DE NEERS®
Best Ever Tools

Date: 21st 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,

Sub: Announcement under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Investor Presentation for Half Year Ended on September 30, 2025

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.

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

DE NEERS®

Revolution in Hand Tools

DE NEERS TOOLS LIMITED

INVESTOR PRESENTATION

H1 FY26

DISCLAIMER

This document has been prepared for information purposes only and is not an offer or invitation or recommendation to buy or sell any securities of De Neers Tools Ltd. (“De Neers Tools Ltd”, "Company“), nor shall part, or all, of this document form the basis of, or be relied on in connection with, any contract or investment decision in relation to any securities of the Company. This document is strictly confidential and may not be copied, published, distributed or transmitted to any person, in whole or in part, by any medium or in any form for any purpose. The information in this document is being provided by the Company and is subject to change without notice. The Company relies on information obtained from sources believed to be reliable but does not guarantee its accuracy or completeness. This document contains statements about future events and expectations that are forward-looking statements. These statements typically contain words such as "expects" and "anticipates" and words of similar import. Any statement in this document that is not a statement of historical fact is a forward looking statement that involves known and unknown risks, uncertainties and other factors which may cause our actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. None of the future projections, expectations, estimates or prospects in this document should be taken as forecasts or promises nor should they be taken as implying any indication, assurance or guarantee that the assumptions on which such future projections, expectations, estimates or prospects have been prepared are correct or exhaustive or, in the case of the assumptions, fully stated in the document. The Company assumes no obligations to update the forward-looking statements contained herein to reflect actual results, changes in assumptions or changes in factors affecting these statements. You acknowledge that you will be solely responsible for your own assessment of the market and the market position of the Company and that you will conduct your own analysis and be solely responsible for forming your own view of the potential future performance of the business of the Company.

INDEX

DE NEERS®
Revolution in Hand Tools

ABOUT US

ABOUT US

DE NEERS®
Revolution in Hand Tools

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.

~7,800
Stick Keeping Units (SKUs)

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

ISO Certified

ISO 9001:2015

ISO 14001:2015

ISO 45001

MANAGEMENT

DE NEERS®
Revolution in Hand Tools

Mr. Neeraj Kumar Aggarwal
Promoter & Managing Director

Commerce graduate (Honours) from Shri Ram College of Commerce (SRCC), Delhi University – Class of 1994.
Brings 30+ 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 and Procurement, ensuring strong market expansion and quality sourcing.

MISSION & VISION

DE NEERS®
Revolution in Hand Tools

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 be India's most trusted and innovative hand tools brand, offering comprehensive, high-quality solutions that empower professionals and promote self-reliant manufacturing.

BUSINESS OVERVIEW

OUR PRODUCT PORTFOLIO

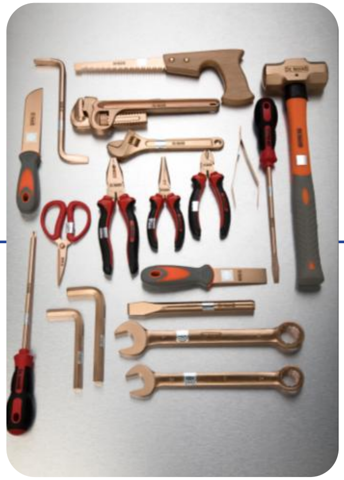
DE NEERS®
Revolution in Hand Tools


Steel Hand Tools


Insulated Tools


Stainless Steel Tools


Tool Kits, Tool-Boxes & Trolleys


Non-Sparking Tools

INDUSTRIES WE SERVE


Automotive

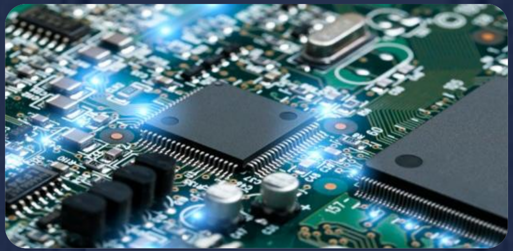

Textile


Mining


Healthcare & Pharma


Steel Industry


Infrastructure


Electronics


Engineering


Petrochemicals / Oil & Gas


Cement


Agriculture


Power Sector

H1FY26 (standalone)

