

Date: 16th May 2026

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. Saturday, 16th May 2026, commenced at 6:00 P.M. and concluded at 7.15 P.M., has inter alia, considered and approved the following: -

1. Audited Standalone and Consolidated Financial Results of the Company for the half year and year ended on 31st March 2026, along with the Audit Report of the Statutory Auditors of the Company and a declaration regarding the Audit Report with an unmodified opinion issued by M/s. Gautam Sehgal & Co., Chartered Accountants, 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 Report on Audit of the Annual Consolidated Financial Results of De Neers Tools Limited ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.

To the Board of Directors of
De Neers Tools Limited

Opinion

We have audited the accompanying Statement containing Consolidated Financial Results for the Year ended 31st March, 2026 (refer 'Other Matter' section below) of DE NEERS TOOLS LIMITED ("the Company") being submitted by the Company pursuant to the requirements of Regulations 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 Consolidated Financial Results for the Year ended 31st March, 2026 :

(i) Includes results of the following entity :

S.NO.	Name of Entity	Relationship
1	DENEERS TOOLS TRADING LLC	Subsidiary

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

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Group for the year then ended 31st March 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 Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India



("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended 31st March, 2026 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.

Other Matters

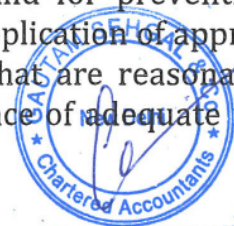
We did not audit the annual financial statements/financial information of subsidiary included in consolidated financial results, whose financial statements and other financial information reflect the total assets of Rs. 1322.93 lacs and net assets of Rs. 351.23 lacs as at 31st March 2026, total revenue of Rs. 2201.54 lacs and Rs. 551.61lacs total net profit/(loss) after tax for the year ended on that date respectively, and net cash flows amounting to Rs. 54.07lacs for the year ended on that date as considered in the consolidated financial results. These financial statements/financial information have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial results, in so far it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph above.

There is no presentation of comparative numbers, being the first consolidated financial results prepared under AS -21 as a Group.

Our opinion on the statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the auditors.

Responsibilities of the Management and Those Charged with Governance for this Statement

This accompanying Statement which includes the Consolidated Financial Results for the year ended 31st March 2026 is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended 31st March, 2026 has been compiled from the related audited condensed consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the year ended 31st March, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the 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 Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 is free from material misstatement, whether due to fraud or error.

In preparing the accompanying Statement, the respective 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 respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the respective Companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results for the year ended 31st March, 2026.

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended 31st March, 2026 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 Annual Consolidated Financial Results.

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

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 and 52 of the Listing Regulations.
- 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 Annual 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

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.

Place: New Delhi
Dated : 16th May 2026

UDIN : 26095938AWRUPA8653

for Gautam Sehgal & Co.
Chartered Accountants

FRN : 015736N

New Delhi

Gautam Sehgal
(Partner)

M. No. : 095938



De Neers Tools Limited

(CIN: L29309DL2021PLC384229)

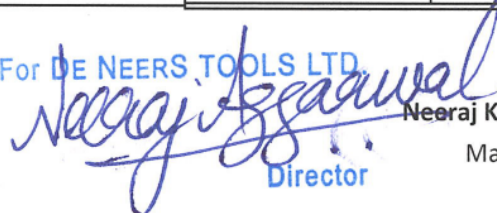
(Address: 468, F.I.E, PATPARGANJ, INDUSTRIAL AREA, NEW DELHI, DELHI-110092)

Consolidated Balance Sheet as at 31-March-2026

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,860.64	1,860.64
(b) Reserves and Surplus	7,669.51	5,226.39
Total	9,530.15	7,087.03
(2) Minority Interest	3.53	-1.19
(3) Non-current liabilities		
(a) Long-term Borrowings	3,254.47	2,491.85
(b) Other Long-term Liabilities	36.00	27.76
Total	3,290.47	2,519.61
(4) Current liabilities		
(a) Short-term Borrowings	4,080.62	3,218.61
(b) Trade Payables		
- Due to Micro and Small Enterprises	402.78	520.53
- Due to Others	2,050.30	1,913.07
(c) Other Current Liabilities	548.69	418.49
(d) Short-term Provisions	752.57	564.27
Total	7,834.96	6,634.97
Total Equity and Liabilities	20,659.11	16,240.42
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	190.85	259.26
(b) Deferred Tax Assets (net)	94.70	98.76
(c) Other Non-current Assets	32.58	51.86
Total	318.13	409.88
(2) Current assets		
(a) Inventories	13,948.39	10,715.57
(b) Trade Receivables	5,162.86	3,507.77
(c) Cash and cash equivalents	91.04	104.23
(d) Short-term Loans and Advances	1,020.77	1,335.11
(e) Other Current Assets	117.92	167.86
Total	20,340.98	15,830.54
Total Assets	20,659.11	16,240.42

