DE NEERS®
Best Ever Tools

Date: 30th May 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, 30th May 2025 commenced at 1:00 P.M. and concluded at 2.20 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 financial year ended on 31st March 2025, along with the Audit Report of the Statutory Auditors of the Company and a declaration regarding the Audit Report with unmodified opinion issued by M/s. Gautam Sehgal & Co., Chartered Accountants, the Statutory Auditors of the Company. A declaration from the Company is also attached herewith.

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*



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Date: 30th May 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: **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, have 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, 2025.

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



DE NEERS®
Best Ever Tools
DE NEERS TOOLS LIMITED
H.O. & Factory : 468, F.I.E, Patparganj Industrial Area, Delhi - 110 092
Office : 3728, 1st Floor, Katra Dhoomimal, Churiwalan Street, Chawri Bazar, Delhi - 110 006
Branch Office : 3512, Hakim Baqa Street, Hauz Qazi, Chawri Bazar, Delhi - 110 006
Phone : +91-11-4206 2555, 4207 2555, 4208 2555
E-mail : sales@deneerstools.com
Website : www.deneerstools.com
CIN NO. : U29309DL2021PLC384229
GSTIN : 07AAICD6402G1ZV

GAUTAM SEHGAL & Co.
CHARTERED ACCOUNTANTS

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, 2025 (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, 2025 :

(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 2025.

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, 2025 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 2025 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, 2025 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, 2025 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, 2025.

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31st March, 2025 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

GAUTAM SEHGAL & CO. New Delhi Chartered Accountants

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 then 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, 2025 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 ended31st March, 2025 is not modified in respect of this matter.

Place: New Delhi
Dated : 30/05/2025

UDIN : 25095938BMKUEF6516

for Gautam Sehgal & Co
Chartered Accountants
FRN : 015736N

Gautam Sehgal
(Partner)
M. No. : 095938

DE NEERS TOOLS LIMITED (CIN : U29309DL2021PLC384229)

Balance Sheet

As at March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	As at March 31, 2025	As at March 31, 2024
I. EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1,860.64	2,860.64
Reserves and Surplus	5,420.48	3,657.64
	7,281.12	**6,518.28**
Non-current liabilities		
Long-Term Borrowings	2,270.22	3,284.55
Other long-term liabilities	27.71	18.71
	2,297.93	**3,303.26**
Current liabilities		
Short-Term Borrowings	3,218.61	2,549.23
Trade Payables		
total outstanding dues of micro and small enterprises	519.63	868.16
total outstanding dues of creditors other than micro	1,026.25	331.21
Other current liabilities	409.91	277.67
Short-Term Provisions	564.27	458.18
	5,738.67	**4,484.45**
TOTAL EQUITY AND LIABILITIES	**15,317.72**	**14,305.99**
II. ASSETS		
Non-current assets		
Property, Plant and Equipment and Intangible Assets		
Property, Plant and Equipment	258.59	201.85
Non-current investments	22.50	-
Deferred Tax Assets (Net)	98.76	139.96
Other non-current assets	42.33	68.30
	422.18	**410.11**
Current assets		
Inventories	9,797.81	8,568.45
Trade Receivables	3,563.26	3,773.95
Cash and Cash Equivalents	99.52	21.87
Short-term loans and advances	1,312.42	1,250.84
Other current assets	122.53	280.77
	14,895.54	**13,895.88**
TOTAL ASSETS	**15,317.72**	**14,305.99**

Dated : 30/5/25

Place : Delhi

DE NEERS TOOLS LTD. 468, F.I.E Patparganj Indl. Area Delhi-92 Ph. 9910459683

Neeraj Aggarwal

Neeraj Kumar Aggarwal

Managing Director

DIN : 08058134

DE NEERS TOOLS LIMITED (CIN : U29309DL2021PLC384229)

Statement of Profit And Loss

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	For the half year ended March 31, 2025	For the half year ended Sept 30,2024	For the half year ended March 31, 2024	Year ended March 31, 2025	Year ended March 31, 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
INCOME					
Revenue From Operations	7,545.79	6,946.07	5,045.64	14,491.86	10,979.76
Other Income	61.86	2.44	178.18	64.30	178.50
Total Income	**7,607.66**	**6,948.50**	**5,223.82**	**14,556.16**	**11,158.26**
EXPENSES					
Purchases of Stock In Trade	6,991.98	4,630.86	4,108.50	11,622.84	8,056.93
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,565.32)	335.96	(466.87)	(1,229.36)	204.66
Employee Benefits Expense	230.55	175.71	191.00	406.26	351.03
Finance costs	181.13	199.00	228.21	380.13	349.75
Depreciation and Amortisation Expense	41.14	35.94	42.99	77.08	83.74
Other Expenses	539.71	381.47	516.23	921.18	898.36
Total Expenses	**6,419.20**	**5,758.93**	**4,620.06**	**12,178.13**	**9,944.47**
Profit before tax	**1,188.46**	**1,189.57**	**603.76**	**2,378.03**	**1,213.79**
TAX EXPENSES					
Current Tax	265.37	298.75	305.36	564.12	458.00
Net Adjustments related to earlier years	0.00	9.72	14.62	9.72	14.58
Deferred Tax	40.62	0.58	(125.13)	41.20	(124.59)
PROFIT FOR THE YEAR	**882.47**	**880.52**	**408.91**	**1,762.99**	**865.80**
EARNINGS PER EQUITY SHARE					
Basic (Face value of Rs.10 each)	10.25	10.23	4.75	20.48	10.36
Diluted (Face value of Rs.10 each)	10.25	10.23	4.75	20.48	10.36

