



October 28, 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 October 28, 2026

Dear Sir/Madam,

In terms of Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. Wednesday, October 28, 2026, 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, 2026, in terms of Regulation 33 of Listing Regulations.

A Copy of unaudited financial results (Standalone and Consolidated) along with the Limited Review Report thereon issued by the Statutory Auditor is enclosed as Annexure A.

The meeting of the Board of Directors commenced at 03:30 P.M and Concluded at 4:45 P.M.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For and on behalf of

Diensten Tech Limited

Sonia
Vaid

Digitally signed
by Sonia Vaid
Date: 2026.10.28
17:39:08 +05'30'

Sonia Vaid

Company Secretary and Compliance officer

Membership Number: 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

Independent Auditor's Review Report on Unaudited Half Yearly Consolidated Financial Results 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"/"Holding Company") and its subsidiary (the holding company and subsidiary together referred to as "the Group") for half year ended September 30, 2026, 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
ii.	Diensten Tech Inc	Subsidiary

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. Other Matters
We did not review the financial results of subsidiary Company included in the consolidated financial results, whose financial statements reflect total assets (before eliminating of inter-company transaction of ₹ Nil) of ₹ 8.97 lakh as at September 30, 2026, total revenues (before eliminating of inter-company transaction of ₹ Nil) of ₹ Nil, total net profit after tax (before eliminating of inter-company transaction of ₹ Nil) of ₹ (0.76) lakh & total comprehensive income (before of eliminating inter-company transaction of ₹ Nil) of ₹ (0.76) lakh for the half year ended September 30, 2026, as considered in the consolidated financial results.

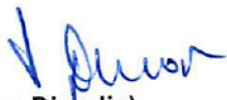


These financial results and other information has not been audited by any auditor and we relied on the management certified accounts provided to us by Holding Company's Management and our conclusion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in terms of Regulation read with the Circulars, are based on the Management certified accounts. According to the information and explanation given by the Holding Company, these financial results are not material to the Group. Our conclusion is not modified in respect of this matter with respect to our reliance on financial results of aforesaid subsidiary certified by its management.

For S.R. Dinodia & Co. LLP.

Chartered Accountants,

Firm's Registration Number 001478N/N500005



(Sandeep Dinodia)

Partner

Membership Number: 083689

UDIN: 26083689 OLFCSG 2714

Place of Signature: New Delhi

Date: 28.10.2026

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 Consolidated Asset and Liabilities as at September 30, 2026

(Amount in ₹ Lacs, unless otherwise stated)

Particulars	As At 30.09.2026	As At 31.03.2026
	(Unaudited)	(Audited)
Assets		
(1) Non-current assets		
(a) Property, plant and equipment	82.04	46.73
(b) Goodwill	2,336.81	2,336.81
(c) Other Intangible assets	1,289.29	1,380.78
(d) Right of Use asset	440.09	100.23
(e) Work in Capital Progress	40.60	-
(f) Financial assets		
(i) Other financial assets	32.08	19.90
(g) Deferred Tax Assets (net)	166.60	285.60
(h) Non current Tax Assets (net)	1,049.30	479.45
(i) Other non current assets	1,400.99	702.91
Total Non-current assets	6,837.80	5,352.41
(2) Current assets		
(a) Financial assets		
(i) Trade receivables	5,448.45	4,506.53
(ii) Cash and cash equivalents	537.43	561.69
(iii) Other Financial assets	65.04	23.91
(b) Other current assets	602.68	254.49
Total current assets	6,653.60	5,346.82
Total Assets	13,491.40	10,699.23
Equity And Liabilities		
(1) Equity		
(a) Equity share capital	830.70	826.06
(b) Other equity	1,764.73	1,276.41
Total equity	2,595.43	2,102.47
Liabilities		
(2) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	4,837.38	4,128.30
(ii) Lease Liabilities	354.79	44.09
(iii) Others Financial Liabilities	22.26	23.44
(b) Provisions	391.49	266.68
Total non-current liabilities	5,605.92	4,462.51
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,463.79	2,071.91
(ii) Lease Liabilities	89.02	61.65
(iii) Trade payables :-		
- Total outstanding due of micro enterprises and small enterprises	567.57	140.94
- Total outstanding due of creditors other than micro enterprises and small enterprises	1,664.33	1,327.42
(iii) Other Financial Liabilities	57.50	63.61
(b) Other Current Liabilities	407.81	437.10
(c) Provisions	40.03	31.62
(d) Current Tax Liabilities (net)		
Total current liabilities	5,290.05	4,134.25
Total liabilities	10,895.97	8,596.76
Total equity and liabilities	13,491.40	10,699.23



