

12<sup>th</sup> November, 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. **Wednesday, 12<sup>th</sup> November, 2025** has transacted and approved the following matters, interalia:

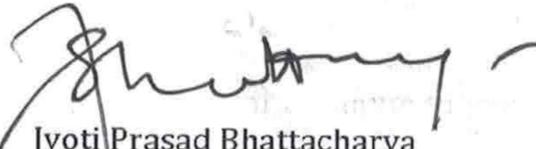
1. Copy of Unaudited Financial results of the Company including statement of Assets and Liabilities as on the date and Statement of Cash flow along with Limited review report of the Statutory Auditors of the company i.e. M/s SN Shah & Associates, Ahmedabad for the half year ended 30<sup>th</sup> September, 2025, of the current financial year 2025-26, as recommend by the Audit committee, is enclosed.

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 12<sup>th</sup> November, 2025 is made public in compliance of the code of the company.

The meeting of the Board of Directors commenced at 11.30 AM and concluded at 4.30 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

# DEEM ROLL-TECH LIMITED

(CIN:L27109GJ2003PLC042325)

(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

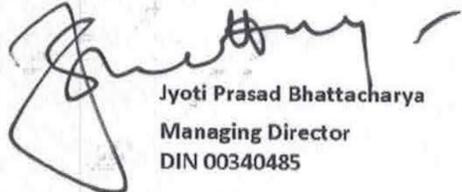
## STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2025

