

Todarwal & Todarwal LLP

Chartered Accountants

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

Review Report to,
The Board of Directors
Lloyds Metals and Energy Limited
Plot No A-5/5, MIDC Industrial Area,
Murbad, Thane MH 421401.

Dear Sirs,

Re: Limited Review Report of the Unaudited Standalone Financial Results for the quarter ended 30th June, 2025 and year to date from 1st April 2025 to 30th June, 2025

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Lloyds Metals and Energy Limited** for the quarter ended **30th June, 2025, and year to date from 1st April, 2025 to 30th June, 2025 ("the Statement")** attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, ('the Regulation') as amended (the "Listing Regulations").

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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.

We have conducted our review of the Statement in accordance with the Standard on Review Engagement (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 from material misstatement. A review of interim financial information consists of making inquiries, primarily of 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 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.



Todarwal & Todarwal LLP

Chartered Accountants

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Todarwal & Todarwal LLP

Chartered Accountants

ICAI Firm Reg No. 111009W/ W100231



Sunil Todarwal

Partner

M. No.: 032512

UDIN: 25032512BMMLZB4264

Date: 12th August, 2025


Place: Mumbai

LLOYDS METALS AND ENERGY LIMITED
 Regd. Office : Plot No A 1-2, MIDC Area, Ghugus, Dist. Chandrapur, Maharashtra - 442 505
 CIN- : L40300MH1977PLC019594 Website:www.lloyds.in
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2025

(₹. in Cr.)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from Operations				
	i) Gross Sales/ Income from operation	2,377.03	1,182.66	2,412.22	6,626.31
	ii) Other operating revenues	2.85	10.64	5.02	95.09
	(b) Other Income	28.55	19.37	5.82	51.32
	Total Income	2,408.43	1,212.67	2,423.06	6,772.72
2	Expenses				
	(a) Cost of Materials Consumed	199.55	82.07	122.55	533.41
	(b) Purchase of traded goods	61.56	-	134.55	182.24
	(c) Change in Inventories of Finished Goods, WIP and Stock-In-Trade	(67.28)	71.47	(13.81)	90.41
	(d) Employees Benefit Expenses	63.80	54.00	33.77	163.27
	(e) Finance Costs	14.47	13.33	1.87	27.08
	(f) Depreciation	27.79	22.23	18.68	80.48
	(g) Mining, Royalty and Freight Expenses	1,220.16	563.70	1,275.50	3,323.96
	(h) Other Expenses	121.99	160.81	146.00	474.89
	Total Expenses	1,642.04	967.61	1,719.11	4,875.74
3	Profit before tax(1 - 2)	766.39	245.06	703.95	1,896.99
4	Tax Expense				
	a) Current Tax	(81.56)	(0.22)	(163.00)	(456.72)
	b) Deferred Tax	(50.25)	(42.37)	16.53	10.68
5	Profit after tax (3 - 4)	634.58	202.47	557.48	1,450.95
6	Other Comprehensive Income				
	(a) (i) Item that will not be reclassified to profit or loss	(0.17)	(2.76)	0.69	(0.70)
	(ii) Income tax effect on above	-	-	-	-
	(b) (i) Item that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax effect on above	-	-	-	-
	Total Comprehensive Income (5 + 6)	634.41	199.71	558.17	1,450.26
7	Paid Up Equity Share Capital (Face Value of Re. 1/- each)	52.32	52.32	50.53	52.32
8	Other Equity	6,962.77	6,350.76	3,330.31	6,350.76
9	Earnings per Share (not annualised for the quarter)				
	Basic - In Rs	12.12	3.91	11.06	28.01
	Diluted - In Rs	11.28	3.65	10.96	26.12

For and on behalf of Board of Directors of
 Lloyds Metals and Energy Limited


 Rajesh Gupta
 Managing Director
 DIN: 00028379
 Date: 12th August, 2025
 Place: Mumbai



Unaudited Standalone Segmentwise information for the Quarter ended 30th June, 2025