PERFORMANCE HIGHLIGHTS

Revenue	EBITDA*	PAT
₹ 670.4 Mn	₹146.7 Mn	₹88.3 Mn
	↑ 3.2% YoY	↑ 0.3% YoY

Gross Margin**	EBITDA Margin*	PAT Margin
34.1%	21.9%	13.2%
↑ 565bps YoY	↑ 141bps YoY	↑ 50bps 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

DE NEERS®
Revolution in Hand Tools

FINANCIAL HIGHLIGHTS

HALF YEARLY FINANCIAL PERFORMANCE

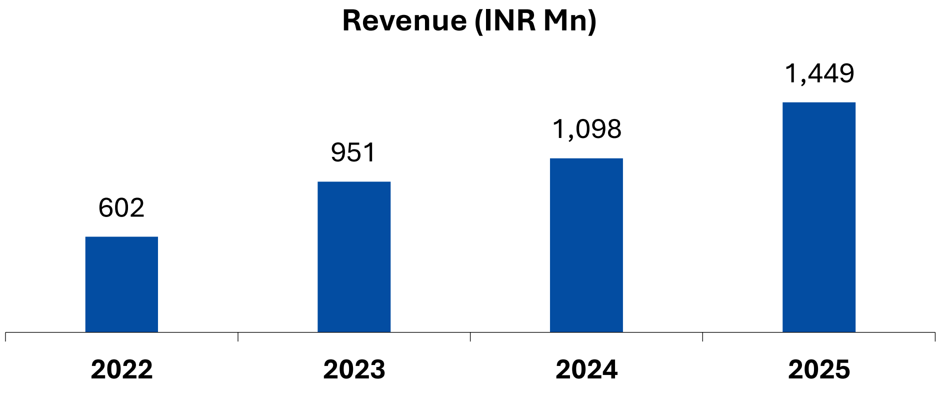
Particulars (INR Mn)	H1FY26	H2FY25	H1FY25	YoY%	QoQ%
Net Sales	**670.4**	**754.6**	**694.6**	-3.5%	-11.2%
Total Expenditure	**523.7**	**619.7**	**552.4**	-5.2%	-15.5%
EBITDA	**146.7**	**134.9**	**142.2**	3.2%	8.8%
EBITDA Margin	**21.9%**	**17.9%**	**20.5%**	+141bps	+400bps
Other Income	2.5	6.2	0.2	913.9%	-60.0%
Depreciation	3.8	4.1	3.6	4.9%	-8.4%
EBIT	**145.4**	**137.0**	**138.9**	4.7%	6.2%
Finance Cost	21.8	18.1	19.9	9.4%	20.2%
PBT (Before Exceptional & Other)	**123.6**	**118.8**	**119.0**	3.9%	4.0%
Tax	35.3	30.6	30.9	14.2%	15.3%
Reported PAT	**88.3**	**88.2**	**88.1**	0.3%	0.1%
Reported Net Profit Margin	**13.2%**	**11.7%**	**12.7%**	+50bps	+148bps
Earnings Per Share	**10.26**	**10.25**	**10.23**	0.3%	0.1%

