



**November 12, 2025**

To

Listing Compliance Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, Bandra- Kurla Complex  
Bandra (E), Mumbai 400051  
**(Symbol: DTL)**  
(ISIN: INE0JRD01019)

**Sub: Outcome for Board Meeting held on November 12, 2025**

**Dear Sir / Madam,**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Wednesday, November 12, 2025, has, inter alia, transacted the following business:

**1.** Considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the half year ended September 30, 2025, in accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015.

A copy of the Unaudited Financial Results (Standalone and Consolidated) along with the Limited Review Report issued by the Statutory Auditors of the Company is enclosed herewith as **Annexure A**.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 05:00 P.M.

You are requested to kindly take the above information on record.

**For and on behalf of  
Diensten Tech Limited**

*Sonia Vaid*  
Sonia Vaid



**Company Secretary and Compliance officer**  
**Membership Number: A68854**

**Enclosed as above**

**CIN NO: L74140DL2007PLC160160**

**Regd. Office - 3rd Floor, A-2, LSC, Masjid Moth, Greater Kailash - II, New Delhi DL 110048 IN**

**Branch Office – 502AB Jain Sadguru Image's Capital Park, Capital Park Road, Madhapur, Hyderabad — 500081**

**S.R. DINODIA & Co. LLP****CHARTERED ACCOUNTANTS**

K-39 Connaught Place, New Delhi-110001 INDIA  
Ph. : +91-(0)11-4370 3300

**Independent Auditor's Review Report on Unaudited Six-Monthly Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To**  
**The Board of Directors of Diensten Tech Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of Diensten Tech Limited ("the Company") and its subsidiary (the holding company and subsidiary together referred to as "the Group") for six months ended September 30, 2025 for the period from April 01, 2025 to September 30, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation"), including relevant circulars issued by SEBI from time to time ("the Circulars").
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ("the Act"), as amended read with relevant rules issued thereunder, the Circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement includes the results of the following entities:

S. No.	Name of Entity	Relationship
i.	Ushta Te Consultancy Services LLP	Subsidiary*

\*w.e.f. May 12, 2025

5. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. The accompanying statement includes the consolidated financial results of the Holding Company and its subsidiary, Ushta Te Consultancy Services LLP, which became a subsidiary with effect from May 12, 2025. The said LLP has prepared its financial results in accordance with Indian Accounting Standards (Ind AS) applicable from the date of investment by the Holding Company. These consolidated financial results for the period May 12, 2025 to September 30, 2025 are the first such results prepared by the Group and, accordingly, do not include comparative figures for the corresponding period in the previous year. Our conclusion is not modified in respect of this matter.

**For S.R. Dinodia & Co. LLP.**

*Chartered Accountants,*

Firm's Registration Number 001478N/N500005

  
**(Sandeep Dinodia)**

*Partner*

Membership Number: 083689

UDIN: 25083689 BMIUOH 5412

Place of Signature: New Delhi

Date: 12.11.2025





**DIENSTEN TECH LIMITED**

CIN: L74140DL2007PLC160160

REGD OFFICE : 3RD FLOOR, A-2, LSC, MASJID MOTH, GREATER KAILASH-II NEW DELHI 110048

WEBSITE : WWW.DIENSTENTECH.COM

EMAIL ID: CS@JKDTL.COM

**Statement of Consolidated financial results for the half year ended on September 30, 2025**

(Amount in ₹ Thousands, unless otherwise stated)

Sl. No.	Particulars	Half Year Ended
		30.09.2025 (Unaudited)
	<b>Revenue</b>	513,500.23
I	Revenue from Operations	7,348.98
II	Other Income	520,849.21
III	<b>Total income from operations (I+II)</b>	
IV	<b>Expenses</b>	425,729.68
	a) Employee benefits expense	22,328.19
	b) Finance costs	18,847.11
	c) Depreciation and amortization expense	67,126.04
	d) Other expenditure	534,031.03
	<b>Total expenses (IV)</b>	(13,181.82)
V	<b>Profit / (Loss) from Operations before exceptional Items (III-IV)</b>	-
VI	Exceptional Items	(13,181.82)
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	
VIII	<b>Tax Expense</b>	128.75
	a. Current Tax	(3,060.32)
	b. Deferred Tax	-
	c. Adjustment of tax relating to earlier years	(2,931.57)
	<b>Total Tax Expenses (VIII)</b>	(10,250.25)
IX	<b>Net Profit / (Loss) for the period (VII-VIII)</b>	
X	<b>Total other comprehensive income for the period</b>	1,799.77
	A(i) Items that will not be reclassified to profit or loss	(459.84)
	(ii) Income Tax benefit/(expense) on items that will not be reclassified to profit and loss	-
	B(i) Items that will be reclassified to profit or loss	-
	(ii) Income Tax benefit/(expense) on items that will be reclassified to profit and loss	1,339.93
	<b>Total Other Comprehensive Income, net of tax</b>	(8,910.32)
XI	<b>Total comprehensive income for the period, net of tax (IX+X)</b> (Comprising profit/(loss) and other Comprehensive Income for the period)	82,606.46
XII	<b>Paid-up equity share capital</b> (Face value of ₹10/-each)	100,338.58
XIII	<b>Other Equity (excluding Revaluation Reserve)</b>	
XIV	<b>Earning Per Share (in ₹)</b> (of ₹ 10 each) (not annualised):	(1.24)
	(a) Basic	(1.23)
	(b) Diluted	



