



CIN: L99999MH1974PLC017951

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

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

Subject: Outcome of the Board Meeting held today i.e. 26.10.2026 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements), Regulation, 2015

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, October 26, 2026 has inter alia, considered and approved the following items:

- 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 September 30th, 2026, as reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings.

We request you to take the same on record.

For LA TIM METAL AND INDUSTRIES LIMITED

Digitally signed by RAHUL MAGANLAL TIMBADI
DN: cn=, postalCode=400056, c=IN, o=ARASHTRA,
st=MH, ou=CRYSTAL AFFAIRMENT, PLOT NO.3, WILLAGH
ARASH SOCIETY, N.S. ROAD NO.2 MUMBAI,400056,
i=MUMBAI, o=Personal,
serialNumber=d6d6d0d664d641e8b0cb3bd3d9f43b
cd23ca56625d9f300b01315299,
pseudonym=Fafadfa8de494c180a2bdc97887bdc,
2.5.2.36=30787a7f80b0e0d0e4d61af1d3d3050a7b44c142c
15f1588f560475ac47ab,
email=LATIMILIFESTYLE@gmail.COM, cn=RAHUL
MAGANLAL TIMBADI
Date: 2026.10.26 16:12:11 +05'30'

RAHUL MAGANLAL TIMBADIA
DIN:00691457
MANAGING DIRECTOR

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, 2026 ('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: October 26, 2026

Anik S Shah

Partner

Membership No: 140594

ICAI UDIN: 26140594MMCGGTC2587



LATIM 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 standalone financial results for the the quarter and half year ended 30th September 2026

	Particulars (Refer Notes below)	(Rs. in lakhs except earning per share)				
		Quarter Ended			Half Year Ended	
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)
1	Income					
	a Revenue from operations	14,651.55	13,527.21	8,904.74	28,178.76	17,662.57
	b Other income	21.19	21.47	48.59	42.66	248.62
	Total Income	14,672.74	13,548.68	8,953.33	28,221.42	17,911.19
2	Expenses					
	a Cost of materials consumed	11,248.17	10,258.64	7,314.31	21,506.81	14,764.56
	b Purchase of stock-in-trade	2,640.42	2,274.42	1,230.64	4,914.84	1,796.93
	c Changes in inventories of Finished goods, work-in-progress and stock-in-trade	(790.10)	(357.70)	(529.20)	(1,147.80)	(709.30)
	d Employee benefits expenses	138.15	121.63	103.91	259.78	199.01
	e Finance costs	156.56	151.93	139.70	308.49	456.44
	f Depreciation and amortization expenses	72.17	70.00	69.36	142.17	138.19
	g Other expenses	718.39	590.09	451.71	1,308.48	839.65
	Total expenses	14,183.76	13,109.01	8,780.43	27,292.77	17,485.48
3	Profit / (loss) before exceptional items and tax	488.98	439.67	172.90	928.65	425.71
	Exceptional items	-	-	-	-	-
4	Profit / (loss) before tax	488.98	439.67	172.90	928.65	425.71
5	Tax expense					
	a Current tax	130.75	107.89	-	238.64	-
	b Deferred tax (asset) / liabilities	0.73	32.16	25.84	32.89	76.01
6	Profit / (loss) for the period after tax	357.49	299.62	147.06	657.12	349.70
7	Other comprehensive income					
	(i) Items that are not to be reclassified to profit & loss					
	Remeasurement gain / (loss) on actuary valuation	-	-	-	-	-
8	Total comprehensive income	357.49	299.62	147.06	657.12	349.70
9	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
10	Other equity	-	-	-	-	-
11	Earning per share (Rs. 1/- each) (quarters not annualised):					
	a Basic (in Rs.)	0.27	0.23	0.11	0.50	0.27
	b Diluted (in Rs.)	0.27	0.23	0.11	0.50	0.27

NOTES TO STANDALONE FINANCIAL RESULTS:

- 1 The above financial results were reviewed by the Audit Committee, and were approved by the Board of Directors, in their respective meetings held on 26th October, 2026. 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.
- 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).
- 4 The company has two reporting segments which are bifurcated as follows:
 1. Steel & steel products
 2. Real estate development activity

Particulars	Quarter ended on 30/09/2026 (Unaudited)	Quarter ended on 30/06/2026 (Unaudited)	Quarter ended on 30/09/2025 (Unaudited)	Half year ended on 30/09/2026 (Unaudited)	Half year ended on 30/09/2025 (Unaudited)	Year ended on 31/03/2026 (Audited)
Segment Revenue (sales and other operating income)						
Steel & steel products	14,580.85	13,527.21	8,904.74	28,108.06	17,662.57	38,600.14
Real estate development	70.70	-	-	70.70	-	-
Total Segment Revenue	14,651.55	13,527.21	8,904.74	28,178.76	17,662.57	38,600.14

