

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,

Sub: Announcement under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Investor Presentation for Half Year and Year Ended on March 31, 2026

Pursuant to Regulation 30 read with Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015. Please find enclosed herewith the "Investor Presentation" of the Company on the Standalone and Consolidated Financial Results for the FY 2026.

The aforementioned presentation has been uploaded to the Company Website www.deneerstools.com.

Kindly take the same on record and acknowledge the receipt.

Thanking you,

FOR DE NEERS TOOLS LIMITED

For DE NEERS TOOLS LTD.

Neeraj Aggarwal
Director

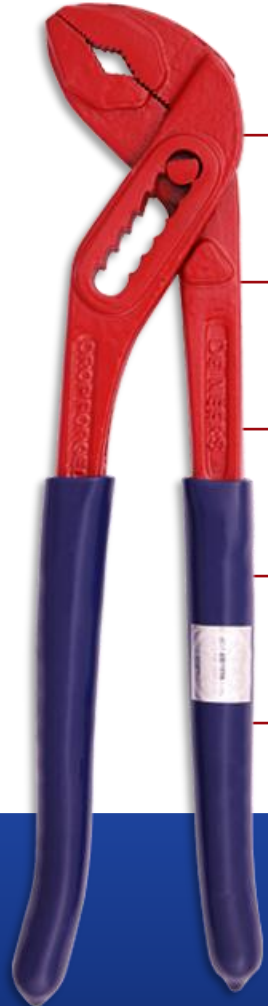
Neeraj Kumar Aggarwal
Managing Director
DIN: 08058134

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ABOUT US

DE NEERS[®]
Revolution in Hand Tools



ABOUT US

DE NEERS:

A Legacy Brand Delivering Trusted Hand Tools for Over Seven Decades. **Established legacy since 1951**, now in its **fourth generation** of serving India's hand tools industry. Promoters' deep industry experience has enabled De Neers' transformation from a small Delhi-based setup to a PAN-India presence across multiple states.



Hand tools are produced under stringent quality controls in advanced manufacturing facilities equipped with modern technology and robust infrastructure.

300+

Dealer Network

Servicing across India via our widespread dealer network

30+

Industries Served

Automotive, Textile, Healthcare, Agriculture, Cement etc.

~9,500

Stock Keeping Units (SKUs)

Hand Tools, Steel Files, Cutting Tools, Non-Sparking Tools, etc.



ISO Certified



9001:2015



14001:2015



45001

MANAGEMENT



Mr. Neeraj Kumar Aggarwal
Promoter & Managing Director

Commerce graduate (Honours) from Shri Ram College of Commerce (SRCC), Delhi University – Class of 1995.

Brings 31+ years of industry experience in the hand tools sector.

Founded De Neers with a vision to build a high-quality, premium hand tools brand rooted in customer trust.

Currently oversees Business Development & Procurement, ensuring strong market expansion & quality sourcing.

MISSION & VISION

Mission

- **Deliver uncompromising quality** tools at **cost-effective prices**, supported by reliable service and professional packaging.
- **Lead industry innovation** through the introduction of **specialized product lines** – including Insulated, Non-Sparking, Stainless Steel Anti-Magnetic, and Titanium Tools.
- **Offer the widest range of professional tool kits** and provide a **one-stop solution** for diverse industrial needs.
- **Strengthen partnerships with OEMs and institutional buyers** through customized, application-specific tools.
- **Champion the “Make in India” initiative** by expanding local sourcing and manufacturing of the full hand-tool portfolio.
- **Ensure consistent product availability** backed by robust supply-chain and inventory systems.

Vision

- To build India’s most trusted and globally competitive hand tools brand through innovation, quality excellence and comprehensive industrial solutions



BUSINESS OVERVIEW

DE NEERS[®]
Revolution in Hand Tools



OUR PRODUCT PORTFOLIO



Steel Hand Tools



Insulated Tools



Stainless Steel Tools



Tool Kits, Tool-Boxes & Trolleys



Non-Sparking Tools

INDUSTRIES WE SERVE



Automotive



Textile



Mining



Healthcare & Pharma



Steel Industry



Infrastructure



Electronics



Engineering



Petrochemicals / Oil & Gas



Cement



Agriculture



Power Sector

FINANCIAL HIGHLIGHTS



MANAGEMENT COMMENTARY



FY26 marked a significant year for De Neers Tools, with the Company delivering strong growth across revenue and profitability metrics despite a challenging start to the year impacted by weather-led disruptions in certain regions. The business witnessed a sharp recovery in the second half, supported by improved dispatches, deeper market penetration, and rising contribution from value-added product categories.

