

**Date: 14<sup>th</sup> November, 2024**

To,  
National Stock Exchange of India Limited,  
Exchange Plaza, Bandra Kurla Complex,  
Bandra(E) Mumbai – 400051

Dear Sir/Madam,

**Sub: Outcome of Board meeting. (Symbol: DEEM)**

Pursuant to Regulations 30 & 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of DEEM ROLL-TECH LIMITED [‘the Company’] at its meeting held today i.e. **Thursday, 14<sup>th</sup> November, 2024** has inter-alia transacted the following business:

1. Approved Un-Audited Standalone Financial Results of the Company for the Half Year ended on 30<sup>th</sup> September 2024; and
2. Took on record ‘Limited Review Report’ thereon issued by M/s. S N Shah & Associates, Statutory Auditors of the Company.
3. Took on record “Statement of Deviation” for the Half Year ended 30<sup>th</sup> September, 2024 thereon issued by M/s. S N Shah & Associates, Chartered Accountants.

A copy of the approved Un-Audited Financial Results along with the Limited Review Report are enclosed herewith (Annexure- A).

The meeting commenced at 12:30 p.m. and concluded at 04:15 p.m.

This is for your information and record.

Thanking You,

**For, DEEM ROLL-TECH LIMITED**

JYOTI PRASAD Digitally signed by  
JYOTI PRASAD  
BHATTACHAR  
BHATTACHAR BHATTACHARYA  
Date: 2024.11.14  
16:25:34 +05'30'  
YA

**(Jyoti Prasad Bhattacharya)**  
**Managing Director & CEO**  
**DIN: 00340485**

Encl: Annexure-A

**Regd. Office & Factory** : Survey No.: 110/1, 110/2 (New No. 202) Ganeshpura-Dhanali Road, Village : Ganeshpura,  
Ta.: Kadi, Dist.: Mehsana : 382405 (Guj.) INDIA

**Factory** : Plot No.: 1006 & 1007, Phase-II, GIDC, Chhatral, Ta.: Kalol, Dist.: Gandhinagar : 382729 (Gujarat)

**Factory** : Village Gholsara, Post : Sinhet, P. S.: Dadpur, Dist.: Hoogly, West Bengal : 712305.

**GST** : 24AABCD9176A1ZX (GUJARAT) | **GST** : 19AABCD9176A1ZO (WEST BENGAL) | **IEC No.**: 0806010932 Dt.: 06/11/2006

# DEEM ROLL-TECH LIMITED

(CIN:U27109GJ2003PLC042325)

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

E-mail id: [accounts@deemrolls.com](mailto:accounts@deemrolls.com)

website: [www.deemrolls.com](http://www.deemrolls.com)

## STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

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

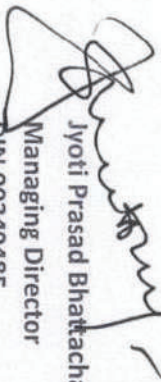
Particulars	Half-year ended		Year Ended	
	SEPTEMBER 30, 2024	March 31, 2024	SEPTEMBER 30, 2023	MARCH 31, 2024
	Un-Audited	Un-Audited	Un-Audited	Audited
I Revenue from operations	4651.68	5075.51	5007.78	10083.28
II Other Income	50.57	40.31	19.77	60.08
III Total Revenue (I+II)	4702.24	5115.82	5027.54	10143.36
IV Expenses				
Cost of material consumed	2776.10	3736.62	3183.94	6920.56
Purchase of stock in trade	-	-	-	-
Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	(38.25)	(1037.43)	(334.12)	(1371.55)
Manufacturing expenses	702.41	726.89	649.48	1376.37
Employee benefits expenses	741.78	633.65	591.68	1225.33
Finance Costs	148.85	129.57	133.22	262.78
Depreciation and amortization expense	94.24	89.20	88.02	177.22
Other Expenses	200.23	312.63	252.10	564.73
Total Expenses	4625.37	4591.12	4564.31	9155.43
V Profit before exceptional and extraordinary items and tax (III-IV)	76.87	524.69	463.24	987.93
VI Exceptional Items	-	-	-	-
VII Profit before extraordinary items and tax (V-VI)	76.87	524.69	463.24	987.93
VIII Extraordinary items	-	-	-	-
IX Profit before tax (VII-VIII)	76.87	524.69	463.24	987.93

