

29th May, 2025

To,
National Stock Exchange of India Limited
Listing Department
Exchange Plaza, C-1, Block G
Bnadra Kurla Complex, Bandra (E)
Mumbai – 400051

NSE Symbol: DEEM

Sub: Outcome of Board Meeting under Regulation 29, 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015.

Dear Sir/Madam,

The Board of Directors ("The Board") of the Company at its meeting held today i.e. **Thursday, 29th May, 2025** has transacted and approved the following matters, interalia:

1. Copy of Audited Financial results of the Company including statement of Assets and Liabilities as on the date and Statement of Cash flow along with Limited review report of the Statutory Auditors of the company i.e. M/s SN Shah & Associates, Ahmedabad for the half year and year ended 30th March, 2025, of the current financial year 2024-25, as recommend by the Audit committee ,is enclosed.
2. Appointment of Secretarial Auditor: Based on the recommendation of the Audit Committee, the Board has approved the appointment of Utkarsh Shah & Co, Practicing Company Secretary, Ahmedabad (Membership No: F12526/COP:26241), as the Secretarial Auditor of the Company for the Financial Year 2024-25. The details required under Regulation 30 of LODR Regulations read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed as **(Annexure- A)**.

The Trading Window for the dealing in securities of the company to remain closed till 48 hours after the outcome of the board meeting held on 29th May, 2025 is made public in compliance of the code of the company.

The meeting of the Board of Directors commenced at 12.00 PM and concluded at 04.30 PM

You are requested to take the same on record.

Thanking you,
Yours Faithfully,

For Deem Roll Tech Limited

Jyoti Prasad Bhattacharya
Designation: Managing Director and CEO
DIN: 00340485

Annexure A

The details required under Regulation 30 of LODR Regulations read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 has been stated hereunder:

Sr. No.	Particulars	Details
1	Name of Secretarial Auditor	Mr. Utkarsh Shah, Practicing Company Secretary, (Membership No: F12526 / COP: 26241)
2	Reason for Change	Appointment
3	Date of Appointment	29 th May 2025 Pursuant to the applicable provisions of the Companies Act, 2013 & SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board upon the recommendation of the Audit Committee has appointed Mr. Utkarsh Shah Practicing Company Secretary, (Membership No: F12526/COP: 26241) as the Secretarial Auditor of the Company for the Financial Year 2024-25.
4	Brief Profile (in case of appointment)	Utkarsh Shah & Co, Company Secretaries, is a firm of Practicing Company Secretaries since 2016 based in Ahmedabad (Gujarat, India). Having more than 9 years of experience in providing consultancy in Company Law, Corporate Laws, Compliances of Listed Company, Secretarial Audits, Due Diligence, various secretarial, legal, compliances and having a good corporate client base in various sectors including listed companies.
5	Disclosure of relationships between directors	Not Applicable

DEEM ROLL-TECH LIMITED

(CIN:U27109GJ2003PLC042325)

(Regd. Office:- SURVEY NO. 110/1, P-1, 110/2, GANESHPURA, TA:KADI, MAHESANA, Gujarat, India, 382729)

E-mail id: accounts@deemrolls.com

website:www.deemrolls.com

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON MARCH 31, 2025

(Rs. in Lakhs Except EPS and Face Value of Share)

Sr. No.	Particulars	Half-year ended			Year Ended	
		31-Mar-25	30-Sep-24	31-Mar-24	31-Mar-25	31-Mar-24
		Refer Note	Unaudited	Audited	Audited	Audited
I	Revenue from operations	4639.13	4651.68	5075.51	9290.81	10083.28
II	Other Income	132.72	50.57	40.31	183.29	60.08
III	Total Revenue (I+II)	4771.85	4702.24	5115.82	9474.09	10143.36
IV	Expenses					
	Cost of material consumed	3265.48	2776.10	3736.62	6041.59	6920.56
	Purchase of stock in trade	-	-	-	-	-
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	(498.85)	(38.25)	(1037.43)	(537.11)	(1371.55)
	Manufacturing expenses	679.11	702.41	726.89	1381.53	1376.37
	Employee benefits expenses	551.20	741.78	633.65	1292.98	1225.33
	Finance Costs	140.59	148.85	129.57	289.44	262.78
	Depreciation and amortization expense	109.87	94.24	89.20	204.11	177.22
	Other Expenses	381.51	200.23	312.63	581.74	564.73
	Total Expenses	4628.91	4625.37	4591.12	9254.28	9155.43
V	Profit before exceptional and extraordinary items and tax (III-IV)	142.94	76.87	524.69	219.81	987.93
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	142.94	76.87	524.69	219.81	987.93
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	142.94	76.87	524.69	219.81	987.93
X	Tax Expenses					
	Current Tax	(24.70)	(11.99)	(18.99)	(36.69)	(164.90)
	Less: MAT Credit Availed	2.95	-	-	2.95	-
	Deferred Tax [Assets/(Liabilities)]	(19.63)	123.50	(101.48)	103.87	(41.77)
	Short / (Excess) Provision for Income Tax	-	-	-	-	-
	Total Tax Expenses	(41.37)	111.51	(120.47)	70.13	(206.68)
XI	Profit (Loss) for the period from continuing operations (IX-X)	101.56	188.38	404.22	289.94	781.25
XII	Profit / (Loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Net Profit / (Loss) for the period (XI+XIV)	101.56	188.38	404.22	289.94	781.25
XVI	Details of equity share capital					
	Paid-up share capital	833.73	833.73	833.73	833.73	833.73
	Money Received Against Share Warrants	-	-	-	-	-
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
XIX	Reserves excluding revaluation reserve	6667.57	6683.85	6542.71	6667.57	6542.71
XX	Earning per Equity Share of Rs.10 Each					
	(i) before extraordinary items					
	(a) Basic	1.22	2.26	6.46	3.48	12.92
	(b) Diluted	1.22	2.26	6.46	3.48	12.92
	(i) After Extraordinary Items					
	(a) Basic	1.22	2.26	6.46	3.48	12.92
	(b) Diluted	1.22	2.26	6.46	3.48	12.92

