

December 23, 2024

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

Subject: Clarification on the query letter dated December 11, 2024.

With reference to your query letter dated December 11, 2024, regarding the financial results filed on the NEAPs portal for the half-year ended September 30, 2024, we wish to submit the required disclosure regarding the utilization of issue proceeds for listed entities on NSE EMERGE, in accordance with NSE/CML/2024/23 dated September 5, 2024.

We are hereby attaching the financials uploaded in machine readable language for your reference and records.

We further declared that there has been no change in the facts and figures earlier submitted with the Exchange and the omission was purely inadvertent in nature.

You are requested to take the same on record.

Thanking you

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

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by Sonia Vaid
Vaid Date: 2024.12.23
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**CS Sonia Vaid
Company Secretary and Compliance Officer
Membership No: A68854**

Enclosed as above



December 23, 2024

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 Obligation & Disclosure Requirements) Regulation, 2015. We wish to inform you that there has been no deviation (s) or Variation (s) in the utilisation of IPO Proceeds and funds are used as per the objects stated in the Prospectus filed with the Exchange.

We enclose herewith the Statement of Deviation or variation for the half year ended 30th September 2024 as reviewed by audit committee and taken on record by the Board of the Directors of the Company at their respective meeting held on 13th November 2024.

Further, as per the NSE Circular No. NSE/CML/2024-23 dated 05.09.2024 the certificate indicating the utilisation of IPO (Issue) proceeds certified by the Statutory Auditor of the Company is enclosed herewith.

You are requested to take the note of same on your records.

For and on behalf of
Diensten Tech Limited

Sonia
Vaid
Digitally signed
by Sonia Vaid
Date: 2024.12.23
22:57:46 +05'30'

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

Enclosed: as above

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 rd July, 2024 (Date of Listing)
Amount Raised	₹ 2,208 Lakhs
Report filed for the half- year ended	30 th September, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a deviation/ variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by shareholders	Not Applicable
If yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation/ Variation	Not Applicable
Comments of the Audit Committee after review	The Audit Committee has reviewed that there is no deviation / variation in the utilisation of funds raised through IPO.
Comments of the auditors, if any	None

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



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 J K Technosoft Limited, vide Business Transfer Agreement Dated April 30, 2022.	NA	381.03	NIL	381.03		
Working Capital Requirement	NA	1176.97	NIL	386.46		
General Corporate Purpose	NA	358.14	NIL	100.00		
Issue Expense	NA	291.86	NIL	297.36		

S.R. DINODIA & Co. LLP

CHARTERED ACCOUNTANTS

K-39 Connaught Place, New Delhi-110001 INDIA
Ph. : +91-(0)11-4370 3300 Fax : +91-(0)11-4151 3666

To,
The Board of Directors,
Diensten Tech Limited
7th Floor, A-2, LSC, Masjid Moth,
Greater Kailash-II, New Delhi-110048

Subject: Independent Auditor's Report on the manner of utilization of the funds for purposes stated in the offer document as at September 30, 2024 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 December 17, 2024.
2. The accompanying Statement as set out in "Annexure-A" contains details of manner of the utilization of funds as at September 30, 2024 for purposes stated in the offer document of the initial public issue (the "Statement"), as required by the Clause 32(5) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No NSE/CML/2024/23 dated September 05, 2024. 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 Agreement 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 Listing Agreement read with Circular No NSE/CML/2024/23 dated September 05, 2024, it is our responsibility to obtain 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 2024, other records and information/explanation provided by the Management of the Company. The nature, timing and extent of the procedures performed in a limited assurance engagement is limited as compared with that necessary in a reasonable assurance engagement but is planned to obtain a level of assurance that is, in the auditor's professional judgement, meaningful.
6. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes ("Guidance Note") issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
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 have relied upon the information/documents and books of account produced to us by the Company and have performed the following procedures in relation to the Statement:



- a. Obtained the bank ledger reflecting receipt and payment of IPO funds, underlying contracts, invoices, challans, bank statements, and other relevant documents as at September 30, 2024.
 - b. 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.
 - 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 as of September 30, 2024, as well as underlying contracts, invoices, 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.
9. 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

10. Based on the procedures performed as per paragraph 8 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; the details reported in the Statement in respect of the utilization of funds for purposes as stated in the offer document, are not fairly stated in all material aspects.