For DE NEERS TOOLS LTD


Neeraj Kumar Aggarwal
Director

Place: Delhi

Dated : 16th May 2026

Neeraj Kumar Aggarwal
Managing Director

DIN : 08058134

DE NEERS TOOLS LIMITED

(CIN: L29309DL2021PLC384229)

(Address: 468, F.I.E, PATPARGANJ, INDUSTRIAL AREA, NEW DELHI, DELHI-110092)

Consolidated Statement of Profit And Loss for the year ended 31st March 2026

(Rs in lakhs)

Particulars	Half Year ended March 31, 2026	Half Year ended Sept 30, 2025	Half Year ended March 31, 2025	Year ended March 31, 2026	Year ended March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
INCOME					
Revenue From Operations	10,568.38	7,234.39	7,523.82	17,802.77	14,469.89
Other Income	(1.29)	24.74	57.33	23.45	64.70
Total Income	10,567.09	7,259.13	7,581.15	17,826.22	14,534.59
EXPENSES					
Purchases of Stock In Trade	7,729.28	7,582.79	7,918.83	15,312.07	12,549.69
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(495.38)	(2,737.44)	(2,483.07)	(3,232.82)	(2,147.12)
Employee Benefits Expense	315.30	254.74	260.36	570.04	438.01
Finance costs	280.27	217.67	181.13	497.94	379.46
Depreciation and Amortisation Expense	38.22	37.70	41.22	75.92	77.16
Other Expenses	609.16	670.93	661.34	1,280.09	1,046.48
Total Expenses	8,476.85	6,026.39	6,579.81	14,503.24	12,343.68
Profit before tax	2,090.24	1,232.74	1,001.34	3,322.98	2,190.91
TAX EXPENSES					
Current Tax	433.58	318.94	265.37	752.52	564.12
Deferred Tax	7.36	(3.29)	0.00	4.07	41.20
Prior Period Taxes	-	37.27	40.62	37.27	9.72
PROFIT FOR THE YEAR	1,649.30	879.82	695.35	2,529.12	1,575.87
Attributable to :					
Owner of Parent	1,644.31	879.29	696.78	2,523.60	1,577.30
Minority Interest	4.97	0.55	(1.43)	5.52	(1.43)
EARNINGS PER EQUITY SHARE					
Basic (Face value of Rs.10 each)	19.10	10.22	8.10	29.32	18.33
Diluted (Face value of Rs.10 each)	19.10	10.22	8.10	29.32	18.33

Dated : 16th May 2026
Place : Delhi

For DE NEERS TOOLS LTD.

Neeraj Kumar Aggarwal
Managing Director
DIN : 08058134

De Neers Tools Limited

(CIN: L29309DL2021PLC384229)

(Address: 468, F.I.E, PATPARGANJ, INDUSTRIAL AREA, NEW DELHI, DELHI-110092)

Consolidated Cash Flow Statement for the year ended 31-March-2026

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	3,322.98	2,190.91
FXpc Translation reserve	-80.38	-8.40
Depreciation and Amortisation Expense	75.92	77.16
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-7.24
Interest Income	2.77	-5.96
Finance Costs	497.94	379.46
Operating Profit before working capital changes	3,819.23	2,625.93
Adjustment for:		
Inventories	-3,232.82	-2,147.12
Trade Receivables	-1,655.09	266.19
Loans and Advances	62.12	75.24
Other Current Assets	54.74	112.91
Trade Payables	19.48	1,234.22
Other Current Liabilities	130.20	140.87
Long term Liabilities	8.24	9.00
Short-term Provisions	-0.10	-0.03
Cash (Used in)/Generated from Operations	-794.00	2,317.21
Tax paid(Net)	354.78	627.22
Net Cash (Used in)/Generated from Operating Activities	-1,148.78	1,689.99
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-7.50	-135.89
Sale of Property, Plant and Equipment	-	8.55
Investment in Term Deposits	-	-95.72
Maturity of Term Deposits	95.72	-
Movement in other non current assets	19.28	16.44
Interest received	-2.77	5.96
Net Cash (Used in)/Generated from Investing Activities	104.72	-200.66
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	-999.77
Proceeds from Long Term Borrowings	1,105.42	-
Repayment of Long Term Borrowings	-	-792.69
Proceeds from Short Term Borrowings	519.20	669.38
Dividends Paid (including Dividend Distribution Tax)	-0.10	-0.15
Interest Paid	-497.94	-379.46
Net Cash (Used in)/Generated from Financing Activities	1,126.58	-1,502.69
Net Increase/(Decrease) in Cash and Cash Equivalents	82.53	-13.36
Opening Balance of Cash and Cash Equivalents	8.51	21.87
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	91.04	8.51

