



To

National Stock Exchange of India Ltd.

Exchange Plaza, Plot No. C, Block G, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Symbol: DTL (ISIN: INEOJRD01019)

Sir/Ma'am,

Sub: Intimation regarding Review of Operational and Financial Performance of the Company for the period Ended 30th June 2025.

We wish to inform you that at the meeting of the Board of Directors of Diensten Tech Limited, held on 12th August 2025, the key business updates and financial performance indicators of the Company for the period ended 30th June 2025 were presented and discussed.

The review and discussion were undertaken both on a standalone basis and on a consolidated basis, which also included the operational and financial performance of USHTA TE CONSULTANCY SERVICES LLP (Subsidiary w.e.f 12th May 2025).

The Board appraised the operational and financial updates, including revenue trends, profitability, and other relevant metrics, in the context of the Company's strategic direction and prevailing market conditions. The discussion was aimed at assessing overall business performance and understanding key operational insights on a consolidated basis.

We kindly request you to take the above on record and acknowledge the same.

Thanking you, Yours Faithfully,

For and on behalf of Diensten Tech Limited

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 Fax: +91-(0)11-4151 3666

Independent Auditor's Review Report on Unaudited Special Purpose Standalone Financial Results of the Company for the Quarter ended June 30, 2025

To The Board of Directors of Diensten Tech Limited

- 1. We have reviewed the accompanying statement of unaudited special purpose standalone financial results ("the Statement") of **Diensten Tech Limited** ("the Company") for the quarter ended June 30, 2025, which comprise the unaudited special purpose interim Statement of Profit & Loss (including other comprehensive income) for quarter ended June 30, 2025, 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: (a) the figures for the three months ended March 31, 2025 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; (b) the Ind AS compliant corresponding figures in the period ended June 30, 2024, as reported in the Statement have not been subjected to review/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

(Sandeep Dinodia)

Partner

Membership Number: 083689 UDIN: 25083689BMIUHH5321 Place of Signature: New Delhi

Date: 12.08.2025

E-mail: srdinodia@srdinodia.com Website: www.srdinodia.com LLPIN: AAB-7484

DIENSTEN TECH LIMITED

CIN: L74140DL2007PLC160160

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

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EMAIL ID: CS@JKDTL.COM

Statement of Standalone financial results for the quarter & period ended on June 30, 2025

(Amount in ₹ Thousands, unless otherwise stated)

