Diensten Tech Ltd.

www.dienstentech.com
info@jkdtl.com
01140562187

July 31, 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 July 31, 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. Friday, July 31, 2026, has inter-alia, transacted the following business:

1) Considered and approved the unaudited Financial Results (Standalone and consolidated) for the quarter ended June 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: 2026.07.31 17:26:31 +05'30'

Sonia Vaid
Company Secretary and Compliance officer
Membership Number: A68854

S.R. DINODIA & Co. LLP
CHARTERED ACCOUNTANTS
K-39 Connaught Place, New Delhi-110001 INDIA
Ph. : +91-(0)11-4370 3300

Independent Auditor's Review Report on Unaudited Special Purpose Consolidated Financial Results of the Company for the Quarter ended June 30, 2026

To

The Board of Directors of Diensten Tech Limited

1. We have reviewed the accompanying statement of unaudited special purpose consolidated financial results ("the Statement") of **Diensten Tech Limited** ("the Company") and its subsidiary (the holding company and subsidiary together referred to as "the Group") for the quarter ended June 30, 2026, which comprise the unaudited special purpose consolidated Statement of Profit & Loss (including other comprehensive income) for the period April 1, 2026 to June 30, 2026, 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.

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
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 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

S.R. DINODIA & CO. LLP CHARTERED ACCOUNTANTS

(Nutan Jain).
Partner
Membership Number: 092332
UDIN: 26092332QCPRJV2225
Place of Signature: New Delhi
Date: 31-07-2026

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 financial results for the Quarter ended on June 30, 2026

(Amount in ₹ Lakh, unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)*	30.06.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue				
I	Revenue from Operations	6,543.43	5,940.45	2,214.86	16,278.91
II	Other Income	110.16	52.06	26.32	151.26
III	**Total income from operations (I+II)**	**6,653.59**	**5,992.51**	**2,241.18**	**16,430.17**
IV	**Expenses**				
	a) Employee benefits expense	4,976.67	4,616.71	1,910.85	13,204.14
	b) Finance costs	155.22	125.92	98.46	475.61
	c) Depreciation and amortization expense	89.22	75.19	85.50	322.01
	d) Other expenditure	1,208.10	888.54	223.76	2,174.53
	Total expenses (IV)	**6,429.21**	**5,706.36**	**2,318.57**	**16,176.29**
V	**Profit / (Loss) from Operations before exceptional Items (III-IV)**	**224.38**	**286.15**	**(77.39)**	**253.88**
VI	Exceptional Items	-	10.46	-	74.07
VII	**Profit / (Loss) before Tax (V-VI)**	**224.38**	**275.69**	**(77.39)**	**179.81**
VIII	**Tax Expense**				
	a. Current Tax	18.20	16.05	-	433.09
	b. Deferred Tax	43.54	33.22	(16.16)	11.22
	c. Adjustment of tax relating to earlier years	0	12.55	-	12.55
	Total Tax Expenses (VIII)	**61.74**	**61.82**	**(16.16)**	**456.86**
IX	**Net Profit / (Loss) for the period (VII-VIII)**	**162.64**	**213.87**	**(61.23)**	**(277.05)**
X	**Total other comprehensive income for the period**				
	A(i) Items that will not be reclassified to profit or loss	(19.86)	25.13	8.82	(10.68)
	(ii) Income Tax benefit/(expense) on items that will not be reclassified to profit and loss	4.38	(6.73)	(2.24)	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	**(15.48)**	**18.40**	**6.58**	**(7.55)**
XI	**Total comprehensive income for the period, net of tax (IX+X) (Comprising profit/(loss) and other Comprehensive Income for the period)**	**147.16**	**232.27**	**(54.65)**	**(284.60)**
XII	**Paid-up equity share capital** (Face value of ₹10/-each)	826.06	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	1.97	2.59	(0.74)	(3.35)
	(b) Diluted	1.94	2.62	(0.73)	(3.32)

S.R. DINODIA & CO. LLP CHARTERED ACCOUNTANTS

DIENSTEN TECH LIMITED DELHI

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 of Holding company and its Subsidiary, UshtaTe Consultancy Services LLP for the quarter ended June 30, 2025 is for the period May 12, 2025 (date of investment by Holding Company) to June 30, 2025 and are the first such results prepared by the Group.

3 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 July 31, 2026. The statutory auditor of the Company have expressed an unmodified review opinion on these consolidated financial results.

4 •The figures of the quarter ended March 31, 2026 as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year to date figures upto the third quarter of th erespective financial year. The figures upto the end of third quarter of previous financial year has only been reviewed and not subjected to audit.