Components of cash and cash equivalents	31-March-2026	31-March-2025
Cash on hand	62.21	6.85
Balances with banks in current accounts	28.83	1.66
Cash and cash equivalents as per Cash Flow Statement	91.04	8.51
Other Bank Balance		
Bank Deposit having maturity of greater than 3 months and less than 12 months	-	95.72
Cash and bank balance as per Balance Sheet	91.04	104.23

For DE NEERS TOOLS LTD.



Neeraj Kumar Aggarwal

Director

Managing Director

DIN : 08058134

Place: Delhi

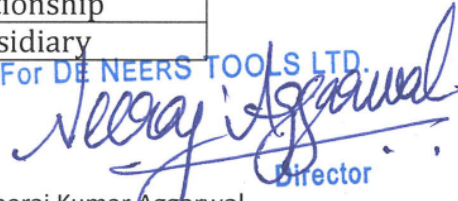
Dated : 16th May 2026

De NEERS TOOLS LIMITED
CIN : L29309DL2021PLC384229

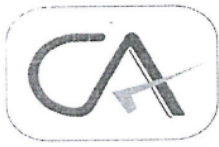
Notes to Consolidated Financial Results

1. The above audited consolidated financial results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the Parent Company held on 16th May 2026.
2. The above consolidated Financial Results for the half year and year ended on 31st March 2026 have been prepared by the company in accordance with the Accounting Standards ("AS") prescribed under Section 133 of the Companies Act 2013 read with relevant Rules issued there under and in terms of the Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulation 2015 (as amended) and have expressed an unmodified opinion thereon.
3. As per the Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.
4. No Investor Complaints pending at beginning of the Period and no complaint were received during the Period and pending for disposal at the end of the Period.
5. The company has only one reportable business segment which is wholesale trading of hardware and tools. Hence, segment reporting is not applicable on our company.
6. List of entities consolidated in Statement :

S.NO.	Name of Entity	Relationship
1	DENEERS TOOLS TRADING LLC	Subsidiary

For DE NEERS TOOLS LTD.

Neeraj Kumar Aggarwal
(Managing Director)
DIN : 08058134

Date : 16th May 2026
Place : New Delhi



Independent Auditor's Report on Audit of the Annual Standalone Financial Results of De Neers Tools Limited ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.

To the Board of Directors of
De Neers Tools Limited

Opinion

We have audited the accompanying Statement containing Standalone Financial Results for the Year ended 31st March, 2026 (refer 'Other Matter' section below) of DE NEERS TOOLS LIMITED ("the Company") being submitted by the Company pursuant to the requirements of Regulations 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 Standalone Financial Results for the Year ended 31st March, 2026 :

- (i) is presented in accordance with the requirements of Regulations 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year then ended 31st March 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 Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31st March, 2026 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.

Responsibilities of the Management and Those Charged with Governance for this Statement

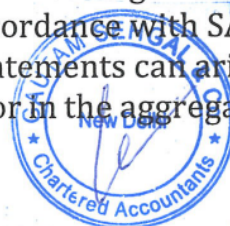
This accompanying Statement which includes the Standalone Financial Results for the year ended 31st March 2026 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31st March, 2026 has been compiled from the related audited condensed standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the year ended 31st March, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the 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 Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 is free from material misstatement, whether due to fraud or error.

In preparing the accompanying 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 are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the year ended 31st March, 2026.

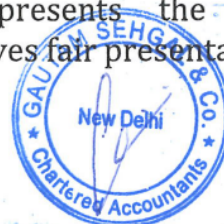
Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31st March, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high 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 Annual Standalone Financial Results.

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

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 and 52 of the Listing Regulations.
- 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 Annual Standalone 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

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.



Other Matter

The accompanying Statement includes the results for the half year ended 31 March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the first half year of the current financial year. Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March, 2026 is not modified in respect of this matter.