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

|      | Particulars                                                                   | Half-year ended    |                |                    |                    | Year Ended     |
|------|-------------------------------------------------------------------------------|--------------------|----------------|--------------------|--------------------|----------------|
|      |                                                                               | SEPTEMBER 30, 2025 | March 31, 2025 | SEPTEMBER 30, 2024 | SEPTEMBER 30, 2025 | MARCH 31, 2025 |
|      |                                                                               | Un-Audited         | Un-Audited     | Un-Audited         | Un-Audited         | Audited        |
| I    | Revenue from operations                                                       | 4546.42            | 4639.13        | 4651.68            | 4546.42            | 9290.81        |
| II   | Other Income                                                                  | 36.68              | 132.72         | 50.57              | 36.68              | 183.29         |
| III  | <b>Total Revenue (I+II)</b>                                                   | <b>4583.09</b>     | <b>4771.85</b> | <b>4702.24</b>     | <b>4583.09</b>     | <b>9474.09</b> |
| IV   | <b>Expenses</b>                                                               |                    |                |                    |                    |                |
|      | Cost of material consumed                                                     | 2928.53            | 3265.48        | 2776.10            | 2928.53            | 6041.59        |
|      | Purchase of stock in trade                                                    | -                  | -              | -                  | -                  | -              |
|      | Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade | (140.20)           | (498.85)       | (38.25)            | (140.20)           | (537.11)       |
|      | Manufacturing expenses                                                        | 620.30             | 679.11         | 702.41             | 620.30             | 1381.53        |
|      | Employee benefits expenses                                                    | 694.20             | 551.20         | 741.78             | 694.20             | 1292.98        |
|      | Finance Costs                                                                 | 163.85             | 140.59         | 148.85             | 163.85             | 289.44         |
|      | Depreciation and amortization expense                                         | 113.10             | 109.87         | 94.24              | 113.10             | 204.11         |
|      | Other Expenses                                                                | 249.71             | 381.51         | 200.23             | 249.71             | 581.74         |
|      | <b>Total Expenses</b>                                                         | <b>4629.49</b>     | <b>4628.91</b> | <b>4625.37</b>     | <b>4629.49</b>     | <b>9254.28</b> |
| V    | <b>Profit before exceptional and extraordinary items and tax (III-IV)</b>     | <b>(46.39)</b>     | <b>142.94</b>  | <b>76.87</b>       | <b>(46.39)</b>     | <b>219.81</b>  |
| VI   | Exceptional Items                                                             | -                  | -              | -                  | -                  | -              |
| VII  | <b>Profit before extraordinary items and tax (V-VI)</b>                       | <b>(46.39)</b>     | <b>142.94</b>  | <b>76.87</b>       | <b>(46.39)</b>     | <b>219.81</b>  |
| VIII | Extraordinary items                                                           | -                  | -              | -                  | -                  | -              |
| IX   | <b>Profit before tax (VII-VIII)</b>                                           | <b>(46.39)</b>     | <b>142.94</b>  | <b>76.87</b>       | <b>(46.39)</b>     | <b>219.81</b>  |
| X    | Tax Expenses                                                                  |                    |                |                    |                    |                |
|      | Current Tax                                                                   | -                  | (24.70)        | (11.99)            | -                  | (36.69)        |
|      | Less: MAT Credit Availed                                                      | -                  | 2.95           | -                  | -                  | 2.95           |
|      | Deferred Tax [Assets/(Liabilities)]                                           | 1.16               | (19.63)        | 123.50             | 1.16               | 103.87         |
|      | Short / (Excess) Provision for Income Tax                                     | -                  | -              | -                  | -                  | -              |
|      | <b>Total Tax Expenses</b>                                                     | <b>1.16</b>        | <b>(41.37)</b> | <b>111.51</b>      | <b>1.16</b>        | <b>70.13</b>   |
| XI   | <b>Profit (Loss) for the period from continuing operations (IX-X)</b>         | <b>(45.24)</b>     | <b>101.56</b>  | <b>188.38</b>      | <b>(45.24)</b>     | <b>289.94</b>  |
| XII  | <b>Profit / (Loss) from discontinuing operations</b>                          | -                  | -              | -                  | -                  | -              |
| XIII | Tax expenses of discontinuing operations                                      | -                  | -              | -                  | -                  | -              |
| XIV  | Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)          | -                  | -              | -                  | -                  | -              |
| XV   | <b>Net Profit / (Loss) for the period (XI+XIV)</b>                            | <b>(45.24)</b>     | <b>101.56</b>  | <b>188.38</b>      | <b>(45.24)</b>     | <b>289.94</b>  |
| XVI  | <b>Details of equity share capital</b>                                        |                    |                |                    |                    |                |
|      | 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  | <b>Reserves excluding revaluation reserve</b>                                 | <b>6622.33</b>     | <b>6667.57</b> | <b>6669.48</b>     | <b>6622.33</b>     | <b>6667.57</b> |
| XX   | <b>Earning per Equity Share of Rs.10 Each</b>                                 |                    |                |                    |                    |                |
|      | <b>(i) before extraordinary items</b>                                         |                    |                |                    |                    |                |
|      | <b>(a) Basic</b>                                                              | <b>(0.54)</b>      | <b>1.22</b>    | <b>2.26</b>        | <b>(0.54)</b>      | <b>3.48</b>    |
|      | <b>(b) Diluted</b>                                                            | <b>(0.54)</b>      | <b>1.22</b>    | <b>2.26</b>        | <b>(0.54)</b>      | <b>3.48</b>    |
|      | <b>(i) After Extraordinary Items</b>                                          |                    |                |                    |                    |                |
|      | <b>(a) Basic</b>                                                              | <b>(0.54)</b>      | <b>1.22</b>    | <b>2.26</b>        | <b>(0.54)</b>      | <b>3.48</b>    |
|      | <b>(b) Diluted</b>                                                            | <b>(0.54)</b>      | <b>1.22</b>    | <b>2.26</b>        | <b>(0.54)</b>      | <b>3.48</b>    |