Date: 29/05/2025

Place: Ahmedabad

For, DEEM ROLL TECH LIMITED

Jyoti Prasad Bhatnagar

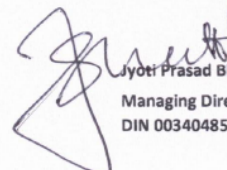
Managing Director and CEO

DIN 00340485

Audited Standalone Statement of Assets And Liabilities for the Year Ended On 31/03/2025			
		(Rs. In Lacs)	
	Standalone Statement of Assets and Liabilities	For Year Ended	For Year Ended
Sr. No.	Particulars	31.03.2025 Audited	31.03.2024 Audited
	Equity and Liabilities		
1	Shareholders' Fund		
	Share Capital	833.73	833.73
	Reserves and Surplus	7717.14	7592.28
	Money Received Against Shares Warrants	-	-
	Sub Total-Share Holders Fund	8550.87	8426.01
2	Share Application Money Pending Allotment	-	-
3	Deferred government grants	-	-
4	Minority Interest	-	-
5	Non Current liabilities		
	Long Term Borrowings	264.54	229.97
	Deffered Tax Liabilities	196.73	300.60
	Foreign currency monetary item translation difference liability account	-	-
	Other Long Term Liabilities	-	-
	Long term provisions	89.90	85.85
	Sub-Total-Non Current Liabilities	551.17	616.42
6	Current Liabilities		
	Short Term Borrowings	1981.49	2017.26
	Trade Payables		
	(i) Total outstanding dues to Micro, Small & Medium Enterprise	507.70	64.67
	(ii) Total outstanding dues to other than Micro, Small & Medium Enterprise	1013.43	1505.46
	Other Current Liabilities	494.89	470.53
	Short Term Provisions	105.02	234.34
	Sub-Total Current Liabilities	4102.55	4292.26
	TOTAL EQUITY AND LIABILITIES	13204.59	13334.69
	ASSETS		
1	Non-Current Assets		
(i)	Property, Plant & Equipment and Intangible Asset		
	Tangible Assets	3557.17	3401.87
	Producing properties	-	-
	Intangible Assets	-	-
	Preproducing Properties	-	-
	Tangible assets capital work-in-progress	1396.55	58.08
	Intangible assets under development or work-in-progress	-	-
	Total Property, Plant & Equipment and Intangible Asset	4953.72	3459.96
(ii)	Non-current investments	-	-
(iii)	Deferred Tax Assets (Net)	-	-
(v)	Foreign currency monetary item translation difference asset account	-	-
(vi)	Long-term loans and advances	29.14	138.45
(vii)	Other non-current assets	35.75	33.06
	Total Non-Current assets	64.89	171.52
2	Current assets		
	Current investments	-	-
	Inventories	4197.43	3844.61
	Trade Receivables	2198.65	2355.35
	Cash and Cash Equivalents	255.20	2408.23
	Bank balance other than cash and cash equivalents	-	-
	Short-Term Loans and Advances	415.19	383.18
	Other Current Assets	1119.49	711.84
	Sub-Total-Current Assets	8185.97	9703.22
	TOTAL ASSETS	13204.59	13334.69