Consolidated H2FY26 Revenue grew **40.5% YoY to ₹1,056.8 Mn**, while EBITDA increased **106.6% YoY to ₹241.0 Mn**, helping overall annual performance recover strongly after the softness witnessed during H1FY26.

Consolidated Revenue for **FY26 grew 23.0% YoY to ₹1,780.3 Mn**, while **EBITDA and PAT increased by 50.0% YoY and 60.5% YoY respectively**. **EBITDA margin improved to 21.8% from 17.8% in FY25**, reflecting better realizations, favourable product mix, and operating leverage benefits.

A key highlight during the year was the continued expansion of the Company's product and distribution ecosystem. De Neers expanded its SKU portfolio to over 9,500 products, while dealer network and OEM relationships increased to 352 dealers and 66 customers respectively, strengthening its positioning as a one-stop solution provider across industrial and automotive segments.

Recently, the Company announced a Joint Venture for manufacturing, marketing, and dealing in tools, bits, sockets, and allied products. This marks a strategic step toward selective backward integration and strengthening long-term manufacturing capabilities in high-potential categories.

Looking ahead, we remain focused on expanding distribution reach, improving product mix, and scaling specialized tools categories, while continuing to strengthen De Neers' position as a quality-focused branded tools platform.

H2FY26 (Consolidated)

PERFORMANCE HIGHLIGHTS

DE NEERS[®]
Revolution in Hand Tools



Revenue

₹ **1,056.8**

Mn

↑ 40.5% YoY

EBITDA*

₹ **241.0**

Mn

↑ 106.6% YoY

PAT

₹ **164.9**

Mn

↑ 137.2% YoY

Gross
Margin**

31.6%

↑ 380bps YoY

EBITDA
Margin*

22.8%

↑ 730bps YoY

PAT
Margin

15.6%

↑ 636bps YoY

**Gross Margin computed using operating revenue less stock-in-trade sold during the year

*To evaluate core operations, EBITDA margin exclude non-operating income

FY26 (Consolidated)

PERFORMANCE HIGHLIGHTS

DE NEERS[®]
Revolution in Hand Tools



Revenue

₹ **1,780.3**

Mn

↑ 23.0% YoY

EBITDA*

₹ **387.3**

Mn

↑ 50.0% YoY

PAT

₹ **252.9**

Mn

↑ 60.5% YoY

Gross
Margin**

32.1%

↑ 404bps YoY

EBITDA
Margin*

21.8%

↑ 391bps YoY

PAT
Margin

14.2%

↑ 332bps YoY

**Gross Margin computed using operating revenue less stock-in-trade sold during the year

*To evaluate core operations, EBITDA margin exclude non-operating income

HALF YEARLY FINANCIAL PERFORMANCE (Consolidated)

Particulars (INR Mn)	H2FY26	H1FY26	H2FY25	YoY%	QoQ%
Net Sales	1,056.8	723.4	752.4	40.5%	46.1%
Total Expenditure	815.8	577.1	635.7	28.3%	41.4%
EBITDA	241.0	146.3	116.6	106.6%	64.7%
EBITDA Margin	22.8%	20.2%	15.5%	+730 bps	+258 bps
Other Income	-0.1	2.5	5.7	-100.0%	-100.0%
Depreciation	3.8	3.8	4.1	-7.3%	1.4%
EBIT	237.1	145.0	118.2	100.5%	63.4%
Finance Cost	28.0	21.8	18.1	54.7%	28.8%
PBT (Before Exceptional & Other)	209.0	123.3	100.1	108.7%	69.6%
Tax	44.1	35.3	30.6	44.1%	24.9%
Reported PAT	164.9	88.0	69.5	137.2%	87.5%
Reported Net Profit Margin	15.6%	12.2%	9.2%	+636 bps	+344 bps
Earnings Per Share	19.10	10.22	8.10	135.8%	86.9%

Revenue Growth

- Strong recovery in H2FY26 helped offset the temporary softness witnessed during H1FY26, resulting in FY26 **Consolidated Revenue growth of 23.0% YoY to ₹1,780.3 Mn.**
- Growth was supported by improving dispatches, deeper market penetration, and continued expansion across OEM and dealer channels.

Profitability Performance

- EBITDA for H2FY26 increased 106.6% YoY to ₹241.0 Mn**, driven by operating leverage and improved realizations.
- EBITDA and PAT grew significantly ahead of revenue during FY26, reflecting improving operating leverage, favourable product mix, and stronger realization from specialized tools categories.
- FY26 EBITDA Margin expanded to 21.8% from 17.8% in FY25, while PAT Margin improved to 14.2%**, highlighting sustained improvement in profitability quality and execution efficiency.