Place: New Delhi
Dated : 16th May 2026

UDIN : 26095938YHCYXG4447

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



Gautam Sehgal
(Partner)
M. No. : 095938

De Neers Tools Limited

(CIN: L29309DL2021PLC384229)

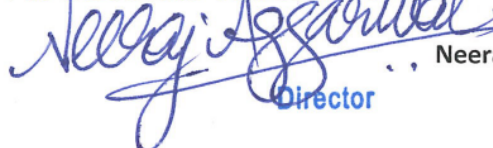
(Address: 468, F.I.E, PATPARGANJ, INDUSTRIAL AREA, NEW DELHI, DELHI-110092)

Balance Sheet as at 31-March-2026

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,860.64	1,860.64
(b) Reserves and Surplus	7,477.27	5,420.48
Total	9,337.91	7,281.12
(2) Non-current liabilities		
(a) Long-term Borrowings	3,254.46	2,270.22
(b) Other Long-term Liabilities	36.00	27.76
Total	3,290.46	2,297.98
(3) Current liabilities		
(a) Short-term Borrowings	4,080.62	3,218.61
(b) Trade Payables		
- Due to Micro and Small Enterprises	402.78	520.52
- Due to Others	1,570.32	1,025.36
(c) Other Current Liabilities	163.37	409.86
(d) Short-term Provisions	714.19	564.27
Total	6,931.28	5,738.62
Total Equity and Liabilities	19,559.65	15,317.72
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	190.33	258.59
(b) Non-current Investments	22.50	22.50
(c) Deferred Tax Assets (net)	94.70	98.76
(d) Other Non-current Assets	32.58	42.33
Total	340.11	422.18
(2) Current assets		
(a) Inventories	12,917.48	9,797.81
(b) Trade Receivables	5,171.41	3,563.26
(c) Cash and cash equivalents	32.26	99.52
(d) Short-term Loans and Advances	1,010.66	1,312.42
(e) Other Current Assets	87.73	122.53
Total	19,219.54	14,895.54
Total Assets	19,559.65	15,317.72

For DE NEERS TOOLS LTD.


Neeraj Kumar Aggarwal
Director

Neeraj Kumar Aggarwal

Managing Director

DIN :08058134

Place : Delhi

Dated : 16th May 2026

De Neers Tools Limited

(CIN: L29309DL2021PLC384229)

(Address: 468, F.I.E, PATPARGANJ, INDUSTRIAL AREA, NEW DELHI, DELHI-110092)

Statement of Profit & Loss for the year ended 31-March-2026

(Rs in lakhs)

Particulars	For the half year ended March 31, 2026 (Audited)	For the half year ended Sept 30, 2025 (Unaudited)	For the half year ended March 31, 2025 (Audited)	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
INCOME					
Revenue From Operations	9,121.96	6,704.25	7,545.79	15,826.21	14,491.86
Other Income	(5.36)	24.74	61.86	19.38	64.30
Total Income	9,116.60	6,728.99	7,607.65	15,845.59	14,556.16
EXPENSES					
Purchases of Stock In Trade	7,878.42	6,047.22	6,991.98	13,925.64	11,622.84
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,487.75)	(1,631.92)	(1,565.32)	(3,119.67)	(1,229.36)
Employee Benefits Expense	279.53	216.35	230.55	495.88	408.19
Finance costs	280.27	217.67	181.13	497.94	379.46
Depreciation and Amortisation Expense	38.06	37.70	41.14	75.76	77.08
Other Expenses	551.99	605.68	539.71	1,157.67	919.92
Total Expenses	7,540.52	5,492.70	6,419.19	13,033.22	12,178.13
Profit before tax	1,576.08	1,236.29	1,188.46	2,812.37	2,378.03
TAX EXPENSES					
Current Tax	395.20	318.94	265.37	714.14	564.12
Net Adjustments related to earlier years	7.36	(3.29)	0.00	4.07	41.20
Deferred Tax	-	37.27	40.62	37.27	9.72
PROFIT FOR THE YEAR	1,173.52	883.37	882.47	2,056.89	1,762.99
EARNINGS PER EQUITY SHARE					
Basic (Face value of Rs.10 each)	13.64	10.26	10.25	23.90	20.48
Diluted (Face value of Rs.10 each)	13.64	10.26	10.25	23.90	20.48

For DE NEERS TOOLS LTD.