Segment Results						
Steel & steel products	360.35	299.62	147.06	659.97	349.70	783.43
Real estate development	(2.86)	-	-	(2.86)	-	-
Total Segment Results	357.49	299.62	147.06	657.11	349.70	783.43

Segment Assets	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)
Steel & Steel Products	17,209.77	11,953.09
Real Estate Development	4,222.00	3,998.46
Unallocated corporate assets	1,896.80	1,741.79
Total Segment Assets	23,328.57	17,693.34

NOTES TO STANDALONE FINANCIAL RESULTS:

Segment Liabilities	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)
Steel & Steel Products	6,446.93	4,018.60
Real Estate Development	346.49	504.69
Unallocated corporate liabilities	8,053.42	5,345.43
Total Segment Liabilities	14,846.84	9,868.72

- 5 The performance of the quarter is not representative of the full year's performance.
- 6 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 : 26th October, 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 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 subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2026 ("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.



Phone : (079) 2640 3325/26 | Website : www.dbsgroup.in | E-Mail : info@dbsgroup.in

Head Office : 4th Floor, Aditya Building, Near Sardar Patel Seva Samaj, Mithakhali Six Roads, Ellisbridge, Ahmedabad - 380006.

Branch Office : 204, Sakar Complex, Opp. Abs Tower, Old Padra Road, Vadodara - 390015.

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

- La Tim Metal & Industries Limited – *Parent Company*
- La Tim Buildarch LLP – *Subsidiary*
- La Proviso Buildcon 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: 26140594NTxLTS 5526

Place: Mumbai

Date: October 26, 2026





LATIM
COLOUR COATED STEEL
Rolling and more ranges for everyone

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 consolidated financial results for the quarter and half year ended 30th September 2026

(Rs. in lakhs except earning per share)

	Particulars (Refer Notes below)	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a Revenue from operations	15,040.57	13,729.40	8,923.55	28,769.97	17,681.38	39,047.83
	b Other income	17.25	18.14	46.23	35.39	246.26	562.86
	Total Income	15,057.82	13,747.54	8,969.78	28,805.36	17,927.64	39,610.69
2	Expenses						
	a Cost of materials consumed	11,248.17	10,258.64	7,314.31	21,506.81	14,764.56	30,425.83
	b Purchase of stock-in-trade	2,969.22	2,469.34	1,365.59	5,438.56	1,931.88	5,878.34
	c Changes in Inventories of Finished goods, work-in-progress and stock-in-trade	(808.99)	(404.11)	(658.98)	(1,213.10)	(839.08)	(1,164.09)
	d Employee benefits expenses	145.67	128.67	110.16	274.34	205.26	421.79
	e Finance costs	159.33	153.33	140.52	312.66	457.26	776.94
	f Depreciation and amortization expenses	72.19	70.03	69.36	142.22	138.19	276.29
	g Other expenses	733.68	598.91	458.30	1,332.59	846.24	1,912.38
	Total expenses	14,519.27	13,274.81	8,799.26	27,794.08	17,504.31	38,527.48
3	Profit / (loss) before exceptional items and tax	538.55	472.73	170.52	1,011.28	423.33	1,083.21
	Exceptional items	-	-	-	-	-	7.29
4	Profit / (loss) before tax	538.55	472.73	170.52	1,011.28	423.33	1,075.91
5	Tax expense						
	a Current tax	146.73	118.39	-	265.12	-	135.67
	b Deferred tax (asset) / liabilities	0.73	32.16	25.84	32.89	76.01	118.08
6	Profit / (loss) for the period after tax	391.09	322.18	144.68	713.27	347.32	822.16
7	Other comprehensive income						
	(i) Items that are not to be reclassified to profit & loss						
	Remeasurement gain / (loss) on actuary valuation	-	-	-	-	-	2.65
8	Total comprehensive income	391.09	322.18	144.68	713.27	347.32	824.81
9	Net profit/(loss) attributable to:						
	a) Owners of the Company	382.98	313.03	145.28	696.01	347.92	811.81
	b) Non- controlling interest	8.11	9.15	(0.59)	17.26	(0.59)	10.35
10	Other comprehensive income attributable to :						
	a) Owners of the company	-	-	-	-	-	2.65
	b) Non- controlling interest	-	-	-	-	-	-
11	Total comprehensive income/(expense) attributable to:						
	a) Owners of the company	382.98	313.03	145.28	696.01	347.92	814.46
	b) Non- controlling interest	8.11	9.15	(0.59)	17.26	(0.59)	10.35
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
13	Other equity						
							6,540.15
14	Earning per share (Rs. 1/- each) (quarters not annualized):						
	a Basic (in Rs)	0.29	0.24	0.11	0.53	0.26	0.63
	b Diluted (in Rs.)	0.29	0.24	0.11	0.53	0.26	0.63