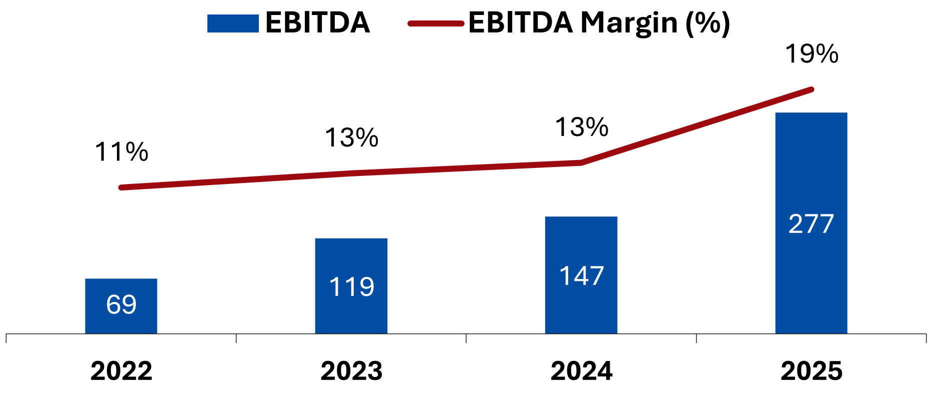
ANNUAL PROFIT & LOSS STATEMENT

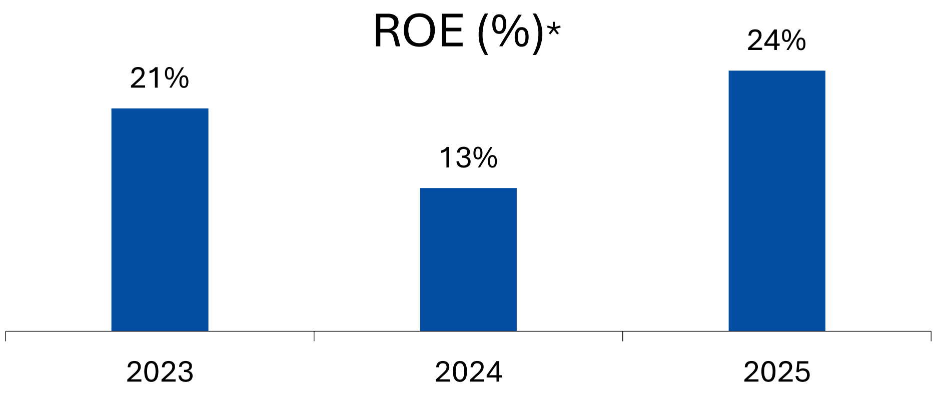
DE NEERS®
Revolution in Hand Tools

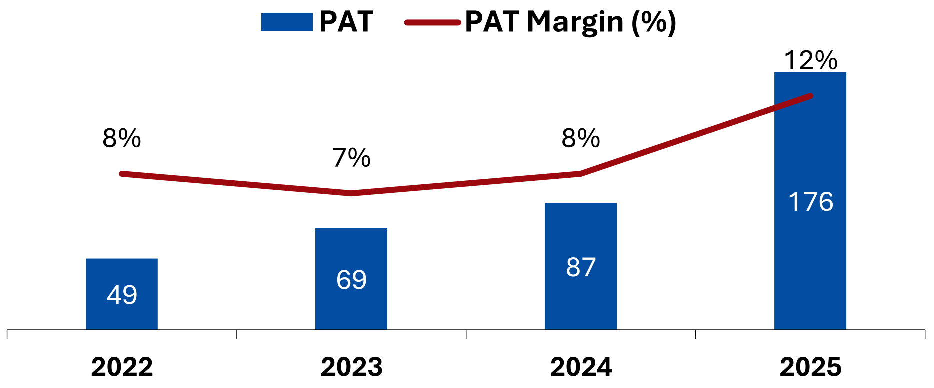
Particulars (INR Mn)	FY22	FY23	FY24	FY25
Net Sales	**601.9**	**950.5**	**1,098.0**	**1,449.2**
Total Expenditure	**533.0**	**831.2**	**951.1**	**1,172.1**
EBITDA	**68.9**	**119.3**	**146.9**	**277.1**
EBITDA Margin	**11.4%**	**12.6%**	**13.4%**	**19.1%**
Other income	11	0.5	17.9	6.4
Depreciation & Amortization	3.2	7.8	8.4	7.7
EBIT	**76.6**	**112**	**156.4**	**275.8**
Interest	7.3	19.3	35	38.0
Profit before tax	**69.4**	**92.7**	**121.4**	**237.8**
Tax	20.5	23.3	34.8	61.5
Reported Net Profit	**48.8**	**69.4**	**86.6**	**176.3**
Reported Net Profit Margin	**8.1%**	**7.3%**	**7.9%**	**12.2%**
EPS	7.72	10.96	10.36	20.48

