

Date: 14th November 2025

To,
The Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E), Mumbai 400051 (M.H.)

(NSE SYMBOL: DENEERS; ISIN: INE0JWV01011)

Dear Sir/Madam,

Subject: Outcome of Board Meeting - Disclosure of information under Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulations 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we wish to inform you that the Board Meeting held today, i.e. Friday, 14th November 2025, commenced at 03:30 P.M. and concluded at 4.45 P.M., has inter-alia, considered and approved the following: -

1. Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended on 30th September 2025, along with the Limited Review Report of the Statutory Auditors of the Company.

We are also in the process of filing the aforesaid financial results in the XBRL format within the stipulated period.

Kindly take the same on record and acknowledge the receipt.

Thanking you,
Yours faithfully,

FOR DE NEERS TOOLS LIMITED

For DE NEERS TOOLS LTD.

Neeraj Aggarwal
Director

Neeraj Kumar Aggarwal
Managing Director
DIN: 08058134
Encl.: a/a





INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE
FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE
SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION, 2015, AS
AMENDED

To,
The Board of Directors of
DE NEERS TOOLS LIMITED

1. We have reviewed the accompanying Statement of unaudited standalone financial results of DE NEERS TOOLS LIMITED ("The Company") for the half year ended September 30, 2025 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 with the Stock Exchange.

This Statement which is the responsibility of the company's management and approved by the Board of Director, has been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

2. We conducted our review of the statements in accordance with the Standards 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. These standards require that we plan and perform the review to obtain moderate assurance about whether the statements are free of material misstatement(s). A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for Gautam Sehgal & Co.
Chartered Accountants
FRN : 015736N



Place: New Delhi
Dated : 14/11/2025

Gautam Sehgal
(Partner)
M. No. : 095938

UDIN : 25095938BMKUTB8315

DE NEERS TOOLS LIMITED
CIN : U29309DL2021PLC384229

STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER 2025

(Amount in Lacs)

PARTICULARS	As at	
	(Unaudited)	(Audited)
	30th September 2025	31st March 2025
EQUITY AND LIABILITIES		
Shareholder's Fund		
Share Capital	1,860.64	1,860.64
Surplus	6,303.79	5,420.48
Non-Current Liabilities		
Long Term Borrowings	3,227.76	2,270.22
Other Non Current Liabilities	27.65	27.71
Current Liabilities		
Short Term Borrowings	3,065.30	3,218.61
Trade Payables		
- MSME	771.52	519.63
- Others	613.17	1,026.25
Other Current Liabilities	669.29	409.91
Short Term Provisions	318.99	564.27
Total	16,858.11	15,317.72
ASSETS		
Non-Current Assets		
Property, Plant & Equipment and Intangible Assets		
Property, Plant & Equipment	224.19	258.59
Deferred Tax Assets	102.06	98.76
Other Non Current Assets	32.44	42.33
Non Current Investments	22.50	22.50
Current Assets		
Inventories	11,436.13	9,797.81
Trade Receivables	3,962.36	3,563.26
Cash and Cash Equivalents	31.90	99.52
Short Term Loan and Advances	929.61	1,312.42
Other Current Assets	116.93	122.53
Total	16,858.12	15,317.72

For De Neers Tools Limited

Neeraj Kumar Aggarwal

Neeraj Kumar Aggarwal
(Managing Director)

DIN : 08058134



DE NEERS TOOLS LIMITED

CIN : U29309DL2021PLC384229

STANDALONE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

S.No.	Particulars	(Amount in Lacs)			
		Half Year Ended on		Year Ended on	
		30.09.2025 (Unaudited)	31.03.2025 (Audited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
	Income				
I	Revenue from Operations	6,704.25	7,545.79	6,946.07	14,491.86
II	Other Income	24.74	61.86	2.44	64.30
III	Total Income (I+II)	6,728.99	7,607.65	6,948.51	14,556.16
	Expenses				
IV	Purchases of Stock-In-Trade	6,047.22	6,991.98	4,630.86	11,622.84
	Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(1,631.92)	(1,565.32)	335.96	(1,229.36)
	Employee Benefits Expenses	216.35	230.55	175.71	406.26
	Finance Costs	217.67	181.13	199.00	380.13
	Depreciation and Amortisation Expense	37.70	41.14	35.94	77.08
	Other Expenses	605.68	539.71	381.47	921.18
	Total Expenses	5,492.70	6,419.19	5,758.94	12,178.13
V	Profit/(Loss) before Exceptional Items and Tax	1,236.29	1,188.46	1,189.57	2,378.03
	Exceptional Items	-	-	-	-
VI	Profit/(Loss) before Tax	1,236.29	1,188.46	1,189.57	2,378.03
VII	Tax expense				
	Current Tax	318.94	265.37	298.75	564.12
	Deferred Tax	(3.29)	40.62	0.58	41.20
	Prior Period IT	37.27	-	9.72	9.72
VIII	Profit/(Loss) for the year (VI-VII)	883.37	882.47	880.52	1,762.99
	Earnings Per Share				
	Basic	10.26	10.25	10.23	20.48
	Diluted	10.26	10.25	10.23	20.48