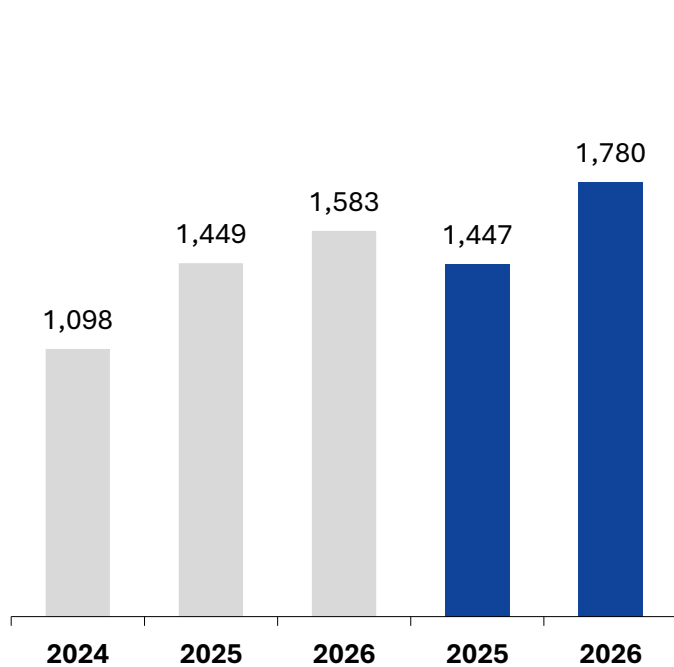
ANNUAL PROFIT & LOSS STATEMENT



Particulars (INR Mn)	Standalone					Consolidated	
	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Net Sales	601.9	950.5	1,098.0	1,449.2	1,582.6	1,447.0	1,780.3
Total Expenditure	533.0	831.2	951.1	1,172.1	1,172.1	1,188.7	1,392.9
EBITDA	68.9	119.3	146.9	277.1	277.1	258.3	387.3
EBITDA Margin	11.4%	12.6%	13.4%	19.1%	21.3%	17.8%	21.8%
Other income	11	0.5	17.9	6.4	1.9	6.5	2.3
Depreciation & Amortization	3.2	7.8	8.4	7.7	7.6	7.7	7.6
EBIT	76.6	112	156.4	275.8	331.0	257.0	382.1
Interest	7.3	19.3	35	38.0	49.8	37.9	49.8
Profit before tax	69.4	92.7	121.4	237.8	281.2	219.1	332.3
Tax	20.5	23.3	34.8	61.5	75.5	61.5	79.4
Reported Net Profit	48.8	69.4	86.6	176.3	205.7	157.6	252.9
Reported Net Profit Margin	8.1%	7.3%	7.9%	12.2%	13.0%	10.9%	14.2
EPS	7.72	10.96	10.36	20.48	23.90	18.33	29.32

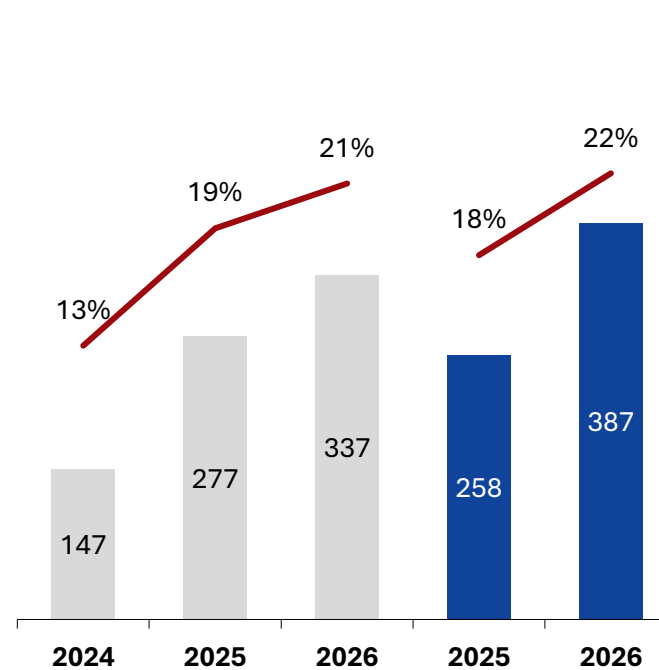
ANNUAL KEY HIGHLIGHTS

Revenue (INR Mn)