ANNUAL KEY HIGHLIGHTS









*ROE is calculated on annual basis

ANNUAL BALANCE SHEET

Particulars (INR Mn)	FY24	FY25	H1FY26
EQUITY AND LIABILITIES			
EQUITY			
Share Capital	286.1	186.1	186.1
Reserves and Surplus	365.8	542.0	630.4
Total Equity	**651.8**	**728.1**	**816.4**
Non-Current Liabilities			
Long term borrowings	328.5	227.0	322.8
Other long term liabilities	1.9	2.8	2.8
Total Non-Current Liabilities	**330.3**	**229.8**	**32.6**
Current Liabilities			
Trade payables	119.9	154.6	138.5
Other current liabilities	27.8	41.0	66.9
Short term borrowings	254.9	321.9	306.5
Short term provisions	45.8	56.4	31.9
Total Current Liabilities	**448.4**	**573.9**	**543.8**
Total Equity & Liabilities	**1,430.6**	**1,531.8**	**1,685.8**

Particulars (INR Mn)	FY24	FY25	H1FY26
Non Current Assets			
Fixed Assets	20.2	25.9	22.4
Noncurrent investment	-	2.2	2.3
Deferred tax assets	14.0	9.9	10.2
Other Non Current Assets	6.8	4.2	3.2
Total Non-Current Assets	**41.0**	**42.2**	**38.1**
Current Assets			
Inventories	856.8	979.8	1,143.6
Sundry debtors	377.4	356.3	396.2
Cash and bank	2.2	10.0	3.19
Other current assets	28.1	12.3	11.7
Short term loans and advances	125.1	131.2	93.0
Total Current Assets	**1,389.6**	**1,489.6**	**1,647.7**
Total Assets	**1,430.6**	**1,531.8**	**1,685.8**

MANAGEMENT COMMENTARY

Our strategic focus on brand development has yielded significant improvements in profitability metrics:

Gross Margin Enhancement

- Achieved a substantial 565bps (appx.) expansion in gross margins YoY
- Current gross margin stands at around 34.1% (H1FY26) compared to 28.5% (H1FY25)

Operational Efficiency

- EBITDA reached INR 146.7 mn in H1FY26 as against EBITDA of INR 138.9 mn (H1FY25); marking 3.2% increase YoY.
- EBITDA margin expanded by around 141bps to 21.9% (H1FY26) from 20.5% (H1FY25)
- Achieved PAT of INR 88.3 mn in H1FY26 compared to our H1FY25 PAT of INR 88.1 mn.
- PAT margin improved by around 50bps to 13.2% (H1FY26) from 12.7% (H1FY25)

**Management commentary is on standalone basis*

STRATEGY FOR GROWTH

DE NEERS®
Revolution in Hand Tools

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 **7,800+ 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**.

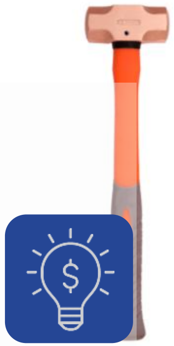
Key Competitive Advantages

First-Mover Advantage:
First Indian hand tools brand to establish localized infrastructure in Dubai.

Comprehensive Offering:
One-stop solution with **7,800+ 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

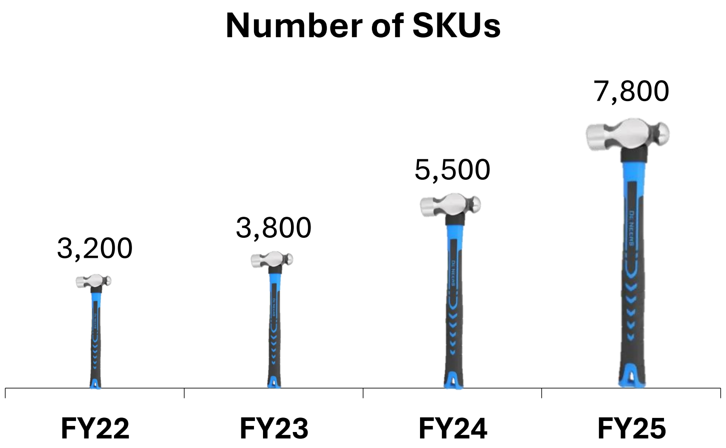
Current Status:
Operations **commercialized** with **2–3 active dealers** onboarded.