X	Tax Expenses							
	Current Tax	(11.99)	(18.99)	(145.92)	(164.90)			
	Less: MAT Credit Availed		-	-	-			
	Deferred Tax [Assets/(Liabilities)]	123.50	(101.48)	59.71	(41.77)			
	Short / (Excess) Provision for Income Tax		-	-	-			
	<b>Total Tax Expenses</b>	<b>111.51</b>	<b>(120.47)</b>	<b>(86.20)</b>	<b>(206.68)</b>			
XI	Profit (loss) for the period from continuing operations (IX-X)	188.38	404.22	377.03	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)	188.38	404.22	377.03	781.25			
XVI	Details of equity share capital							
	Paid-up share capital	833.73	833.73	583.73	833.73			
	Money Received Against Share Warrants	-	-	-	-			
	Face value of equity share capital	10.00	10.00	10.00	10.00			
XIX	Reserves excluding revaluation reserve	6683.85	6542.71	3665.84	6542.71			
XX	Earning per Equity Share of Rs.10 Each							
	(i) before extraordinary items							
	(a) Basic	2.26	6.46	6.46	12.92			
	(b) Diluted	2.26	6.46	6.46	12.92			
	(i) After Extraordinary Items							
	(a) Basic	2.26	6.46	6.46	12.92			
	(b) Diluted	2.26	6.46	6.46	12.92			

Date: 14/11/2024

Place: Ahmedabad

For, DEEM ROLL TECH LIMITED

  
 Jyoti Prasad Bhatkacharya  
 Managing Director  
 DIN 00340485



**Un-Audited Standalone Statement of Assets and Liabilities for the Year ended on 30/09/2024**

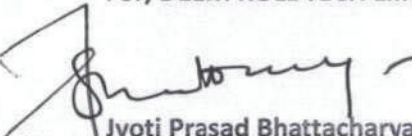
(Rs. In Lacs )

Standalone Statement of Assets and Liabilities	For The Half Year Ended	For Year Ended
	30.09.2024	31.03.2024
Particulars	Un-Audited	Audited
<b>Equity and Liabilities</b>		
<b>1 Shareholders' Fund</b>		
Share Capital	833.73	833.73
Reserves and Surplus	7733.42	7592.28
Money Received Against Shares Warrants	-	-
<b>Sub Total-Share Holders Fund</b>	<b>8567.15</b>	<b>8426.01</b>
2 Share Application Money Pending Allotment	-	-
3 Deferred government grants	-	-
4 Minority Interest	-	-
<b>5 Non Current liabilities</b>		
Long Term Borrowings	204.28	229.97
Deffered Tax Liabilities	177.10	300.60
Foreign currency monetary item translation difference liability account	-	-
Other Long Term Liabilities	-	-
Long term provisions	98.56	85.85
<b>Sub-Total-Non Current Liabilities</b>	<b>479.94</b>	<b>616.42</b>
<b>6 Current Liabilities</b>		
Short Term Borrowings	2086.28	2017.26
Trade Payables		
(i) Total outstanding dues to Micro, Small & Medium Enterprise		64.67
(ii) Total outstanding dues to other than Micro, Small & Medium Enterprise	1607.59	1505.46
Other Current Liabilities	437.33	544.46
Short Term Provisions	74.11	234.34
<b>Sub-Total Current Liabilities</b>	<b>4205.31</b>	<b>4366.19</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>13252.40</b>	<b>13408.62</b>
<b>ASSETS</b>		
<b>1 Non-Current Assets</b>		
<b>(i) Property, Plant &amp; Equipment and Intangible Asset</b>		
Tangible Assets	3479.05	3401.87
Producing properties	-	-
Intangible Assets	-	-
Preproducing Properties	-	-
Tangible assets capital work-in-progress	133.62	58.08
Intangible assets under development or work-in-progress	-	-

	<b>Total Property, Plant &amp; Equipment and Intangible Asset</b>	<b>3612.67</b>	<b>3459.96</b>
(ii)	Non-current investments	-	-
(iii)	Deferred Tax Assets (Net)	-	-
(v)	Foreign currency monetary item translation difference asset account	-	-
(vi)	Long-term loans and advances	138.45	138.45
(vii)	Other non-current assets	34.06	33.06
	<b>Total Non-Current assets</b>	<b>172.52</b>	<b>171.52</b>
2	<b>Current assets</b>		
	Current investments	1460.94	-
	Inventories	3838.60	3844.61
	Trade Receivables	2231.67	2355.35
	Cash and Cash Equivalents	221.69	2408.23
	Bank balance other than cash and cash equivalents	-	-
	Short-Term Loans and Advances	1714.31	1168.95
	Other Current Assets	-	-
	<b>Sub-Total-Current Assets</b>	<b>9467.22</b>	<b>9777.15</b>
	<b>TOTAL ASSETS</b>	<b>13252.40</b>	<b>13408.62</b>