Date: 12/11/2025  
Place: Ahmedabad

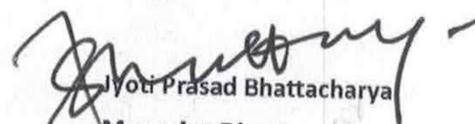
For, DEEM ROLL TECH LIMITED

  
Jyoti Prasad Bhattacharya  
Managing Director  
DIN 00340485

| Unaudited Standalone Statement of Assets And Liabilities for the Year Ended On 30/09/2025 |                                                                   |                         |                 |
|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------|-----------------|
| (Rs. In Lacs )                                                                            |                                                                   |                         |                 |
| Standalone Statement of Assets and Liabilities                                            |                                                                   | For The Half Year Ended | For Year Ended  |
| Particulars                                                                               |                                                                   | 30.09.2025              | 31.03.2025      |
|                                                                                           |                                                                   | Un-Audited              | Audited         |
| <b>Equity and Liabilities</b>                                                             |                                                                   |                         |                 |
| <b>1</b>                                                                                  | <b>Shareholders' Fund</b>                                         |                         |                 |
|                                                                                           | Share Capital                                                     |                         |                 |
|                                                                                           | Reserves and Surplus                                              | 833.73                  | 833.73          |
|                                                                                           | Money Received Against Shares Warrants                            | 7671.90                 | 7717.14         |
|                                                                                           | <b>Sub Total-Share Holders Fund</b>                               | <b>8505.63</b>          | <b>8550.87</b>  |
|                                                                                           | 2 Share Application Money Pending Allotment                       | -                       | -               |
|                                                                                           | 3 Deferred government grants                                      | -                       | -               |
|                                                                                           | 4 Minority Interest                                               | -                       | -               |
| <b>5</b>                                                                                  | <b>Non Current liabilities</b>                                    |                         |                 |
|                                                                                           | Long Term Borrowings                                              | 341.76                  | 264.54          |
|                                                                                           | Deffered Tax Liabilities                                          | 195.57                  | 196.73          |
|                                                                                           | Foreign currency monetary item translation difference liability a | -                       | -               |
|                                                                                           | Other Long Term Liabilities                                       | -                       | -               |
|                                                                                           | Long term provisions                                              | 99.28                   | 89.90           |
|                                                                                           | <b>Sub-Total-Non Current Liabilities</b>                          | <b>636.62</b>           | <b>551.17</b>   |
| <b>6</b>                                                                                  | <b>Current Liabilities</b>                                        |                         |                 |
|                                                                                           | Short Term Borrowings                                             |                         |                 |
|                                                                                           | Trade Payables                                                    | 2785.49                 | 1981.49         |
|                                                                                           | (i) Total outstanding dues to Micro, Small & Medium Enterprise    | 431.42                  | 507.67          |
|                                                                                           | (ii) Total outstanding dues to other than Micro, Small & Medium   | 1139.49                 | 1013.47         |
|                                                                                           | Other Current Liabilities                                         | 354.63                  | 494.89          |
|                                                                                           | Short Term Provisions                                             | 98.50                   | 105.02          |
|                                                                                           | <b>Sub-Total Current Liabilities</b>                              | <b>4809.53</b>          | <b>4102.55</b>  |
|                                                                                           | <b>TOTAL EQUITY AND LIABILITIES</b>                               | <b>13951.78</b>         | <b>13204.59</b> |
| <b>ASSETS</b>                                                                             |                                                                   |                         |                 |
| <b>1</b>                                                                                  | <b>Non-Current Assets</b>                                         |                         |                 |
| (i)                                                                                       | <b>Property, Plant &amp; Equipment and Intangible Asset</b>       |                         |                 |
|                                                                                           | Tangible Assets                                                   | 3579.95                 | 3557.17         |
|                                                                                           | Producing properties                                              | -                       | -               |
|                                                                                           | Intangible Assets                                                 | -                       | -               |
|                                                                                           | Preproducing Properties                                           | -                       | -               |
|                                                                                           | Tangible assets capital work-in-progress                          | 2202.60                 | 1396.55         |
|                                                                                           | Intangible assets under development or work-in-progress           | -                       | -               |
|                                                                                           | <b>Total Property, Plant &amp; Equipment and Intangible Asset</b> | <b>5782.55</b>          | <b>4953.72</b>  |
| (ii)                                                                                      | Non-current investments                                           | 122.18                  | -               |
| (iii)                                                                                     | Deferred Tax Assets (Net)                                         | -                       | -               |
| (v)                                                                                       | Foreign currency monetary item translation difference asset acc   | -                       | -               |
| (vi)                                                                                      | Long-term loans and advances                                      | 29.14                   | 29.14           |
| (vii)                                                                                     | Other non-current assets                                          | 132.33                  | 35.75           |
|                                                                                           | <b>Total Non-Current assets</b>                                   | <b>283.65</b>           | <b>64.89</b>    |
| <b>2</b>                                                                                  | <b>Current assets</b>                                             |                         |                 |
|                                                                                           | Current investments                                               |                         |                 |
|                                                                                           | Inventories                                                       |                         |                 |
|                                                                                           | Trade Receivables                                                 | 4503.23                 | 4197.43         |
|                                                                                           | Cash and Cash Equivalents                                         | 1434.19                 | 2198.65         |
|                                                                                           | Bank balance other than cash and cash equivalents                 | 222.48                  | 255.20          |
|                                                                                           | Short-Term Loans and Advances                                     |                         |                 |
|                                                                                           | Other Current Assets                                              | 617.87                  | 415.19          |
|                                                                                           | <b>Sub-Total-Current Assets</b>                                   | <b>7885.58</b>          | <b>8185.97</b>  |
|                                                                                           | <b>TOTAL ASSETS</b>                                               | <b>13951.78</b>         | <b>13204.59</b> |