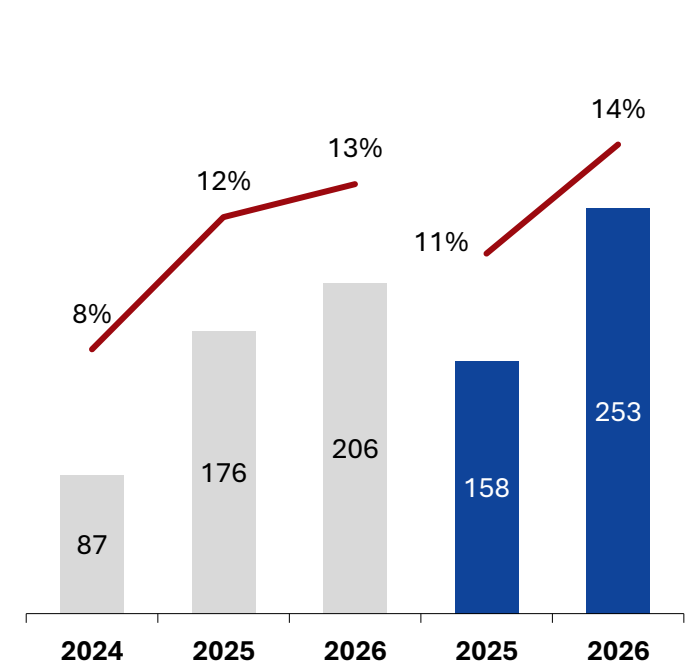
■ Standalone
■ Consolidated

EBITDA EBITDA Margin (%)



■ Standalone
■ Consolidated

PAT PAT Margin (%)



■ Standalone
■ Consolidated

*ROE is calculated on annual basis

ANNUAL BALANCE SHEET

Particulars (INR Mn)	Standalone		Consolidated	
	FY25	FY26	FY25	FY26
EQUITY AND LIABILITIES				
EQUITY				
Share Capital	186.1	186.1	186.1	186.1
Reserves and Surplus	542.0	747.7	542.0	747.7
Minority Interest	-	-	-0.1	0.4
Total Equity	728.1	933.8	708.6	953.4
Non-Current Liabilities				
Long term borrowings	227.0	325.4	249.2	325.4
Other long term liabilities	2.8	3.6	2.8	3.6
Total Non-Current Liabilities	229.8	329.0	252.0	329.0
Current Liabilities				
Trade payables	154.6	197.3	243.4	245.3
Other current liabilities	41.0	16.3	41.8	54.9
Short term borrowings	321.9	408.1	321.9	408.1
Short term provisions	56.4	71.4	56.4	75.3
Total Current Liabilities	573.9	693.1	663.5	783.5
Total Equity & Liabilities	1,531.8	1,956.0	1,624.0	2,065.9

Particulars (INR Mn)	Standalone		Consolidated	
	FY25	FY26	FY25	FY26
Non Current Assets				
Fixed Assets	25.9	19.0	25.9	19.1
Noncurrent investment	2.2	2.3	-	-
Deferred tax assets	9.9	9.5	9.9	9.5
Other Non Current Assets	4.2	3.3	5.2	3.3
Total Non-Current Assets	42.2	34.0	41.0	31.8
Current Assets				
Inventories	979.8	1,291.7	1,071.6	1,394.8
Sundry debtors	356.3	517.1	350.8	516.3
Cash and bank	10.0	3.2	10.4	9.1
Other current assets	12.3	8.8	16.8	11.8
Short term loans and advances	131.2	101.1	133.5	102.1
Total Current Assets	1,489.6	1,922.0	1,583.1	2,034.1
Total Assets	1,531.8	1,956.0	1,624.0	2,065.9

STRATEGY FOR GROWTH



Strategic Infrastructure in Dubai

Subsidiary:

De Neers Tools Trading LLC established to strengthen regional presence and operational scale.

Experience Center:

~900 sq. ft. facility showcasing **9,500+ SKUs**, enhancing client confidence through **hands-on product interaction**.

Warehouse:

~15,000 sq. ft. facility enabling **instant deliveries, shorter lead times, and efficient after-sales support**.



Market Opportunity

Strategic Location Advantage:

Dubai serves as the **nearest hand tools hub to India** compared to Europe—reducing **transportation costs** and ensuring connectivity across **GCC and African markets**.

Trade Advantage:

CEPA (India-UAE) agreement facilitates **cost-efficient cross-border operations**.