5 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 company were listed on Emerge platform of National Stock Exchange of India Limited ("NSE Emerge") w.e.f. July 03, 2024. As at June 30, 2026, the company has unutilised amount of 480.31 Lacs corresponding to the object clause as disclosed in the Offer Letter. The unutilised amount have been temporarily invested in deposits with Scheduled Bank.

6 Exceptional Item of ₹ 74.07 lakh for the year ending March 31, 2026 represents the incremental actuarial impact arising from the revised wage definition (mainly past service cost) under the new Labour Codes notified by the Government of India.

7 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.

8 During the quarter ended 30 June 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 June 2026, no warrants had been converted into equity shares. The balance 75% of the issue price is payable by the warrant holders upon exercise of the warrants. Upon conversion, the Holding 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.

9 The Holding company has granted 266,400 stock options to the eligible employee as per Dienslen Tech Limited Employee Stock Option Plan 2024 during the previous year ended March 31, 2025. Further, no stock options have been granted or exercised during the year ended March 31, 2026.

10 The consolidated financial results of the Holding 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: July 31, 2026

For and on behalf of Board of Directors
Diensten Tech Limited

For DIENSTEN TECH LIMITED

Vipul Prakash
Managing Director
DIN: 01334649

Managing Director

S.R. DINODIA & CO. LLP CHARTERED ACCOUNTANTS

S.R. DINODIA & Co. LLP
CHARTERED ACCOUNTANTS
K-39 Connaught Place, New Delhi-110001 INDIA
Ph. : +91-(0)11-4370 3300

Independent Auditor's Review Report on Unaudited Special Purpose Standalone Financial Results of the Company for the Quarter ended June 30, 2026

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 June 30, 2026, which comprise the unaudited special purpose interim Statement of Profit & Loss (including other comprehensive income) for quarter ended June 30, 2026, 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.

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 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.

5. Attention is drawn to the fact that the figures for the three months ended March 31, 2026 as reported in these unaudited special purpose standalone financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subject to audit. Our conclusion is not modified in respect of these matters.

For S.R. Dinodia & Co. LLP.
Chartered Accountants,
Firm's Registration Number 001478N/N500005

S.R. DINODIA & CO. LLP CHARTERED ACCOUNTANTS

(Nutan Jain)
Partner
Membership Number: 092332
UDIN: 26092332UQFRXJ3218
Place of Signature: New Delhi
Date: 31-07-2026

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 ended June 30, 2026

(Amount in ₹ Lakh , unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)*	30.06.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue				
I	Revenue from Operations	5,891.71	5,167.82	1,960.78	13,936.75
II	Other Income	89.77	25.06	16.81	72.88
III	**Total income from operations (I+II)**	**5,981.48**	**5,192.88**	**1,977.59**	**14,009.63**
IV	**Expenses**				
	a) Employee benefits expense	4,432.55	3,961.41	1,692.79	11,221.61
	b) Finance costs	152.03	123.36	96.52	464.58
	c) Depreciation and amortization expense	75.45	57.34	70.46	258.58
	d) Other expenditure	1,146.58	828.14	190.21	1,952.59
	Total expenses (IV)	**5,806.61**	**4,970.25**	**2,049.98**	**13,897.36**
V	**Profit / (Loss) from Operations before exceptional Items (III-IV)**	**174.87**	**222.63**	**(72.39)**	**112.27**
VI	Exceptional Items (Refer note 4)	-	-	-	52.91
VII	**Profit / (Loss) before Tax (V-VI)**	**174.87**	**222.63**	**(72.39)**	**59.36**
VIII	**Tax Expense**				
	a. Current Tax	-	-	-	-
	b. Deferred Tax	45.20	34.99	(18.87)	17.17
	c. Adjustment of tax relating to earlier years	-	-	-	-
	Total Tax Expenses (VIII)	**45.20**	**34.99**	**(18.87)**	**17.17**
IX	**Net Profit / (Loss) for the period (VII-VIII)**	**129.67**	**187.64**	**(53.52)**	**42.19**
X	**Total other comprehensive income for the period**				
	A(i) Items that will not be reclassified to profit or loss	(29.26)	22.79	9.45	(6.38)
	(ii) Income Tax benefit/(expense) on items that will not be reclassified to profit and loss	7.61	(5.92)	(2.46)	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	**(21.65)**	**16.87**	**6.99**	**(4.72)**
XI	**Total comprehensive income for the period, net of tax (IX+X) (Comprising profit/(loss) and other Comprehensive Income for the period)**	**108.02**	**204.51**	**(46.53)**	**37.47**
XII	**Paid-up equity share capital** (Face value of ₹10/-each)	826.06	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	1.57	2.27	(0.65)	0.51
	(b) Diluted	1.55	2.27	(0.65)	0.50

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 July 31, 2026. The statutory auditor of the company have expressed an unmodified review opinion on these standalone financial results.