Date: 29-05-2025
Place: Ahmedabad

For, DEEM ROLL TECH LIMITED


Jyoti Prasad Bhattacharya
Managing Director and CEO
DIN 00340485



Audited Standalone Cashflow Statement for the Year Ended On 31/03/2025			
	Statement of Cashflow As per AS-3(REVISED)	For Year Ended	For Year Ended
Sr. No.	Particulars	31.03.2025 Audited	31.03.2024 Audited
A	Cash Flow From Operating Activities		
	Net Profit before tax as per Profit & Loss A/c	219.81	987.93
	Adjustments :		
	Depreciation and amortization	204.11	177.22
	Loss/(Profit) on Sale of Fixed Assets/Exceptional Items	5.04	-
	Interest Income	(10.67)	(10.17)
	Finance Cost	289.44	262.78
	Provision for Taxes	-	-
	Effect of Exchange rate gain	(17.82)	-
	Profit on sale of Investment	(111.36)	-
	Prior Period Expenses	-	(1.30)
	Operating Profit before working capital	578.56	1416.46
	Adjusted for :		
	i) Trade Receivables, Loans & Advances & Other Current Asset	(270.81)	(723.70)
	ii) Inventories	(352.81)	(1205.77)
	iii) Trade Payable & Liabilities	(27.66)	295.67
	Cash generated from operations	(72.73)	(217.33)
	Direct Tax Paid	(228.64)	(144.78)
	Net Cash from Operating Activities (a)	(301.38)	(362.12)
B	Cash Flow from Investing Activities :		
	Purchase of Fixed Assets	(1680.61)	(261.49)
	Investments	-	-
	Interest Received	10.67	10.17
	Proceeds from Sale / Redmption of Mutual Funds	2111.36	-
	Purchase of Mutual Funds	(1999.99)	-
	Loans and Advances given	(2.44)	-
	Investment in Term Deposits	1976.20	-
	Net Cash used in Investing Activities (b)	415.18	(251.32)
C	Cash Flow from Financing Activities		
	Proceeds from/(Repayment) of Long Term Borrowings (Net)	34.57	31.34
	Proceeds from/(Repayment) of Short Term Borrowings (Net)	(35.76)	135.01
	Issue Of Share Capital /Warrant	-	2755.41
	Expenses on Issue of Share Warrants	-	-
	Finance Costs	(289.44)	(262.78)
	Net Cash from financing Activities (c)	(290.64)	2658.97
	Net Increase in cash & cash equivalents (a+b+c)	(176.83)	2045.54
	Opening Balance of Cash & Cash equivalents	240.42	362.69
	Closing Balance of Cash & Cash equivalents	63.59	2408.23
	Net Increase/(Decrease) in cash & cash equivalents	(176.83)	2045.54

Notes

- Statement of cash flow has been prepared under the indirect method as set out in AS-3 on statement of cashflows specified under Sec-133 of Companies Act,2013 read with Companies (Accounts) Rules, 2014.
- Reconciliation of Cash & Cash Equivalants as per the statement of cash flow

SR. NO.	Particulars	For Year Ended 31.03.2025	For Year Ended 31.03.2024
1	Balances with Banks		
	- in Current Accounts	11.11	220.16
	- in Fixed Deposits (Original Maturity of 3 months or less)	-	2,167.81
2	Cash on hand	52.48	20.25
	Cash and Cash Equivalents at the End of the Period	63.59	2,408.23

Date: 29-05-2025
Place: Ahmedabad

For, DEEM ROLL TECH LIMITED


Jyoti Prasad Bhattacharya
Managing Director and CEO
DIN 00340485



LIMITED REVIEW REPORT**INDEPENDENT AUDITORS' REPORT****TO THE BOARD OF DIRECTORS OF DEEM ROLL TECH LIMITED****Report on the audit of the Standalone Financial Results****Opinion**

We have audited the accompanying Statement of Standalone financial results of Deem Roll Tech Limited (hereinafter referred to as the "Company") for the half year and year ended 31 March, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit, of the cash flows and other financial information for the half year and year ended 31 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 SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter:

We draw attention to the users of financial statement that the company has not made provision for doubtful trade receivable of Rs. 39.38 Lacs which are outstanding for more than one year. Our opinion is not modified in respect of this matter.



Management's Responsibilities for the Standalone Financial Results

These Standalone financial results have been prepared on the basis of the Standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Standalone financial results that give a true and fair view of the net profit of the company and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Management and 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 is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone financial results 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 these Standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal

financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 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 Standalone financial results, including the disclosures and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 Matters

- The Standalone financial results include the results for the year ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the Unaudited half year figures upto the second quarter of the current financial year.

**FOR, S N SHAH & ASSOCIATES,
CHARTERED ACCOUNTANTS,
FIRM REG. NO.: 109782W**

PRIYAM
SURENDRA
SHAH

Digitally signed
by PRIYAM
SURENDRA SHAH

**PRIYAM SHAH
PARTNER**

M. NO.: 144892

DATE: MAY 29, 2025

PLACE: AHMEDABAD

UDIN: 25144892BMHVXK9298



29th May, 2025

To,
National Stock Exchange of India Limited
Listing Department
Exchange Plaza, C-1, Block G
Bnadra Kurla Complex, Bandra (E)
Mumbai – 400051

NSE Symbol: DEEM

Dear Madam / Sir,

Subject: Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the financial year ended on March 31, 2025

We hereby declare that the Statutory Auditors of the Company, M/s. SN Shah & Associates, Chartered Accountants, have issued the Audit Report with an unmodified opinion on the financial results of the Company for the financial year ended March 31, 2025.

The above declaration is made in pursuant to third proviso to Regulation 33 (3) (d) of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to take the same on record.

Thanking you,
Yours Faithfully,

For Deem Roll Tech Limited

Jyoti Prasad Bhattacharya
Designation: Managing Director and CEO
DIN: 00340485