	Particulars	Quarter Ended			Year Ended
		30-Jun-25 (Unaudited)	31-Mar-25 (Audited)	30-Jun-24 (Unaudited)	31-Mar-25 (Audited)
1	Segment Revenue				
	a) Mining	2,157.08	1,041.79	1,985.49	5,596.39
	b) Steel and other related segments	319.29	217.50	490.01	1,345.25
	Total Segmental Revenue	2,476.37	1,259.30	2,475.50	6,941.64
	Less: Inter Segment Revenue	67.94	46.60	52.44	168.92
	Net Sales / Income from Operations	2,408.43	1,212.70	2,423.06	6,772.72
2	Segment Results (Profit before Finance Costs and Tax)				
	a) Mining	760.23	253.74	625.81	1,703.03
	b) Steel and other related segments	20.63	4.66	80.01	221.02
	Total Segment Result	780.86	258.40	705.82	1,924.05
	Less: i) Finance Cost	14.47	13.33	1.87	27.08
	Profit / (Loss) before Tax	766.39	245.06	703.95	1,896.99
3	Segment Assets				
	a) Mining (including CWIP)	2,152.68	2,036.41	1,329.17	2,036.41
	b) Steel and other related segments (including CWIP)	6,844.76	5,517.73	2,986.22	5,517.73
	c) Unallocated	2,431.21	1,853.11	616.09	1,853.11
	Total Assets	11,428.65	9,407.25	4,931.49	9,407.25
4	Segment Liabilities				
	a) Mining (including CWIP)	1,186.26	1,098.44	444.62	1,098.44
	b) Steel and other related segments (including CWIP)	1,423.38	58.19	360.19	58.19
	c) Unallocated	1,170.96	955.47	616.85	955.47
	Total Liabilities	3,780.60	2,112.10	1,421.66	2,112.10
5	Capital Employed (Including Goodwill) (Segment Assets - Segment Liabilities)				
	a) Mining (including CWIP)	966.40	937.97	884.55	937.97
	b) Steel and other related segments	5,421.38	5,459.54	2,626.03	5,459.54
	c) Unallocated	1,260.25	897.65	(0.76)	897.65
	Total Capital Employed	7,648.04	7,295.15	3,509.83	7,295.15



Notes

- 1 The Statement of Unaudited standalone financial results ("the statement") of Lloyds Metals And Energy Limited for the Quarter ended on 30th June, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th August, 2025.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 As per Ind AS 108- Operating Segments, the Company has two reportable Operating Segments namely "Mining of Iron Ore" and "Steel and other related segments". The financial information for these segments have been provided in Financial Results as per Ind AS 108- Operating Segments.
- 4 The Statutory Auditors of the Company have conducted limited review on the financial result for the quarter ended 30th June 2025. An unqualified report has been issued by them thereon.
- 5 Details of Employee Stock Option for the quarter ended 30th June, 2025 are as follows


Lloyds Metals and Energy Limited Employee Stock Option Plan 2017	
Number of options outstanding at the beginning of the period April 1, 2025	43,06,575
Number of options exercisable at the beginning of the period April 1, 2025	94,166
Number of options Granted during the period	15,13,784
Number of options Vested during the period	1,05,562
Number of options Lapsed during the period	1,04,680
Number of options Exercised during the period	33,568
Number of options outstanding at the end of the period June 30, 2025	56,00,775
Number of options exercisable at the end of the period June 30, 2025	1,75,502

- 6 The Company has entered into the share subscription agreement dated 17th February, 2025 between the Company and Thriveni Earthmovers and Infra Private Limited (TEIL) for the acquisition of 70,00,00,000 equity shares, representing 79.82% of the total issued, subscribed and paid-up equity share capital of TEIL by the Company, for an aggregate consideration of Rs. 70,00,00,000 (Rupees Seventy Crores Only) ("Share Subscription Agreement"). Pursuant to share subscription agreement, TEIL has allotted shares to LMEL on dated 1st July, 2025.
- 7 On 19th July, 2025, Lloyds Surya Private Limited has allotted 56,60,37,736 (Fifty-Six Crore Sixty Lakh Thirty-Seven Thousand Seven Hundred Thirty-Six) equity shares of face value ₹1 each, at an issue price of ₹1.06 per share (comprising ₹1 face value and ₹0.06 as share premium), aggregating to a total consideration of ₹60,00,00,000 (Rupees Sixty Crore only). The shares were allotted to Thriveni Earthmovers and Infra Private Limited on a preferential basis through private placement.

As a result of this transaction, Lloyds Surya Private Limited has ceased to be a subsidiary of the Company and become step down subsidiary.

- 8 Earning Per Share are not annualised except for year ended 31st March, 2025.
- 9 Revenue shown in segmental information includes other income.
- 10 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- 11 The results for the quarter ended 30th June, 2025 are available on the website of BSE at www.bseindia.com, NSE at www.nseindia.com and on Company's website at www.lloyds.in

For and on behalf of the Board of Directors of
Lloyds Metals and Energy Limited



Rajesh Gupta
Managing Director
DIN: 00028379
Date: 12th August, 2025
Place: Mumbai



Todarwal & Todarwal LLP

Chartered Accountants

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

Review report to,
The Board of Directors
Lloyds Metals and Energy Limited
Plot No A 1-2, MIDC Area,
Ghugus, Chandrapur MH 442505.

Dear Sirs,

Re: Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 30th June, 2025 and year to date from 1st April, 2025 to 30th June, 2025.