NOTES TO CONSOLIDATED FINANCIAL RESULTS:

- 1 The above financial results were reviewed by the Audit Committee, and were approved by the Board of Directors, in their respective meetings held on 26th October, 2026. 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.
- 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 Consolidated financial results include following entities for the quarter and half year ended September 30, 2026. All together referred to as a Group.
 - (i) La Tim Metal & Industries Limited - Holding Company
 - (ii) La Tim Buildarch LLP - Subsidiary
 - (iii) La Proviso Buildcon LLP - Subsidiary
- 4 The holding 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 The Group has two reportable segments, as follows:
 1. Steel & steel productes
 2. Real estate developnent activity

Particulars	Quarter ended on 30/09/2026 (Unaudited)	Quarter ended on 30/06/2026 (Unaudited)	Quarter ended on 30/09/2025 (Unaudited)	Half year ended on 30/09/2026 (Unaudited)	Half year ended on 30/09/2025 (Unaudited)	Year ended on 31/03/2026 (Audited)
Segment Revenue (sales and other operating income)						
Steel & steel productes	14,969.87	13,729.40	8,923.55	28,699.27	17,681.38	39,047.83
Real estate development	70.70	-	-	70.70	-	-
Total Segment Revenue	15,040.57	13,729.40	8,923.55	28,769.97	17,681.38	39,047.83
Segment Results						
Steel & steel productes	395.15	322.18	144.68	717.33	347.32	824.81
Real estate development	(4.06)	-	-	(4.06)	-	-
Total Segment Results	391.09	322.18	144.68	713.27	347.32	824.81

NOTES TO CONSOLIDATED FINANCIAL RESULTS:

Segment Assets	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)
Steel & Steel Products	17,209.77	12,480.35
Real Estate Development	4,222.32	3,998.46
Unallocated corporate assets	2,163.41	1,330.39
Total Segment Assets	23,595.50	17,809.20

Segment Liabilities	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)
Steel & Steel Products	6,446.93	4,080.21
Real Estate Development	347.02	504.69
Unallocated corporate liabilities	8,219.27	5,355.78
Total Segment Liabilities	15,013.22	9,940.69

- 6 The performance of the quarter is not representative of the full year's performance.
- 7 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 : 26th October, 2026

For and on behalf of the Board of Directors


Rahul Timbadia
Managing Director
DIN: 00691457





LA TIM METAL & INDUSTRIES LIMITED
CIN: L99999MH1974PLC017951
Statement of Assets and Liabilities

(Rs. in Lakhs)

Particulars	Standalone		Consolidated	
	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
NON-CURRENT ASSETS				
(a) Property, Plant and Equipment	1,482.01	1,455.92	1,482.55	1,456.50
(b) Right to Use of Asset	109.57	152.26	109.57	152.26
(c) Intangible Assets	0.37	0.37	0.37	0.37
(d) Financial Assets				
(i) Investments	271.49	274.11	263.49	266.61
(ii) Others	152.25	136.72	153.63	136.72
CURRENT ASSETS				
(a) Inventories	10,003.52	9,059.23	10,206.43	9,196.84
(b) Financial Assets				
(i) Investment	334.95	262.15	61.85	41.70
(ii) Loans	757.67	411.77	757.67	411.77
(iii) Trade Receivables	6,302.20	2,731.28	6,541.88	2,854.44
(iv) Cash and Cash Equivalents	448.48	155.40	503.79	190.21
(v) Bank balances other than above	84.70	45.78	86.14	65.78
(vi) Others	334.64	355.79	334.64	357.07
(c) Other Current Assets	3,046.72	2,652.56	3,093.49	2,678.93
TOTAL ASSETS	23,328.57	17,693.34	23,595.50	17,809.20
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	1,315.51	1,315.51	1,315.51	1,315.51
(b) Other Equity	7,166.22	6,509.10	7,236.16	6,540.15
(c) Non Controlling Interest	-	-	30.61	12.85
LIABILITIES				
NON-CURRENT LIABILITIES				
(a) Financial Liabilities				
(i) Borrowings	1,262.40	787.31	1,262.40	787.31
(ii) Lease Liability	86.05	28.13	86.05	28.13
(b) Provisions	29.89	27.41	29.89	27.41
(c) Other Non - Current Liabilities	341.88	341.88	341.88	341.88
(d) Deferred Tax Liabilities (Net)	140.99	108.10	141.00	108.11
CURRENT LIABILITIES				
(a) Financial Liabilities				
(i) Borrowing	6,228.92	4,275.91	6,228.92	4,275.91
(ii) Lease Liability	39.16	151.50	39.16	151.50
(iii) Trade Payables				
- total outstanding dues of micro and small enterprises	696.29	505.84	696.29	510.31
- total outstanding dues of creditors other than micro and small enterprises	5,442.87	3,378.52	5,495.65	3,379.65
(iv) Other Financial Liabilities	149.00	105.44	224.67	151.03
(b) Provisions	3.57	4.31	3.57	4.31
(c) Current tax liabilities (net)	238.64	14.76	254.62	21.53
(d) Other Current Liabilities	187.18	139.62	209.12	153.61
TOTAL EQUITY & LIABILITIES	23,328.57	17,693.34	23,595.50	17,809.20