[Signature]
Managing Director

DIENSTEN TECH LIMITED

CIN: L74140DL2007PLC160160

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Statement of Consolidated financial results for the half year ended September 30, 2026

(Amount in ₹ Lacs, unless otherwise stated)

Sl. No.	Particulars	Half Year Ended			Year Ended
		30.09.2026 (Unaudited)	31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue				
I	Revenue from Operations	13,431.15	11,143.90	5,135.00	16,278.91
II	Other Income	145.16	77.77	73.49	151.26
III	Total income from operations (I+II)	13,576.31	11,221.67	5,208.49	16,430.17
IV	Expenses				
	a) Employee benefits expense	9,965.69	8,946.84	4,257.30	13,204.14
	b) Finance costs	334.15	252.33	223.28	475.61
	c) Depreciation and amortization expense	182.32	133.54	188.47	322.01
	d) Other expenditure	2,612.50	1,503.27	671.26	2,174.53
	Total expenses (IV)	13,094.66	10,835.98	5,340.31	16,176.29
V	Profit / (Loss) from Operations before	481.65	385.69	(131.82)	253.88
VI	Exceptional Items	-	74.07	-	74.07
VII	Profit / (Loss) before Tax (V-VI)	481.65	311.62	(131.82)	179.81
VIII	Tax Expense				
	a. Current Tax	31.20	431.81	1.29	433.09
	b. Deferred Tax	120.58	41.82	(30.60)	11.22
	c. Adjustment of tax relating to earlier years	-	12.55	-	12.55
	Total Tax Expenses (VIII)	151.78	486.18	(29.31)	456.86
IX	Net Profit / (Loss) for the period (VII-VIII)	329.87	(174.56)	(102.51)	(277.05)
X	Total other comprehensive income for the period				
	A(i) Items that will not be reclassified to profit or loss	(11.00)	(28.68)	18.00	(10.68)
	(ii) Income Tax benefit/(expense) on items that will not be reclassified to	1.57	7.73	(4.60)	3.14
	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	(9.43)	(20.95)	13.40	(7.54)
XI	Total comprehensive income for the period, net of tax (IX+X) (Comprising profit/(loss) and other Comprehensive Income for the period)	320.44	(195.51)	(89.11)	(284.59)
XII	Paid-up equity share capital (Face value of ₹10/-each)	830.70	826.06	826.06	826.06
XIII	Other Equity (excluding Revaluation Reserve)		-	-	1,276.41
XIV	Earning Per Share (in ₹) (of ₹ 10 each) (not annualised):				
	(a) Basic	3.99	(2.11)	(1.24)	(3.35)
	(b) Diluted	3.92	(2.10)	(1.23)	(3.32)



[Signature]
Managing Director

Notes to Consolidated Financial Results:

- 1 These consolidated 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 October 28, 2026. The statutory auditor of the Company have expressed an unmodified review opinion on these consolidated financial results.
- 3 The Holding 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 ₹ 2,208 Lacs. The equity shares of the Holding 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, 2026, the Holding company has unutilised amount of ₹ 485.53 Lacs corresponding to the object clause as disclosed in the Offer Letter. The unutilised amount have been temporarily invested in deposits with Scheduled Bank.
- 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 During the half year ended 30 September 2026, the Holding Company allotted 3,98,800 fully convertible warrants on a preferential basis at an issue price of ₹115 per warrant, aggregating to ₹458.62 lakh, pursuant to the approvals of the Board of Directors and the shareholders. Each warrant is convertible into one equity share of face value of ₹10 within 18 months from the date of allotment. As at 30 September 2026, no warrants had been converted into equity shares and, accordingly, the amount received on allotment (being 25% of the issue price) has been recognised under 'Other Equity – Money Received Against Share Warrants'. The balance 75% of the issue price is payable by the warrant holders upon exercise of the warrants. Upon conversion, the Company will allot one equity share for each warrant exercised, and the resultant equity shares shall rank pari passu with the existing equity shares of the Company in all respects.
- 6 The Holding Company had granted 266,400 stock options to eligible employees under the Diensten Tech Limited Employee Stock Option Plan, 2024, for the year ended March 31, 2025. Further, during the half year ended September 30, 2026, 46,320 stock options were exercised by eligible employees and an additional 1,09,200 stock options were granted by the Holding Company.
- 7 Exceptional Item of ₹ 74.07 lakh for the year ending March 31, 2026 represents the incremental actuarial impact arising from the revised wage definition under the new Labour Codes notified by the Government of India.
- 8 The consolidated 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: October 28, 2026