Date: 12-11-2025  
Place: Ahmedabad

For, DEEM ROLL TECH LIMITED

  
Jyoti Prasad Bhattacharya  
Managing Director  
DIN 00340485

**Unaudited Standalone Cashflow Statement for the Year Ended On 30/09/2025**

|          | <b>Statement of Cashflow As per AS-3(REVISED)</b>             | <b>For The Half Year Ended</b> | <b>For Year Ended</b> |
|----------|---------------------------------------------------------------|--------------------------------|-----------------------|
|          | <b>Particulars</b>                                            | <b>30.09.2025</b>              | <b>31.03.2025</b>     |
|          |                                                               | <b>Un-Audited</b>              | <b>Audited</b>        |
| <b>A</b> | <b>Cash Flow From Operating Activities</b>                    |                                |                       |
|          | Net Profit before tax as per Profit & Loss A/c                | <b>(46.39)</b>                 | <b>219.81</b>         |
|          | <b>Adjustments :</b>                                          |                                |                       |
|          | Depreciation and amortization                                 | 113.10                         | 204.11                |
|          | Provision for tax                                             | -                              | 5.04                  |
|          | Effect of Exchange Rate Change                                | (12.50)                        | (10.67)               |
|          | Loss/(Profit) on Sale of Fixed Assets/Exceptional Items       | -                              | 289.44                |
|          | Net Loss/(Gain) on Sale of Investments                        | (10.95)                        | -                     |
|          | Interest Income                                               | (9.03)                         | (17.82)               |
|          | Finance Cost                                                  | 163.85                         | (111.36)              |
|          | Prior Period Expenses                                         | -                              | -                     |
|          | Operating Profit before working capital                       | <b>198.07</b>                  | <b>578.56</b>         |
|          | <b>Adjusted for :</b>                                         |                                |                       |
|          | i) Trade Receivables, Loans & Advances & Other Current Asset  | 482.55                         | (270.81)              |
|          | ii) Inventories                                               | (305.81)                       | (352.81)              |
|          | iii) Trade Payable & Liabilities                              | (85.84)                        | (27.66)               |
|          | <b>Cash generated from operations</b>                         | <b>288.97</b>                  | <b>(72.73)</b>        |
|          | Direct Tax Paid                                               | 3.05                           | 228.64                |
|          | <b>Net Cash from Operating Activities (a)</b>                 | <b>285.92</b>                  | <b>(301.37)</b>       |
| <b>B</b> | <b>Cash Flow from Investing Activities :</b>                  |                                |                       |
|          | Purchase of Fixed Assets                                      | (939.29)                       | (1680.61)             |
|          | Investments                                                   | (111.24)                       | (1999.99)             |
|          | Proceeds from Sale / Redmption of Investments                 | -                              | 2111.36               |
|          | Loans and Advances given                                      | 5.48                           | (2.44)                |
|          | Investment in Term Deposits                                   | 43.45                          | 1976.20               |
|          | Interest Received                                             | 9.03                           | 10.67                 |
|          | <b>Net Cash used in Investing Activities (b)</b>              | <b>(992.58)</b>                | <b>415.18</b>         |
| <b>C</b> | <b>Cash Flow from Financing Activities</b>                    |                                |                       |
|          | Proceeds from/(Repayment) of Long Term Borrowings (Net)       | 77.23                          | 34.57                 |
|          | Proceeds from/(Repayment) of Short Term Borrowings (Net)      | 804.00                         | (35.76)               |
|          | Issue Of Share Capital /Warrant                               | -                              | -                     |
|          | Expenses on Issue of Share Warrants                           |                                |                       |
|          | Finance Costs                                                 | (163.85)                       | (289.44)              |
|          | <b>Net Cash from financing Activities (c)</b>                 | <b>717.38</b>                  | <b>(290.64)</b>       |
|          | <b>Net Increase in cash &amp; cash equivalents (a+b+c)</b>    | <b>10.73</b>                   | <b>(176.83)</b>       |
|          | Opening Balance of Cash & Cash equivalents                    | 63.59                          | 240.42                |
|          | Closing Balance of Cash & Cash equivalents                    | 74.31                          | 63.59                 |
|          | <b>Net Increase/(Decrease) in cash &amp; cash equivalents</b> | <b>10.73</b>                   | <b>(176.83)</b>       |

