



LA TIM METAL & INDUSTRIES LTD.

(Formerly known as Drilco 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

February 10, 2026

To
BSE Limited,
Phiroze Jeejeebhoi Towers,
Dalal Street, Fort,
Mumbai - 400 001

Ref: Scrip Code: - 505693
Scrip ID: - LATIMMETAL

Subject: Outcome of the Board Meeting held today i.e. 10.02.2026 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements), Regulation, 2015

Dear Sir/Ma'am,

With reference to the above captioned subject, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e, February 10, 2026 has inter alia, considered and approved the following items:

1. Unaudited standalone and consolidated Financial Results for the quarter ended December 31, 2026.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith standalone and consolidated Unaudited Financial Results for the quarter ended December 31, 2026, as reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings.

2. Propose to appoint Registered Valuer under the provisions of the Companies Act, 2013 read with applicable Rules, for the purpose of carrying out an independent valuation in connection with the proposed merger of LA-TIM Lifestyle and Resorts Limited with LA TIM Metal & Industries limited.

The Board meeting commenced at 11:00 a.m. and concluded at 05:00 p.m.

We request you to take the same on record.

Thanks & regards,
Yours Faithfully

For LATIM METAL AND INDUSTRIES LIMITED

RAHUL MAGANLAL TIMBADIA
DIN:00691457
MANAGING DIRECTOR

LA TIM METAL & INDUSTRIES LIMITED
Registered Office: 201, Navkar Plaza, Bajaj 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 nine months ended 31st December, 2025

(Rs. In lakhs except earning per share)

(1)	(2) (Refer Notes below)	Standalone						Consolidated		
		Quarter ended			Nine months ended		Year ended	Quarter ended		Nine months ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2025 (Unaudited)
	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1	Income									
a)	Revenue from operations	8,592.10	8,904.74	4,782.71	26,254.67	18,655.21	25,658.17	8,795.87	8,923.55	26,477.25
b)	Other Income	127.51	48.59	96.47	376.13	381.06	480.19	123.83	46.23	370.09
	Total income	8,719.61	8,953.33	4,879.17	26,630.80	19,046.27	26,138.36	8,919.70	8,969.78	26,847.34
2	Expenses									
a	Cost of materials consumed	5,719.14	7,314.31	3,784.64	20,483.70	13,005.44	18,489.70	5,719.14	7,314.31	20,483.70
b	Purchase of stock-in-trade	1,322.01	1,230.64	594.78	3,118.94	3,605.06	3,993.96	1,513.83	1,365.59	3,445.71
c	Changes in inventories of Finished goods, work-in-progress and stock-in-trade	618.64	(529.20)	(61.43)	(90.66)	359.21	1,566.02	591.38	(658.98)	(247.70)
d	Employee benefits expenses	97.79	103.91	78.19	296.80	222.40	351.15	104.69	110.16	309.95
e	Finance costs	134.81	139.70	143.33	591.25	383.65	516.08	136.08	140.52	593.34
f	Depreciation and amortization expenses	69.41	69.36	68.55	207.60	204.69	272.87	69.42	69.36	207.61
g	Other expenses	487.61	451.71	214.20	1,327.26	727.97	1,137.72	493.41	458.30	1,339.65
	Total Expenses	8,449.42	8,780.43	4,822.26	25,934.89	18,508.42	26,327.50	8,627.95	8,799.26	26,132.26
3	Profit / (Loss) before exceptional items and tax	270.19	172.90	56.91	695.91	537.84	(189.13)	291.75	170.52	715.08
	Exceptional items	-	-	-	-	-	-	-	-	-
4	Profit / (Loss) before tax	270.19	172.90	56.91	695.91	537.84	(189.13)	291.75	170.52	715.08
5	Tax Expense									
a	Current Tax	41.33	-	(10.93)	41.33	43.47	-	47.31	-	47.31
b	Deferred Tax (Asset) / Liabilities	40.24	25.84	2.68	116.25	6.35	(103.14)	40.25	25.84	116.26
6	Profit / (Loss) for the period after tax	188.62	147.06	65.15	538.33	488.02	(85.99)	204.19	144.68	551.51
7	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	-	-	-
8	Total comprehensive income	188.62	147.06	65.15	538.33	488.02	(85.51)	204.19	144.68	551.51
9	Net Profit/(Loss) attributable to:									
a)	Owners Of the Company	-	-	-	-	-	-	200.30	145.28	548.21
b)	Non- controlling interest	-	-	-	-	-	-	3.89	(0.59)	3.30
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	-	-	-	-	-	-	200.30	145.28	548.21
b)	Non- controlling interest	-	-	-	-	-	-	3.89	(0.59)	3.30
12	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
13	Other Equity						5,725.68			
14	Earning per share									
	(of Rs. 1/- each) (for the quarter not annualized)									
a)	Basic (in Rs.)	0.14	0.11	0.05	0.41	0.38	(0.07)	0.15	0.11	0.42
b)	Diluted (In Rs.)	0.14	0.11	0.05	0.41	0.38	(0.07)	0.15	0.11	0.42

