



February 19, 2026

To
Listing compliance department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai 40051
Symbol: DTL
ISIN: INE0JRD01019

Sir/Ma'am,
Sub: Clarification on Email Dated February 12, 2026

With reference to the observations regarding the Financial Results submitted on NEAPS for the quarter ended December 31, 2025, we submit the following clarifications for your kind consideration and record:

With respect to the submission of financial statements in machine-readable form, we confirm that the Financial Results, in the format prescribed by the SEBI, are enclosed with this response letter for your reference and records.

Further, with respect to the observation regarding a mismatch in the Earnings Per Share (EPS) figures reported in the XBRL in comparison with the uploaded PDF, we clarify that the minor variation, particularly in EPS, arose due to an inadvertent data entry error. The discrepancy is purely clerical in nature and does not impact the overall financial results. Accordingly, the rectified XBRL has been uploaded on the NEAPS Portal. We regret the oversight and confirm that appropriate checks and internal controls have been strengthened to prevent recurrence of such errors in future.

We further confirm that there is no change in the facts and figures previously submitted to the Exchange, and the omission was entirely inadvertent.

You are requested to kindly take the above on record.

Thanking you,

For and on behalf of
Diensten Tech Limited

Sonia
Vaid

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by Sonia Vaid
Date: 2026.02.19
13:38:46 +05'30'

Sonia Vaid
Company Secretary and Compliance Officer
Membership No.: A68854

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



February 06, 2026

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 February 06, 2026

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., Friday, February 06, 2026, has, inter alia, transacted the following business:

1. Considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the Quarter ended December 31, 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 07:00 P.M.

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

For and on behalf of

Diensten Tech Limited

Sonia Vaid
Vaid

Digitally signed by
Sonia Vaid
Date: 2026.02.06
19:27:35 +05'30'

Sonia Vaid

Company Secretary and Compliance officer

Membership Number: A68854

Enclosed as above

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

Annexure A**Independent Auditor's Review Report on Unaudited Consolidated Special Purpose Financial Results of the Company for the Quarter ended December 31, 2025****To**
The Board of Directors of Diensten Tech Limited

1. We have reviewed the accompanying statement of unaudited consolidated special purpose 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 the quarter ended December 31, 2025 and year to date results for the period April 01, 2025 to December 31, 2025 which comprise the unaudited special purpose interim Statement of Profit & Loss (including other comprehensive income) being submitted by the Company as part of its corporate governance framework.
2. Management is responsible for the preparation of these special purpose consolidated financial results that give a true and fair view of the state of affairs and results of operations 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 as amended, read with relevant rules issued thereunder, the Circulars, and other accounting principles generally accepted in India. This includes the design, implementation and maintenance of internal control relevant to the preparation of consolidated financial results that are free from material misstatement, whether due to fraud or error. Our responsibility is to issue a report on the Statement based on our review.

Scope of 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. The Statement includes the results of the following entities:

S. No.	Name of Entity	Relationship	Effective Date
i.	Ushta Te Consultancy Services LLP	Subsidiary	May 12, 2025
ii.	Diensten Tech INC	Subsidiary	November 10, 2025

Conclusion

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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Other Matter(s)

6. The accompanying statement includes the consolidated financial results of the Holding Company and its subsidiaries (as given in para 4 above) have 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 are the first such results prepared by the Group and, accordingly, do not include comparative figures for the corresponding quarter or 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: 260836894FNPE614622



Place of Signature: New Delhi

Date: 06.02.2026

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 Unaudited Financial Results for the Quarter and nine month ended December 31, 2025

(Amount in ₹ Thousands, unless otherwise stated)