*Handwritten signature*



**DINSTEN TECH LIMITED**

CIN: L74140DL2007PLC160160

REGD OFFICE : 3RD FLOOR, A-2, LSC, MASJID MOTH, GREATER KAILASH-II NEW DELHI 110048

WEBSITE : WWW.DINSTENTECH.COM

EMAIL ID: CS@JKDTL.COM

**Statement of Consolidated Asset and Liabilities as at September 30, 2025**

(Amount in ₹ Thousands, unless otherwise stated)

Particulars	As At 30.09.2025
	(Unaudited)
<b>Assets</b>	
(1) Non-current assets	5,526.14
(a) Property, plant and equipment	79,552.38
(b) Goodwill	312,595.93
(c) Other Intangible assets	14,848.64
(d) Right of Use asset	
(e) Financial assets	1,080.15
(i) Other financial assets	31,968.57
(f) Deferred Tax Assets (net)	49,479.70
(g) Non current Tax Assets (net)	70,073.02
(h) Other non current assets	
<b>Total Non-current assets</b>	<b>565,124.53</b>
(2) Current assets	
(a) Financial assets	222,933.97
(i) Trade receivables	53,764.57
(ii) Cash and cash equivalents	17,000.00
(iii) Bank balances other than (ii) above	3,185.74
(iv) Other Financial assets	27,521.73
(b) Other current assets	
<b>Total current assets</b>	<b>324,406.01</b>
<b>Total Assets</b>	<b>889,530.54</b>
<b>Equity And Liabilities</b>	
(1) Equity	82,606.46
(a) Equity share capital	100,338.58
(b) Other equity	
<b>Total equity</b>	<b>182,945.04</b>
<b>Liabilities</b>	
(2) Non-current liabilities	
(a) Financial liabilities	183,032.13
(i) Borrowings	6,263.80
(ii) Lease Liabilities	2,260.57
(iii) Others Financial Liabilities	4,717.23
(b) Provisions	
<b>Total non-current liabilities</b>	<b>196,273.73</b>
(3) Current liabilities	
(a) Financial liabilities	367,726.10
(i) Borrowings	9,055.18
(ii) Lease Liabilities	
(iii) Trade payables :-	4,260.82
- Total outstanding due of micro enterprises and small enterprises	64,221.21
- Total outstanding due of creditors other than micro enterprises and small enterprises	7,595.69
(iii) Other Financial Liabilities	23,263.07
(b) Other Current Liabilities	1,533.38
(c) Provisions	32,656.32
(d) Current Tax Liabilities (net)	
<b>Total current liabilities</b>	<b>510,311.77</b>
<b>Total liabilities</b>	<b>706,585.50</b>
<b>Total equity and liabilities</b>	<b>889,530.54</b>



# DIENSTEN TECH LIMITED

CIN: L74140DL2007PLC160160

REGD OFFICE : 3RD FLOOR, A-2, LSC, MASJID MOTH, GREATER KAILASH-II NEW DELHI 110048

WEBSITE : WWW.DIENSTENTECH.COM

EMAIL ID: CS@JKDTL.COM

## Consolidated Cash Flow Statement for the half year ended September 30, 2025

(Amount in ₹ Thousands, unless otherwise stated)