3 *The figures of the quarter ended March 31, 2026 as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year to date figures upto the third quarter of th erespective financial year. The figures upto the end of third quarter of previous financial year has only been reviewed and not subjected to audit.

4 The company had completed an Initial Public Offer (IPO) of 22,08,000 equity shares of face value of ₹ 10 each at an issue price of ₹ 100 per share (including a share premium of ₹ 90 per Equity Share) aggregating to ₹ 2208.00 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 480.31 lakh corresponding to the object clause as disclosed in the Offer Letter. The unutilised amount have been temporarily invested in deposits with Scheduled Bank.

5 Exceptional Item of ₹ 52.91 lakh for the year ending March 31, 2026 represents the incremental actuarial impact arising from the revised wage definition (mainly past service cost) under the new Labour Codes notified by the Government of India.

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 During the quarter ended 30 June 2026, the 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 June 2026, no warrants had been converted into equity shares. 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.

8 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 quarter ending June 30, 2026.

9 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)

S.R. DINODIA & CO. LLP CHARTERED ACCOUNTANTS

Place: New Delhi
Date: July 31. 2026

For and on behalf of Board of Directors
Diensten Tech Limited

For DIENSTEN TECH LIMITED

Managing Director

Vipul Prakash
Managing Director
DIN: 01334649

DTL®
Diensten Tech Ltd.

www.dienstentech.com
info@jkdtl.com
01140562187

July 31, 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 Quarter ended June 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 July 31,2026

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: 2026.07.31 17:27:51 +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	July 03, 2024 (Date of Listing)
Amount Raised	₹ 2,208 Lakhs
Report filed for the year ended	June 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	

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	949.30	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**	**1727.69**		

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 June 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: xxxxxxx8464, FD no: xxxxxxx0064and FD no: xxxxxxx1320).

For and on behalf of
Diensten Tech Limited

Sonia Vaid Digitally signed by Sonia Vaid Date: 2026.07.31 17:28:11 +05'30'

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

S.R. DINODIA & Co. LLP

CHARTERED ACCOUNTANTS

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

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

Subject: Independent Auditors' Report on the manner of utilization of the funds for purposes stated in the offer document as at June 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 July 31, 2026.

2. The accompanying Statement as set out in **"Annexure-A"** contains details of manner of the utilization of funds during quarter ended June 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 quarter ended June 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 during the quarter ended June 30, 2026, 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.

S.R. DINODIA & CO. LLP CHARTERED ACCOUNTANTS

e. Examined and verified the arithmetic accuracy of the Statement as prepared by the Company.
f. Performed necessary inquiries with the Management and relied on the Management's representations that there is no other fund utilisation other than those mentioned in the Statement.

6. We have conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ("Guidance Note") issued by the Institute of Chartered Accountants of India (the 'ICAI') read with Handbook on Certificates by Chartered Accountants (October 2025). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

8. We will not undertake responsibility in any way whatsoever to any person in respect of any errors in this certificate arising from any incorrect information provided to us.

Opinion

9. Based on the procedures performed as referred in paragraph 5 above on a test check basis of the Company's records, documents and unaudited books of account, produced to us by the management and in accordance with explanation and representation given to us, nothing has come to our attention which causes us to believe that utilisation of IPO proceeds during the quarter ended June 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

(Nutan Jain)
Partner
Membership Number: 092332
UDIN: 26092332MECTUS1242

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

Place of Signature: New Delhi
Date: 31.07.2026

Annexure A

Statement showing Utilisation of the Issue (IPO) Proceeds during the quarter ended June 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	0.00	-
2	Working Capital Requirement (Refer note b & c below)	1,176.97	949.30	227.67	-
3	General Corporate Purpose	358.14	100.00	258.14	-
4	Issue Expenses	291.86	297.36	(5.50)	-
TOTAL		**2,208.00**	**1,727.69**	**480.31**	

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 June 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: xxxxxxx8464, FD no: xxxxxxx0064 and FD no: xxxxxxx1320).

For Diensten Tech Limited

For DIENSTEN TECH LIMITED

Authorised Signatory

(Authorised Signatory)

Date: July 31, 2026

Place: New Delhi

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