For De Neers Tools Limited



Neeraj Kumar Aggarwal
Neeraj Kumar Aggarwal
(Managing Director)
DIN : 08058134

DE NEERS TOOLS LIMITED
CIN : U29309DL2021PLC384229

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2025

(Amount in Lacs)

	PARTICULARS	As at	
		(Unaudited)	(Audited)
		30th September 2025	31st March 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	NET PROFIT/ (LOSS) BEFORE TAX	1,236.29	2,378.03
	Adjustments for:		
	Depreciation and Amortisation	37.70	77.08
	Finance Costs	217.67	380.13
	Interest Income	(2.77)	(1.96)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,488.89	2,833.28
	Adjustments for changes in working capital :		
	- (Increase)/Decrease in Trade and Other Assets	(323.77)	492.82
	- (Increase)/Decrease in Inventories	(1,638.33)	(1,229.36)
	- Increase/(Decrease) in Trade and Other Liabilities	98.13	487.71
	CASH GENERATED FROM OPERATIONS	(375.08)	2,584.45
	- Taxes (Paid)/Received {Net of Withholding Taxes(TDS)}	(278.57)	(627.22)
	NET CASH FROM OPERATING ACTIVITIES	(653.65)	1,957.23
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchases of Fixed Assets during the year	(3.30)	(135.13)
	Proceeds from sale of Fixed Assets	-	1.32
	Investment made during the year	-	(22.50)
	Interest Received (Revenue)	2.77	1.96
	NET CASH USED IN INVESTING ACTIVITIES	(0.53)	(154.35)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long-Term Borrowings	957.54	-
	Payments of Long-Term Borrowings	-	(1,014.33)
	Proceeds from Short-Term Borrowings	-	669.38
	Payments of Short-Term Borrowings	(153.31)	-
	Preference Share Capital	-	(1,000.00)
	Dividend paid	-	(0.15)
	Finance Costs paid	(217.67)	(380.13)
	NET CASH USED IN FINANCING ACTIVITIES	586.56	(1,725.23)
	NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES	(67.62)	77.65
	CASH AND BANK BALANCES - OPENING	99.52	21.87
	CASH AND BANK BALANCES - CLOSING	31.90	99.52
	NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES	(67.62)	77.65

NOTES:

- 1 The above cash flow statement has been prepared under the "Indirect method" set out in the Accounting Standard- 3 on 'Cash Flow Statements'.

For De Neers Tools Limited

Neeraj Kumar Aggarwal
(Managing Director)
DIN : 08058134

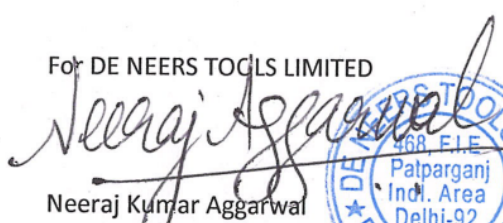


DE NEERS TOOLS LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

Notes

- 1 The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 14th Nov 2025.
- 2 The Statutory Auditors have carried out limited review of the unaudited results of the Company for the half year ended 30.09.2025.
- 3 The Statement is prepared in accordance with the requirement of Accounting Stanadards (AS) specified under section 133 of the companies Act, 2013 read with rule 7 of the companies (Accounts) Rules, 2014. As per MCA notification dated 16th February, 2015 Companies whose Shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 4 The Statement includes results for the half ended 31 March, 2025 being balancing figures between the audited figures in respect of full financial year ended on 31st March 2025 and unaudited figures in respect of half year ended 30th September, 2025.
- 5 Earnings per Share: earnings per share is calculated on the weighted average of the share capital received by the company. Half Yearly EPS is not annualised.
- 6 Previous year/period figures have been re-grouped, re-arranged wherever considered necessary.
- 7 The company operates in only one segment which is trading of hand tools. Hence no separate business segment is required.