Restriction on Use

11. 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 Listing Agreement read with Circular No NSE/CML/2024/23 dated September 05, 2024 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

12. 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: 24083689BKBMGK8817

Place of Signature: New Delhi

Date: 23.12.2024





Annexure A

Certificate For Utilisation of The Issue (IPO) Proceeds as at September 30, 2024

(Rs in lakhs)

Sr. No.	Object as disclosed in the offer document	Amount disclosed in the offer document* (Rs) (I)	Actual Utilised Amount (Rs) (II)	Unutilised Amount (Rs) # (I-II)	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**	1,176.97	386.46	790.51	-
3	General Corporate Purpose	358.14	100.00	258.14	-
4	Issue Expenses	291.86	297.36	(5.50)	-
TOTAL		2,208.00	1,164.85	1,043.15	

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

** Interest on FDR amounting to Rs:6.59 lakhs received is netted off in the utilisation of working capital requirement.

Parked in fixed deposits with State Bank of India.

For Diensten Tech Limited

For DIENSTEN TECH LIMITED

Authorised Signatory

(Authorised Signatory)

Date: December 19th, 2024

Place: Delhi



13th November, 2024

To

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

Sub: Submission of Unaudited Financial Results for the half year ended September 30, 2024

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the copy of unaudited Financial Results of the company for the half year ended September 30th, 2024, along with Limited Review report issued by the statutory auditors of the Company is enclosed herewith for your kind perusal and records.

These results have been reviewed by the Audit committee and subsequently approved by the Board of Directors of the Company in their meeting held today i.e. Wednesday, 13th November 2024 in terms of SEBI (Listing Obligations and Disclosure Requirements).

The meeting of the Board of Directors commenced at 3:30 P.M and Concluded at 5:00 P.M.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For and on behalf of
Diensten Tech Limited

Sonia Vaid Digitaly signed by Sonia Vaid
Date: 2024.11.11 17:03:49 -05'30'

Sonia Vaid
Company Secretary and Compliance officer
Membership Number: A68854

As above Encl:

DIENSTEN TECH LIMITED

CIN: L74140DL2007PLC160160

REGD OFFICE :7TH FLOOR, A-2, LSC, MASJID MOTH, GREATER KAILASH-II NEW DELHI 110048

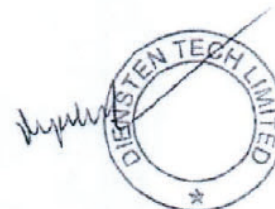
WEBSITE : WWW.DIENSTENTECH.COM

EMAIL ID: CS@JKDTL.COM

Statement of Unaudited Financial Results for the Half Year Ended on September 30, 2024

(Amount in ₹ Thousands, unless otherwise stated)

Sl. No.	Particulars	Half Year Ended 30.09.2024 (Unaudited)	Half Year Ended 31.03.2024 (Unaudited)	Half Year Ended 30.09.2023 (Unaudited)	Year Ended 31.03.2024 (Unaudited)
	Revenue				
I	Revenue from Operations	302,913.51	277,363.76	132,295.57	409,659.33
II	Other Income	2,567.78	1,545.02	48.60	1,593.62
III	Total income from operations (I+II)	305,481.29	278,908.78	132,344.17	411,252.95
IV	Expenses				
	a) Purchase of stock in trade	-	1,304.33	-	1,304.33
	b) Employee benefits expense	271,623.99	208,587.05	90,847.75	299,434.80
	c) Finance costs	14,771.43	12,727.26	2,132.42	14,859.68
	d) Depreciation and amortization expense	8,491.02	4,576.53	2,140.22	6,716.75
	e) Other expenditure	29,071.17	71,080.34	56,457.91	127,538.25
	Total expenses (IV)	323,957.61	298,275.51	151,578.30	449,853.81
V	Profit / (Loss) from Operations before exceptional items (III-IV)	(18,476.32)	(19,366.73)	(19,234.13)	(38,600.86)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(18,476.32)	(19,366.73)	(19,234.13)	(38,600.86)
VIII	Tax Expense				
	a. Current Tax	-	-	-	-
	b. Deferred Tax	(5,080.04)	(1,035.97)	(7,702.52)	(8,738.49)
	c. Adjustment of tax relating to earlier years	-	(16.73)	259.27	242.54
	Total Tax Expenses (VIII)	(5,080.04)	(1,052.70)	(7,443.25)	(8,496.95)
IX	Net Profit / (Loss) for the period (VII-VIII)	(13,396.28)	(18,314.03)	(11,790.88)	(30,104.91)
X	Total other comprehensive income for the period				
	A (i) Items that will not be reclassified to profit or loss	(135.46)	978.97	(116.63)	862.34
	(ii) Income Tax(benefit)/expense on items that will not be reclassified to profit and loss	35.22	(254.53)	30.32	(224.21)
	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	(100.24)	724.44	(86.31)	638.13
XI	Total comprehensive income for the period, net of tax (IX+X) (Comprising profit/(loss) and other Comprehensive Income for the period)	(13,496.52)	(17,589.59)	(11,877.19)	(29,466.78)
XII	Paid-up equity share capital (Face value of ₹10/-each)	82,606.46	60,526.46	60,526.46	60,526.46
XIII	Other Equity (excluding Revaluation Reserve)				(43,754.60)
XIV	Earning Per Share (In ₹) (of Rs. 10 each) (not annualised):				
	(a) Basic	-1.87	-3.03	-1.95	-4.97
	(b) Diluted	-1.87	-3.03	-1.95	-4.97