Favorable Industry Trends:

“*China Plus One*” and **pro-India sentiment** driving **new export growth potential**.



Key Competitive Advantages

First-Mover Advantage:

First Indian hand tools brand to establish localized infrastructure in Dubai.

Comprehensive Offering:

One-stop solution with **9,500+ SKUs** available locally, improving dealer convenience.

Operational Efficiency:

Local warehousing and fulfillment enable **instant deliveries** and minimize order lead time.

Value Proposition:

Competitive pricing versus global brands supported by India's **cost advantage**.



Value Creation

Expanded addressable market across GCC and Africa.

Enhanced global brand visibility and operational reach.



Status & Way Forward

Current Status:

Operations **commercialized** with **2-3 active dealers** onboarded.

Long-Term Vision:

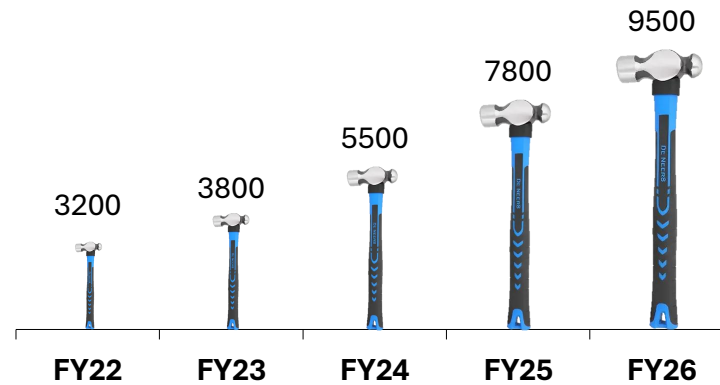
Establish **Dubai as the regional hub** for Middle East and African markets, driving **scalable and sustainable growth**.

OUR GROWTH JOURNEY

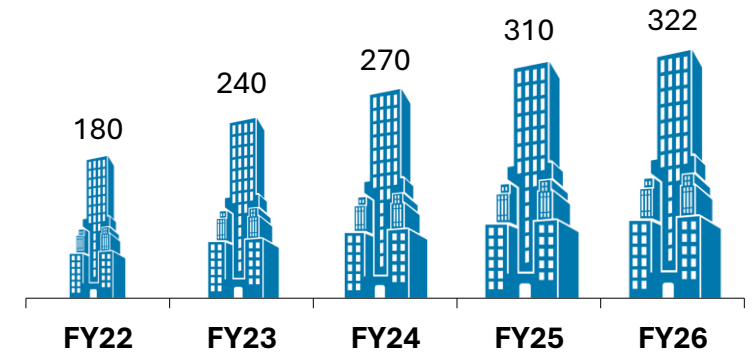
~7,05,00,000

This is the number of hand tool units that we have sold during FY26. With our industry size of around **INR 12,500 cr** and the emerging trend for DIY (Do it Yourself !) culture in India, we envision to become a household name in coming years.

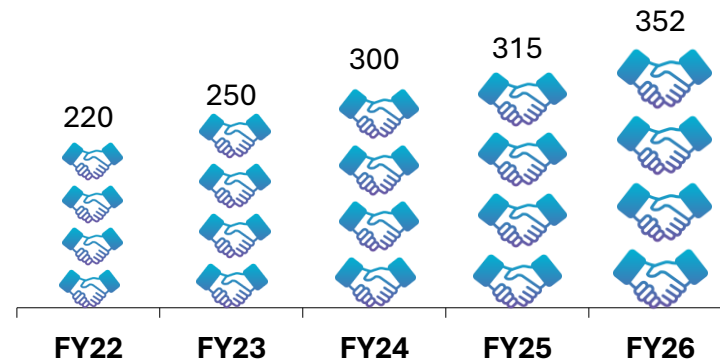
Number of SKUs



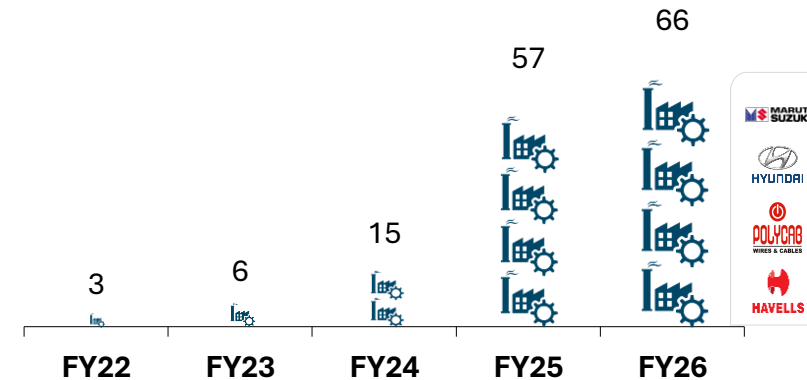
Number of Cities Covered (PAN India)