Neeraj Kumar Aggarwal
Managing Director
DIN : 08058134

Dated : 16th May 2026

Place : Delhi

De Neers Tools Limited

(CIN: L29309DL2021PLC384229)

(Address: 468, F.I.E, PATPARGANJ, INDUSTRIAL AREA, NEW DELHI, DELHI-110092)

Cash Flow Statement for the year ended 31-March-2026

(Rs in lakhs)


Particulars	31-March-2026	31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	2,812.37	2,378.03
Depreciation and Amortisation Expense	75.76	77.08
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-7.24
Interest Income	-	-5.96
Finance Costs	497.94	379.46
Operating Profit before working capital changes	3,386.07	2,821.37
Adjustment for:		
Inventories	-3,119.67	-1,229.36
Trade Receivables	-1,608.15	210.69
Loans and Advances	301.76	97.92
Other Current Assets	34.80	158.24
Trade Payables	427.22	346.51
Other Current Liabilities	-246.49	132.24
Long term Liabilities	8.24	9.00
Short-term Provisions	149.93	-0.03
Cash (Used in)/Generated from Operations	-666.29	2,546.58
Tax paid(Net)	751.41	627.22
Net Cash (Used in)/Generated from Operating Activities	-1,417.70	1,919.36
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-7.50	-135.13
Sale of Property, Plant and Equipment	-	8.55
Purchase of Equity Instruments	-	-22.50
Investment in Term Deposits	-	-95.72
Maturity of Term Deposits	95.72	-
Movement in other non current assets	9.74	25.97
Interest received	-	5.96
Net Cash (Used in)/Generated from Investing Activities	97.96	-212.87
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	-1,000.00
Proceeds from Long Term Borrowings	984.24	-
Repayment of Long Term Borrowings	-	-1,014.33
Proceeds from Short Term Borrowings	862.00	669.38
Dividends Paid (including Dividend Distribution Tax)	-0.10	-0.15
Interest Paid	-497.94	-379.46
Net Cash (Used in)/Generated from Financing Activities	1,348.20	-1,724.56
Net Increase/(Decrease) in Cash and Cash Equivalents	28.46	-18.07
Opening Balance of Cash and Cash Equivalents	3.80	21.87
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	32.26	3.80

Components of cash and cash equivalents	31-March-2026	31-March-2025
Cash on hand	3.46	2.47
Balances with banks in current accounts	28.80	1.33
Cash and cash equivalents as per Cash Flow Statement	32.26	3.80
Other Bank Balance		
Bank Deposit having maturity of greater than 3 months and less than 12 months	-	95.72
Cash and bank balance as per Balance Sheet	32.26	99.52

Place : Delhi

Dated : 16th May 2026

For DE NEERS TOOLS LTD.


Neeraj Kumar Aggarwal
Managing Director

Director

DIN :08058134

De NEERS TOOLS LIMITED
CIN : L29309DL2021PLC384229

Notes to Standalone Financial Results

1. The above audited financial results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the Company held on 16th May 2026.
2. The above Standalone Financial Results for the half year and year ended on 31st March 2026 have been prepared by the company in accordance with the Accounting Standards ("AS") prescribed under Section 133 of the Companies Act 2013 read with relevant Rules issued there under and in terms of the Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulation 2015 (as amended) and have expressed an unmodified opinion thereon.
3. As per the Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.
4. Figures of the Previous half years/periods have been regrouped/ rearranged wherever considered necessary.
5. No Investor Complaints pending at beginning of the Period and no complaint were received during the Period and pending for disposal at the end of the Period.
6. The company has only one reportable business segment which is wholesale trading of hardware and tools. Hence, segment reporting is not applicable on our company.
7. Figures for the half-year ended March 31, 2026 and March 31, 2025 represent the difference between the audited figures in respect of full financial year and the unaudited published figures of half-year ended September 30, 2025 and September 30, 2024 respectively.

For DE NEERS TOOLS LTD.

Director

Neeraj Kumar Aggarwal
(Managing Director)
DIN : 08058134

Date : 16th May 2026
Place : New Delhi

Date: 16th May 2026

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: Declaration in pursuance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Pursuant to Regulation 33(3)(d) of SEBI Listing Regulations, I, Neeraj Kumar Aggarwal, Managing Director of the Company, hereby declare and confirm that M/s. Gautam Sehgal & Co., Chartered Accountants (Membership No. 095938), Statutory Auditor of the Company, has issued the Audit Report with an unmodified/unqualified opinion on Audited Standalone and Consolidated Financial Results of the Company for the Financial Year ended March 31, 2026.

We request that you take the above information on record.

Thanking you,
Yours faithfully,

FOR DE NEERS TOOLS LIMITED

For DE NEERS TOOLS LTD.

Neeraj Aggarwal
Director

NEERAJ KUMAR AGGARWAL
MANAGING DIRECTOR
DIN: 08058134