Dated : 30/5/25
Place : Delhi

DE NEERS TOOLS LTD.
468, F.I.E
Patparganj
Indl. Area
Delhi-92
Ph. 9910459683

Neeraj Kumar Aggarwal
Managing Director
DIN : 08058134

DE NEERS TOOLS LIMITED (CIN : U29309DL2021PLC384229)

Statement of Cash Flows

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	2,378.03	1,213.79
Adjustments for :		
Interest income	(1.96)	-
Interest expense	380.13	349.75
Depreciation and Amortization Expense	77.08	83.74
Operating Profit Before Working Capital Changes	**2,833.28**	**1,647.28**
Increase / (Decrease) in Trade Payables	346.51	(2,505.07)
Increase / (Decrease) in Other liabilities	141.23	219.41
Increase / (Decrease) in Provisions	(0.03)	0.10
Decrease / (Increase) in Inventories	(1,229.36)	204.66
Decrease / (Increase) in Trade Receivables	210.69	(414.18)
Decrease / (Increase) in loans and advances	97.92	(852.43)
Decrease / (Increase) in Other assets	184.21	408.96
Cash generated from / (used in) Operations	**2,584.45**	**(1,291.27)**
Income taxes paid	(627.22)	(371.59)
Net Cash generated from / (used in) Operating Activities	**1,957.23**	**(1,662.86)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment and Intangible Assets	(135.13)	(32.38)
Sale proceeds of Property, Plant and Equipment and Intangible Assets	1.32	-
Purchase of Non-current investments	(22.50)	-
Interest received	1.96	-
Net Cash generated from / (used in) Investing Activities	**(154.35)**	**(32.38)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Share capital	(1,000.00)	2,299.16
Repayment of Long-Term Borrowings	(1,014.33)	(177.20)
Proceeds from Short-Term Borrowings	669.38	-
Repayment of Short-Term Borrowings	-	(65.97)
Interest paid	(380.13)	(349.75)
Dividend Paid	(0.15)	(0.20)
Net Cash generated from / (used in) Financing Activities	**(1,725.23)**	**1,706.04**
Net Increase / (Decrease) In Cash and Cash Equivalents	**77.65**	**10.80**
Cash and Cash Equivalents at the Beginning	21.87	11.07
Cash and Cash Equivalents at the End	**99.52**	**21.87**

Dated : 30/5/25

Place : Delhi

DE NEERS TOOLS LTD. 468, F.I.E Patparganj Indl. Area Delhi-92 Ph. 9910459683

Neeraj Aggarwal

Neeraj Kumar Aggarwal
Managing Director
DIN : 08058134

DE NEERS TOOLS LIMITED

CIN : U29309DL2021PLC384229

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 30-05-2025.

2. The above Standalone Financial Results for the half year and year ended on 31st March 2025 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 securit ies 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 tools. Hence, segment reporting is not applicable on our company.

7. Figures for the half-year ended March 31, 2025 and March 31, 2024 represent the difference between the audited figures in respect of full financial year and the unaudited published figures of half-year ended September 30, 2024 and September 30, 2023 respectively.

Neeraj Kumar Aggarwal
(Managing Director)
DIN : 08058134

Date : 30-05-2025
Place : New Delhi

DE NEERS TOOLS LTD.
468, F.I.E
Patparganj
Indl. Area
Delhi-92
Ph. 9910459683

GAUTAM SEHGAL & Co.
CHARTERED ACCOUNTANTS

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, 2025 (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, 2025 :

(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 2025.

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

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website : www.gsco.in email : support@gsco.in

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, 2025.

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended 31st March, 2025 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.