II Other Inco		(Quarter Ended		Year ended	
I Revenue II Other Inco III Total inco Expenses a) Employ b) Finance c) Depreci d) Other er Total exp V Profit / (Le Items (III- VII Exceptions VIII Profit / (L- VIII Tax Expe a. Current b. Deferre c. Adjustn Total Tax Net Profit X Total other the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total cor period, n and othe XII Paid-up (Face val	ticulars	30.06.2025 (Unaudited)	31.03.2025 (Unaudited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)	
I Revenue II Other Inco III Total inco IV Expenses a) Employ b) Finance c) Depreci d) Other e Total exp V Profit / (Lo Items (III- VII Exceptions VIII Profit / (Lo VIII Tax Expe a. Current b. Deferre c. Adjustn Total Tax Net Profit X Total other the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total cor period, n and othe Paid-up 6 (Face val						
II Other Inco	venue .		1,85,288.63	1,49,758.91	6,48,606.26	
III Total inco Expenses a) Employ b) Finance c) Depreci d) Other e Total exp V Profit / (Litems (III- Exception: VIII Tax Expe a. Current b. Deferre c. Adjustn Total Tax Net Profit X Total othe the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total cor period, n and othe Paid-up 6 (Face val	venue from Operations	1,96,077.65		148.88	7,463.14	
IV Expenses a) Employib) Finance c) Depreci d) Other e Total exp V Profit / (Later (III- Exception: VIII Tax Expe a. Current b. Deferre c. Adjustn Total Tax X Net Profit X Total other the perion A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total comperiod, n and othe Paid-up (Face val	her Income	1,680.99	3,113.12	1,49,907.79	6,56,069.39	
a) Employ b) Finance c) Depreci d) Other e Total exp V Profit / (L- items (III- Exception: VIII Tax Expe a. Current b. Deferre c. Adjustn Total Tax Net Profit X Total othe the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total cor period, n and othe Paid-up (Face val	al income from operations (I+II)	1,97,758.64	1,88,401.75	1,43,307.73	0,00,000	
b) Finance c) Depreci d) Other e Total exp Profit / (L- items (III- VII Exception: VIII Tax Expe a. Current b. Deferre c. Adjustn Total Tax X Net Profit X Total othe the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total comperiod, n and othe Paid-up e (Face val	penses		4 50 400 00	1,36,129.69	5,75,722.44	
c) Depreci d) Other e Total exp Profit / (L- litems (III- VII Exceptions VIII Tax Expe a. Current b. Deferre c. Adjustn Total Tax Net Profit X Total othe the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total comperiod, n and othe Paid-up e (Face val	Employee benefits expense	1,69,279.30	1,58,120.98	6,726.41	29,709.54	
d) Other e Total exp V Profit / (L- Items (III- VII Exception: VIII Tax Expe a. Current b. Deferre c. Adjustn Total Tax Net Profit X Total othe the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total comperiod, n and othe Paid-up e (Face val	Finance costs	9,652.37	7,638.72	3,670.83	22,009.49	
V Profit / (L- items (III- VII Exception: VIII Tax Expe a. Current b. Deferre c. Adjustn Total Tax Net Profit X Total othe the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total comperiod, n and othe Paid-up (Face val	Depreciation and amortization expense	7,045.96	7,008.19	12,444.58	57,164.91	
V Profit / (L. Items (III- VII Exception: VIII Profit / (L. Tax Expe a. Current b. Deferre c. Adjustn Total Tax Net Profit X Total othe the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total cor period, n and othe Paid-up (Face val	Other expenditure	19,021.31	16,833.97	1,58,971.51	6,84,606.37	
items (III- Exception: VII Profit / (L- VIII Tax Exper a. Current b. Deferre c. Adjustin Total Tax Net Profit X Total othe the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total comperiod, n and othe Paid-up (Face val	tal expenses (IV)	2,04,998.94	1,89,601.87	(9,063.72)	(28,536.98	
VI Exception: VII Profit / (L- VIII Tax Expe a. Current b. Deferre c. Adjustn Total Tax Net Profit X Total oth the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total comperiod, n and othe Paid-up (Face val	ofit / (Loss) from Operations before exceptional	(7,240.30)	(1,200.12)	(9,063.72)	(20,000.00	
VII Profit / (L-VIII Tax Experiments a. Current b. Deferre c. Adjusting Total Tax Net Profit Total other period A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifier Total Other Total Other Total Comperiod, in and other Paid-up (Face val)	ms (III-IV)					
VIII Tax Expe a. Current b. Deferre c. Adjustn Total Tax Net Profit X Total oth the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total cor period, n and othe Paid-up (Face val	ceptional Items		(4 200 42)	(9,063.72)	(28,536.98	
VIII Tax Expe a. Current b. Deferre c. Adjustn Total Tax Net Profit X Total oth the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total cor period, n and othe Paid-up (Face val	ofit / (Loss) before Tax (V-VI)	(7,240.30)	(1,200.12)	(9,003.72)	(20,000.00	
a. Current b. Deferre c. Adjustn Total Tax IX Net Profit X Total oth the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total cor period, n and othe XII Paid-up (Face val						
b. Deferre c. Adjustn Total Tax Net Profit X Total oth the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total cor period, n and othe XII Paid-up (Face val	Current Tax	-	(7.074.74)	2 256 59	7,341.73	
Total Tax Net Profit X Net Profit Total other the perion A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total comperiod, nother XII Paid-up (Face value)	Deferred Tax	1,887.15	(7,274.71)	2,356.58	(12.70	
Total Tax Net Profit X Net Profit Total other the perion A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total comperiod, nother XII Paid-up (Face value)	Adjustment of tax relating to earlier years	*	(12.70)	2,356.58	7,329.02	
IX Net Profit X Total other the perion A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total comperiod, in and othe XII Paid-up ((Face val	tal Tax Expenses (VIII)	1,887.15	(7,287.41)		(21,207.96	
X Total other the perion A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifier Total Other Total Comperiod, in and other the All Paid-up (Face value)	t Profit / (Loss) for the period (VII-VIII)	(5,353.15)	(8,487.53)	(6,707.14)	(21,207.50	
the perio A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total comperiod, n and othe XII Paid-up e (Face val	tal other comprehensive income for	1				
A(i) Items (ii) Income be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total comperiod, n and othe XII Paid-up ((Face val				(07.70)	2 266 03	
(ii) Income be reclass B(i) Items (ii) Income reclassifier Total Oth XI Total comperiod, mand othe YII Paid-up (Face val) Items that will not be reclassified to profit or loss	944.99	3,469.23	(67.73)	3,266.03	
be reclass B(i) Items (ii) Income reclassifie Total Oth XI Total corperiod, n and othe XII Paid-up 6 (Face value)	Income Tax benefit/(expense) on items that will not	(245.70)	(902.00)	17.61	(849.17	
B(i) Items (ii) Income reclassifie Total Oth XI Total corperiod, n and othe XII Paid-up 6 (Face value)	reclassified to profit and loss					
(ii) Incompreclassifier Total Oth XI Total comperiod, not and other Paid-up (Face value)) Items that will be reclassified to profit or loss		-			
reclassifie Total Oth XI Total corperiod, n and othe XII Paid-up 6 (Face value)	Income Tax benefit/(expense) on items that will be	-	-	-		
Total Oth XI Total corperiod, n and othe XII Paid-up 6 (Face value)	classified to profit and loss				0.440.00	
XI Total conperiod, n and othe Paid-up (Face value)	tal Other Comprehensive Income, net of tax	699.29	2,567.23	(50.12)	2,416.86	
period, n and othe Paid-up e	tal other comprehensive			(0.757.00)	(18,791.10	
period, n and othe Paid-up of	tal comprehensive income for the	(4,653.86)	(5,920.30)	(6,757.26)	(10,791.10	
XII Paid-up (riod, net of tax (IX+X) (Comprising profit/(loss)					
XII Paid-up (d other Comprehensive Income for the period)				00 000 4	
(Face val	id-up equity share capital	82,606.46	82,606.46	60,526.46	82,606.46	
XIII Other Equ	ace value of ₹10/-each)					
XIII Other Equ	ace value of (10/-each)				1,07,605.5	
1	her Equity (excluding Revaluation Reserve)					
XIV Earning	rning Per Share (in ₹)					
(of ₹ 10 e	f₹ 10 each) (not annualised):			(4.44)	(2.4	
(a) Basic		(0.65)	(1.03)	(1.11)	(2.4)	
(b) Dilute		(0.64)	(1.02)	(1.11)	(2.40	