For and on behalf of Board of Directors
Diensten Tech Limited

Vipul Prakash
Managing Director
DIN: 01334649



DIENSTEN TECH LIMITED

CIN: L74140DL2007PLC160160

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Consolidated Cash Flow Statement for the half year ended September 30, 2026

(Amount in ₹ Lacs, unless otherwise stated)

Particulars	As At 30.09.2026	As At 31.03.2026
	(Unaudited)	(Audited)
A. Cash Flows From Operating Activities		
Net Profit Before Tax as per Statement of Profit and Loss:	481.84	179.80
Adjustment for :		
Loss/ (Profit) on sale of Property Plant and Equipment	-	(22.37)
Balances Written Back	(0.06)	(0.22)
Exchange differences (net)	(8.45)	-
Gain on lease modification	1.96	0.15
Allowance for expected credit loss & credit impairments	-	1.84
Bad debts written off	182.32	322.01
Depreciation and Amortization	314.03	470.69
Interest expense	19.98	3.06
Interest expense on lease liability	(12.38)	(61.40)
Interest Income	16.05	29.26
Share based expenses	(2.29)	(3.02)
Unwinding of discount on security deposits	992.82	919.60
Operating Profit Before Working Capital Changes		
Adjustment for Working Capital Changes:		
(Increase)/ Decrease in Trade Receivables	(943.68)	(2,666.57)
(Increase)/ Decrease in Other Non-Current Financial Assets	(12.18)	(10.74)
(Increase)/ Decrease in Other Non-Current Assets	(698.08)	(1.97)
(Increase)/ Decrease in Other Current Financial Assets	(38.24)	13.00
(Increase)/ Decrease in Other Current Assets	351.81	(106.88)
Increase/(Decrease) in Provisions	122.22	175.54
Increase/(Decrease) in Trade payables	763.51	1,060.27
Increase/(Decrease) in Other Current Financial Liabilities	-	197.73
Increase/(Decrease) in Other Current Liabilities	(29.43)	1.24
Increase/(Decrease) in Other Non-Current Financial Liabilities	(1.18)	15.63
Net Cash Generated From Operations	507.56	(403.15)
Taxes paid (Net of refunds)	(601.05)	(546.84)
Net Cash Provided/ (Used) in Operating Activities (A)	(93.48)	(949.99)
B. Cash Flow From Investing Activities		
Purchase of Property, Plant and Equipment, Intangible Assets	(93.46)	(35.33)
Increase/(decrease) in Payable towards business transfer agreement	(700.00)	(700.00)
Sale Proceeds from disposal of Property, Plant and Equipment	150.00	-
Investment in Subsidiary	11.91	64.23
Interest Income.		
Net Cash Provided/ (Used) in Investing Activities (B)	(631.55)	(671.10)
C. Cash Flow From Financing Activities		
Payment to Retiring Partners	-	(1,444.65)
Drawings by the Partners	(150.00)	-
Increase in Non Current Borrowings	702.97	1,845.69
Increase in Current Borrowings (Net)	443.38	863.49
Proceeds from issue of equity shares	41.69	-
Proceeds from Share warrant	114.86	-
Lease payment	(86.59)	(101.26)
Interest Paid	(314.03)	(445.89)
Net Cash Provided/ (Used) in Financing Activities (C)	752.07	717.38
Net (Decrease)/Increase In Cash or Cash Equivalent (A+B+C)	27.04	(903.71)
Cash & Cash Equivalents at beginning of the Year	139.07	1,042.80
Cash & Cash Equivalents at the end of the Year	166.12	139.09
Components of Cash & Cash Equivalents are:		
Balances with Scheduled banks :		
- On Current Accounts	51.70	16.14
- deposits with Original Maturity of Less than 3 Months	485.53	545.75
Cash On Hand	0.20	-
Bank overdrafts repayable on demand and used for cash management purposes	(371.31)	(422.80)
	166.12	139.09

Note:

a) The figures in brackets represents outflows.