Sl. No.	Particulars	Quarter ended		Nine months
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	Ended 31.12.2025 (Unaudited)
	Revenue			
I	Revenue from Operations	5,20,345.73	2,92,014.28	10,33,845.96
II	Other Income	2,570.53	4,716.94	9,919.51
III	Total income from operations (I+II)	5,22,916.26	2,96,731.22	10,43,765.47
	Expenses			
a)	Purchase of stock in trade	4,33,012.73	2,34,644.76	8,58,742.42
a)	Employee benefits expense	12,640.81	12,482.60	34,969.00
b)	Finance costs	5,834.87	10,297.10	24,661.98
c)	Depreciation and amortization expense	61,472.48	44,750.27	1,28,598.52
d)	Other expenditure	5,12,960.89	3,02,174.73	10,46,991.92
	Total expenses (IV)	9,955.37	(5,443.51)	(3,226.45)
V	Profit / (Loss) from Operations before exceptional Items (III-IV)	6,361.37	-	6,361.37
VI	Exceptional Items (refer note 4)	3,594.00	-5,443.51	(9,587.82)
VII	Profit / (Loss) before Tax (V-VI)	41,575.80	128.75	41,704.55
VIII	Tax Expense			
a.	Current Tax	860.17	(1,443.83)	(2,200.15)
b.	Deferred Tax			
c.	Adjustment of tax relating to earlier years	42,435.97	(1,315.08)	39,504.40
	Total Tax Expenses (VIII)	(38,841.97)	(4,128.43)	(49,092.22)
IX	Net Profit / (Loss) for the period (VII-VIII)	(42,776.74)	(3,446.20)	(51,687.05)
X	Total other comprehensive income for the period	(5,381.00)	918.10	(3,581.23)
	A(i) Items that will not be reclassified to profit or loss	1,446.24	(235.87)	986.40
	(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	(3,934.77)	682.23	(2,594.83)
	Total Other Comprehensive Income, net of tax	(42,776.74)	(3,446.20)	(51,687.05)
XI	Total comprehensive income for the period, net of tax (IX+X) (Comprising profit/(loss) and other	82,606.46	82,606.46	82,606.46
XII	Paid-up equity share capital (Face value of ₹10/-each)			
XIII	Other Equity (excluding Revaluation Reserve)			
XIV	Earning Per Share (in ₹) (of ₹ 10 each) (not annualised):			
(a)	Basic	(4.70)	(0.50)	(5.94)
(b)	Diluted	(4.70)	(0.50)	(5.94)



FOR DIENSTEN TECH LIMITED

[Signature]
Company Checker

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 February 06, 2026. The statutory auditor of the company have expressed an unmodified review opinion on these standalone financial results.
- 3 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of actuarial valuation report obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as Statutory impact of new Labour Codes under Exceptional items in the standalone interim statement of profit and loss for the period ended December 31, 2025. The incremental impact consisting of gratuity of ₹ 3463.52 thousand and long-term compensated absences of ₹ 2897.83 thousand primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 4 During the current quarter, tax impact under section 45 (4) of Income Tax Act 1961, of ₹39,956.895 thousand is recognized as capital gains liability, arising from the retirement of old partners with effect from May 12, 2025 from *Ushta Te Consultancy Services LLP*. The above is part of the acquisition cost of *Ushta Te Consultancy Services LLP*, which is now a subsidiary of *Diensten Tech Limited*.
- 5 During the nine month ended December 31, 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 December 31, 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 nine month ended December 31, 2025. Accordingly, the above financial results do not include comparative figures for the corresponding periods in the previous year. Further, company has subscribed 100% shares of *Diensten Tech INC.*, thereby making it a wholly-owned subsidiary with effect from November 10, 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 nine month ending December 31, 2025.
- 8 The standalone financial results of the company are also available on the company's website (www.dienstentech.com) and on the website of NSE (www.nseindia.com).

Place: New Delhi
Date: February 06, 2026

For and on Behalf of the Board of the Directors
of *Diensten Tech Limited*

Vipul Prakash
Managing Director
DIN:01334649



Independent Auditor's Review Report on Unaudited Standalone Special Purpose Financial Results of the Company for the Quarter ended December 31, 2025

To

The Board of Directors of Diensten Tech Limited

1. We have reviewed the accompanying statement of unaudited special purpose standalone financial results ("the Statement") of **Diensten Tech Limited** ("the Company") for the quarter ended December 31, 2025 and year to date results for the period from April 01, 2025 to December 31, 2025 which comprise the unaudited special purpose interim Statement of Profit & Loss (including other comprehensive income) being submitted by the Company as part of its corporate governance framework.
2. Management is responsible for the preparation of these special purpose standalone financial results that give a true and fair view of the state of affairs and results of operations 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 as amended, read with relevant rules issued thereunder, the Circulars, and other accounting principles generally accepted in India. This includes the design, implementation and maintenance of internal control relevant to the preparation of special purpose standalone financial results that are free from material misstatement, whether due to fraud or error. Our responsibility is to issue a report on the Statement based on our review.

Scope of 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.

