-	-	-	-	-	-	-	-	-
b)	Non- controlling interest	-	-	-	-	-	-	-	-	-
12	Total Comprehensive Income/(expense) attributable to:									
a)	Owners Of the Company	-	-	-	-	-	-	145.28	202.64	347.92
b)	Non- controlling interest	-	-	-	-	-	-	(0.59)	-	(0.59)
13	Paid Up Equity share capital (face value of Rs. 1/-)	1,315.51	1,315.51	1,315.51	1,315.51	1,315.51	1,315.51	1,315.51	1,315.51	1,315.51
14	Other Equity	-	-	-	-	-	5,725.68	-	-	-
	Earning per share									
	(of Rs. 1/- each) (for the quarter not annualized):									
a)	Basic (in Rs)	0.11	0.15	0.20	0.27	0.33	(0.07)	0.11	0.15	0.26
b)	Diluted (in Rs.)	0.11	0.15	0.20	0.27	0.33	(0.07)	0.11	0.15	0.26

NOTES

- These standalone and consolidated financial results (Financial results) for the quarter and half year ended September 30, 2025 have been reviewed and recommended for approval by the Audit Committee and accordingly approved by the Board of Directors at their respective meetings held on November 14, 2025. The statutory auditors of the Company have conducted a limited review on these financial results.
- These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial reporting (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 (the Act), other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)
- The Company had, issued 4,41,57,150 equity shares of face value of Rs. 1/- each ('Right equity shares') to the eligible equity shareholders at an issue price of Rs. 8.5 per right equity share (including premium of Rs.7.5 per right equity share). The right equity shares were issued as partly paid-up and an amount of Rs. 4.25 per right equity share was payable on application (of which Rs. 0.5 towards face value of right equity shares and Rs.3.75 towards premium amount of right equity shares) & Rs. 4.25 per equity share was payable on First & Final Call (of which Rs. 0.5 towards face value of right equity shares and Rs. 3.75 towards premium amount of right equity shares). There is no deviation in use of proceeds from the objects stated in the offer document for rights issue.
- On standalone and consolidated basis, the group has two reporting segments which are bifurcated as follows:
 - Steel & Steel Products
 - Real Estate Development Activity

Particulars	Standalone						(Rs. In Lakhs)		
	Quarter ended on 30/09/2025 (Unaudited)	Quarter ended on 30/06/2025 (Unaudited)	Quarter ended on 30/09/2024 (Unaudited)	Half Year Ended on 30/09/2025 (Unaudited)	Half Year Ended on 30/09/2024 (Unaudited)	Year ended on 31/03/2025 (Audited)	Quarter ended on 30/09/2025 (Unaudited)	Quarter ended on 30/06/2025 (Unaudited)	Half Year Ended on 30/09/2025 (Unaudited)
Segment Revenue (Sales and other operating income)									
Steel & Steel Products	8,904.74	8,757.83	6,329.86	17,662.57	13,882.50	25,658.17	8,923.55	8,757.83	17,681.38
Real Estate Development	-	-	-	-	-	-	-	-	-
Total Segment Revenue	8,904.74	8,757.83	6,329.86	17,662.57	13,882.50	25,658.17	8,923.55	8,757.83	17,681.38
Segment Results									
Steel & Steel Products	147.06	202.64	260.78	349.70	422.85	(85.51)	144.68	202.64	347.32
Real Estate Development	-	-	-	-	-	-	-	-	-
Total Segment Results	147.06	202.64	260.78	349.70	422.85	(85.51)	144.68	202.64	347.32

Segment Assets	Standalone		(Rs. In Lakhs)
	As at 30/09/2025 (Unaudited)	As at 31/03/2025 (Audited)	As at 30/09/2025 (Unaudited)
Steel & Steel Products	9,119.24	8,341.48	9,291.44
Real Estate Development	3,481.61	3,481.61	3,481.61
Unallocated corporate assets	3,617.04	1,041.72	3,520.84
Total Segment Assets	16,217.89	12,864.81	16,293.88
Segment Liabilities			
Steel & Steel Products	1,508.34	1,620.53	1,543.47
Real Estate Development	105.39	100.00	105.39
Unallocated corporate equity & liabilities	7,213.34	4,103.09	7,254.07
Total Segment Liabilities	8,827.07	5,823.62	8,902.93