Number of Dealers



Number of OEMs



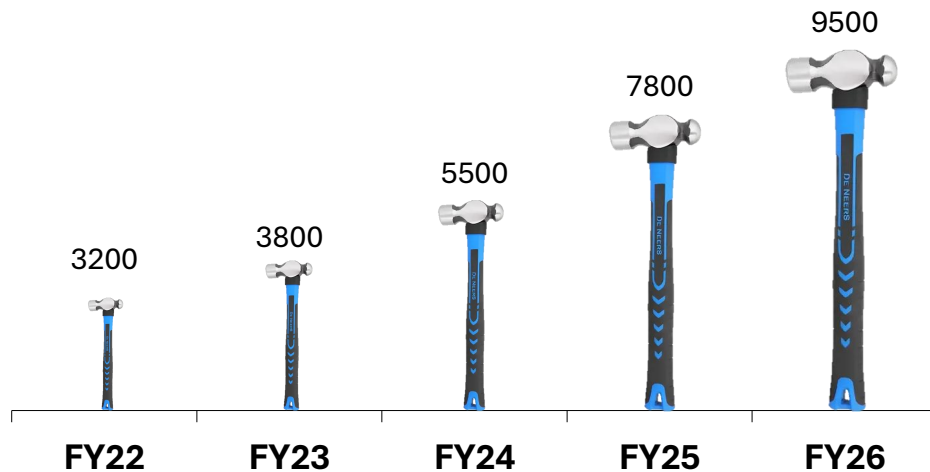
POWER OF DIVERSE SKU's

De Neers offers the most extensive SKU portfolio in the industry, surpassing even our closest competitor whose offering is less than half as extensive.

~9,500 SKU's

SKU's have expanded over 73% since last 2 years

Number of SKU's



Key Advantages

Distinct Brand identity



Unmatched product breadth across hand tool categories positions De Neers as the go-to solution provider for both standard and niche requirements.

Customer/ Dealer Convenience



One-stop sourcing model simplifies procurement for customers and dealers. Eliminates dependence on multiple suppliers, ensuring time and cost efficiency.

Cross selling opportunities



Integrated product portfolio enables cross-selling of complementary SKUs. Increases average transaction value and enhances share of wallet per dealer.

RECENT DEVELOPMENTS

Joint Venture Announced for Tools & Socket Manufacturing

Entered into a Joint Venture Agreement for manufacturing, marketing, selling, and dealing in tools, bits, sockets, and allied products a key step towards backward integration and in-house production capability.

JV STRUCTURE

Proposed Entity

DNSJV Private Limited

De Neers Stake

51% — Majority Control

JV Partner(s)

Strategic industry participants with manufacturing expertise

Strategic entry into POWER TOOLS

The company is evaluating entry into the power tools category, expanding its addressable market beyond conventional hand tools.

VALUED CLIENTELE

DE NEERS[®]
Revolution in Hand Tools



INDUSTRY OVERVIEW



CAPITALIZING ON EMERGING OPPORTUNITIES

PENETRATION INTO VALUE-ADD SEGMENT



Targeting the Fast-Growing EV Sector

Rising EV adoption drives increasing demand for insulated tools, critical for safety and maintenance.

High growth potential in a rapidly evolving market with minimal domestic competition.



First-Mover Advantage

Planning to establish manufacturing infra with testing facilities for EV tools. Positioned to become the **first Indian manufacturer of VDE-certified insulated tools** (Globally recognized German standards).

Strong differentiation from competitors reliant on imported products.

The newly established alliance has commenced production better than products imported earlier.



Import Substitution Opportunity

Currently, **insulated tools** are largely **imported from China**.

Aligned with “Make in India”, local manufacturing offers **cost advantages, faster availability and reduced dependency** on imports.

The Company is already in the process of establishing a Joint Venture to support localized manufacturing.



Quality & Certification

Focus on delivering **VDE-certified** (Globally recognized German standards) products, ensuring **global standards of safety, reliability and performance**. (IEC 60900 Certified)

Builds **customer trust and strengthens brand positioning** in premium segments.

Dedicated teams have been established to drive quality enhancement and certification readiness initiatives.