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Lloyds Metals and Energy Limited** for the quarter ended **30th June, 2025, and year to date from 1st April, 2025 to 30th June, 2025 ("the Statement")** attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, ('the Regulation') as amended (the "Listing Regulations").

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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.

We have conducted our review of the Statement in accordance with the Standard on Review Engagement (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 from material misstatement. A review of interim financial information consists of making inquiries, primarily of 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 and consequently does not enable us to obtain assurance that we would become aware of all



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ICAI Regn.: W100231 | LLP Regn: AAJ-9964

Todarwal & Todarwal LLP

Chartered Accountants

significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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:

1. This Statement includes the results of the following:

Name of Subsidiary:

1. "Lloyds Logistics Private Limited" (Formerly known as "Thriveni Lloyds Mining Private Limited")
 2. "Lloyds Surya Private Limited"
2. The Consolidated Financial Results includes unaudited interim financial statement and other financial information of its subsidiary (Lloyds Logistics Private Limited) whose interim financial statement does not reflect revenue from operations, net loss after tax is Rs.13.99 (Rs in Lakhs) for the quarter ended 30th June, 2025 as considered in the Consolidated Financial Results whose interim financial statement have not been reviewed by their auditors.

These unaudited interim Financial Statements have been furnished to us by the Management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the Subsidiary is based solely on such unaudited interim Financial Statements. In our opinion and according to the information and explanations given to us by the Management, these interim Financial Statements are not material to the Holding Company.

3. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the reports of the other auditors referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of



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the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the Financial Results/financial information certified by the Management.

For Todarwal & Todarwal LLP
Chartered Accountants
ICAI Firm Reg No. - **111009W/ W100231**

Sunil Todarwal
Partner
M. No.: 032512
UDIN: 25032512BMMLZA8913
Date: 12th August, 2025
Place: Mumbai

LLOYDS METALS AND ENERGY LIMITED

Regd. Office : Plot No A 1-2, MIDC Area, Ghugus, Dist. Chandrapur, Maharashtra - 442 505

CIN- : L40300MH1977PLC019594 Website:www.lloyds.in

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2025

(₹. in Cr)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from Operations				
	i) Gross Sales/ Income from operation	2,377.03	1,182.66	2,412.22	6,626.31
	ii) Other operating revenues	6.49	10.64	5.02	95.09
	(b) Other Income	28.19	19.26	5.82	51.22
	Total Income	2,411.71	1,212.56	2,423.06	6,772.62
2	Expenses				
	(a) Cost of Materials Consumed	199.55	82.07	122.55	533.41
	(b) Purchase of traded goods	61.56	-	134.55	182.24
	(c) Change in Inventories of Finished Goods, WIP and Stock-In-Trade	(67.28)	71.47	(13.81)	90.41
	(d) Employees Benefit Expenses	63.80	54.00	33.77	163.27
	(e) Finance Costs	14.63	13.40	1.89	27.22
	(f) Depreciation	30.73	22.34	18.73	80.80
	(g) Mining, Royalty and Freight Expenses	1,209.21	563.70	1,275.50	3,323.96
	(h) Other Expenses	122.49	160.96	146.01	475.20
	Total Expenses	1,634.69	967.94	1,719.19	4,876.51
3	Profit before tax(1 - 2)	777.02	244.62	703.87	1,896.11
4	Tax Expense				
	a) Current Tax	(84.68)	(0.22)	(163.00)	(456.72)
	b) Deferred Tax	(50.75)	(42.52)	16.53	10.53
5	Profit after tax (3 - 4)	641.59	201.88	557.40	1,449.93
6	Other Comprehensive Income				
	(a) (i) Item that will not be reclassified to profit or loss	(0.17)	(2.76)	0.69	(0.70)
	(ii) Income tax effect on above	-	-	-	-
	(b) (i) Item that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax effect on above	-	-	-	-
	Total Comprehensive Income (5 + 6)	641.42	199.12	558.09	1,449.23
7	Paid Up Equity Share Capital (Face Value of Re. 1/- each)	52.32	52.32	50.53	52.32
8	Other Equity	6,962.77	6,349.80	3,330.38	6,349.80
9	Earnings per Share (not annualised for the quarter)				
	Basic - In Rs	12.12	3.91	11.06	28.01
	Diluted - In Rs	11.28	3.64	10.96	26.12

For and on behalf of Board of Directors of
Lloyds Metals and Energy Limited


Rajesh Gupta
Managing Director

DIN: 00028379

Date: 12th August, 2025

Place: Mumbai



Unaudited Consolidated Segmentwise information for the Quarter ended 30th June, 2025