**Notes**

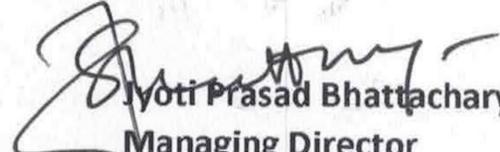
- 1 Statement of cash flow has been prepared under the indirect method as set out in AS-3 on statement of cashflows specified under Sec-133 of Companies Act, 2013 read with Companies (Accounts) Rules, 2014.
- 2 Reconciliation of Cash & Cash Equivalents as per the statement of cash flow

| SR. NO. | Particulars                                                 | For The Half Year Ended | For Year Ended |
|---------|-------------------------------------------------------------|-------------------------|----------------|
|         |                                                             | 30.09.2025              | 31.03.2025     |
| 1       | Balances with Banks                                         |                         |                |
|         | - in Current Accounts                                       | 4.91                    | 11.11          |
|         | - in Fixed Deposits (Original Maturity of 3 months or less) | -                       | -              |
| 2       | Cash on hand                                                | 69.40                   | 52.48          |
|         | <b>Cash and Cash Equivalents at the End of the Period</b>   | <b>74.31</b>            | <b>63.59</b>   |

Date: 12-11-2025

Place: Ahmedabad

For, DEEM ROLL TECH LIMITED

  
Jyoti Prasad Bhattacharya  
Managing Director  
DIN 00340485

**Notes-**

- 1 The financial results of the company for the half year ended on September 30, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 12th November, 2025. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The financial results of the company have been prepared in accordance with Accounting Standards (AS) notified under section 133 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 as considered material or appropriate.
- 3 The figures for the half year ended with respect to the current financial year have been unaudited.
- 4 The company is operating in single segment hence the reporting responsibility under segment reporting is not applicable to us.
- 5 The figures for the corresponding previous year have been regrouped/reclassified wherever necessary, to make them comparable.
- 6 The Company has received a net amount of Rs. 486 lakhs from the proceeds out of fresh issue of Equity Shares. Details of Utilisation of IPO Proceeds:

| Object of the Issue                                                                                                                                                                                    | Amount as proposed in Offer Documents | Utilised Amount upto 30.09.2025 | Unutilised amount as at 30.09.2025 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------|------------------------------------|
| Funding capital expenditure towards expansion of our existing manufacturing facility at Plot No. 110/1,110/2, New Survey No. 202, Village Ganeshpura, Mehsana, Gujarat, India ("Manufacturing Unit 2") | 2000.00                               | 2000.00                         |                                    |
| Funding our Working Capital Requirements                                                                                                                                                               | 350.00                                | 350.00                          |                                    |
| General corporate purposes                                                                                                                                                                             | 77.72                                 | 77.72                           |                                    |
| Issue related expenses                                                                                                                                                                                 | 498.00                                | 498.00                          |                                    |



