

A. For Equity Issues

Sr. No.	Name of the issue:	Deem Roll-Tech Limited		
1	Type of issue	Initial Public Offering (IPO) on EMERGE Platform on NSE India Limited <i>Source: Prospectus of the Company</i>		
2	Issue size	Rs. 2925.72 Lakhs <i>Source: Prospectus of the Company</i>		
3	Grade of issue alongwith name of the rating agency	Not applicable <i>Source: Prospectus of the Company</i>		
4	Monitoring Agency	Not applicable <i>Source: Prospectus of the Company</i>		
4	Subscription level (number of times)*	232.20 Times (after technical rejection) <i>As per finalised Basis of Allotment.</i>		
5	QIB holding (as a % of total outstanding capital) as disclosed to stock exchanges (See Regulation 31 of the SEBI (Listing Obligations & Disclosure Requirements) , 2015			
	(i) allotment in the issue	Nil		
	(ii) at the end of the 1st Quarter immediately after the listing of the issue (March 31, 2024)	0.01%		
	(iii) at the end of 1st FY (2023-2024)	0.01%		
	(iv) at the end of 2nd FY (2024-25)	will be updated at the end of 2nd F.Y.		
	(v) at the end of 3rd FY (2025-26)	will be updated at the end of 3rd F.Y.		
	<i>Source: NSE</i>			
6	Financials of the issuer (as per the annual financial results submitted to stock exchange in Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) , 2015			
		(Rs. in lakhs)		
	Parameters	1st FY (2023-24)	2nd FY (2024-25)	3rd FY (2025-26)
	Income from operations	10083.28	will be updated at the end of 2nd F.Y.	will be updated at the end of 3rd F.Y.
	Net Profit for the period	781.25		
	Paid-up equity share capital	833.73		
	Reserves excluding revaluation reserves	6542.71		
	<i>Source: NSE</i>			
7	Trading status in the scrip of the issuer (whether frequently traded (as defined under Regulation 2 (j) of SEBI (SAST) Regulations, 2011) or infrequently traded/ delisted/ suspended by any stock exchange, etc.)			
	(i) at the end of 1st FY	Infrequently traded		
	(ii) at the end of 2nd FY	will be updated at the end of 2nd F.Y.		
	(iii) at the end of 3rd FY	will be updated at the end of 3rd F.Y.		
	* Note: The Company was listed on February 27, 2024.			
8	Change, if any, in directors of issuer from the disclosures in the offer document (See Regulation 68 and Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) , 2015			
	(i) at the end of 1st F.Y.	Nil		
	(ii) at the end of 2nd FY	will be updated at the end of 2nd F.Y.		
	(iii) at the end of 3rd FY	will be updated at the end of 3rd F.Y.		
	<i>Source: NSE</i>			
9	Status of implementation of project/ commencement of commercial production (as submitted to stock exchanges under Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements) , 2015			
	Activity	(i) as disclosed in the offer document	ii) Actual implementation	(iii) Reasons for delay in implementation, 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 2.Funding our Working Capital Requirements 3. General Corporate Purpose 4. Issue Expenses	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 Rs. 2000 Lakhs 2.Funding our Working Capital Requirements Rs. 350 Lakhs 3. General Corporate Purpose Rs. 77.72 Lakhs 4. Issue Expenses Rs. 498 Lakhs	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 Rs.377.75 2. Funding our working capital requirements- Rs.250 Lakhs 3. General Corporate purposes 77.72 4. Issue Expenses Rs. 498 Lakhs	The procedure of Initial Public Offering and Listing of Company was completed on 27th February, 2024. Due to late receipt of IPO funds and heavy rains in monsoon season, the base work of construction couldn't be completed on time. Accordingly, the company has delayed delivery of machinery. So, the Fund couldn't be utilised as per original allocation

Source : Prospectus and BSE website (statement of deviation dated November 14, 2024)

10	Status of implementation of project/ commencement of commercial production (as submitted to stock exchanges under Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements) , 2015	
	(i) as disclosed in the offer document: Fund Requirements	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 Rs. 2000 Lakhs 2.Funding our Working Capital Requirements Rs. 350 Lakhs 3. General Corporate Purpose Rs. 77.72 Lakhs 4. Issue Expenses Rs. 498 Lakhs
	(ii) Actual utilization	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 Rs.377.75 2. Funding our working capital requirements- Rs.250 Lakhs 3. General Corporate purposes 77.72 4. Issue Expenses Rs. 498 Lakhs
	(iii) Reasons for deviation, if any:	The procedure of Initial Public Offering and Listing of Company was completed on 27th February, 2024. Due to late receipt of IPO funds and heavy rains in monsoon season, the base work of construction couldn't be completed on time. Accordingly, the company has delayed delivery of machinery. So, the Fund couldn't be utilised as per original allocation
<i>Source: Prospectus and NSE website (statement of deviation dated November 14, 2024)</i>		

11 **Comments of monitoring agency** N/A

12 **Price- related data**

Issue price (Rs): Rs. 129/-

Price parameters	At close of listing day (February 27, 2024)	*At close of 30th calendar day from listing day	At close of 90th calendar day from listing day	As at the end of 1st FY after the listing of the issue (2023-24)			As at the end of 2nd FY after the listing of the issue (2024-25)			As at the end of 3rd FY after the listing of the issue (2025-26)		
				Closing price	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)
Market Price (NSE)	129.00	91.40	109.25	109.35	139.00	88.05	Will be updated at the end of 2nd FY			Will be updated at the end of 3rd FY		
Index (of the Designated Stock Exchange): NSE NIFTY	22198.35	22163.65	22932.45	22326.90	22526.60	17312.75						
<i>Note: 1.The Nifty 50 Index is considered as the Benchmark Indices. 2.Prices of NSE are considered for all above calculations 3.Closing Price of previous trading day is considered wherever applicable 4. N.A – Not Applicable</i>												

13 **Basis for Issue Price and Comparison with Peer Group & Industry Average (Source of accounting ratios of peer group and industry average may be indicated; source of the accounting ratios may generally be the same, however in case of different sources, reasons for the same may be indicated)**

Accounting ratio	Name of company	As disclosed in the offer document****	At the end of 1st FY	At the end of 2nd FY	At the end of 3rd FY
EPS (Basic & Diluted)	Issuer: Deem-Tech Limited	50.03	12.92		
	Peer Group				
	Tayo Rolls Limited	3.36	-3.22		
	Average Industry	3.36	-3.22		
P/E	Issuer: Deem-Tech Limited	20.25	8.46		
	Peer Group				
	Tayo Rolls Limited	28.43	-27.81		
	Average Industry	28.43	-27.81	Will be updated*	Will be updated*
RoNW (%)	Issuer: Deem-Tech Limited	15.52%	9.27%		
	Peer Group				
	Tayo Rolls Limited	NA	-0.67		
	Average Industry	NA	-0.67		
NAV per share based on balance sheet	Issuer: Deem-Tech Limited	322.27	101.06		
	Peer Group				
	Tayo Rolls Limited	471.86	-490.82		
	Average Industry	471.86	-490.82		

***Will be updated once company files financials with Stock Exchange*

****Source: Prospectus dated February 13, 2024 based on restated financial statement for the period ended on March 31, 2023 and stub period ended September 30, 2023, March 31, 2022, March 31, 2021*

14 **Any other material information** N.A.

Note: Since the company's shares were listed on February 27, 2024 we are considering 12 months period ended March 31, 2024 as the 1st Financial Year.