- The performance of the quarter is not representative of the full year's performance.
- During the quarter ended June 30, 2025, the Company contributed capital to the extent of Rs. 7.5 lakhs resulting into 75% holding in La Tim Buildarch LLP, which was incorporated on 09 June 2025. Consequently, the Group's consolidated financial results reflect the inclusion of results of La Tim Buildarch LLP from the date of acquisition till half year ended on 30 September 2025. As consolidation of the LLP was not required in prior reporting quarters due to its non-existence, comparative figures do have not been presented.
- The figures for the previous period have been regrouped / reclassified wherever necessary to correspond with the current period's classification. The impact of such regrouping / reclassification are not material to these financial results.

Place: Mumbai
Date: 14th November 2025



For and on behalf of the Board of Directors

Rahul Timbadia
Rahul Timbadia
Managing Director
DIN: 00691457

LA TIM METAL & INDUSTRIES LIMITED
STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars	Standalone		Consolidated
	As at 30/09/2025 (Unaudited)	As at 31/03/2025 (Audited)	As at 30/09/2025 (Unaudited)
ASSETS:			
NON-CURRENT ASSETS			
(a) Property, Plant and Equipment	1,527.09	1,593.78	1,527.09
(b) Right to Use of Asset	216.51	280.79	216.51
(c) Intangible Assets	0.37	0.37	0.37
(d) Financial Assets			
(i) Investments	344.15	186.76	336.65
(ii) Others	77.77	139.05	79.02
(e) Deferred Tax Assets	-	9.96	-
CURRENT ASSETS			
(a) Inventories	8,850.78	6,664.09	8,980.56
(b) Financial Assets			
(i) Investment	-	109.61	-
(ii) Loans	293.85	147.45	190.95
(iii) Trade Receivables	2,653.99	2,136.68	2,696.10
(iv) Cash and Cash Equivalents	80.10	99.16	89.73
(v) Bank balances other than above	3.40	36.20	3.40
(vi) Others	316.24	235.36	316.24
(c) Other Current Assets	1,853.64	1,225.55	1,857.26
TOTAL ASSETS	16,217.89	12,864.81	16,293.88
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	1,315.51	1,315.51	1,315.51
(b) Other Equity	6,075.31	5,725.68	6,073.54
(c) Non Controlling Interest	-	-	1.91
LIABILITIES			
NON-CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings	837.87	15.01	837.87
(ii) Lease Liability	103.40	179.63	103.40
(b) Provisions	27.67	22.65	27.67
(c) Other Non - Current Liabilities	100.00	100.00	100.00
(d) Deferred Tax Liabilities (Net)	66.05	-	66.05
CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowing	3,531.38	3,962.56	3,569.21
(ii) Lease Liability	144.35	131.96	144.35
(iii) Trade Payables			
- total outstanding dues of micro and small enterprises	295.11	179.63	295.11
- total outstanding dues of creditors other than micro and small enterprises	3,514.49	1,022.51	3,549.77
(iv) Other Financial Liabilities	110.58	84.72	113.38
(b) Provisions	1.78	6.14	1.78
(c) Other current liabilities	94.39	118.81	94.33
TOTAL EQUITY & LIABILITIES	16,217.89	12,864.81	16,293.88

For and on behalf of the Board of Directors



Rahul Timbadia
Rahul Timbadia
Managing Director
DIN: 00691457

Place: Mumbai
Date: 14th November 2025

LA TIM METAL & INDUSTRIES LIMITED
Cash Flow Statement for the half year ended 30th September, 2025