GAUTAM SEHGAL & CO. New Delhi Chartered Accountants

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with then all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

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

Place: New Delhi
Dated : 30/05/2025

UDIN : 25095938BMKUEE3645

Gautam Sehgal
(Partner)
M. No. : 095938

DE NEERS TOOLS LIMITED (CIN : U29309DL2021PLC384229)

Consolidated Balance Sheet

As at March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	As at March 31, 2025
I. EQUITY AND LIABILITIES	
Shareholders' funds	
Share capital	1,860.64
Reserves and Surplus	5,226.39
	7,087.03
Minority Interest	**(1.19)**
Non-current liabilities	
Long-Term Borrowings	2,491.85
Other long-term liabilities	27.71
	2,519.56
Current liabilities	
Short-Term Borrowings	3,218.61
Trade Payables	
total outstanding dues of micro and small enterprises	519.63
total outstanding dues of creditors other than micro and	1,913.96
Other current liabilities	418.55
Short-Term Provisions	564.27
	6,635.02
TOTAL EQUITY AND LIABILITIES	**16,240.42**
II. ASSETS	
Non-current assets	
Property, Plant and Equipment and Intangible Assets	
Property, Plant and Equipment	259.26
Deferred Tax Assets (Net)	98.76
Other non-current assets	51.86
	409.88
Current assets	
Inventories	10,715.57
Trade Receivables	3,507.77
Cash and Cash Equivalents	104.23
Short-term loans and advances	1,335.11
Other current assets	167.86
	15,830.54
TOTAL ASSETS	**16,240.42**

Dated : 30/5/25

Place : Delhi

DE NEERS TOOLS LTD. 468, F.I.E Patparganj Indl. Area Delhi-92 Ph. 9910459683

Neeraj Aggarwal

Neeraj Kumar Aggarwal
Managing Director
DIN : 08058134

DE NEERS TOOLS LIMITED (CIN : U29309DL2021PLC384229)

Consolidated Statement of Profit And Loss

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	Year ended March 31, 2025
INCOME	
Revenue From Operations	14,469.89
Other Income	59.77
Total Income	**14,529.66**
EXPENSES	
Purchases of Stock In Trade	12,549.69
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,147.11)
Employee Benefits Expense	436.07
Finance costs	380.13
Depreciation and Amortisation Expense	77.16
Other Expenses	1,042.81
Total Expenses	**12,338.75**
Profit before tax	**2,190.91**
TAX EXPENSES	
Current Tax	564.12
Net Adjustments related to earlier years	9.72
Deferred Tax	41.20
PROFIT FOR THE YEAR	**1,575.87**
Attributable to :	
Owner of Parent	1,577.30
Mionority Interest	(1.43)
EARNINGS PER EQUITY SHARE	
Basic (Face value of Rs.10 each)	18.33
Diluted (Face value of Rs.10 each)	18.33

Dated : 30/5/25

Place : Delhi

DE NEERS TOOLS LTD. 468, F.I.E Patparganj Indl. Area Delhi-92 Ph. 9910459683

Neeraj Kumar Aggarwal
Managing Director
DIN : 08058134

DE NEERS TOOLS LIMITED (CIN : U29309DL2021PLC384229)

Consolidated Statement of Cash Flows

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	Year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES	
Profit before tax	2,190.91
Adjustments for :	
Interest income	(1.96)
Interest expense	380.13
Fxpc translation reserve	(8.40)
Depreciation and Amortization Expense	77.16
Operating Profit Before Working Capital Changes	**2,637.84**
Increase / (Decrease) in Trade Payables	1,234.22
Increase / (Decrease) in Other liabilities	149.87
Increase / (Decrease) in Provisions	(0.03)
Decrease / (Increase) in Inventories	(2,147.11)
Decrease / (Increase) in Trade Receivables	266.19
Decrease / (Increase) in loans and advances	75.23
Decrease / (Increase) in Other assets	129.35
Cash generated from / (used in) Operations	**2,345.56**
Income taxes paid	(627.22)
Net Cash generated from / (used in) Operating Activities	**1,718.34**
B. CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of Property, Plant and Equipment and Intangible Assets	(135.88)
Sale proceeds of Property, Plant and Equipment and Intangible Assets	1.32
Interest received	1.96
Net Cash generated from / (used in) Investing Activities	**(132.60)**
C. CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from issue of Share capital	(1,000.00)
Repayment of Long-Term Borrowings	(792.70)
Proceeds from Short-Term Borrowings	669.38
Repayment of Short-Term Borrowings	-
Interest paid	(380.13)
Dividend paid	(0.15)
Net Cash generated from / (used in) Financing Activities	**(1,503.60)**
Net Increase / (Decrease) In Cash and Cash Equivalents	**82.14**
Cash and Cash Equivalents at the Beginning	22.09
Cash and Cash Equivalents at the End	**104.23**

Dated : 30/5/25

Place : Delhi

DE NEERS TOOLS LTD. 468, F.I.E Patparganj Indl. Area Delhi-92 Ph. 9910459683

Neeraj Aggarwal

Neeraj Kumar Aggarwal
Managing Director
DIN : 08058134

DE NEERS TOOLS LIMITED

CIN : U29309DL2021PLC384229

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 **30-05-2025**

2. The above consolidated Financial Results for the half year and year ended on 31st March 2025 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. There is no presentation of comparative numbers 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.

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 tools. Hence, segment reporting is not applicable on our company.

7. List of entities consolidated in Statement:

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

Neeraj Kumar Aggarwal
(Managing Director)
DIN: 08058134

Date : 30/05/2025
Place : New Delhi

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