	Particulars	Quarter Ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Audited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue				
	a) Mining	2,160.36	1,041.66	1,985.49	5,596.27
	b) Steel and other related segments	319.29	217.51	490.01	1,345.25
	Total Segmental Revenue	2,479.65	1,259.17	2,475.50	6,941.52
	Less: Inter Segment Revenue	67.94	46.61	52.44	168.90
	Net Sales / Income from Operations	2,411.71	1,212.56	2,423.06	6,772.62
2	Segment Results (Profit before Finance Costs and Tax)				
	a) Mining	760.23	253.75	625.81	1,703.03
	b) Steel and other related segments	20.63	4.67	80.01	189.86
	Total Segment Result	780.86	258.41	705.82	1,924.06
	Less: i) Finance Cost	14.63	13.51	1.89	27.33
	ii) Other Un-allocable Expenditure	(10.80)	0.28	0.06	0.62
	Profit / (Loss) before Tax	777.02	244.62	703.87	1,896.11
3	Segment Assets				
	a) Mining (including CWIP)	2,152.68	2,036.41	1,329.17	2,036.41
	b) Steel and other related segments (including CWIP)	6,844.76	5,517.73	2,986.22	5,517.73
	c) Unallocated	2,607.26	1,862.76	616.09	1,862.76
	Total Assets	11,604.70	9,416.90	4,931.48	9,416.90
4	Segment Liabilities				
	a) Mining (including CWIP)	1,186.26	1,098.44	444.62	1,098.44
	b) Steel and other related segments (including CWIP)	1,423.38	58.19	360.19	58.19
	c) Unallocated	1,340.68	957.59	616.85	957.59
	Total Liabilities	3,950.33	2,114.22	1,421.66	2,114.22
5	Capital Employed (Including Goodwill) (Segment Assets - Segment Liabilities)				
	a) Mining (including CWIP)	966.41	937.98	884.55	937.98
	b) Steel and other related segments (including CWIP)	5,421.38	5,459.54	2,626.03	5,459.54
	c) Unallocated	1,266.57	905.16	(0.76)	905.16
	Total Capital Employed	7,654.37	7,302.68	3,509.82	7,302.68



Notes

- 1 The Statement of Unaudited Consolidated financial results ("the statement") of Lloyds Metals And Energy Limited for the Quarter ended on 30th June, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th August, 2025
- 2 These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 As per Ind AS 108- Operating Segments, the Company has two reportable Operating Segments namely "Mining of Iron Ore" and "Steel and other related segments". The financial information for these segments have been provided in Financial Results as per Ind AS 108- Operating Segments.
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Lloyds Metals and Energy Limited Employee Stock Option Plan 2017	
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Number of options exercisable at the beginning of the period April 1, 2025	94,166
Number of options Granted during the period	15,13,784
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Number of options Lapsed during the period	1,04,680
Number of options Exercised during the period	33,568
Number of options outstanding at the end of the period June 30, 2025	56,00,775
Number of options exercisable at the end of the period June 30, 2025	1,75,502

- 6 The Company has entered into the share subscription agreement dated 17th February, 2025 between the Company and Thriveni Earthmovers and Infra Private Limited (TEIL) for the acquisition of 70,00,00,000 equity shares, representing 79.82% of the total issued, subscribed and paid-up equity share capital of TEIL by the Company, for an aggregate consideration of Rs. 70,00,00,000 (Rupees Seventy Crores Only) ("Share Subscription Agreement"). Pursuant to share subscription agreement, TEIL has allotted shares to LMEL on dated 1st July, 2025.
- 7 On 19th July, 2025, Lloyds Surya Private Limited has allotted 56,60,37,736 (Fifty-Six Crore Sixty Lakh Thirty-Seven Thousand Seven Hundred Thirty-Six) equity shares of face value ₹1 each, at an issue price of ₹1.06 per share (comprising ₹1 face value and ₹0.06 as share premium), aggregating to a total consideration of ₹60,00,00,000 (Rupees Sixty Crore only). The shares were allotted to Thriveni Earthmovers and Infra Private Limited on a preferential basis through private placement.

As a result of this transaction, Lloyds Surya Private Limited has ceased to be a subsidiary of the Company and become step down subsidiary.
- 8 Earning Per Share are not annualised except for year ended 31st March, 2025.
- 9 Revenue shown in segmental information includes other income.
- 10 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- 11 The results for the quarter ended 30th June, 2025 are available on the website of BSE at www.bseindia.com, NSE at www.nseindia.com and on Company's website at www.lloyds.in

For and on behalf of the Board of Directors of
Lloyds Metals and Energy Limited


Rajesh Gupta
Managing Director
DIN: 00028379
Date: 12th August, 2025
Place: Mumbai