Particulars	Standalone		(Rs. in lakhs)
	Half Year ended 30.09.2025 (Unaudited)	Half Year ended 30.9.2024 (Unaudited)	Consolidated Half Year ended 30.09.2025 (Unaudited)
(A) CASH FLOW FROM OPERATING ACTIVITIES			
Profit/ (loss) Before Tax	425.71	480.92	423.33
Adjustments for:			
Depreciation and amortization	138.19	73.02	138.19
Interest income	(12.43)	(2.03)	(9.53)
Profit on Sale of Shares/Mutual Funds	(1.57)	(0.92)	(1.57)
Profit on Sale of Vehicles	-	(1.60)	-
Adjustments under Ind AS - 116 - Leases	-	5.97	-
Interest Component of Lease Liability	15.76	-	15.76
Interest and finance charges (Except interest on lease liabilities)	440.68	218.87	441.51
Fair Valuation of Financial Instruments	(149.88)	(96.65)	(149.88)
Adjustment for unamortized borrowing cost	76.22	-	76.22
Dividend income	(0.00)	-	(0.00)
Operating Profit before Working Capital Changes	932.68	677.58	934.03
Adjustments for changes in working capital :			
(Increase)/decrease in trade receivables	(517.32)	(1,412.94)	(559.42)
(Increase)/decrease in other assets	(596.41)	(460.54)	(601.28)
(Increase)/decrease in inventories	(2,186.69)	(381.90)	(2,316.47)
Increase/(decrease) in Trade Payables	2,607.46	945.40	2,642.74
Increase/(decrease) in Other Current Liabilities and Provisions	(2.92)	10.70	(0.18)
Increase/(decrease) in Non-Current provisions	5.03	(1.15)	5.03
Cash Generated from / (used in) Operations	241.83	(622.85)	104.45
Income taxes paid	18.48	13.00	18.48
Net Cashflow from operating activities	223.35	(635.85)	85.97
(B) CASH FLOW FROM INVESTING ACTIVITIES			
(Purchase)/Sale of fixed assets	(7.32)	(20.45)	(7.32)
Loan given to others	(206.86)	-	(43.96)
Loan recovered from others	60.46	-	0.46
Proceeds from Investment	111.18	200.92	111.18
Purchase of Investment	(7.50)	(200.00)	-
Interest received	12.43	2.03	9.53
Dividend income	0.00	-	0.00
Net Cashflow from Investing Activities	(37.61)	(17.50)	69.89
(C) CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Right Issue	-	1,798.43	-
Capital Introduced by Non Controlling Partner in Subsidiary LLP	-	-	2.50
Proceeds from Loans	4,514.92	18.29	4,552.77
Repayment of Loans	(4,174.37)	(909.60)	(4,174.37)
Repayment of Principal Portion of Lease Liability	(79.60)	-	(79.60)
Interest and finance charges	(440.68)	(218.87)	(441.51)
Processing fees related to Financial Liability	(25.08)	-	(25.08)
Net Cashflow from Financing Activities	(204.81)	688.25	(165.29)
Net Increase/(Decrease) in Cash and Cash Equivalents	(19.06)	34.90	(9.43)
Cash and bank balances at the beginning of the year	102.56	79.71	102.56
Cash and bank balances at the end of the year	83.50	114.61	93.13

For and on behalf of the Board of Directors



Rahul Timbadia
Rahul Timbadia
Managing Director
DIN: 00691457

Place: Mumbai
Date: 14th November 2025

Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of La Tim Metal & Industries Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
La Tim Metal & Industries Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of La Tim Metal & Industries Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and half year ended September 30, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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, 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



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

- La Tim Metal & Industries Limited – **Parent Company**
- La Tim Buildarch LLP – **Subsidiary**

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 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Dhirubhai Shah & Co LLP

Chartered Accountants

Firm Registration No. 102511W/W100298

Anik S. Shah

Anik S Shah

Partner

Membership No: 140594

ICAI UDIN: 25140594BMHVUU4186



Place: Mumbai

Date: November 14, 2025

Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results of La Tim Metal & Industries Limited under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
La Tim Metal & Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of La Tim Metal & Industries Limited ('the Company') for the quarter and half year ended on September 30, 2025 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Dhirubhai Shah & Co LLP

Chartered Accountants

Firm Registration No. 102511W/W100298

Anik S. Shah



Place: Mumbai

Date: November 14, 2025

Anik S Shah

Partner

Membership No: 140594

ICAI UDIN: 25140594 BMHYUT 1068