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. The results have been prepared as per format given in regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, voluntarily and not mandated as per aforesaid regulations.
- 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 Aug 12, 2025. The statutory auditor of the Company have expressed an unmodified review opinion on these standalone financial results.
- The figures of the quarter ended March 31, 2025 as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the unaudited published year-to-date figures upto the third quarter of the respective financial year. The figures upto the end of third quarter of previous financial year has only been reviewed and not subjected to audit.
- The Ind AS compliant corresponding figures for the quarter June 30, 2024 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 as at June 30, 2024.
- 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 Lakhs. 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, 2025, the Company has unutilised amount of ₹ 108,488.23 corresponding to the object clause as disclosed in the Offer Letter. The unutilised amount have been temporarily invested in deposits with the Scheduled Bank.
- During the quarter ended June 30, 2025, the company has acquired 100% ownership interest in Ushta Te Consultancy Services LLP ("the LLP"), thereby making it a wholly-owned subsidiary with effect from May 12, 2025.
- 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.
- 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 ended June 30, 2025.
- 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: August 12, 2025 For and on behalf of Board of Directors
Diensten Tech Limited

(Vipul Prakash) Managing Director

FOR DIENSTEN TECH LIMITE

Managing Director DIN: 01334649



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 Financial Results of the LLP for period May 12, 2025 to June 30, 2025

To

The Partners of Ushta Te Consultancy Services LLP

- 1. We have reviewed the accompanying statement of unaudited special purpose financial results ("the Statement") of Ushta Te Consultancy Services LLP ('the LLP') for the period May 12, 2025 to June 30, 2025.
- 2. Management is responsible for the preparation of these special purpose financial results that give a true and fair view of the state of affairs and results of operations of the LLP. 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" read with relevant rules issued, 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 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 LLP's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit
- 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"), 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. We draw attention to the fact that Diensten Tech Limited (the Holding Company) made an investment in the LLP on May 12, 2025, pursuant to which the LLP became a wholly-owned subsidiary and control was established from that date. In view of this, the financial information of the LLP for the period from May 12, 2025 to June 30, 2025 has been prepared in accordance with the requirements of Ind AS for the purpose of consolidated financial results of the Holding Company for the quarter ended June 30, 2025. Our conclusion is not modified in respect of this matter
- 6. This report including accompanying Statement, is intended solely for the use of the management and principal auditors of the Holding Company i.e. Diensten Tech Limited, in connection with consolidation of financial results of Diensten Tech Limited as a part of its corporate governance framework and therefore, may not be suitable for another purpose and should not be used for any other purposes. We do not accept or assume any liability or 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 save where expressly agreed by our prior consent in writing.