**Limited Review Report on Un-Audited Half Yearly Financial Results of Deem Roll-Tech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 for the period ended on September 30, 2025 and year-to-date results for the period from April 01, 2025 to September 30, 2025.**

To  
Board of Directors of  
Deem Roll-Tech Limited  
Ahmedabad

### INTRODUCTION

We have reviewed the accompanying statement of Un-Audited Financial Results of **Deem Roll-Tech Limited** ("the Company") having its Registered Office at SURVEY NO. 110/1, P-1, 110/2, GANESHPURA, TA:KADI, MAHESANA, Gujarat, India, 382729 for the Half Year ended on September 30, 2025 ("the Statement") attached herewith. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

This statement, which is the responsibility of the Company's Management has been approved by the Board of Directors at their meeting, has been prepared in accordance with the applicable Accounting Standards specified under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these statements based on our review.

### SCOPE OF REVIEW

We conducted our review of the financial statements in accordance with the Standard on Review Engagement (SRE) 2410, "Review Of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit 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. 35.44 Lacs which are outstanding for more than one year, Our opinion is not modified in respect of this matter.

**CONCLUSION**

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Accounting Standards prescribed under section 133 of the Companies Act, 2013 and other recognized Accounting Practices and Policies has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatement.

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

**PRIYAM SHAH  
PARTNER**

**M. NO.: 144892**

**DATE: 12<sup>th</sup> NOVEMBER , 2025**

**PLACE: AHMEDABAD**

**UDIN: 25144892BMHXAR5092**



**-: CERTIFICATE:-**

This is to certify that Deem Roll Tech Limited having its registered office at SURVEY NO. 110/1, P-1, 110/2, GANESHPURA, TA:KADI, MAHESANA, Gujarat, India, 382729 has utilized funds raised from Initial Public offer till September 30, 2025:

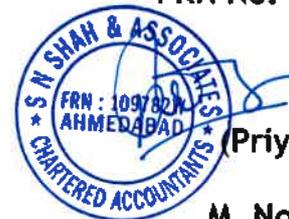
(Rs. In Lakhs)

| Sr. No. | Objective of the Issue as disclosed in Offer Document                                                                                                                                                  | Original Allocation till September 30, 2025 | Amount utilized till September 30, 2025 | Remarks, If any |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------|
| 1.      | Funding capital expenditure towards expansion of our existing manufacturing facility at Plot No. 110/1,110/2, New Survey No. 202, Village Ganeshpura, Mehsana, Gujarat, India ("Manufacturing Unit 2") | 2000                                        | 2000                                    | Fully utilized  |
| 2.      | Funding our Working Capital Requirements                                                                                                                                                               | 350                                         | 350                                     | Fully utilized  |
| 3.      | General corporate purposes                                                                                                                                                                             | 77.72                                       | 77.72                                   | Fully utilized  |
| 4.      | Issue related expenses                                                                                                                                                                                 | 498                                         | 498                                     | Fully utilized  |

The preparation of the relevant records for the purpose of this certificate is the responsibility of Deem Roll Tech Limited including the preparation and maintenance of all accounting and other relevant supporting records and documents. In preparation of this certificate, we have relied upon the information and explanations as given to us and data provided to us and the same to be considered subject to this.

This certificate is addressed and provided to Deem Roll Tech Limited of the Applicant solely for the purpose of submitting to NSE EMERGE and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For S.N. Shah & Associates  
Chartered Accountants  
FRN No. 109782W



(Priyam Shah)  
Partner  
M. No. 144892

Place: - Ahmedabad

Date: - 12<sup>th</sup> November, 2025

UDIN: - 25144892BMHXAS1732

**Ahmedabad (HO)**

Sapan House, C.G. Road,  
Opp.Municipal Market,  
Navrangpura,  
Ahmedabad - 380009

**Surat Branch**

801, Center Point, Ring Road,  
Surat - 395002

**Gandhidham Branch**

204, Sunshine Arcade,  
Gandhidham-Kutch-370201