Potential Benefits

Margin Potential: Backward integration, leading to cost advantages.

Enhanced Product Mix: Expands value-added offerings

INDUSTRY OUTLOOK

The overall industry is dominated by unorganized players:

Driven by unorganized players, the overall industry is expected to grow around **CAGR of 7.2%**.

However, the organized sector is gradually gaining a larger market share from the unorganized sector owing to below reasons which is stimulating higher growth expectations for organized market:

- Implementation of Goods and Services Tax (GST) has brought many unorganized businesses under the tax net and reduced tax evasion.
- Demonetization has disrupted the cash-based transactions of the unorganized sector and encouraged digital payments.
- The Indian market for hand tools is moving away from a price-sensitive era and toward a quality-conscious era with "industry" or "application" oriented criteria.
- The expansion of industries such as aviation, heavy engineering, automobile/auto service, gardening/horticulture, woodworking & furniture, and construction/infrastructure has prompted an increased demand for quality/specialty tools



DE NEERS[®]
Revolution in Hand Tools

₹ 12,500 CRORE

This is the estimated hand tool industry market size in India

Organized market
gradually outpacing
unorganized



Organic growth of
the overall industry

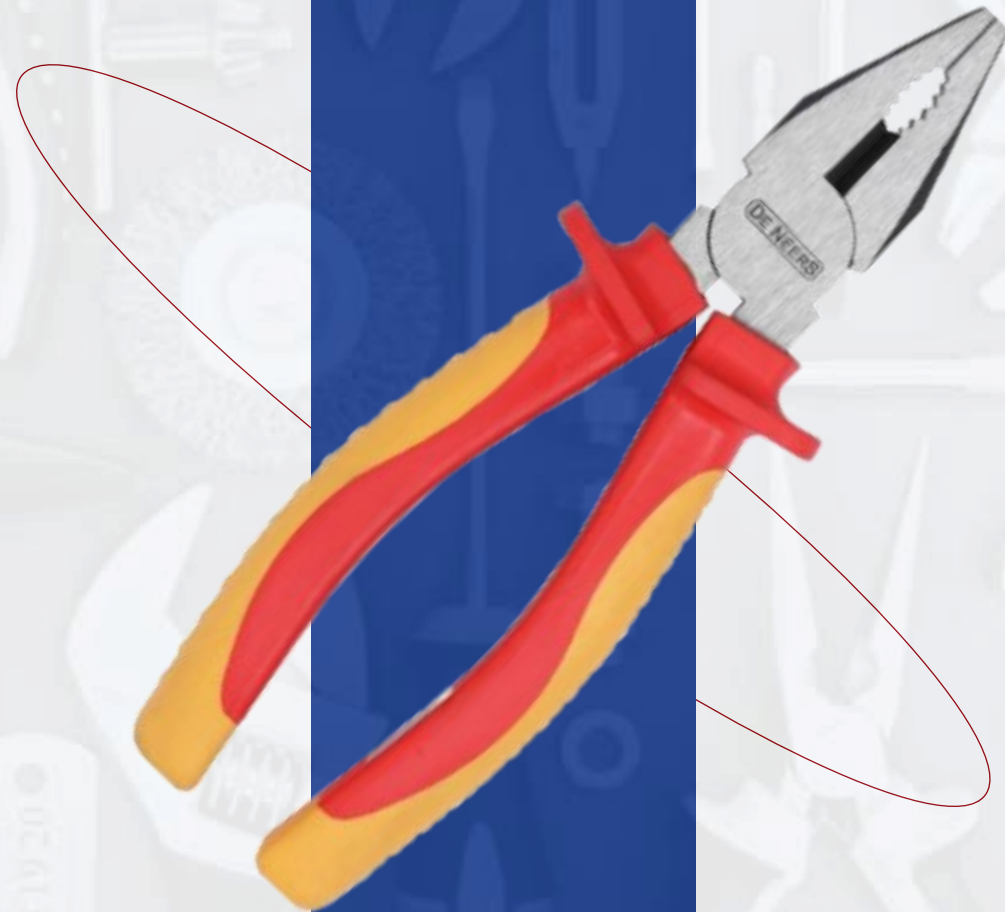


Organized market
growth expected to
outperform overall
industry growth

Source: futuremarketinsightst

WAY FORWARD

DE NEERS[®]
Revolution in Hand Tools



STRATEGIC FOUNDATION

Inventory as Infrastructure

Market-Ready Infrastructure



Industry leading Portfolio
9,500+ SKUs, industry's most comprehensive product range.