Particulars	For the Half year ended 30.09.2025
	(Unaudited)
<b>A. Cash Flows From Operating Activities</b>	
Net Profit Before Tax as per Statement of Profit and Loss:	(13,181.82)
Adjustment for :	(763.23)
Balances Written Back	(47.43)
Exchange differences (net)	0.33
Allowance for expected credit loss & credit impairments	164.36
Bad debts	18,847.11
Depreciation and Amortization	21,832.93
Interest expense	630.95
Interest expense on lease liability	(2,757.03)
Interest income	1,462.76
Share based expenses	(181.55)
Unwinding of discount on security deposits	64.31
Unwinding of discount on security deposits - Exp	25,891.59
Operating Profit Before Working Capital Changes	25,891.59
Adjustment for Working Capital Changes:	(39,898.58)
(Increase)/ Decrease in Trade Receivables	(164.36)
(Increase)/ Decrease in Other Non-Current Financial Assets	20.51
(Increase)/ Decrease in Other Non-Current Assets	1,568.75
(Increase)/ Decrease in Other Current Financial Assets	(12,761.24)
(Increase)/ Decrease in Other Current Assets	(3,157.00)
Increase/(Decrease) in Provisions	26,173.59
Increase/(Decrease) in Trade payables	(673.62)
Increase/(Decrease) in Other Current Liabilities	(24.23)
Increase/(Decrease) in Other Non-Current Financial Liabilities	(2,024.48)
Net Cash Generated From Operations	20,873.74
Taxes paid	18,849.25
Net Cash Provided/ (Used) in Operating Activities (A)	18,849.25
<b>B. Cash Flow From Investing Activities</b>	
Purchase of Property, Plant and Equipment and Intangible Assets (Including ROU, net with lease liabilities)	(176,368.95)
(Increase)/Decrease in Capital Advances	(70,000.00)
Sale Proceeds from disposal of Property, Plant and Equipment	3,494.81
Investment in Fixed Deposits	(17,000.00)
Interest Income	1,835.48
Net Cash Provided/ (Used) in Investing Activities (B)	(258,038.67)
<b>C. Cash Flow From Financing Activities</b>	
Investment proceeds from Incoming Partners	1.00
patners net of taxes)	(35,689.85)
Increase/ (Decrease) in Non Current Borrowings (Net)	(46,967.87)
Increase/ (Decrease) in Current Borrowings (Net)	277,065.44
Lease payment	1,001.58
Interest Paid	(18,835.11)
Net Cash Provided/ (Used) in Financing Activities (C)	176,575.19
Net (Decrease)/Increase in Cash or Cash Equivalent (A+B+C)	(62,614.23)
Cash & Cash Equivalents at beginning of the Year	104,279.65
Cash & Cash Equivalents at the end of the Year	41,665.42
Components of Cash & Cash Equivalents are:	
Balances with Scheduled banks :	4,267.16
- On Current Accounts	49,487.40
- deposits with Original Maturity of Less than 3 Months	(12,099.14)
Bank overdrafts repayable on demand and used for cash management purposes	41,665.42



*Signature*



## Notes to Consolidated Financial Results:

- 1 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in compliance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 2 The above consolidated financial results have been reviewed and recommended by the Audit Committee and further considered and approved by the Board of Directors of the Company at their meeting held on November 12, 2025. The statutory auditor of the Company have expressed an unmodified review opinion on these consolidated financial results.
- 3 During the half year ended September 30, 2025, the Company has acquired 100% ownership interest in Ushta Te Consultancy Services LLP ("the LLP") with effect from May 12, 2025, pursuant to which the LLP became a wholly-owned subsidiary and control was established from that date. In view of this, the financial information of the LLP for the period from May 12, 2025 to September 30, 2025 has been prepared in accordance with the requirements of Ind AS and included in the consolidated financial results of the Holding Company for the half year ended September 30, 2025. Accordingly, the above financial results do not include comparative figures for the corresponding periods in the previous year.
- 4 In line with the provision of Ind AS 108 - Operating Segments and on the basis of review of operations being done by the management of the company, the consolidated operations of the Company falls under business of service relating to information, consulting and corporate services, which is considered to be the only reportable segment by the management.
- 5 The consolidated financial results of the company are also available on the Company's website ([www.dienstentech.com](http://www.dienstentech.com)) and on the website of NSE ([www.nseindia.com](http://www.nseindia.com)).

Place: New Delhi  
Date: November 12, 2025

For and on behalf of Board of Directors  
Dienstentech Limited

For DIENSTENTECH LIMITED

Vipul Prakash  
Managing Director  
DIN: 01334649

*[Signature]*  
Managing Director





**Independent Auditor's Review Report on Unaudited Six-Monthly Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To

**The Board of Directors of Diensten Tech Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Diensten Tech Limited ("the Company") for six months ended September 30, 2025 and year to date for the period from April 01, 2025 to September 30, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation"), including relevant circulars issued by SEBI from time to time ("the Circulars").
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ("the Act"), as amended read with relevant rules issued thereunder, the Circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement are free of material misstatement. A review is limited primarily to inquiries of company 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.
4. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S.R. Dinodia & Co. LLP.**

*Chartered Accountants,*

Firm's Registration Number 001478N/N500005

**(Sandeep Dinodia)**

*Partner*

Membership Number: 083689

UDIN: 25 083689 BM1406 6435

Place of Signature: New Delhi

Date: 12.11.2025

# DIENSTEN TECH LIMITED

CIN: L74140DL2007PLC160160

REGD OFFICE : 3RD FLOOR, A-2, LSC, MASJID MOTH, GREATER KAILASH-II NEW DELHI 110048

WEBSITE : WWW.DIENSTENTECH.COM

EMAIL ID: CS@JKDTL.COM

## Statement of Standalone financial results for the half year ended on Sept 30, 2025

(Amount in ₹ Thousands, unless otherwise stated)