Signature

Independent Auditor's Review Report 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 half year ended September 30, 2026, 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: 26083689 E0AE2P 2444

Place of Signature: New Delhi

Date: 28.10.2026



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 Asset and Liabilities as at September 30, 2026

(All amount in ₹ Lacs, unless otherwise stated)

Particulars	As At 30.09.2026	As At 31.03.2026
	(Unaudited)	(Audited)
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipments	45.91	21.69
(b) Goodwill	795.52	795.52
(c) Other intangible assets	1,289.29	1,380.78
(d) Right-of-use asset	279.85	18.39
(e) Financial assets		
(i) Investment	1,758.94	1,908.94
(ii) Other financial assets	22.87	0.61
(f) Deferred tax assets (net)	153.82	269.50
(g) Other tax assets (net)	894.20	390.01
(h) Other non-current assets	1,400.99	702.91
Total non-current assets	6,641.39	5,488.35
(2) Current assets		
(a) Financial assets		
(i) Trade receivables	5,149.21	4,110.87
(ii) Cash and cash equivalents	527.46	485.64
(iii) Other financial assets	65.04	12.62
(b) Other current assets	572.59	215.33
Total current assets	6,314.30	4,824.46
Total assets	12,955.69	10,312.81
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	830.70	826.06
(b) Other equity	1,565.08	1,142.77
Total equity	2,395.78	1,968.83
Liabilities		
(2) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	4,837.38	4,128.30
(ii) Lease liabilities	216.32	-
(iii) Other financial liabilities	22.26	-
(b) Provisions	369.04	232.99
Total non-current liabilities	5,445.00	4,361.29
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,416.71	2,071.91
(ii) Lease liabilities	62.82	19.63
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises; and	567.67	140.94
- total outstanding dues of creditors other than micro enterprises and small enterprises	1,608.50	1,283.48
(iv) Other financial liabilities	57.50	63.61
(b) Other current liabilities	366.67	377.09
(c) Provisions	35.04	26.03
Total current liabilities	5,114.91	3,982.69
Total liabilities	10,559.91	8,343.98
Total equity and liabilities	12,955.69	10,312.81



Dinesh & Co. LLP

DIENSTEN TECH LIMITED

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Statement of Standalone financial results for the half year ended September 30, 2026

(Amount in ₹ Lacs , unless otherwise stated)

Sl. No.	Particulars	Half Year Ended		Year Ended	
		30.09.2026 (Unaudited)	31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue				
I	Revenue from Operations	12,228.08	9,642.90	4,293.85	13,936.75
II	Other Income	123.55	30.34	42.54	72.88
III	Total income from operations (I+II)	12,351.63	9,673.24	4,336.39	14,009.63
IV	Expenses				
a)	Employee benefits expense	8,971.45	7,686.28	3,535.33	11,221.61
b)	Finance costs	323.50	246.47	218.11	464.58
c)	Depreciation and amortization expense	155.61	119.26	139.32	258.58
d)	Other expenditure	2,505.43	1,377.10	575.48	1,952.59
	Total expenses (IV)	11,955.99	9,429.11	4,468.24	13,897.36
V	Profit / (Loss) from Operations before exceptional items (III-IV)	395.64	244.13	(131.85)	112.27
VI	Exceptional Items	-	52.91	-	52.91
VII	Profit / (Loss) before Tax (V-VI)	395.64	191.22	(131.85)	59.36
VIII	Tax Expense				
a.	Current Tax	-	-	-	-
b.	Deferred Tax	122.28	47.27	(30.10)	17.17
c.	Adjustment of tax relating to earlier years	-	-	-	-
	Total Tax Expenses (VIII)	122.28	47.27	(30.10)	17.17
IX	Net Profit / (Loss) for the period (VII-VIII)	273.36	143.95	(101.75)	42.19
X	Total other comprehensive income for the period				
A(i)	Items that will not be reclassified to profit or loss	(25.41)	(25.35)	18.97	(6.38)
(ii)	Income Tax benefit/(expense) on items that will not be reclassified to profit and loss	6.61	6.59	(4.93)	1.66
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	(18.80)	(18.76)	14.04	(4.72)
XI	Total comprehensive income for the period, net of tax (IX+X) (Comprising profit/(loss) and other Comprehensive Income for the period)	254.56	125.19	(87.71)	37.47
XII	Paid-up equity share capital (Face value of ₹10/-each)	830.70	826.06	826.06	826.06
XIII	Other Equity (excluding Revaluation Reserve)	-	-	-	1,142.77
XIV	Earning Per Share (In ₹) (of ₹ 10 each) (not annualised):				
(a)	Basic	3.29	1.74	(1.23)	0.51
(b)	Diluted	3.25	1.75	(1.22)	0.50