Front-Loaded Investment
Complete inventory infrastructure in place



Ready for immediate scaling

Strategic Positioning



Manufacturing CAPEX similarity
Fixed inventory infrastructure cost already absorbed



A potential entry barrier.



Asset-heavy competitive advantage

Future Value Creation



Scaling Economics
Capacity to support 3-4x current revenue



Minimal additional inventory investment needed



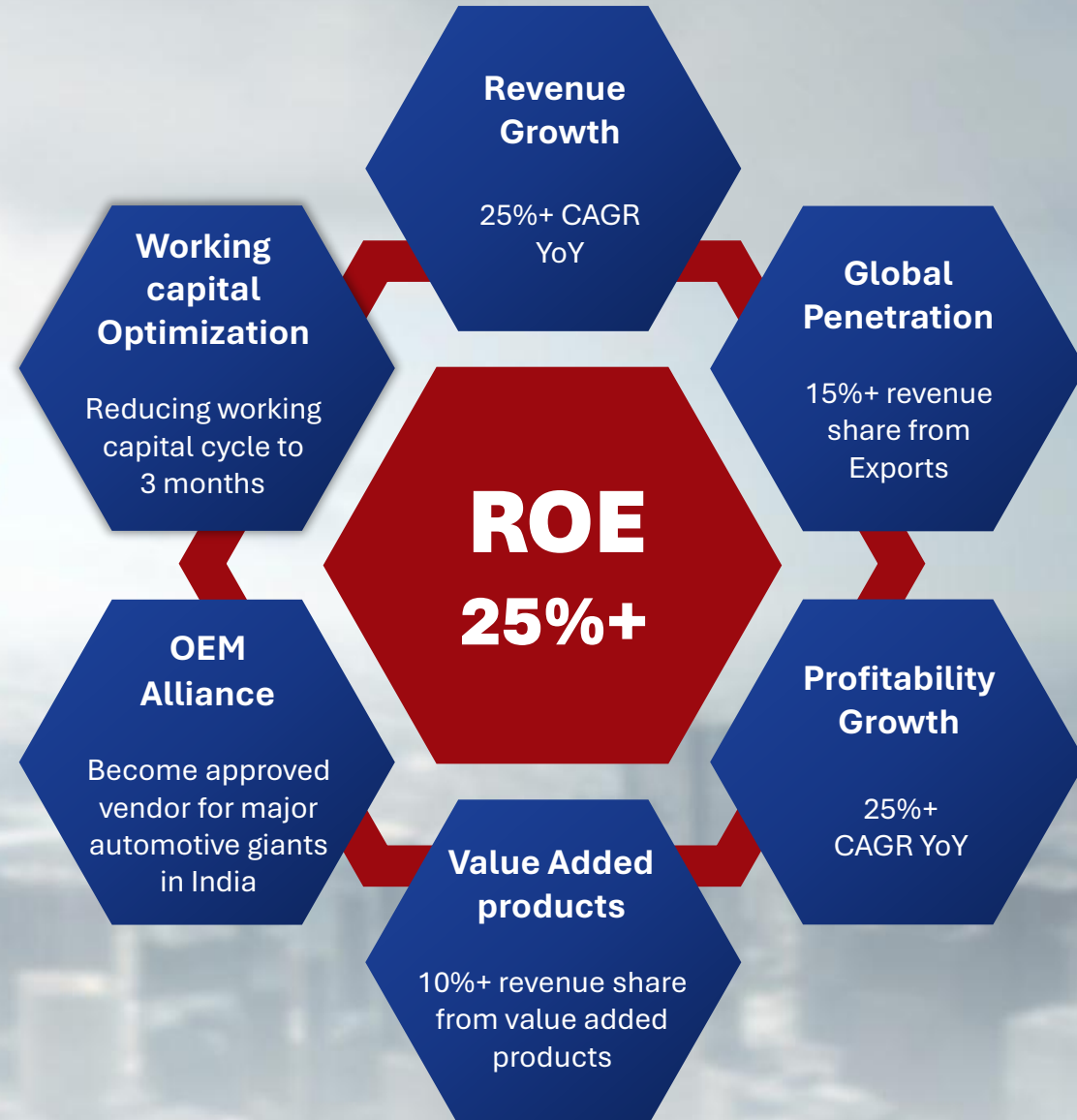
Higher ROI as revenue scales.
Automated inventory optimization



VISION 2030

Forging Our Path to Excellence

As we look ahead, our strategic initiatives are designed to achieve the following objectives



THANK YOU

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