Sl. No.	Particulars	Half Year Ended 30.09.2025 (Unaudited)	Half Year Ended 31.03.2025 (Audited)	Half Year Ended 30.09.2024 (Unaudited)	Year Ended 31.03.2025 (Audited)
	<b>Revenue</b>				
I	Revenue from Operations	4,29,384.63	3,45,892.75	3,02,913.51	6,48,606.26
II	Other Income	4,253.90	4,895.36	2,567.78	7,463.14
III	<b>Total income from operations (I+II)</b>	<b>4,33,638.53</b>	<b>3,50,588.11</b>	<b>3,05,481.29</b>	<b>6,56,069.40</b>
IV	<b>Expenses</b>				
a)	Employee benefits expense	3,53,533.04	3,04,098.45	2,71,623.99	5,75,722.44
b)	Finance costs	21,810.94	14,938.11	14,771.43	29,709.54
c)	Depreciation and amortization expense	13,932.37	13,518.47	8,491.02	22,009.49
d)	Other expenditure	57,548.39	28,093.74	29,071.17	57,164.91
	<b>Total expenses (IV)</b>	<b>4,46,824.74</b>	<b>3,60,648.77</b>	<b>3,23,957.61</b>	<b>6,84,606.38</b>
V	<b>Profit / (Loss) from Operations before exceptional Items (III-IV)</b>	<b>(13,186.21)</b>	<b>(10,060.66)</b>	<b>(18,476.32)</b>	<b>(28,536.98)</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(13,186.21)</b>	<b>(10,060.66)</b>	<b>(18,476.32)</b>	<b>(28,536.98)</b>
VIII	<b>Tax Expense</b>				
a.	Current Tax	-	-	-	-
b.	Deferred Tax	3,010.05	2,261.68	5,080.04	7,341.72
c.	Adjustment of tax relating to earlier years	-	(12.70)	-	(12.70)
	<b>Total Tax Expenses (VIII)</b>	<b>3,010.05</b>	<b>2,248.98</b>	<b>5,080.04</b>	<b>7,329.02</b>
IX	<b>Net Profit / (Loss) for the period (VII-VIII)</b>	<b>(10,176.16)</b>	<b>(7,811.68)</b>	<b>(13,396.28)</b>	<b>(21,207.96)</b>
X	<b>Total other comprehensive income for the period</b>				
A(i)	Items that will not be reclassified to profit or loss	1,897.18	3,401.49	(135.46)	3,266.03
(ii)	Income Tax benefit/(expense) on items that will not be reclassified to profit and loss	(493.27)	(884.39)	35.22	(849.17)
B(i)	Items that will be reclassified to profit or loss	-	-	-	-
(ii)	Income Tax benefit/(expense) on items that will be reclassified to profit and loss	-	-	-	-
	<b>Total Other Comprehensive Income, net of tax</b>	<b>1,403.91</b>	<b>2,517.10</b>	<b>(100.24)</b>	<b>2,416.86</b>
XI	<b>Total comprehensive income for the period, net of tax (IX+X) (Comprising profit/(loss) and other Comprehensive Income for the period)</b>	<b>(8,772.25)</b>	<b>(5,294.58)</b>	<b>(13,496.52)</b>	<b>(18,791.10)</b>
XII	<b>Paid-up equity share capital</b> (Face value of ₹10/-each)	82,606.46	82,606.46	82,606.46	82,606.46
XIII	<b>Other Equity (excluding Revaluation Reserve)</b>				1,07,605.51
XIV	<b>Earning Per Share (in ₹)</b> (of ₹ 10 each) (not annualised):				
(a)	Basic	(1.23)	(0.69)	(1.87)	(2.44)
(b)	Diluted	(1.22)	(0.68)	(1.87)	(2.43)



*Handwritten signature*



# DIENSTEN TECH LIMITED

CIN: L74140DL2007PLC160160

REGD OFFICE : 3RD FLOOR, A-2, LSC, MASJID MOTH, GREATER KAILASH-II NEW DELHI 110048

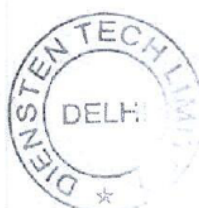
WEBSITE : WWW.DIENSTENTECH.COM

EMAIL ID: CS@JKDTL.COM

## Statement of Standalone Asset and Liabilities as at September 30, 2025

(Amount in ₹ Thousands, unless otherwise stated)