DIENSTEN TECH LIMITED

CIN: L74140DL2007PLC160160

REGD OFFICE :7TH FLOOR, A-2, LSC, MASJID MOTH, GREATER KAILASH-II NEW DELHI 110048

Statement of Asset and Liabilities as at September 30, 2024

(Amount in ₹ Thousands, unless otherwise stated)

Particulars	As At	As At
	30.09.2024	31.03.2024
	(Unaudited)	(Unaudited)
Assets		
(1) Non-current assets		
(a) Property, plant and equipment	3,252.02	3,843.08
(b) Right to Use	5,470.31	-
(c) Goodwill	50,884.38	39,730.38
(d) Other Intangible assets	132,221.67	121,546.88
(e) Financial assets		
(i) Other financial assets	886.09	133.43
(f) Deferred Tax Assets (net)	25,774.57	20,659.30
(g) Other non current assets	62,731.00	40,206.95
Total Non-current assets	281,220.04	226,120.02
(2) Current assets		
(a) Financial assets		
(i) Trade receivables	121,905.01	128,209.96
(ii) Cash and cash equivalents	104,329.18	3,833.81
(iii) Bank balances other than cash and cash equivalents	-	-
(iv) Other Financial assets	534.14	54.00
(b) Current Tax Assets (net)	33,014.54	16,702.19
(c) Other current assets	19,744.96	10,413.82
Total current assets	279,527.83	159,213.78
Total Assets	560,747.87	385,333.80
Equity And Liabilities		
(1) Equity		
(a) Equity share capital	82,606.46	60,526.46
(b) Other equity	111,736.63	-43,754.60
Total equity	194,343.09	16,771.86
Liabilities		
(2) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	230,000.00	185,000.00
(ii) Lease Liabilities	2,821.79	-
(b) Provisions	11,538.58	10,407.95
Total non-current liabilities	244,360.37	195,407.95
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	63,796.79	91,929.88
(ii) Lease Liabilities	2,538.50	-
(iii) Trade payables :-		
- Total outstanding due of micro enterprises and small enterprises	868.04	752.24
- Total outstanding due of creditors other than micro enterprises and small enterprises	34,406.20	19,000.71
(iii) Other Financial Liabilities	5,233.87	44,758.41
(b) Other Current Liabilities	13,003.67	14,408.32
(c) Provisions	2,197.35	2,304.44
Total current liabilities	122,044.41	173,153.99
Total equity and liabilities	560,747.87	385,333.80



DIENSTEN TECH LIMITED

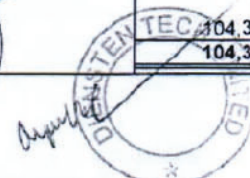
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REGD OFFICE :7TH FLOOR, A-2, LSC, MASJID MOTH, GREATER KAILASH-II NEW DELHI 110048

Statement of Cash Flows for half year ended September 30, 2024

(Amount in ₹ Thousands, unless otherwise stated)

