May 05, 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. 05.05.2026 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, May 05, 2026 has inter alia, considered and approved the following items:

1. Pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015, approved the Audited Standalone and Consolidated financial results of the Company for the Quarter and year ended 31st March, 2026 (Copy of the Financial Result along with audited report and declaration regarding unmodified opinion enclosed herewith).

2. Appointment of M/s. Akkad Mehta & Co LLP, Chartered Accountants (FRN: 100259W/W10084), as an Internal Auditor of the Company for the financial year 2026-27. (Brief Profile attached Annexure I)

The Board meeting commenced at 11:00 a.m. and concluded at 04:00 p.m.

We request you to take the same on record.

Thanks & regards,
Yours Faithfully

For LATIM METAL AND INDUSTRIES LIMITED

RAHUL
MAGANLAL
TIMBADIA

Digitally signed by RAHUL MAGANLAL TIMBADIA
DN: c=IN, o=Personal, postalCode=400056, st=Maharashtra, serialNumber=FE9D6D26FD64AF36911E808BCB38EE5D0F9438CFE23CA5662529530082135299, cn=RAHUL MAGANLAL TIMBADIA
Date: 2026.05.05 16:42:37 +05'30'

RAHUL MAGANLAL TIMBADIA
DIN:00691457
MANAGING DIRECTOR

LATIM

LA TIM METAL & INDUSTRIES LIMITED.

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

Annexure A

BASIC DATA

1.	Name of the CA Firm	M/s. Akkad Mehta & Co LLP
2.	Address	203, Navkar Group , Bajaj Road , Vile Parle 400056
3.	Appointment	For the financial year 2026-2027
4.	Qualification	Chartered Accountant
5.	Membership of Institute	Institute of Chartered Accountants of India
6.	Brief profile	CA Nirav Mehta, B. Com, FCA, DISA (ICAI), FAFD (ICAI) Registered Valuer, (SFA) ICAI Certified Ind AS, GST and ABTS is the Founder & Managing Partner of the Firm. He is a Finance professional with over 16 years of solid experience in various aspects of finance, of which over 15 years in managerial and senior positions. Proven record in executive ~management, operations | management, crisis management, managing turnarounds and new ventures. Ability to understand and interpret the business needs, articulate their significance and financial implications with suggestive decisions to the Managing Director/Board. Strong executive presence coupled with excellent presentation skills. Entrepreneurial spirit, strategist, team motivator with keen sense of urgency. Decisive strategic operator driving revenue and profitability, amidst growth. Skills in Corporate Leadership, Management accounting, Business Valuation, Merger and Acquisition, Budgeting, Costing, instituting internal control systems, policies & procedures, and in financial accounting, Tax Planning, Compliance and Assessments. Has the ability to lead by example & inspire others.

LATIM

LA TIM METAL & INDUSTRIES LIMITED.

CIN: L99999MH1974PLCO17951

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: 05th May, 2025

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

Dear Sirs/Madam,

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

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Declaration

We hereby declare that the Statutory Auditor M/s. Dhirubhai Shah & Co LLP, Chartered Accountants (Chartered Accountant FRN 102511W) have issued the Auditors' Report with unmodified Opinion on Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended 31st March, 2026.

The above declaration is made in pursuant to Regulation 33 (3) (d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

Kindly take this declaration on your records.

Thanking you

Yours' faithfully
For LATIM METAL AND INDUSTRIES LIMITED

RAHUL
MAGANLAL
TIMBADIA

Digitally signed by RAHUL MAGANLAL TIMBADIA
DN: c=IN, o=Personal, postalCode=400056, st=Maharashtra, serialNumber=FE9D6D26FD64AF36911E808BCB38EE5D0F9438CFE23CA5662529530082135299, cn=RAHUL MAGANLAL TIMBADIA
Date: 2026.05.05 16:43:07 +05'30'

RAHUL MAGANLAL TIMBADIA
DIN:00691457
MANAGING DIRECTOR

Independent Auditor's Report on the Standalone Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