Particulars	As At 30.09.2025	As At 31.03.2025
	(Unaudited)	(Audited)
<b>Assets</b>		
(1) Non-current assets		
(a) Property, plant and equipment	2,825.07	3,651.10
(b) Goodwill	79,552.38	79,552.38
(c) Other Intangible assets	1,47,426.22	1,58,966.36
(d) Right to Use Assets	3,617.16	4,221.15
(e) Financial assets		
(i) Investment	1,90,000.00	-
(ii) Other financial assets	1,080.15	923.65
(f) Deferred Tax Assets (net)	31,017.39	28,500.57
(g) Other tax assets (net)	39,501.40	26,579.12
(h) Other non current assets	70,073.02	93.54
<b>Total Non-current assets</b>	<b>5,65,092.79</b>	<b>3,02,487.88</b>
(2) Current assets		
(a) Financial assets		
(i) Trade receivables	1,91,947.17	1,60,654.50
(ii) Cash and cash equivalents	47,515.41	1,08,084.05
(iii) Other Financial assets	213.25	537.36
(b) Other current assets	24,007.76	12,587.26
<b>Total current assets</b>	<b>2,63,683.59</b>	<b>2,81,863.17</b>
<b>Total Assets</b>	<b>8,28,776.38</b>	<b>5,84,351.05</b>
<b>Equity And Liabilities</b>		
(1) Equity		
(a) Equity share capital	82,606.46	82,606.46
(b) Other equity	1,00,296.01	1,07,605.51
<b>Total equity</b>	<b>1,82,902.47</b>	<b>1,90,211.97</b>
<b>Liabilities</b>		
(2) Non- current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,83,032.13	2,30,000.00
(ii) Lease Liabilities	49.57	1,551.40
(b) Provisions	3,439.84	8,908.05
<b>Total non- current liabilities</b>	<b>1,86,521.54</b>	<b>2,40,459.45</b>
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,67,726.11	91,648.96
(ii) Lease Liabilities	3,715.77	2,738.04
(iii) Trade payables :-		
- Total outstanding due of micro enterprises and small enterprises	4,215.82	4,753.17
- Total outstanding due of creditors other than micro enterprises and small enterprises	57,772.04	30,599.59
(iv) Other Financial Liabilities	7,595.69	4,797.86
(b) Other Current Liabilities	17,965.51	17,928.09
(c) Provisions	361.43	1,213.92
<b>Total current liabilities</b>	<b>4,59,352.37</b>	<b>1,53,679.63</b>
<b>Total equity and liabilities</b>	<b>8,28,776.38</b>	<b>5,84,351.05</b>



*Handwritten signature*



<b>DIENSTEN TECH LIMITED</b> CIN: L74140DL2007PLC160160 REGD OFFICE :3RD FLOOR, A-2, LSC, MASJID MOTH, GREATER KAILASH-II NEW DELHI 110048 WEBSITE : WWW.DIENSTENTECH.COM EMAIL ID: CS@JKDTL.COM <b>Statement of Standalone Cash Flows for half year ended September 30, 2025</b> (Amount in ₹ Thousands, unless otherwise stated)		
Particulars	For the Half Year ended 30.09.2025 (Unaudited)	For the Year ended 31.03.2025 (Audited)
<b>A. Cash Flows From Operating Activities</b>		
Net Profit Before Tax as per Statement of Profit and Loss:	(13,186.21)	(28,536.98)
Adjustment for :		
Loss/ (Profit) on sale of Property Plant and Equipment	-	(4.10)
Balances Written Back	(1,321.85)	(1,153.62)
Exchange differences (net)	(47.43)	(118.71)
Allowance for expected credit loss & credit impairments	0.33	(447.93)
Depreciation and Amortization	13,932.37	22,009.49
Interest expense	21,632.93	29,400.46
Interest expense on lease liability	178.01	309.09
Interest income	(2,819.42)	(5,317.34)
Share based expenses	1,462.76	88.17
Unwinding of discount on security deposits	(37.74)	(45.27)
<b>Operating Profit Before Working Capital Changes</b>	<b>19,793.76</b>	<b>16,183.25</b>
Adjustment for Working Capital Changes:		
(Increase)/ Decrease in Trade Receivables	(31,245.57)	(30,801.36)
(Increase)/ Decrease in Other Non-Current Financial Assets	(164.36)	(839.58)
(Increase)/ Decrease in Other Non-Current Assets	20.52	(86.59)
(Increase)/ Decrease in Other Current Financial Assets	91.74	41.50
(Increase)/ Decrease in Other Current Assets	(11,420.50)	(5,410.29)
Increase/(Decrease) in Provisions	(4,423.53)	675.61
Increase/(Decrease) in Trade payables	27,956.95	16,753.47
Increase/(Decrease) in Other Current Liabilities	37.42	3,519.77
<b>Net Cash Generated From Operations</b>	<b>646.42</b>	<b>35.78</b>
Taxes paid	(12,922.32)	(9,889.63)
<b>Net Cash Provided/ (Used) in Operating Activities (A)</b>	<b>(12,275.90)</b>	<b>(9,853.85)</b>
<b>B. Cash Flow From Investing Activities</b>		
Purchase of Property, Plant and Equipment, Intangible Assets, Capital Work-in-progress (including ROU, net with lease liabilities)	(64.05)	(97,348.27)
Increase/(decrease) in Payable towards business transfer agreement	-	(38,102.79)
(Increase)/Decrease in Capital Advances	(70,000.00)	40,200.00
Sale Proceeds from disposal of Property, Plant and Equipment	-	10.50
Investment in Subsidiary	(190,000.00)	-
Interest Income	3,097.40	4,841.84
<b>Net Cash Provided/ (Used) in Investing Activities (B)</b>	<b>(256,966.65)</b>	<b>(90,398.72)</b>
<b>C. Cash Flow From Financing Activities</b>		
Increase/ (Decrease) in Non Current Borrowings (Net)	(46,967.87)	45,000.00
Increase/ (Decrease) in Current Borrowings (Net)	277,065.44	(13,368.36)
Proceeds from issue of equity shares	-	220,800.00
Share Issue Expenses	-	(27,845.40)
Lease payment	(1,600.26)	(1,912.66)
Interest Paid	(18,835.11)	(31,258.21)
<b>Net Cash Provided/ (Used) in Financing Activities (C)</b>	<b>209,662.20</b>	<b>191,415.37</b>
<b>Net (Decrease)/Increase in Cash or Cash Equivalent (A+B+C)</b>	<b>(59,580.35)</b>	<b>91,162.80</b>
Cash & Cash Equivalents at beginning of the Year	94,996.61	3,833.81
Cash & Cash Equivalents at the end of the Year	<b>35,416.26</b>	<b>94,996.61</b>
<b>Components of Cash &amp; Cash Equivalents are:</b>		
Balances with Scheduled banks :		
- On Current Accounts	1,018.00	1,005.41
- deposits with Original Maturity of Less than 3 Months	46,497.40	107,078.64
Bank overdrafts repayable on demand and used for cash management purposes	(12,099.14)	(13,087.44)
	<b>35,416.26</b>	<b>94,996.61</b>