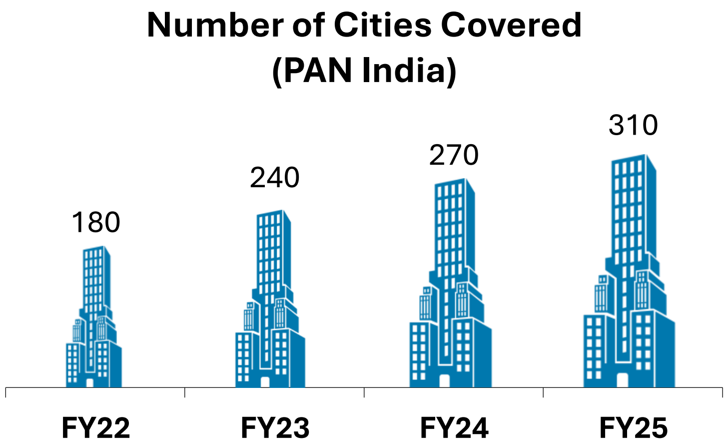
Long-Term Vision:
Establish **Dubai as the regional hub** for Middle East and African markets, driving **scalable and sustainable growth**.

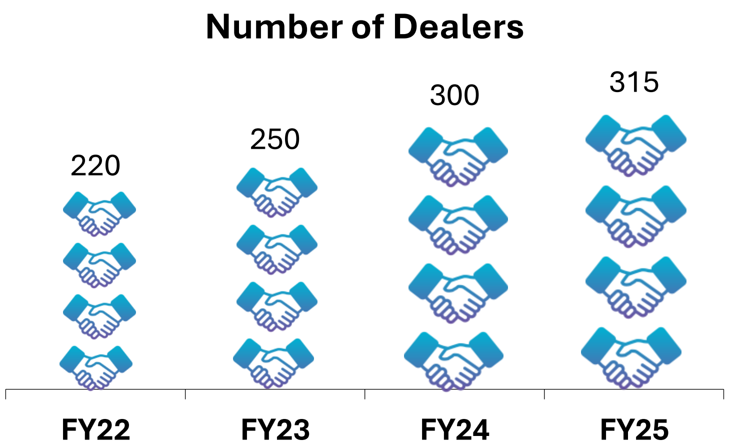
OUR GROWTH JOURNEY

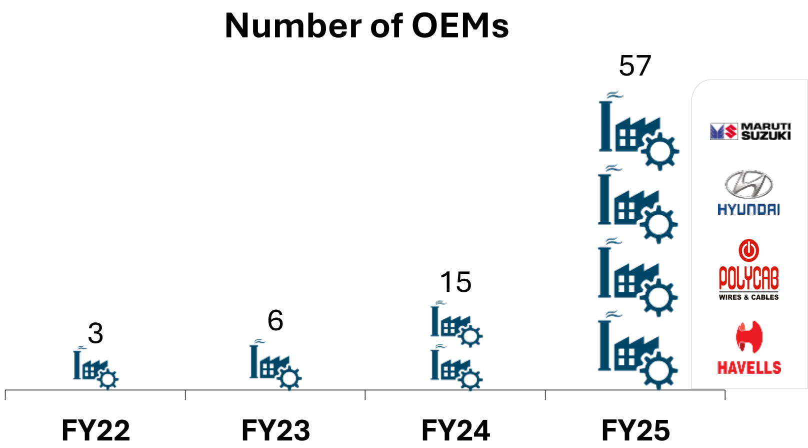
~6,50,00,000

This is the number of hand tool units that we have sold during FY25. With our industry size of around **INR 11,000 cr** and the emerging trend for DIY (Do it Yourself !) culture in India, we envision to become a household name in coming years.