Date: 14/11/2024  
Place: Ahmedabad

For, DEEM ROLL TECH LIMITED

  
Jyoti Prasad Bhattacharya  
Managing Director  
DIN 00340485



**Un- Audited Standalone Cashflow Statement for the Year Ended On 30/09/2024**

	<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>30.09.2024</b>	<b>31.03.2024</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	76.87	987.93
	<b>Adjustments :</b>		
	Depreciation and amortization	94.24	177.22
	Loss/(Profit) on Sale of Fixed Assets/Exceptional Items	-	-
	Interest Income	(2.70)	(10.17)
	Finance Cost	148.85	262.78
	Prior Period Expenses		(1.30)
	Operating Profit before working capital	317.27	1416.46
	<b>Adjusted for :</b>		
	i) Trade Receivables, Loans & Advances & Other Current Asset	(422.68)	(723.70)
	ii) Inventories	6.01	(1205.77)
	iii) Trade Payable & Liabilities	(188.52)	295.67
	<b>Cash generated from operations</b>	<b>(287.92)</b>	<b>(217.33)</b>
	Direct Tax Paid	(163.44)	(144.78)
	<b>Net Cash from Operating Activities (a)</b>	<b>(451.36)</b>	<b>(362.12)</b>
<b>B</b>	<b>Cash Flow from Investing Activities :</b>		
	Purchase of Fixed Assets	(171.42)	(261.49)
	Investments	(1460.94)	-
	Interest Received	2.70	10.17
	<b>Net Cash used in Investing Activities (b)</b>	<b>(1629.66)</b>	<b>(251.32)</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Proceeds from/(Repayment) of Long Term Borrowings (Net)	(25.69)	31.34
	Proceeds from/(Repayment) of Short Term Borrowings (Net)	69.02	135.01
	Issue Of Share Capital /Warrant	-	2755.41
	Expenses on Issue of Share Warrants		
	Finance Costs	(148.85)	(262.78)
	<b>Net Cash from financing Activities (c)</b>	<b>(105.52)</b>	<b>2658.97</b>
	<b>Net Increase in cash &amp; cash equivalents (a+b+c)</b>	<b>(2186.54)</b>	<b>2045.54</b>
	Opening Balance of Cash & Cash equivalents	2408.23	362.69
	Closing Balance of Cash & Cash equivalents	221.69	2408.23
	<b>Net Increase/(Decrease) in cash &amp; cash equivalents</b>	<b>(2186.54)</b>	<b>2045.54</b>

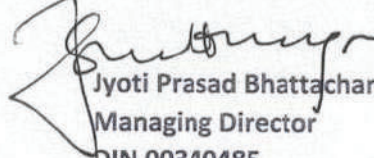
**Notes**

- 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
		30.09.2024	31.03.2024
1	Balances with Banks		
	- in Current Accounts	183.65	220.16
	- in Fixed Deposits (Original Maturity of 3 months or less)		2,167.81
2	Cash on hand	38.03	20.25
	<b>Cash and Cash Equivalents at the End of the Period</b>	<b>221.69</b>	<b>2,408.23</b>

Date: 14/11/2024  
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, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 14th November, 2024. 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 This being the first public issue of equity shares of the company on NSE EMERGE comparative financial results of half year ended as on 31-03-2024 and half year ended as on 30/09/2023 has not been published.
- 4 The figures for the half year ended with respect to the current financial year have been unaudited.
- 5 The company is operating in single segment hence the reporting responsibility under segment reporting is not applicable to us.
- 6 The figures for the corresponding previous year have been regrouped/reclassified wherever necessary, to make them comparable.



**Limited Review Report on Un-Audited Standalone 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, 2024 and year-to-date results for the period from April 01, 2024 to September 30, 2024.**

To

Board of Directors of  
Deem Roll-Tech Limited  
Ahmedabad

## INTRODUCTION

We have reviewed the accompanying statement of Un-Audited Standalone 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, 2024 (“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.



**Ahmedabad (HO)**  
Sapan House, C.G Road,  
Opp.Municipal Market,  
Navrangpura, Ahmedabad.  
©9825048898, (O) 079-40098280.



**Surat Branch**  
801, Center Point,  
Ring Road,  
Surat - 385002



**Gandhidham Branch**  
204, Sunshine Arcade,  
Gandhidham-Kutch - 370201





## 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 Standalone 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: 14<sup>th</sup> NOVEMBER, 2024**

**PLACE: AHMEDABAD**

**UDIN: 24144892BKAVVB1562**



### Ahmedabad (HO)

Sapan House, C.G Road,  
Opp.Municipal Market,  
Navrangpura, Ahmedabad.  
☎ 9825048898, ☎ 079-40098280.



### Surat Branch

801, Center Point,  
Ring Road,  
Surat - 385002



### Gandhidham Branch

204, Sunshine Arcade,  
Gandhidham-Kutch - 370201