*Signature*

## Notes to Standalone Financial Results:

- 1 These standalone financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in compliance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 2 The above standalone financial results have been reviewed and recommended by the Audit Committee and further considered and approved by the Board of Directors of the company at their meeting held on November 12, 2025. The statutory auditor of the company have expressed an unmodified review opinion on these standalone financial results.
- 3 The figures of the half year ended March 31, 2025 as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the unaudited published half yearly figures of the respective financial year as at September 30, 2024. The half yearly figures of the respective year as at September 30, 2025 has only been reviewed and not subjected to audit.
- 4 The company had completed an Initial Public Offer (IPO) of 22,08,000 equity shares of face value of ₹ 10 each at an issue price of ₹ 100 per share (including a share premium of ₹ 90 per Equity Share) aggregating to ₹ 2,20,800 thousand. The equity shares of the company were listed on Emerge platform of National Stock Exchange of India Limited ("NSE Emerge") w.e.f. July 03, 2024. As at September 30, 2025, the company has unutilised amount of ₹ 46,497.40 thousand corresponding to the object clause as disclosed in the Offer Letter. The unutilised amount have been temporarily invested in deposits with Scheduled Bank.
- 5 During the half year ended September 30, 2025, the company has acquired 100% ownership interest in Ushta Te Consultancy Services LLP ("the LLP"), thereby making it a wholly-owned subsidiary with effect from May 12, 2025.
- 6 In line with the provision of Ind AS 108 - Operating Segments and on the basis of review of operations being done by the management of the company, the operations of the company falls under business of service relating to information, consulting and corporate services, which is considered to be the only reportable segment by the management.
- 7 The company has granted 266,400 stock options to the eligible employee as per Diensten Tech Limited Employee Stock Option Plan 2024 for the year ended March 31, 2025. Further, no stock options have been granted or exercised during the for the half year ended September 30, 2025.
- 8 The standalone financial results of the company are also available on the company's website ([www.dienstentech.com](http://www.dienstentech.com)) and on the website of NSE ([www.nseindia.com](http://www.nseindia.com)).

Place: New Delhi  
Date: November 12, 2025

For and on behalf of Board of Directors  
Diensten Tech Limited

For DIENSTEN TECH LIMITED

Vipul Prakash  
Managing Director  
DIN: 01334649





**November 12, 2025**

To,

**The Listing Department**  
**National Stock Exchange of India**  
Exchange Plaza, Bandra Kurla Complex  
Bandra (E), Mumbai -400051, Maharashtra, India  
(Symbol: DTL)  
(ISIN: INE0JRD01019)

**Sub: Statement of Deviation and Variation for utilisation of Funds Raised in Initial Public Offering (IPO) of Diensten Tech Limited under Regulation 32(1) of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.**

**Dear Sir/Madam,**

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Statement of Deviation or Variation for the half year ended September 30, 2025 has been reviewed by the Audit Committee and duly taken on record by the Board of Directors of the Company at their respective meetings held on November 12, 2025.

Further, in accordance with NSE Circular No. NSE/CML/2024-23 dated September 05, 2024, we are enclosing herewith the certificate indicating the utilisation of IPO (Issue) proceeds, duly certified by the Statutory Auditor of the Company.