POWER OF DIVERSE SKUs

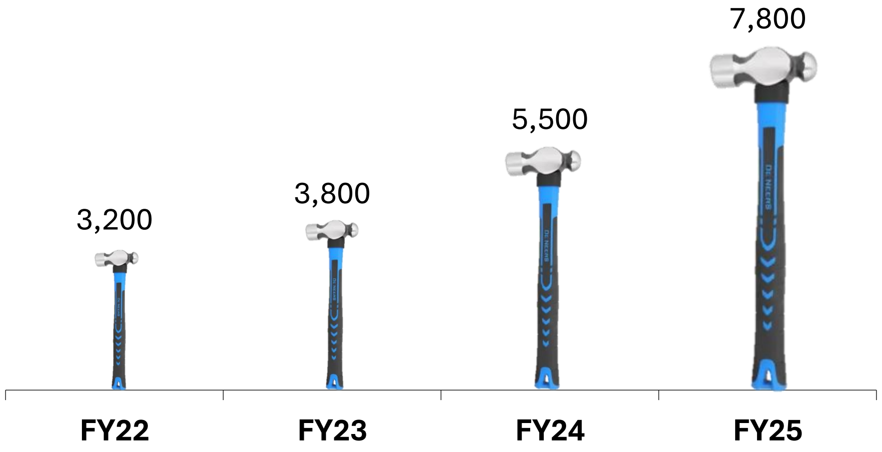
DE NEERS®
Revolution in Hand Tools

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

~7,800 SKU's

SKUs have expanded over 50% since last 2 years

Number of SKUs



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

Strategic Partnerships & Market Expansion

DE NEERS
Revolution in Hand Tools

OEM Brand Approvals Secured

De Neers has obtained official brand approval from India's leading automotive manufacturers

Maruti Suzuki India Ltd. and Hyundai Motor India Ltd.

for **specialized EV tools (Insulated Tools)**

Key Strategic Advantages

Market Validation	Nationwide Distribution	EV Sector Positioning	Competitive Edge
Endorsements from industry leaders reinforce De Neers' position as a trusted provider of specialized, high-quality hand tools.	Immediate access to their extensive workshop networks across India, significantly expanding De Neers' footprint	Strategic entry into India's high-growth electric vehicle ecosystem.	Adding credibility, these dual approvals enhance credibility and open pathways to engage additional automotive OEMs.

VALUED CLIENTELE

DE NEERS®
Revolution in Hand Tools

HYUNDAI
MARUTI SUZUKI
JBM Group
Our milestones are touchstones
MONTRA ELECTRIC TIVOLT

POLYCAB
WIRES & CABLES
HAVELLS
भारतीय रेल INDIAN RAILWAYS
इंडियनऑयल
IndianOil
VOLVO
EICHER
VE COMMERCIAL VEHICLES

TATA STEEL
SAFEXPRESS
THE COMPLETE LOGISTICS SOLUTIONS
MITSUBISHI
HEAVY INDUSTRIES
LARSEN & TOUBRO
ATS ELGI
THINK LONG RUN

बी एच ई एल
BHEL
गेल
GAIL
orient
electric
switch to smart
mahindra
HONDA

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.

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.

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.

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

₹ 11,000 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

DE NEERS®
Revolution in Hand Tools

WAY FORWARD

STRATEGIC FOUNDATION

Inventory as Infrastructure

DE NEERS®
Revolution in Hand Tools

Market-Ready Infrastructure

Industry leading Portfolio
7,800+ 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

Particulars	FY22	FY25	% Change
Inventory Days	327	231	29.36%

VISION 2030

DE NEERS®
Revolution in Hand Tools

Forging Our Path to Excellence

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

Revenue Growth

25%+ CAGR YoY

Working capital Optimization

Reducing working capital cycle to 3 months

Global Penetration

15%+ revenue share from Exports

ROE 25%+

OEM Alliance

Become approved vendor for major automotive giants in India

Profitability Growth

25%+ CAGR YoY

Value Added products

10%+ revenue share from value added products

THANK YOU

DE NEERS TOOLS LTD

support@deneerstools.com

Head Office : 468, FIE,
Patparganj Industrial Area,
Delhi-110092

KAPTIFY® Consulting
Strategy & Investor Relations | Consulting
info@kaptify.in | +91-845 288 6099
www.kaptify.in