



LATIM METAL & INDUSTRIES LTD.

(Formerly known as Drillco Metal Carbides Ltd.)

CIN : L99999MH1974PLC017951

Regd. Off. : 201, Navkar Plaza, Bajaj Road, Vile Parle (West), Mumbai - 400 056.

Tel : 26202299 / 26203434 • Email : cs.latimmetal@gmail.com • Web : www.latimsteel.com

Date: August 12, 2025

To,
BSE Limited
Dalal Street,
Mumbai – 400001

Scrip Code: 505693 **Security Id:-** LATIMMETAL

Subject: Outcome of Board Meeting held on August 12, 2025

Ref: Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., August 12, 2025, inter alia, transacted the following businesses:

1. Pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015, approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended 30th June 2025, along with Limited Review Report from the Auditors. (Copy enclosed herewith).

The Board Meeting commenced at **11:00 a.m.** and concluded at **5:30 p.m.**

Thanking you,

Yours faithfully,
For La Tim Metal & Industries Ltd.

(Uday Sawant)
Company Secretary
M. No. A30251



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Tel. 26202299 / 26203434 Fax: 022 - 26240540, Email: cs.latimmetal@gmail.com, Website: www.latimmetal.com
Statement of unaudited financial results for the quarter ended 30th June, 2025

		Standalone				Consolidated
		Quarter Ended			Year Ended	Quarter Ended
		30-06-2025	31-03-2025	30-06-2024	31.03.2025	30-06-2025
(Refer Notes below)		(Unaudited)	(Refer Note 7)	(Unaudited)	(Audited)	(Unaudited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Income					
a)	Revenue from operations	8,757.83	6,992.96	7,552.64	25,658.17	8,757.83
b)	Other Income	200.03	99.14	98.49	480.19	200.03
	Total income	8,957.86	7,092.10	7,651.13	26,138.36	8,957.86
2	Expenses					
a)	Cost of materials consumed	7,450.25	5,484.26	4,242.17	18,489.70	7,450.25
b)	Purchase of stock-in-trade	566.29	388.90	1,027.58	3,993.96	566.29
c)	Changes in inventories of Finished goods, work-in-progress and stock-in-trade	(180.10)	1,206.81	1,601.44	1,566.02	(180.10)
d)	Employee benefits expenses	95.10	128.75	69.54	351.15	95.10
e)	Finance costs	316.74	132.43	118.40	516.08	316.74
f)	Depreciation and amortization expenses	68.83	68.18	67.99	272.87	68.83
g)	Other expenses	387.94	409.75	305.65	1,137.72	387.94
	Total Expenses	8,705.05	7,819.08	7,432.77	26,327.50	8,705.05
3	Profit / (Loss) before exceptional items and tax	252.81	(726.98)	218.36	(189.13)	252.81
	Exceptional items	-	-	-	-	-
4	Profit / (Loss) before tax	252.81	(726.98)	218.36	(189.13)	252.81
5	Tax Expense					
a)	Current Tax	-	(43.47)	53.76	-	-
b)	Deferred Tax (Asset) / Liabilities	50.17	(109.49)	2.53	(103.14)	50.17
6	Profit / (Loss) for the period after tax	202.64	(574.02)	162.07	(85.99)	202.64
7	Other comprehensive income					
	(i) Items that are not to be reclassified to profit & loss					
	Remeasurement gain / (loss) on actuary valuation	-	0.48	-	0.48	-
8	Total comprehensive income	202.64	(573.54)	162.07	(85.51)	202.64
9	Net Profit/(Loss) attributable to:					
a)	Owners Of the Company	-	-	-	-	202.64
b)	Non- controlling interest	-	-	-	-	-
10	Other comprehensive income attributable to :					
a)	Owners Of the Company	-	-	-	-	-
b)	Non- controlling interest	-	-	-	-	-
11	Total Comprehensive income/(expense) attributable to:					
a)	Owners Of the Company	-	-	-	-	202.64
b)	Non- controlling interest	-	-	-	-	-
12	Paid Up Equity share capital (face value of Rs. 1/-)	1,315.51	1,315.51	1,312.61	1,315.51	1,315.51
13	Other Equity	-	-	-	5,725.68	-
14	Earning per share					
	(of Rs. 1/- each) (for the quarters not annualized):					
a)	Basic (In Rs)	0.15	(0.44)	0.13	(0.07)	0.15
b)	Diluted (in Rs.)	0.15	(0.44)	0.13	(0.07)	0.15