Opinion

We have audited the accompanying standalone annual financial results of **La Tim Metal & Industries Limited** (the "Company") for the year ended March 31, 2026 ("Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

a. are presented in accordance with the requirements of Listing Regulations in this regard; and

b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

DHIRUBHAI SHAH & CO. LLP FRN: 102511W/W100298 AHMEDABAD CHARTERED ACCOUNTANTS

Responsibilities of Management and Those Charged with Governance for the Statement

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher

DHIRUBHAI SHAH & CO. LLP
FRN :
102511W/W100298
AHMEDABAD
CHARTERED ACCOUNTANTS

than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the statement made by the management and the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

DHIRUBHAI SHAH & CO. LLP
FRN : 102511W/W100298
AHMEDABAD
CHARTERED ACCOUNTANTS

Other Matters

The statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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

Anik Shah
Partner
Membership No: 140594
ICAI UDIN: **26140594SODBTL7417**

Place: Mumbai
Date: May 05, 2026

Independent Auditor's Report on the Consolidated Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

Opinion

We have audited the accompanying statement of consolidated annual financial results of **La Tim Metal & Industries Limited** (herein after referred to as "the Company"/ "Holding company") and its subsidiary (Holding company and its subsidiary together referred to as "the Group") for the year ended March 31, 2026 ("the Statement") attached herewith, being submitted by the Holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the separate audited financial statements of the subsidiary, the Statement:

(i) includes the financial results of the entities as stated in Annexure I;

(ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the '*Auditor's Responsibilities for the Audit of the Consolidated Financial Results*' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

DHIRUBHAI SHAH & CO. LLP FRN : 102511W/W100298 AHMEDABAD CHARTERED ACCOUNTANTS

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement, which includes the consolidated financial results have been prepared on the basis of the consolidated annual financial statements for the year ended March 31, 2026. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Holding Company's Board of Directors are also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors / management of the companies / entities included in the Group, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results , that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors / management of the companies / entities included in the Group, covered under the Act, are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the respective entities in the Group, or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors / management of the companies / entities included in the Group is responsible for overseeing the financial reporting process of the respective entities in the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

DHIRUBHAI SHAH & CO. LLP
FRN : 102511W/W100298
AHMEDABAD
CHARTERED ACCOUNTANTS

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results / financial information of the entities within the Group to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company and such other entity included in the statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

DHIRUBHAI SHAH & CO LLP
FRN: 102511W/W100298
AHMEDABAD
CHARTERED ACCOUNTANTS

We also performed procedures in accordance with the Master Circular issued by Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

The statement includes the consolidated financial results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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

DHIRUBHAI SHAH & CO. LLP
FRN :
102511W/W100298
AHMEDABAD
CHARTERED ACCOUNTANTS

Anik I. Shah

Anik Shah
Partner
Membership No: 140594
ICAI UDIN: **26140594PNONKQ7922**

Place: Mumbai
Date: May 05, 2026

Annexure - I

List of entities included in the Statement

Sr No.	Entity Name	Relationship
1	La Tim Metal & Industries Limited	Holding Company
2	La Tim Buildarch LLP	Subsidiary

DHIRUBHAI SHAH & CO. LLP
FRN : 102511W/W100298
AHMEDABAD
CHARTERED ACCOUNTANTS

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 year ended March 31, 2026

(Rs. In lakhs except earning per share)