Particulars	For the Half Year ended 30.09.2024 (Unaudited)	For the Year ended 31.03.2024 (Unaudited)
A. Cash Flows From Operating Activities		
Net Profit Before Tax as per Statement of Profit and Loss:	(18,476.32)	(38,600.86)
Adjustment for :		
Loss/ (Profit) on sale of Property Plant and Equipment	(4.10)	55.20
Allowance for expected credit loss	(973.43)	(156.04)
Bad debts written off	-	328.81
Depreciation and Amortization	8,491.02	6,716.75
Interest expense	14,691.24	14,859.68
Interest expense on lease liability	80.19	-
Interest income	(1,223.01)	(1,142.46)
Unwinding of discount on security deposits	(10.55)	-
Operating Profit Before Working Capital Changes	2,575.04	(17,938.92)
Adjustment for Working Capital Changes:		
(Increase)/ Decrease in Trade Receivables	7,278.38	(76,701.28)
(Increase)/ Decrease in Other Non-Current Financial Assets	(749.86)	29.00
(Increase)/ Decrease in Other Non-Current Assets	(236.85)	(6.95)
(Increase)/ Decrease in Other Current Financial Assets	(477.34)	(31.61)
(Increase)/ Decrease in Other Current Assets	(12,568.00)	(3,218.42)
Increase/(Decrease) in Provisions	888.08	(383.12)
Increase/(Decrease) in Trade payables	15,521.29	7,037.36
Increase/(Decrease) in Other Current Financial Liabilities	-	(3,674.99)
Increase/(Decrease) in Other Current Liabilities	(1,404.65)	5,470.24
Increase/(Decrease) in Other Non-Current Liabilities	-	(2,586.43)
Net Cash Generated From Operations	10,826.09	(92,005.12)
Taxes paid	(16,312.36)	11,588.69
Net Cash Provided/ (Used) In Operating Activities (A)	(5,486.27)	(80,416.43)
B. Cash Flow From Investing Activities		
Purchase of Property, Plant and Equipment, Intangible Assets, Capital Work-in-progress (Including ROU, net with lease liabilities)	(89,850.14)	(162,332.79)
Sale Proceeds from disposal of Property, Plant and Equipment	10.50	296.65
Investment in Fixed Deposits	-	71.92
Interest Income	1,217.41	1,138.02
Net Cash Provided/ (Used) in Investing Activities (B)	(88,622.23)	(160,826.20)
C. Cash Flow From Financing Activities		
Increase/ (Decrease) in Non Current Borrowings (Net)	45,000.00	185,000.00
Increase/ (Decrease) in Current Borrowings (Net)	(28,133.09)	63,929.88
Proceeds from issue of equity shares	220,800.00	-
Expenses for Initial Public Offer	(26,495.40)	(1,724.37)
Lease payment	(454.65)	-
Interest Paid	(16,112.99)	(8,204.06)
Net Cash Provided/ (Used) in Financing Activities (C)	194,603.87	239,001.45
Net (Decrease)/Increase in Cash or Cash Equivalent (A+B+C)	100,495.37	(2,241.18)
Cash & Cash Equivalents at beginning of the Year	3,833.81	6,074.99
Cash & Cash Equivalents at the end of the Year	104,329.18	3,833.81
Components of Cash & Cash Equivalents are:		
Balances with Scheduled banks :		
- On Current Accounts	14.82	3,833.81
- deposits with Original Maturity of Less than 3 Months	104,314.36	-
	104,329.18	3,833.81



DIENSTEN TECH LIMITED

CIN: L74140DL2007PLC160160

REGD OFFICE :7TH FLOOR, A-2, LSC, MASJID MOTH, GREATER KAILASH-II NEW DELHI 110048

Notes to 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 results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 13, 2024. The statutory auditors of the Company have carried out a 'Limited Review' of the results.
- 3 First time adoption of IndAS: The Company adopted Indian Accounting Standards (IndAS) from 1st April 2024 and accordingly transition was carried out from the accounting principles generally accepted in India as specified in Section 133 of The Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules 2014 (previous GAAP), in accordance with IndAS 101 'First time adoption of Indian Accounting Standards'. Accordingly impact on transition has been recorded in opening reserves as at April 1, 2023 and the periods presented have been restated/ reclassified.

Reconciliation of net profit after tax for the corresponding periods mentioned below between previous GAAP & IND AS as under:

Particulars	₹ In Thousands)	
	Half Year ended	Year ended
	30.09.2023	31.03.2024
A) Net profit for the period after tax as per previous GAAP	-17,017.82	-23,704.88
B) Effect of transition to IndAS on statement of profit & Loss:		
(i) Interest on loans & Lease liability.	15.78	3,086.70
(ii) Reclassification of actuarial gain/(losses) arising in respect of defined benefit plans	-116.63	862.34
(iii) Depreciation and amortisation expense	-3,896.46	-2,062.64
(iv) Provision for expected credit loss	13.75	-156.04
(v) Other expenses	-	3,135.93
(vi) Tax Adjustment	-1,243.37	1,533.75
C) Net profit for the period after tax as per IndAS	-11,790.88	-30,104.91
D) Other comprehensive Income (Net of Tax)	-86.31	638.13
E) Total comprehensive Income	-11,877.19	-29,466.78

- 4 The Ind AS compliant corresponding figures in the previous year have not been subjected to review/audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 5 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 single segment of the business of service relating to information, consulting and corporate services, which is considered to be the only reportable segment by the management.

For and on behalf of Board of Directors of
Diensten Tech Limited



(Vipul Prakash)
Managing Director
DIN:01334649

Place: New Delhi
Date: November 13, 2024



S.R. DINODIA & Co. LLP

CHARTERED ACCOUNTANTS

K-39 Connaught Place, New Delhi-110001 INDIA
Ph. : +91-(0)11-4370 3300 Fax : +91-(0)11-4151 3666

Independent Auditor's Review Report on Unaudited Six Monthly 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 financial results ("the Statement") of Diensten Tech Limited ("the Company") for six months ended September 30, 2024 for the period from April 01, 2024 to September 30, 2024, 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: 24083689BKBMEZ1111



Place of Signature: New Delhi

Date: 13.11.2024