- The above financial results were reviewed by the Audit Committee, and were approved by the Board of Directors, in their respective meetings held on 12th August, 2025. In accordance with the Regulation 33 of SEBI [Listing Obligation and Disclosure Requirements] Regulation, 2015, the Statutory Auditors of the company have carried out a "Limited Review" of the above results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- 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.

- The company has two reporting segments which are bifurcated as follows:
 - Steel & Steel Products
 - Real Estate Development

Particulars	Standalone				(Rs. in lakhs)
	Quarter ended on 30/06/2025 (Unaudited)	Quarter ended on 31/03/2025 (Refer Note 5)	Quarter ended on 30/06/2024 (Unaudited)	Year ended on 31/03/2025 (Audited)	Quarter ended on 30/06/2025 (Unaudited)
Segment Revenue (Sales and other operating income)					
Steel & Steel Products	8,757.83	6,992.96	7,552.64	25,658.17	8,757.83
Real Estate Development	-	-	-	-	-
Total Segment Revenue	8,757.83	6,992.96	7,552.64	25,658.17	8,757.83
Segment Results					
Steel & Steel Products	202.64	(573.54)	162.07	(85.51)	202.64
Real Estate Development	-	-	-	-	-
Total Segment Results	202.64	(573.54)	162.07	(85.51)	202.64

- During the current reporting period, 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. As at the end of the quarter, the LLP had not commenced business activities or engaged in any financial transactions. Consequently, the Group's consolidated financial results reflect the inclusion of La Tim Buildarch LLP from the date of acquisition, with no impact on the Group's financial performance or position for the period. 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 performance of the quarter is not representative of the full year's performance
- The figures for the quarter ended March 31, 2025 is the balancing figure between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the said financial year which were subjected to limited review by the statutory auditors.
- Figures of previous reporting periods have been regrouped/ reclassified wherever necessary to correspond with the figures of the current reporting period.

For and on behalf of the Board of Directors



Rahul Timbadia
Managing Director
DIN: 00691457



Place: Mumbai
Date : 12th August 2025

Independent Auditor's Review Report on Unaudited Quarterly 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 ended June 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.



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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.

Other Matters

6. During the current reporting period, 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. As at the end of the quarter, the LLP had not commenced business activities or engaged in any financial transactions. Consequently, the Group's consolidated financial results reflect the inclusion of La Tim Buildarch LLP from the date of acquisition, with no impact on the Group's financial performance or position for the period.

For, Dhirubhai Shah & Co LLP

Chartered Accountants

Firm Registration No. 102511W/W100298

Anik S. Shah

Anik S Shah

Partner

Membership No: 140594

ICAI UDIN: 25140594BMHVFX9285



Place: Mumbai

Date: August 12, 2025

Independent Auditor's Review Report on Unaudited Quarterly 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 ended on June 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.

Other Matters

5. Attention is drawn to the fact that the figures for the three months ended March 31, 2025 as reported in these unaudited standalone financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Our conclusion on the Statement is not modified in respect of this matter.

For, **Dhirubhai Shah & Co LLP**
Chartered Accountants
Firm Registration No. 102511W/W100298

Anik S. Shah



Place: Mumbai
Date: August 12, 2025

Anik S Shah
Partner
Membership No: 140594
ICAI UDIN: 25140594BMHVFW4341