(1)	Particulars (Refer Notes below) (2)	Standalone					Consolidated		
		Quarter ended			Year ended		Quarter ended		Year ended
		31.03.2026 (Refer Note 6)	31.12.2025 (Unaudited)	31.03.2025 (Refer Note 6)	31.03.2026 (Audited)	31.03.2025 (Audited)	31.03.2026 (Refer Note 6)	31.12.2025 (Unaudited)	31.03.2026 (Audited)
		(3)	(4)	(5)	(6)	(7)	(8)		
1	**Income**								
a)	Revenue from operations	12,345.47	8,592.10	6,992.96	38,600.14	25,658.17	12,570.58	8,795.87	39,047.83
b)	Other Income	197.09	127.51	99.14	573.22	480.19	192.77	123.83	562.86
	Total Income	12,542.56	8,719.61	7,092.10	39,173.36	26,138.36	12,763.35	8,919.70	39,610.69
2	**Expenses**								
	a Cost of materials consumed	9,942.14	5,719.14	5,484.26	30,425.83	18,489.70	9,942.14	5,719.14	30,425.83
	b Purchase of stock-in-trade	2,287.56	1,322.01	388.90	5,406.50	3,993.96	2,432.63	1,513.83	5,878.34
	c Changes in inventories of Finished goods, work-in-progress and stock-in-trade	(935.82)	618.64	1,206.81	(1,026.48)	1,566.02	(916.39)	591.38	(1,164.09)
	d Employee benefits expenses	104.99	97.79	128.75	401.79	351.15	111.83	104.69	421.79
	e Finance costs	182.40	134.81	132.43	773.65	516.08	183.60	136.08	776.94
	f Depreciation and amortization expenses	68.65	69.41	68.18	276.25	272.87	68.68	69.42	276.29
	g Other expenses	565.52	487.61	409.75	1,892.79	1,137.72	572.73	493.41	1,912.38
	Total Expenses	12,215.44	8,449.42	7,819.08	38,150.33	26,327.50	12,395.22	8,627.95	38,527.48
3	**Profit / (Loss) before exceptional items and tax**	327.12	270.19	(726.98)	1,023.03	(189.13)	368.13	291.75	1,083.21
	Exceptional items	7.29	-	-	7.29	-	7.29	-	7.29
4	**Profit / (Loss) before tax**	319.83	270.19	(726.98)	1,015.74	(189.13)	360.84	291.75	1,075.91
5	Tax Expense								
	a Current Tax	75.57	41.33	(43.47)	116.90	-	88.36	47.31	135.67
	b Deferred Tax (Asset) / Liabilities	1.81	40.24	(109.49)	118.06	(103.14)	1.82	40.25	118.08
6	**Profit / (Loss) for the period after tax**	242.45	188.62	(574.02)	780.78	(85.99)	270.66	204.19	822.16
7	**Other comprehensive income**								
	Items that will not be re-classified to Profit or Loss								
	Re-measurement gains/ (losses) on post employment benefit plans (net of tax impact)	2.65	-	0.48	2.65	0.48	2.65	-	2.65
8	**Total comprehensive income**	245.10	188.62	(573.54)	783.43	(85.51)	273.31	204.19	824.81
9	**Profit for the year attributable to :**								
	- Owners of the Company	-	-	-	-	-	263.61	200.30	811.81
	- Non-Controlling Interests	-	-	-	-	-	7.05	3.89	10.35
	Other Comprehensive Income for the year attributable to :								
	- Owners of the Company	-	-	-	-	-	2.65	-	2.65
	- Non-Controlling Interests	-	-	-	-	-	-	-	-
	Total Comprehensive Income for the year attributable to :								
	- Owners of the Company	-	-	-	-	-	266.26	200.30	814.46
	- Non-Controlling Interests	-	-	-	-	-	7.05	3.89	10.35
10	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
11	Other Equity	-	-	-	6,509.10	5,725.68			6,540.15
12	Earning per share (of Rs. 1/- each) (for the quarter not annualized):								
	a Basic (in Rs)	0.18	0.14	(0.44)	0.59	(0.07)	0.20	0.15	0.63
	b Diluted (in Rs.)	0.18	0.14	(0.44)	0.59	(0.07)	0.20	0.15	0.63

NOTES

1 These standalone and consolidated financial results ('financial results') for the quarter and year ended March 31, 2026 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 May 5, 2026 and have been audited by the statutory auditors of the company.

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 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 year ended on 31 March 2026. As consolidation of the LLP was not required in prior reporting quarters due to its non-existence, applicable comparative figures have not been presented.

4 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).

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

(Rs. in lakhs)

Particulars	Standalone					Consolidated		
	Quarter ended on 31/03/2026 (Refer Note - 6)	Quarter ended on 31/12/2025 (Unaudited)	Quarter ended on 31/03/2025 (Refer Note - 6)	Year ended on 31/03/2026 (Audited)	Year ended on 31/03/2025 (Audited)	Quarter ended on 31/03/2026 (Refer Note - 6)	Quarter ended on 31/12/2025 (Unaudited)	Year ended on 31/03/2026 (Audited)
Segment Revenue (Sales and other operating income)								
Steel & Steel Productes	**12,345.47**	8,592.10	6,992.96	**38,600.14**	25,658.17	**12,570.58**	8,795.87	**39,047.83**
Real Estate Development	-	-	-	-	-	-	-	-
Total Segment Revenue	**12,345.47**	**8,592.10**	**6,992.96**	**38,600.14**	**25,658.17**	**12,570.58**	**8,795.87**	**39,047.83**