Notes to Standalone Financial Results:

- 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.
- 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 October 28, 2026. The statutory auditor of the company have expressed an unmodified review opinion on these standalone financial results.
- 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 ₹ 2,208.00 lakh. 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 March 31, 2026, the company has unutilised amount of 485.53 lakh corresponding to the object clause as disclosed in the Offer Letter. The unutilised amount have been temporarily invested in deposits with Scheduled Bank.
- 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.



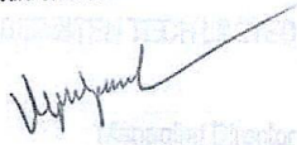
Managing Director

- 5 During the half year ended 30 September 2026, the Company allotted 3,98,600 fully convertible warrants on a preferential basis at an issue price of ₹115 per warrant, aggregating to ₹458.62 lakh, pursuant to the approvals of the Board of Directors and the shareholders. Each warrant is convertible into one equity share of face value of ₹10 within 18 months from the date of allotment. As at 30 September 2026, no warrants had been converted into equity shares and, accordingly, the amount received on allotment (being 25% of the issue price) has been recognised under 'Other Equity – Money Received Against Share Warrants'. The balance 75% of the issue price is payable by the warrant holders upon exercise of the warrants. Upon conversion, the Company will allot one equity share for each warrant exercised, and the resultant equity shares shall rank pari passu with the existing equity shares of the Company in all respects.
- 6 The Company had granted 266,400 stock options to eligible employees under the Diensten Tech Limited Employee Stock Option Plan, 2024, for the year ended March 31, 2025. Further, during the half year ended September 30, 2026, 46,320 stock options were exercised by eligible employees and an additional 1,09,200 stock options were granted by the Company.
- 7 Exceptional Item of ₹ 52.91 lakh for the year ending March 31, 2026 represents the incremental actuarial impact arising from the revised wage definition under the new Labour Codes notified by the Government of India.
- 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: October 28, 2026

For and on behalf of Board of Directors
Diensten Tech Limited

Vipul Prakash
Managing Director
DIN: 01334649


Managing Director



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 Cash flows for half year ended September 30, 2026

(All amount in ₹ Lacs, unless otherwise stated)

Particulars	For the Half Year ended 30.09.2026 (Unaudited)	For the Year ended 31.03.2026 (Audited)
A. Cash Flows From Operating Activities		
Net Profit Before Tax as per Statement of Profit and Loss:	395.63	59.35
Adjustment for :		
Balances Written Back	-	(13.32)
Exchange differences (net)	(0.19)	(0.22)
Allowance for expected credit loss & credit impairments	1.96	0.15
Depreciation and Amortization	155.61	258.58
Interest expense	310.15	461.52
Interest expense on lease liability	13.35	3.06
Interest income	(11.79)	(56.00)
Share based expenses	16.05	29.26
Unwinding of discount on security deposits	(1.82)	(0.83)
Operating Profit Before Working Capital Changes	878.95	741.55
Adjustment for Working Capital Changes:		
(Increase)/ Decrease in Trade Receivables	(1,040.11)	(2,504.25)
(Increase)/ Decrease in Other Non-Current Financial Assets	(22.26)	8.55
(Increase)/ Decrease in Other Non-Current Assets	(698.08)	(1.97)
(Increase)/ Decrease in Other Current Financial Assets	(50.14)	(9.17)
(Increase)/ Decrease in Other Current Assets	342.74	(89.46)
Increase/(Decrease) in Provisions	119.66	151.41
Increase/(Decrease) in Trade payables	751.76	1,084.10
Increase/(Decrease) in Other Current Financial Liabilities	-	15.63
Increase/(Decrease) in Other Current Liabilities	(10.42)	197.81
Increase/(Decrease) in Other Non-Current Financial Liabilities	22.26	-
Increase/(Decrease) in Other Non-Current Liabilities	-	-
Net Cash Generated From Operations	294.36	(405.80)
Taxes paid	(504.19)	(124.22)
Net Cash Provided/ (Used) in Operating Activities (A)	(209.83)	(530.02)
B. Cash Flow From Investing Activities		
Purchase of Property, Plant and Equipment, Intangible Assets	(734.78)	(34.88)
(Increase)/Decrease in Capital Advances	-	(700.00)
Investment in Subsidiary	150.00	(1,908.94)
Interest Income	11.32	58.83
Net Cash Provided/ (Used) in Investing Activities (B)	(573.46)	(2,584.99)
C. Cash Flow From Financing Activities		
Increase in Non Current Borrowings	702.97	1,845.69
Increase in Current Borrowings (Net)	396.30	863.49
Proceeds from issue of equity shares	41.69	-
Proceeds from Share warrant	114.66	-
Share Issue Expenses	-	-
Lease payment	(68.87)	(35.41)
Interest Paid	(310.15)	(445.89)
Net Cash Provided/ (Used) in Financing Activities (C)	876.60	2,227.88
Net (Decrease)/Increase In Cash or Cash Equivalent (A+B+C)	93.31	(887.13)
Cash & Cash Equivalents at beginning of the Year	62.64	949.97
Cash & Cash Equivalents at the end of the Period	156.15	62.84
Components of Cash & Cash Equivalents are:		
Balances with Scheduled banks :		
- On Current Accounts	41.73	10.50
- deposits with Original Maturity of Less than 3 Months	485.53	475.14
Cash On Hand	0.20	-
Bank overdrafts repayable on demand and used for cash management purposes	(371.31)	(422.80)
	156.15	62.84