Conclusion

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed, 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: 26083689QKQKXF5718

Place of Signature: New Delhi

Date: 06.02.2026

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 Quarter and nine month ended on December 31, 2025

(Amount in ₹ Thousands, unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31-12.2024 (Unaudited)	31.03.2025 (Audited)
I	Revenue						
	Revenue from Operations	4,47,508.33	2,33,306.98	1,60,404.12	8,76,892.96	4,63,317.63	6,48,606.26
II	Other Income	527.88	2,572.91	1,782.23	4,781.78	4,350.01	7,463.14
III	Total income from operations (I+II)	4,48,036.21	2,35,879.89	1,62,186.35	8,81,674.74	4,67,667.64	6,56,069.40
IV	Expenses						
	a) Purchase of stock in trade	-	-	-	-	-	-
	a) Employee benefits expense	3,72,487.40	1,84,253.74	1,45,977.46	7,26,020.44	4,17,501.45	5,75,722.44
	b) Finance costs	12,311.32	12,158.57	7,299.39	34,122.26	22,070.82	29,709.54
	c) Depreciation and amortization expense	6,192.09	6,886.42	6,510.28	20,124.46	15,001.30	22,009.49
	d) Other expenditure	54,896.59	38,527.08	11,259.77	1,12,444.99	40,330.94	57,164.91
	Total expenses (IV)	4,45,887.40	2,41,825.81	1,71,046.90	8,92,712.15	4,95,004.51	6,84,606.38
V	Profit / (Loss) from Operations before exceptional items (III-IV)	2,148.81	(5,945.92)	(8,860.55)	(11,037.42)	(27,336.87)	(28,536.98)
VI	Exceptional Items (Refer note 4)	5,291.32	-	-	5,291.32	-	-
VII	Profit / (Loss) before Tax (V+VI)	(3,142.51)	(5,945.92)	(8,860.55)	(16,328.74)	(27,336.87)	(28,536.98)
VIII	Tax Expense						
	a. Current Tax	-	-	-	-	-	-
	b. Deferred Tax	1,227.64	(1,122.91)	(9,536.39)	(1,782.41)	(14,616.43)	(7,341.72)
	c. Adjustment of tax relating to earlier years	-	-	-	-	-	12.70
	Total Tax Expenses (VIII)	1,227.64	(1,122.91)	(9,536.39)	(1,782.41)	(14,616.43)	(7,329.02)
IX	Net Profit / (Loss) for the period (VII-VIII)	(4,370.15)	(4,823.01)	675.84	(14,546.32)	(12,720.44)	(21,207.96)
X	Total other comprehensive income for the period						
	A(i) Items that will not be reclassified to profit or loss	(4,813.92)	952.19	(67.74)	(2,916.74)	(203.20)	3,266.03
	(ii) Income Tax benefit/(expense) on items that will not be reclassified to profit and loss	1,251.62	(247.57)	17.61	758.35	52.83	(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	-	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	(3,562.30)	704.62	(50.13)	(2,158.39)	(150.37)	2,416.86
XI	Total comprehensive income for the period, net of tax (IX+X) (Comprising profit/(loss) and other Comprehensive Income for the period)	(7,932.45)	(4,118.39)	625.71	(16,704.71)	(12,870.81)	(18,791.10)
XII	Paid-up equity share capital (Face value of ₹10/-each)	82,606.46	82,606.46	82,606.46	82,606.46	82,606.46	82,606.46
XIII	Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	1,07,605.51
XIV	Earning Per Share (in ₹) (of ₹ 10 each) (not annualised):						
	(a) Basic	(0.53)	(0.58)	0.09	(1.76)	1.69	(2.44)
	(b) Diluted	(0.52)	(0.57)	0.09	(1.75)	(1.69)	(2.43)



For DIENSTEN TECH LIMITED

Vijayprakash
Managing Director

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 February 06, 2026. The statutory auditor of the company have expressed an unmodified review opinion on these standalone financial results.
- 3 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 December 31, 2025, the company has unutilised amount of ₹ 47003.01 thousand corresponding to the object clause as disclosed in the Offer Letter. The unutilised amount have been temporarily invested in deposits with Scheduled Bank.
- 4 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of actuarial valuation report obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as Statutory impact of new Labour Codes under Exceptional items in the standalone interim statement of profit and loss for the period ended December 31, 2025. The incremental impact consisting of gratuity of ₹ 3463.52 thousand and long-term compensated absences of ₹ 1827.79 thousand primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 5 During the nine month ending December 31, 2025 the company has acquired 100% ownership interest in Ushta Te Consultancy Services LLP ("the LLP"), pursuant to which LLP become a wholly-owned subsidiary with effect from May 12, 2025. Further, company has subscribed 100% shares of Diensten Tech INC., thereby making it a wholly-owned subsidiary with effect from November 10, 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 nine month ending December 31, 2025.
- 8 The standalone financial results of the company are also available on the company's website (www.dienstentech.com) and on the website of NSE (www.nseindia.com).

Place: New Delhi
Date: February 06, 2026

For and on behalf of Board of
Diensten Tech Limited

Vipul Prakash
Managing Director
DIN: 01334649

Managing Director