For S.R. Dinodia & Co. LLP.

Chartered Accountants.

Firm's Registration Number 001478N/N500005

(Sandeep Dinodia)

Partner

Membership Number: 083689 UDIN: 25083689BMIUHJ4254 Place of Signature: New Delhi

Date: 12.08.2025

E-mail: srdinodia@srdinodia.com Website: www.srdinodia.com LLPIN: AAB-7484

Ushta Te Consultancy Services LLP

LLPIN: AAA-8142

REGD OFFICE :Z Block, First Floor, Voltas Premises, T B Kadam Marg, Chinchpokli East, Kalachowki, Mumbai, Maharashtra, India, 400033

Statement of financial results for the period ended on June 30, 2025

(Amount in ₹ Thousands, unless otherwise stated)

		Period Ended June 3	0, 2025 audited)
il.	Particulars		
1		25	,408.30
	Revenue		951.05
1	Revenue from Operations	26	,359.34
11	Other Income		
1	Total income from operations (I+II)	21	,805.63
V	Expenses		193.22
	a) Employee benefits expense	1	,504.05
	b) Finance costs		3,354.46
	c) Depreciation and amortization expense		6,857.36
	d) Other expenditure		(498.01)
	Total expenses (IV)		(400.0.)
٧	Total expenses (IV) Profit / (Loss) from Operations before exceptional Items (III-IV)		(498.01
VI	Exceptional Items		(450.01
VII	Profit / (Loss) before Tax (V-VI)		
	Tax Expense		(270.65
	a. Current Tax		(270.00
	h Deferred Tax		/070 CI
	c. Adjustment of tax relating to earlier years		(270.65
	Total Tay Expenses (VIII)		(768.66
ıx	and profit (I) ose) for the period (VII-VIII)		(00.0
X	- tol other comprehensive income for the period		(63.3
^	A(i) Items that will not be reclassified to profit or loss		21.7
	A(i) Items that will not be reclassified to profit of loss (ii) Income Tax benefit/(expense) on items that will not be reclassified to profit		
	- diam		
	B(i) Items that will be reclassified to profit or loss		
	B(i) Items that will be reclassified to profit of loss (ii) Income Tax benefit/(expense) on items that will be reclassified to profit and		(41.5
	la-se		
	Total Other Comprehensive Income, net of tax		(810.2
	the paried net of tax (IX+X) (Comprising		(0.00
X	Total comprehensive income for the period, net of tax (IX+X) (Comprising		
	Total comprehensive income for the period) profit/(loss) and other Comprehensive Income for the period)		
	ti abase canital		-
X	Pald-up equity share capital		
XI	Other Equity (excluding Revaluation Reserve)	1	
XI	V Earning Per Share (in ₹)		
	(of ₹ 10 each) (not annualised):		
	(a) Basic		
	(b) Diluted		
1			





Notes to Financial Results:

- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS"). The results have been prepared as per format given in regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, voluntarily and not mandated as per aforesaid regulations. The information in the above format relating to paid-up share capital, other equity, and earnings per share has not been provided, as these are not applicable to a Limited Liability Partnership (LLP).
- 2 The above financial results have been reviewed and further considered and approved by the designated partners of the LLP at their meeting held on Aug 12, 2025. The statutory auditor of the LLP have expressed an unmodified review opinion on these financial results.
- 3 During the quarter, Diensten Tech Limited (the Holding Company) made an investment in the LLP on May 12, 2025, pursuant to which the LLP became a wholly-owned subsidiary and control was established from that date. In view of this, the above financial results of the LLP has been prepared in accordance with the requirements of Ind AS, for the period from May 12, 2025 to June 30, 2025.
- 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 LLP, the operations of the LLP falls under business of service relating to information, consulting and corporate services, which is considered to be the only reportable segment.