NOTES

- 1 These standalone and consolidated financial results ('financial results') for the quarter and nine months ended December 31, 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 February 10, 2026. The statutory auditors of the Company have conducted a limited review on these financial results.
- 2 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)
- 3 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.
- 4 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working Conditions Code 2020 (collectively referred to as the 'New Labour Codes'.) These Codes have been made effective from November 21, 2025. The corresponding all supporting Rules under these codes are yet to be notified.

Based on the management's preliminary assessment, the Company has considered the impact of gratuity liability arising from the implementation of the New Labour Codes and, accordingly, notional financial impact of the same has been recognised as an expense in the current quarter. The assessment of other impacts, on employee benefit expenses arising from the New Labour Codes will be undertaken and accounted for upon notification of the relevant rules by the appropriate authorities.

- 5 On standalone and consolidated basis, the group has two reporting segments which are bifurcated as follows:
 1. Steel & Steel Products
 2. Real Estate Development Activity

Particulars	Standalone						Consolidated		
	Quarter ended on 31/12/2025 (Unaudited)	Quarter ended on 30/09/2025 (Unaudited)	Quarter ended on 31/12/2024 (Unaudited)	Nine Months Ended on 31/12/2025 (Unaudited)	Nine Months Ended on 31/12/2024 (Unaudited)	Year ended on 31/03/2025 (Audited)	Quarter ended on 31/12/2025 (Unaudited)	Quarter ended on 30/09/2025 (Unaudited)	Nine Months Ended on 31/12/2025 (Unaudited)
	Segment Revenue (Sales and other operating income)								
Steel & Steel Products	8,592.10	8,904.74	4,782.71	26,254.67	18,665.21	25,658.17	8,795.87	8,923.55	26,477.25
Real Estate Development	-	-	-	-	-	-	-	-	-
Total Segment Revenue	8,592.10	8,904.74	4,782.71	26,254.67	18,665.21	25,658.17	8,795.87	8,923.55	26,477.25
Segment Results									
Steel & Steel Products	188.62	147.06	65.15	538.33	488.02	(85.51)	204.19	144.68	551.51
Real Estate Development	-	-	-	-	-	-	-	-	-
Total Segment Results	188.62	147.06	65.15	538.33	488.02	(85.51)	204.19	144.68	551.51

(Rs. In Lakhs)

- 6 The performance of the quarter is not representative of the full year's performance
- 7 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 nine months ended on 31 December 2025. As consolidation of the LLP was not required in prior reporting quarters due to its non-existence, applicable comparative figures have not been presented.
- 8 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: 10th February 2026

For and on behalf of the Board of Directors


Rahul Timbadia
Managing Director
DIN: 00691457





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 nine months ended on December 31, 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

Anil S. Shah

Anil S Shah
Partner
Membership No: 140594
ICAI UDIN: 26140594TXRTQW8601



Place: Mumbai
Date: February 10, 2026



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 nine months ended December 31, 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: 26140594DAQIZP4177

Place: Mumbai

Date: February 10, 2026