Note:

a) The figures in brackets represents outflows.



Diensten Tech Limited
[Signature]
Managing Director



October 28, 2026

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) Regulations, 2015. We wish to inform you that the Statement of Deviation or variation for the half year ended September 30, 2026, as reviewed by audit committee and taken on record by the Board of the Directors of the Company at their respective meeting held on October 28, 2026

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: 2026.10.28
17:40:37 +05'30'

CS Sonia Vaid
Company Secretary and Compliance Officer
Membership No: 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



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	July 03, 2024 (Date of Listing)
Amount Raised	₹ 2,208 Lakhs
Report filed for the year ended	September 30, 2026
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 utilization 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

[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	NA	381.03	NIL	381.03	0.00	

Sonia Vaid
Digitally signed
by Sonia Vaid
Date:
2026.10.28
17:40:52 +05'30'

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





Training Division" business acquired from J K Technosoft Limited, vide Business Transfer Agreement Dated April 30, 2022.						
Working Capital Requirement	Yes (Refer note b & c below)	1176.97	NIL	944.08	0.00	
General Corporate Purpose	NA	358.14	NIL	100.00	0.00	
Issue Expense	NA	291.86	NIL	297.36	0.00	
Total		2,208.00	NIL	1722.47		

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, 2026 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 and on behalf of

Diensten Tech Limited

Sonia

Vaid

CS Sonia Vaid

Company Secretary and Compliance Officer

Membership No: A68854

Digitally signed
by Sonia Vaid
Date: 2026.10.28
17:41:07 +05'30'

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

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, 2026 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 October 24, 2026.
2. The accompanying Statement as set out in "**Annexure-A**" contains details of manner of the utilization of funds as at September 30, 2026 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 2026, 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, 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 as at September 30, 2026 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.

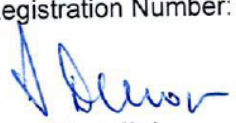
Limitation of Scope

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: 26083689CHDKMN6777



Place of Signature: New Delhi

Date: 26.10.2026

Annexure A

Statement showing Utilisation of the Issue (IPO) Proceeds as at September 30, 2026

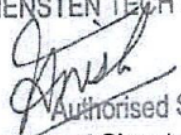
(₹ in lakhs)

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 note d 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	-	-
2	Working Capital Requirement (Refer note b & c below)	1,176.97	944.08	232.89	-
3	General Corporate Purpose	358.14	100.00	258.14	-
4	Issue Expenses	291.86	297.36	(5.50)	-
TOTAL		2,208.00	1,722.47	485.53	

- Prospectus dated July 01, 2024 for issue pursuant to Regulation 229 and 253(1) of Chapter IX of the SEBI (ICDR) regulations.
- 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.
- Interest on FDR received as at September 30, 2026 is netted off in the utilisation of working capital requirement.
- 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
(Authorised Signatory)

Date: October 24, 2026

Place: DELHI