Place: New Delhi Date: 12-08-2025 For and on behalf of Designated Partners

FOR USHTA TE CONSULTANCY SERVICES LLP

Vipul Prakash
Diensten Tech Limited Authorised Signatory

(Authorised Representative)

DIN: 01334649



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 Consolidated Special Purpose Financial Results of the Company for the Quarter ended June 30, 2025

To The Board of Directors of Diensten Tech Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated special purpose financial results ("the Statement") of **Diensten Tech Limited** ("the Company") and its subsidiary (the holding company and subsidiary together referred to as "the Group") for the quarter ended June 30, 2025, which comprise the unaudited special purpose interim Statement of Profit & Loss (including other comprehensive income) for the period April 1, 2025 to June 30, 2025, 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*

*w.e.f. May 12, 2025

5. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other 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.

E-mail: srdinodia@srdinodia.com Website: www.srdinodia.com LLPIN: AAB-7484

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

For S.R. Dinodia & Co. LLP.

Chartered Accountants,

Firm's Registration Number 001478N/N500005

(Sandeep Dinodia)

Partner

Membership Number: 083689 UDIN: 25083689BMIUHI5089

Place of Signature: New Delhi

Date: 12.08.2025

DIENSTEN TECH LIMITED

CIN: L74140DL2007PLC160160

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

WEBSITE: WWW.DIENSTENTECH.COM

EMAIL ID: CS@JKDTL.COM

Statement of Consolidated financial results for the quarter ended on June 30, 2025

(Amount in ₹ Thousands, unless otherwise stated)

01	Dortioulogo	Quarter Ended
SI.	Particulars	30.06.2025
		(Unaudited)
	Revenue	0.04.405.05
1	Revenue from Operations	2,21,485.95
il	Other Income	2,632.04
III	Total income from operations (I+II)	2,24,117.98
IV	Expenses	4.04.004.00
	a) Employee benefits expense	1,91,084.92
	b) Finance costs	9,845.59
	c) Depreciation and amortization expense	8,550.01
	d) Other expenditure	22,375.77
	Total expenses (IV)	2,31,856.29
V	Profit / (Loss) from Operations before exceptional Items (III-IV)	(7,738.31)
VI	Exceptional Items	(7.700.04)
VII	Profit / (Loss) before Tax (V-VI)	(7,738.31)
VIII	Tax Expense	
/ 111	a. Current Tax	
	b. Deferred Tax	1,616.49
	c. Adjustment of tax relating to earlier years	4 040 40
	Total Tax Expenses (VIII)	1,616.49
IX	Net Profit / (Loss) for the period (VII-VIII)	(6,121.82)
X	Total other comprehensive income for the period	
^	A(i) Items that will not be reclassified to profit or loss	881.67
	(ii) Income Tax benefit/(expense) on items that will not be reclassified to	(223.97)
	profit and loss	
	B(i) Items that will be reclassified to profit or loss	-
	(ii) Income Tax benefit/(expense) on items that will be reclassified to	- 1
	profit and loss	
	Total Other Comprehensive Income, net of tax	657.70
VI	Total comprehensive income for the period, net of tax (IX+X)	(5,464.12)
ΧI	(Comprising profit/(loss) and other Comprehensive Income for the	
	period)	82,606.46
XII	Paid-up equity share capital	
	(Face value of ₹10/-each)	
XIII	Other Equity (excluding Revaluation Reserve)	
XIV	Earning Per Share (in ₹)	
	(of ₹ 10 each) (not annualised):	(0.74
	(a) Basic	(0.73
	(b) Diluted	1





Notes to Consolidated Financial Results:

- 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. The results have been prepared as per format given in regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, voluntarily and not mandated as per aforesaid regulations.
- 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 Aug 12, 2025. The statutory auditor of the Company have expressed an unmodified review opinion on these consolidated financial results.
- During the quarter ended June 30, 2025, the Company has acquired 100% ownership interest in Ushta Te Consultancy Services LLP ("the LLP") with effect from May 12, 2025, pursuant to which the LLP became a wholly-owned subsidiary and control was established from that date. In view of this, the financial information of the LLP for the period from May 12, 2025 to June 30, 2025 has been prepared in accordance with the requirements of Ind AS and included in the consolidated financial results of the Holding Company for the quarter ended June 30, 2025. Accordingly, the above financial results do not include comparative figures for the corresponding quarters or periods in the previous year.
- 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.
- 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: August 12, 2025 For and on behalf of Board of Directors Diensten Tech Limited

For DIENSTEN TECH LIMITED

Vipul Prakash Managing Director

Managing Director DIN: 01334649