For DE NEERS TOOLS LIMITED


Neeraj Kumar Aggarwal
(Managing Director)
DIN : 08058134





INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED
FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE
SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION, 2015, AS
AMENDED

To,
The Board of Directors of
DE NEERS TOOLS LIMITED

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of DE NEERS TOOLS LIMITED ("The Parent") which includes its subsidiary (the Parent and the subsidiary together referred as "the Group") for the half year ended September 30, 2025 ("the statement"), being submitted by the parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 with the Stock Exchange.

The statement includes the result of the following entities :

Name of Entity	Relationship
De Neers Tools Limited	Parent Company
De Neers Tools Trading LLC	Foreign Subsidiary Company

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 applicable Accounting Standards, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statements in accordance with the Standards 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. These standards require that we plan and perform the review to obtain moderate assurance about whether the statements are free of material misstatement(s). A review is limited primarily to inquiries of company personnel and analytical procedures applied to

financial data thus provide less assurance than audit. We have not performed an audit and 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. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for Gautam Sehgal & Co.
Chartered Accountants
FRN : 015736N



Place: New Delhi
Dated : 14/11/2025

Gautam Sehgal
(Partner)
M. No. : 095938

UDIN : 25095938BMKUTC9921

DE NEERS TOOLS LIMITED
CIN : U29309DL2021PLC384229

CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER 2025

(Amount in Lacs)

PARTICULARS	As at	
	(Unaudited)	(Audited)
	30th September 2025	31st March 2025
EQUITY AND LIABILITIES		
Shareholder's Fund		
Share Capital	1,860.64	1,860.64
Surplus	6,026.31	5,226.39
Minority Interest	(0.65)	(1.19)
Non-Current Liabilities		
Long Term Borrowings	3,286.92	2,491.85
Other Non Current Liabilities	27.65	27.71
Current Liabilities		
Short Term Borrowings	3,065.30	3,218.61
Trade Payables		
- MSME	771.52	519.63
- Others	725.76	1,913.96
Other Current Liabilities	2,583.78	418.55
Short Term Provisions	318.99	564.27
Total	18,666.22	16,240.42
ASSETS		
Non-Current Assets		
Property, Plant & Equipment and Intangible Assets		
Property, Plant & Equipment	224.86	259.26
Deferred Tax Assets	102.06	98.76
Other Non Current Assets	38.49	51.86
Current Assets		
Inventories	13,459.41	10,715.57
Trade Receivables	3,627.08	3,507.77
Cash and Cash Equivalents	76.78	104.23
Short Term Loan and Advances	969.58	1,335.11
Other Current Assets	167.96	167.86
Total	18,666.22	16,240.42

For De Neers Tools Limited

Neeraj Aggarwal
Neeraj Kumar Aggarwal
(Managing Director)
DIN : 08058134



DE NEERS TOOLS LIMITED

CIN : U29309DL2021PLC384229

CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

S.No.	Particulars	(Amount in Lacs)			
		Half Year Ended on		Year Ended on	
		30.09.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2025 (Audited)	
	Income				
I	Revenue from Operations	7,234.39	7,523.82	14,469.89	
II	Other Income	24.74	57.33	59.77	
III	Total Income (I+II)	7,259.13	7,581.15	14,529.66	
	Expenses				
IV	Purchases of Stock-In-Trade	7,582.79	7,918.83	12,549.69	
	Changes in Inventories of Finished Goods, Work-In- Progress and Stock-In-Trade	(2,737.44)	(2,483.07)	(2,147.11)	
	Employee Benefits Expenses	254.74	260.36	436.07	
	Finance Costs	217.67	181.13	380.13	
	Depreciation and Amortisation Expense	37.70	41.22	77.16	
	Other Expenses	670.93	661.34	1,042.81	
	Total Expenses	6,026.39	6,579.81	12,338.75	
V	Profit/(Loss) before Exceptional Items and Tax	1,232.74	1,001.34	2,190.91	
	Exceptional Items	-	-	-	
VI	Profit/(Loss) before Tax	1,232.74	1,001.34	2,190.91	
VII	Tax expense				
	Current Tax	318.94	265.37	564.12	
	Deferred Tax	(3.29)	40.62	41.20	
	Prior Period IT	37.27	-	9.72	
VIII	Profit/(Loss) for the year (VI-VII)	879.82	695.35	1,575.87	
	Attributable to :				
	Owner of Parent	879.29	696.78	1,577.30	
	Minority Interest	0.55	(1.43)	(1.43)	
	Earnings Per Share				
	Basic	10.22	8.10	18.33	
	Diluted	10.22	8.10	18.33	