Segment Results								
Steel & Steel Productes	**245.10**	188.62	(573.54)	**783.43**	(85.51)	**273.31**	204.19	**824.81**
Real Estate Development	-	-	-	-	-	-	-	-
Total Segment Results	**245.10**	**188.62**	**(573.54)**	**783.43**	**(85.51)**	**273.31**	**204.19**	**824.81**

(Rs. In Lakhs)

Segment Assets	Standalone As at 31/03/2026 (Audited)	Standalone As at 31/03/2025 (Audited)	Consolidated As at 31/03/2026 (Audited)
Steel & Steel Productes	11,953.09	8,341.48	12,480.35
Real Estate Development	3,998.46	3,481.61	3,998.46
Unallocated corporate assets	1,741.79	1,041.72	1,330.39
Total Segment Assets	17,693.34	12,864.81	17,809.20

Segment Liabilities	Standalone As at 31/03/2026 (Audited)	Standalone As at 31/03/2025 (Audited)	Consolidated As at 31/03/2026 (Audited)
Steel & Steel Productes	4,018.60	1,620.53	4,080.21
Real Estate Development	504.69	100.00	504.69
Unallocated corporate equity & liabilities	5,345.43	4,103.09	5,355.78
Total Segment Liabilities	9,868.73	5,823.61	9,940.69

6 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures 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 respective financial years which were subjected to limited review by the statutory auditors.

7 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes, consistent with the guidance provided by the Institute of Chartered Accountants of India which amounts to Rs. 7.29 lakhs as exceptional item. The company continues to monitor the finalisation of Central/State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as and when needed.

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.

For and on behalf of the Board of Directors

Rahul Timbadia
Managing Director
DIN: 00691457

Place: Mumbai
Date: May 5, 2026

LA TIM METAL & INDUSTRIES LIMITED
STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars	Standalone		Consolidated
	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)	As at March 31, 2026 (Audited)
ASSETS:			
NON-CURRENT ASSETS			
(a) Property, Plant and Equipment	1,455.92	1,593.78	1,456.50
(b) Right to Use of Asset	152.26	280.79	152.26
(c) Intangible Assets	0.37	0.37	0.37
(d) Financial Assets			
(i) Investments	274.11	186.76	266.61
(ii) Others	136.72	139.05	136.72
(e) Deferred Tax Assets	-	9.96	-
CURRENT ASSETS			
(a) Inventories	9,059.23	6,664.09	9,196.84
(b) Financial Assets			
(i) Investment	262.15	109.61	41.70
(ii) Loans	411.77	147.45	411.77
(iii) Trade Receivables	2,731.28	2,136.68	2,854.44
(iv) Cash and Cash Equivalents	155.40	99.16	190.21
(v) Bank balances other than above (iv)	45.78	36.20	65.78
(vi) Others	355.79	235.36	357.07
(c) Other Current Assets	2,652.56	1,225.55	2,678.93
TOTAL ASSETS	17,693.34	12,864.81	17,809.20
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	1,315.51	1,315.51	1,315.51
(b) Other Equity	6,509.10	5,725.68	6,540.15
(c) Non Controling Interest	-	-	12.85
LIABILITIES			
NON-CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings	787.31	15.01	787.31
(ii) Lease Liability	28.13	179.63	28.13
(b) Provisions	27.41	22.65	27.41
(c) Other Non - Current Liabilities	341.88	100.00	341.88
(d) Deferred Tax Liabilities (Net)	108.10	-	108.11
CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowing	4,275.91	3,962.56	4,275.91
(ii) Lease Liability	151.50	131.96	151.50
(iii) Trade Payables			
- total outstanding dues of micro and small enterprises	505.84	179.63	510.31
- total outstanding dues of creditors other than micro and small enterprises	3,378.52	1,022.51	3,379.65
(iv) Other Financial Liabilities	105.44	84.72	151.03
(b) Provisions	4.31	6.14	4.31
(c) Current tax liabilities	14.76	-	21.53
(d) Other current liabilities	139.62	118.81	153.61
TOTAL EQUITY & LIABILITIES	17,693.34	12,864.81	17,809.20