You are requested to kindly take the same on your records

**For and on behalf of**  
**Diensten Tech Limited**

**CS Sonia Vaid**  
**Company Secretary and Compliance Officer**  
**Membership No: A68854**



**Enclosed as above**

**CIN NO: L74140DL2007PLC160160**

**Regd. Office - 3rd Floor, A-2, LSC, Masjid Moth, Greater Kailash - II, New Delhi DL 110048 IN**

**Branch Office – 502AB Jain Sadguru Image's Capital Park, Capital Park Road, Madhapur, Hyderabad — 500081**



**STATEMENT OF DEVIATION/VARIATION IN UTILISATION OF FUNDS RAISED**

Name of the Listed Entity	Diensten Tech limited
Mode of Raising funds	Public Issue (Initial Public offer – IPO)
Date of Raising funds	3 <sup>rd</sup> July, 2024 (Date of Listing)
Amount Raised	₹ 2,208 Lakhs
Report filed for the half- year ended	30 <sup>th</sup> September, 2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a deviation/ variation in use of funds raised	Yes
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by shareholders	Yes
If yes, Date of shareholder Approval	December 27, 2024
Explanation for the Deviation/ Variation	Special Resolutions proposed in the Postal Ballot Notice has been passed by the shareholders through remote e-voting on Friday, December 27, 2024 for authorization to use the IPO Proceeds reserved for Working Capital to (i) General Corporate Purpose, (ii) the payment of the existing/ fresh business acquisitions, (iii) the payments of the existing/ fresh Business Transfer Agreement or (iv) the repayment of the company's existing/ fresh loans.
Comments of the Audit Committee after review	The Audit Committee reviewed the Utilisation Certificate Report submitted by the Statutory Auditors regarding the deviation/variation in utilisation of IPO proceeds. The Committee noted that the funds have been utilised in line with the stated objects..
Comments of the auditors, if any	None

*Sonia Vaid*



[Objects for which funds have been raised and where there has been a deviation, in the following table

(₹ in lakhs)

Object as disclosed in the offer document	Modified object, if any	Original allocation(₹)	Modified Allocation, if any (₹)	Actual Utilised Amount (₹)	Amount of Deviation / variation for the quarter according to applicable object (₹)	Remarks
Payment of liability raised against outstanding payment of consideration for "Professional Services and Training Division" business acquired from JK Technosoft Limited, vide Business Transfer Agreement Dated April 30, 2022.	NA	381.03	NIL	381.03	0.00	
Working Capital Requirement	Yes (Refer note b & c below)	1176.97	NIL	964.63	0.00	
General Corporate Purpose	NA	358.14	NIL	100.00	0.00	
Issue Expense	NA	291.86	NIL	297.36	0.00	

*Sonia Vard*



a) Prospectus dated July 01, 2024 for issue pursuant to Regulation 229 and 253(1) of Chapter IX of the SEBI (ICDR) regulations.

b) Special Resolutions proposed in the Postal Ballot Notice has been passed by the shareholders through remote e-voting on Friday, December 27, 2024 for authorization to use the IPO Proceeds reserved for Working Capital to (i) General Corporate Purpose, (ii) the payment of the existing/ fresh business acquisitions, (iii) the payments of the existing/ fresh Business Transfer Agreement or (iv) the repayment of the company's existing/ fresh loans.

c) Interest on FDR received as at September 30, 2025 is netted off in the utilisation of working capital requirement.

d) Parked in three fixed deposits with State Bank of India (Account No. FD no: xxxxxxx8464, FD no: xxxxxxx0064 and FD no: xxxxxxx1320).

**For and on behalf of  
Diensten Tech Limited**

*Sonia Vaid*



**CS Sonia Vaid  
Company Secretary and Compliance Officer  
Membership No: A68854**



To,  
The Board of Directors,  
**Diensten Tech Limited**  
3rd Floor, A-2, LSC, Masjid Moth,  
Greater Kailash-II, New Delhi-110048

K-39 Connaught Place, New Delhi-110001 INDIA  
Ph. : +91-(0)11-4370 3300

**Subject: Independent Auditors' Report on the manner of utilization of the funds for purposes stated in the offer document as at September 30, 2025 in terms of Guidelines issued by National Stock Exchange vide Ref No: NSE/CML/2024/23 dated September 05, 2024**

1. This Report is issued in accordance with the terms of our engagement letter dated November 7, 2025.
2. The accompanying Statement as set out in "Annexure-A" contains details of manner of the utilization of funds during the half year ended September 30, 2025 for purposes stated in the offer document of the initial public issue and such other purposes as approved by shareholders of the Company by way of postal ballot concluded on December 27, 2024 (the "Statement"), as required by the Circular issued by NSE vide Circular No. NSE/CML/2024/23 dated September 05, 2024 ("NSE Circular"). The Statement has been prepared by the Diensten Tech Limited (hereinafter referred to as "the Company"), which we have initialled for identification purposes only. The Funds were raised by the Company pursuant to the initial public issue of 22,08,000 equity shares of face value of ₹ 10 each, at a premium of ₹ 90 each, aggregating to ₹ 2,208.00 lakhs.

#### **Management's Responsibility**

3. The preparation of the accompanying Statement for the certificate is the responsibility of the management of Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Company complies with the requirements of the Listing Regulation, NSE Circular and for providing all relevant information to the Securities and Exchange Board of India and National Stock Exchange – SME Platform.