For and on behalf of the Board of Directors

Rahul Timbadia
Rahul Timbadia
Managing Director
DIN: 00691457

Place: Mumbai
Date: 26th October 2026



COLOUR COATED STEEL

LATIM METAL & INDUSTRIES LIMITED

CIN: L99999MH1974PLC017951

Cash Flow statement for the half year ended 30th September, 2026

(Rs. in lakhs)

Particulars	Standalone		Consolidated	
	Half year ended 30-09-2026 (Unaudited)	Half year ended 30-09-2025 (Unaudited)	Half year ended 30-09-2026 (Unaudited)	Half year ended 30-09-2025 (Unaudited)
(A) CASH FLOW FROM OPERATING ACTIVITIES				
Profit / (loss) before tax	928.65	425.71	1,011.28	423.33
Adjustments for:				
Depreciation and amortization	142.17	138.19	142.22	138.19
Interest income	(32.05)	(12.43)	(32.41)	(9.53)
Profit on sale of shares / mutual funds	-	(1.57)	-	(1.57)
Loss on sale of vehicles	3.52	-	3.52	-
Interest component of lease liability	8.47	15.76	8.47	15.76
Interest and finance charges (except interest on lease liabilities)	300.01	440.68	304.18	441.51
Fair valuation of financial instruments	(2.04)	(149.88)	(2.04)	(149.88)
Adjustment for unamortized borrowing cost	1.43	76.22	1.43	76.22
Dividend income	(0.00)	(0.00)	(0.00)	(0.00)
Operating profit before working capital changes	1,350.16	932.68	1,436.65	934.03
Adjustments for changes in working capital :				
(Increase) / decrease in trade receivables	(3,570.93)	(517.32)	(3,687.44)	(559.42)
(Increase) / decrease in other assets	(388.53)	(596.41)	(409.04)	(601.28)
(Increase) / decrease in inventories	(944.29)	(2,186.69)	(1,009.59)	(2,316.47)
Increase / (decrease) in trade payables	2,254.79	2,607.46	2,301.98	2,642.74
Increase / (decrease) in other current liabilities and provisions	294.91	(2.92)	326.15	(0.18)
Increase / (decrease) in non-current provisions	2.48	5.03	2.48	5.03
Cash Generated from / (used in) operations	(1,001.41)	241.83	(1,038.81)	104.45
Income taxes paid	219.23	18.48	229.73	18.48
Net Cashflow from / (used in) operating activities	(1,220.64)	223.35	(1,268.54)	85.97
(B) CASH FLOW FROM INVESTING ACTIVITIES				
(Purchase) / sale of fixed assets	(106.12)	(7.32)	(106.12)	(7.32)
Loan given to others	(375.91)	(206.86)	(375.91)	(43.96)
Loan recovered from others	30.00	60.46	30.00	0.46
Proceeds from investment	-	111.18	20.00	111.18
Purchase of investment	(53.92)	(7.50)	(55.36)	-
Withdrawal / (investment) in subsidiary	(53.15)	-	-	-
Interest received	32.05	12.43	32.41	9.53
Dividend income	0.00	0.00	0.00	0.00
Net Cashflow from / (used in) investing activities	(527.05)	(37.61)	(454.98)	69.89
(C) CASH FLOW FROM FINANCING ACTIVITIES				
Capital introduced by non controlling partner in subsidiary	-	-	0.50	2.50
Proceeds from loans	2,587.08	4,514.92	2,587.08	4,552.77
Repayment of loans	(157.65)	(4,174.37)	(157.65)	(4,174.37)
Repayment of principal portion of lease liability	(85.88)	(79.60)	(85.88)	(79.60)
Interest and finance charges	(300.01)	(440.68)	(304.18)	(441.51)
Processing fees related to financial liability	(2.77)	(25.08)	(2.77)	(25.08)
Net Cashflow from / (used in) financing activities	2,040.77	(204.81)	2,037.10	(165.29)
Net increase / (decrease) in cash and cash equivalents	293.08	(19.06)	313.58	(9.43)
Cash and bank balances at the beginning of the period	158.80	102.56	193.61	102.56
Cash and bank balances at the end of the period	451.88	83.50	507.19	93.13

For and on behalf of the Board of Directors

Rahul Timbadia
Rahul Timbadia
Managing Director
DIN: 00691457

Place: Mumbai
Date: 26th October, 2026