For and on behalf of the Board of Directors

Rahul Timbadia
Managing Director
DIN: 00691457

Place: Mumbai
Date: May 5, 2026

LA TIM METAL & INDUSTRIES LIMITED
Statement of cash flows for the year ended March 31, 2026

(Rs. in lakhs)

Particulars	Standalone Year ended March 31, 2026 (Audited)	Standalone Year ended March 31, 2025 (Audited)	Consolidated Year ended March 31, 2026 (Audited)
(A) CASH FLOW FROM OPERATING ACTIVITIES			
Profit/ (loss) Before Tax	1,015.74	(189.13)	1,075.91
Adjustments for:			
Depreciation and amortization	276.25	272.87	276.29
Interest income	(64.31)	(16.29)	(52.17)
Interest Component of Lease Liability	27.89	34.14	27.89
Interest and finance charges (except interest on lease liability)	668.30	474.98	671.58
Fair Valuation of Financial Instruments	(71.54)	(83.05)	(71.54)
Adjustment for unamortized borrowing cost	77.47	6.96	77.47
Non-cash adjustment related to Employee Benefits expense	2.65	0.48	2.65
Profit on sale of Investments	(1.57)	(0.92)	(1.57)
Profit on sale of fixed assets (net)	(2.09)	(1.60)	(2.09)
Dividend income	(0.00)	(0.00)	(0.00)
Operating Profit before Working Capital Changes	1,928.79	498.44	2,004.42
Adjustments for changes in working capital :			
(Increase)/decrease in trade receivables	(594.60)	(276.58)	(717.76)
(Increase)/decrease in other assets	(1,554.69)	(691.32)	(1,582.34)
(Increase)/decrease in inventories	(2,395.14)	709.76	(2,532.75)
Increase/(decrease) in Trade Payables	2,682.22	(663.75)	2,687.82
Increase/(decrease) in Other Current Liabilities and Provisions	286.37	55.46	345.95
Cash Generated from / (used in) Operations	352.95	(367.98)	205.35
Income taxes paid	(102.18)	(25.63)	(114.18)
Net cashflow (used in) / generated from operating activities	250.77	(393.61)	91.17
(B) CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of fixed assets	(12.01)	(27.28)	(12.63)
Sale of fixed assets	4.24	3.47	4.24
Loan given to others	(285.36)	(247.45)	(285.36)
Loan recovered from others	21.04	100.00	21.04
Withdrawl / (Investment) in Limited Liability Partnership	(220.45)	-	-
Dividend Income	0.00	0.00	0.00
Proceeds from sale of investment	111.18	200.92	111.18
Purchase of Investment	(50.00)	(200.00)	(50.00)
Investment in subsidiary	(7.50)	-	-
Purchase of Fixed Deposit	-	-	(20.00)
Interest received	64.31	16.29	52.17
Net Cashflow from Investing Activities	(374.55)	(154.05)	(179.36)
(C) CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from right issue of equity shares	-	1,798.44	-
Proceeds from loans	5,392.35	2,200.30	5,392.35
Repayment of loans	(4,359.10)	(2,805.81)	(4,359.10)
Repayment of principal portion of lease liability	(159.85)	(150.84)	(159.85)
Capital Contributation from Non - Controlling Partner of Subsidiary	-	-	2.50
Processing fees related to Financial Liability	(25.08)	-	(25.08)
Interest and finance charges	(668.30)	(474.98)	(671.58)
Net cashflow (used in) / generated from financing activities	180.02	567.11	179.24
Net Increase/(Decrease) in Cash and Cash Equivalents	56.24	19.45	91.05
Cash and bank balances at the beginning of the year	102.56	83.11	102.56
Cash and bank balances at the end of the year	158.80	102.56	193.61

For and on behalf of the Board of Directors

Rahul Timbadia
Managing Director
DIN: 00691457

Place: Mumbai
Date: May 5, 2026