#### **Auditor's Responsibility**

5. Pursuant to the requirements of the NSE Circular No. NSE/CML/2024/23 dated September 05, 2024, it is our responsibility to provide limited assurance and form an opinion as to whether the Statement as set out in "Annexure-A" is in agreement with the unaudited books of account for the half year ended September 30 2025, read with other records and information/ explanation provided by the Management of the Company. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we have performed the following procedures in relation to the Statement presented to us:
  - a. With respect to inflow of IPO proceeds and allocation of the same object-wise, we have verified the same through the object clause of the prospectus and the bank statement shared by the Management.
  - b. Obtained copy of certified copy of the Minutes of Postal Ballot proceedings held through remote e-voting concluded on December 27, 2024.
  - c. Regarding the actual utilization of funds detailed in Annexure A, we have reviewed and classified the application of IPO proceeds based on bank ledgers reflecting receipts and payments during the half year ended September 30, 2025, as well as underlying invoices and contracts (as applicable), bank statements, and explanations/representations provided by Management in this regard.





- d. In connection with status of unutilised amount out of IPO proceeds, we have verified that the remaining unutilised amount has been parked as per the "Interim Use of funds" clause of the offer document.
  - e. Examined and verified the arithmetic accuracy of the Statement as prepared by the Company.
  - f. Performed necessary inquiries with the Management and relied on the Management's representations that there is no other fund utilisation other than those mentioned in the Statement.
6. We have conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ("Guidance Note") issued by the Institute of Chartered Accountants of India (the 'ICAI') read with Handbook on Certificates by Chartered Accountants (October 2025). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
  7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
  8. We will not undertake responsibility in any way whatsoever to any person in respect of any errors in this certificate arising from any incorrect information provided to us.

#### Opinion

9. Based on the procedures performed as referred in paragraph 5 above on a test check basis of the Company's records, documents and unaudited books of account, produced to us by the management and in accordance with explanation and representation given to us, nothing has come to our attention which causes us to believe that utilisation of IPO proceeds during the half year ended September 30, 2025 as set out in "Annexure-A" read together with the notes thereto, are not fairly stated in all material aspects.

#### Restriction on Use

10. This report is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with its obligations under the Circular No. NSE/CML/2024/23 dated September 05, 2024 read with Listing Regulations and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

#### Limitation of Scope

11. a) Neither S.R. Dinodia & Co. LLP nor any of its employees undertakes responsibility in any way whatsoever to any person in respect of any errors in this certificate arising from any incorrect information & representation provided to us.
- b) Our certificate is based on the information provided by the management &/or by the employees of the company at the time of rendering of services.
- c) Our audit procedures were performed to the date of this certificate and do not extend to events or transactions occurring after this date. Accordingly, we do not express an opinion on any events or transactions that may have occurred after date of this certificate.

#### For S.R. Dinodia & Co. LLP.

Chartered Accountants

Firm's Registration Number: 001478N/N500005

(Sandeep Dinodia)

Partner

Membership Number: 083689

UDIN: 25083689BMIUOF5947



Place of Signature: New Delhi

Date: 12.11.2025





## Annexure A

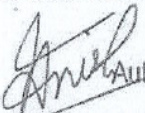
**Statement showing Utilisation of the Issue (IPO) Proceeds during the half year ended  
September 30, 2025**

(₹ in lakhs)

Sr. No.	Object as disclosed in the offer document	Amount disclosed in the offer document* (₹) (I) (Refer note a below)	Actual Utilised Amount (₹) (II)	Unutilised Amount (₹) (I-II) (Refer noted below)	Remarks
1	Payment of liability raised against outstanding payment of consideration for "Professional Services and Training Division" business acquired from J K Technosoft Limited, vide Business Transfer Agreement Dated April 30, 2022.	381.03	381.03	0.00	-
2	Working Capital Requirement (Refer note b & c below)	1,176.97	964.63	212.34	-
3	General Corporate Purpose	358.14	100.00	258.14	-
4	Issue Expenses	291.86	297.36	(5.50)	-
<b>TOTAL</b>		<b>2,208.00</b>	<b>1,743.02</b>	<b>464.98</b>	

- a) Prospectus dated July 01, 2024 for issue pursuant to Regulation 229 and 253(1) of Chapter IX of the SEBI (ICDR) regulations.
- b) Special Resolutions proposed in the Postal Ballot Notice has been passed by the shareholders through remote e-voting on Friday, December 27, 2024 for authorization to use the IPO Proceeds reserved for Working Capital to (i) General Corporate Purpose, (ii) the payment of the existing/ fresh business acquisitions, (iii) the payments of the existing/ fresh Business Transfer Agreement or (iv) the repayment of the company's existing/ fresh loans.
- c) Interest on FDR received as at September 30, 2025 is netted off in the utilisation of working capital requirement.
- d) Parked in three fixed deposits with State Bank of India (Account No. FD no: xxxxxxxx8464, FD no: xxxxxxxx0064 and FD no: xxxxxxxx1320).

For DIENSTEN TECH LIMITED  
For Diensten Tech Limited

 Authorised Signatory

Anish Mahajan  
Chief Financial Officer

Date: November 11, 2025  
Place: Delhi



CIN NO: L74140DL2007PLC160160

Regd. & Co. Office - 3rd Floor, A-2, LSC, Masjid Moth, Greater Kailash-II, New Delhi DL 110048 IN  
Branch Office - 502AB Jain Sadguru Image's Capital Park, Capital Park Road, Madhapur, Hyderabad - 500081