For De Neers Tools Limited



Neeraj Kumar Agarwal
(Managing Director)
DN : 08058134

DE NEERS TOOLS LIMITED
CIN : U29309DL2021PLC384229

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2025

(Amount in Lacs)

	PARTICULARS	As at	
		(Unaudited)	(Audited)
		30th September 2025	31st March 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	NET PROFIT/ (LOSS) BEFORE TAX	1,232.74	2,190.91
	Adjustments for:		
	Depreciation and Amortisation	37.70	77.16
	Finance Costs	217.67	380.13
	Interest Income	(2.77)	(1.96)
	Fxpc translation reserve	(79.32)	(8.40)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,406.02	2,637.84
	Adjustments for changes in working capital :		
	- (Increase)/Decrease in Trade and Other Assets	(63.48)	470.77
	- (Increase)/Decrease in Inventories	(2,743.85)	(2,147.12)
	- Increase/(Decrease) in Trade and Other Liabilities	1,228.87	1,384.06
	CASH GENERATED FROM OPERATIONS	(172.44)	2,345.55
	- Taxes (Paid)/Received {Net of Withholding Taxes(TDS)}	(278.57)	(627.22)
	NET CASH FROM OPERATING ACTIVITIES	(451.01)	1,718.33
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchases of Fixed Assets during the year	(3.30)	(135.88)
	Proceeds from sale of Fixed Assets	-	1.32
	Investment made during the year	-	-
	Interest Received (Revenue)	2.77	1.96
	NET CASH USED IN INVESTING ACTIVITIES	(0.53)	(132.60)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long-Term Borrowings	795.07	-
	Payments of Long-Term Borrowings	-	(792.70)
	Proceeds from Short-Term Borrowings	-	669.38
	Payments of Short-Term Borrowings	(153.31)	-
	Preference Share Capital	-	(999.77)
	Dividend paid	-	(0.15)
	Finance Costs paid	(217.67)	(380.13)
	NET CASH USED IN FINANCING ACTIVITIES	424.09	(1,503.37)
	NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES	(27.45)	82.36
	CASH AND BANK BALANCES - OPENING	104.23	21.87
	CASH AND BANK BALANCES - CLOSING	76.78	104.23
	NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES	(27.45)	82.36

NOTES:

- The above cash flow statement has been prepared under the "Indirect method" set out in the Accounting Standard- 3 on 'Cash Flow Statements'.

For De Neers Tools Limited

Neeraj Aggarwal
Neeraj Kumar Aggarwal
(Managing Director)
DIN : 08058134



DE NEERS TOOLS LIMITED
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

Notes

- 1 The above said consolidated unaudited financial results were reviewed by the Audit Committee and then approved by the Board of Directors of De Neers Tools Limited at their respective meetings held on 14th Nov 2025.
- 2 The Statutory Auditors have carried out limited review of the unaudited results of the Group for the half year ended 30.09.2025.
- 3 The above said consolidated unaudited financial results is prepared in accordance with the requirement of Accounting Stanadards (AS) specified under section 133 of the companies Act, 2013 read with rule 7 of the companies (Accounts) Rules, 2014. As per MCA notification dated 16th February, 2015 Companies whose Shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 4 The Statement includes results for the half ended 31 March, 2025 being balancing figures between the audited figures in respect of full financial year ended on 31st March 2025 and unaudited figures in respect of half year ended 30th September, 2025.
- 5 Earnings per Share: earnings per share is calculated on the weighted average of the share capital received by the company. Half Yearly EPS is not annualised.
- 6 Previous year/period figures have been re-grouped, re-arranged wherever considered necessary.
- 7 The company operates in only one segment which is trading of hand tools. Hence no separate business segment is required.
- 8 Below mentioned subsidiaries have been consolidated in the said financial results :
 - (i) De Neers Tools Trading LLC (Dubai)
- 9 There is no presentation of comparative numbers for half year ended 30th Sept 2024 and half year ended on 31st March 2025 as FY 24 – 25 is the first year in which Deneers Tools Trading LLC became subsidiary of De Neers Tools Ltd under AS – 21 as a Group. Deneers Tools Trading LLC became subsidiary during 2nd half year of FY 24-25. As a result, there is no consolidation in the first half year ended on 30th Sept 2024. Figures for second half year ended on 31st March 2025 represents the balancing figure of profit & loss account for the period Oct 2024 to March 2025 only.

For DE NEERS TOOLS LIMITED


Neeraj Kumar Aggarwal
(Managing Director)
DIN : 08058134

