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 Six-Monthly Consolidated 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 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 six months ended September 30, 2025 for the period from April 01, 2025 to September 30, 2025, 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* |

*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 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.

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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 for the period May 12, 2025 to September 30, 2025 are the first such results prepared by the Group and, accordingly, do not include comparative figures for the corresponding 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: 25083689 BM1U0H5412

Place of Signature: New Delhi

Date: 12.11.2025

CIN: L74140DL2007PLC160160

REGD OFFICE :3RD FLOOR, A-2, LSC, MASJID MOTH, GREATER KAILASH-II NEW DELHI 110048 EMAIL ID: CS@JKDTL.COM WEBSITE: WWW.DIENSTENTECH.COM

Statement of Consolidated financial results for the half year ended on September 30, 2025

(Amount in ₹ Thousands, unless otherwise stated)

| | | Half Year Ended |
|------|--|-----------------|
| - " | Particulars | 30.09.2025 |
| lo. | | (Unaudited) |
| | Revenue | 513,500.23 |
| 1 | Revenue from Operations | 7.348.98 |
| ii | Other Income | 520,849.21 |
| iii | Total income from operations (I+II) | 320,043.21 |
| IV | Expenses | 425,729.68 |
| | a) Employee benefits expense | 22.328.19 |
| | b) Finance costs | 18,847.11 |
| | c) Depreciation and amortization expense | 67,126.04 |
| | d) Other expenditure | 534,031.03 |
| | Total expanses (IV) | (13,181.82) |
| V | Profit / (Loss) from Operations before exceptional Items (III-IV) | (13,101.02) |
| VI | Exceptional Items | (13,181.82) |
| VII | Profit / (Loss) before Tax (V-VI) | (13,161.62) |
| VIII | Tax Expense | 128.75 |
| VIII | a. Current Tax | (3,060.32) |
| | b. Deferred Tax | (3,060.32) |
| | c. Adjustment of tax relating to earlier years | (2,931.57) |
| | Total Tax Expenses (VIII) | 1 |
| IX | Net Profit / (Loss) for the period (VII-VIII) | (10,250.25) |
| X | Total other comprehensive income for the period | 1,799,77 |
| ^ | A/i) Home that will not be reclassified to profit or loss | (459.84) |
| | (ii) Income Tax benefit/(expense) on items that will not be reclassified | (459.04) |
| | to profit and loss | _ |
| | D(i) Home that will be reclassified to profit or loss | |
| | (ii) Income Tax benefit/(expense) on items that will be reclassified to | |
| | profit and loss | 1,339.93 |
| | Total Other Comprehensive Income, net of tax | 1,305.00 |
| | | (8,910.32 |
| XI | Total comprehensive income for the period, net of tax (IX+X) | (0,510.02 |
| \Ai | (Comprising profit/(loss) and other Comprehensive Income for the | |
| | period) | 82.606.46 |
| XII | | 62,000.40 |
| VII. | (Face value of ₹10/-each) | 100,338.58 |
| VIII | Other Equity (excluding Revaluation Reserve) | 100,330.50 |
| VIII | Other Equity (oxologing | |
| YIV | Earning Per Share (in ₹) | |
| VIA | (of '10 each) (not annualised): | (1.24 |
| | (a) Basic | (1.23 |
| | (b) Diluted | 1 |
| | (b) Silving | 1 |





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WEBSITE : WWW.DIENSTENTECH.COM EMAIL ID: CS@JKDTL.COM

Statement of Consolidated Asset and Liabilities as at September 30, 2025

(Amount in ₹ Thousands, unless otherwise stated)

| Particulars | | As At 30.09.2025 (Unaudited) |
|------------------|---|--|
| | | |
| Assets | | |
| (1) Non | -current assets | 5,526.14 |
| (a) F | Property, plant and equipment | 79,552.38 |
| (b) C | Goodwill | 312,595.93 |
| (c) C | Other Intangible assets | 14,848.64 |
| (d) F | Right of Use asset | |
| | Financial assets | 1,080.15 |
| (| i) Other financial assets | 31,968.57 |
| (f) D | Deferred Tax Assets (net) | 49,479.70 |
| | Non current Tax Assets (net) | 70,073.02 |
| (h) (| Other non current assets | 565,124.53 |
| Tota | al Non-current assets | |
| (2) Cur | rent assets | |
| 1-1 | Financial assets | 222,933.97 |
| | Trade receivables | 53,764.57 |
| |) Cash and cash equivalents | |
| (ii | i) Bank balances other than (ii) above | 17,000.00 3,185.74 |
| (i) | v) Other Financial assets | |
| | Other current assets | 27,521.73 |
| Tot | al current assets | 324,406.01 889,530.54 |
| | al Assets | 869,330.54 |
| i A | d Liebilities | |
| | d Liabilities | |
| (1) Equ | | 82,606.46 |
| (a) | Equity share capital | 100,338.58 |
| | Other equity | 182,945.04 |
| | al equity bilities | |
| | n- current liabilities | |
| | Financial liabilities | |
| | i) Borrowings | 183,032.13 |
| | ii) Lease Liabilities | 6,263.80 |
| | iii) Others Financial Liabilities | 2,260.57 |
| 100707070 | Provisions | 4,717.23 |
| | tal non- current liabilities | 196,273.73 |
| | rrent liabilities | |
| | | |
| | Financial liabilities | 367,726.10 |
| (| (i) Borrowings (ii) Lease Liabilities | 9,055.18 |
| | | |
| (| (iii) Trade payables : Total outstanding due of micro enterprises | 4,260.82 |
| | | |
| | and small enterprises | 64,221.21 |
| | - Total outstanding due of creditors other than | |
| X. | micro enterprises and small enterprises | 7,595.69 |
| | (iii) Other Financial Liabilities | 23,263.07 |
| (b) | Other Current Liabilities | 1,533.38 |
| (~) | Provisions | 32,656.32 |
| (c) | | |
| (c) (d) | Current Tax Liabilities (net) | 510,311.77 |
| (c) (d) To | Current Tax Liabilities (net) otal current liabilities otal liabilities | 510,311.77 706,585.50 889,530.54 |



CIN: L74140DL2007PLC160160

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EMAIL ID: CS@JKDTL.COM

Consolidated Cash Flow Statement for the half year ended September 30, 2025

(Amount in ₹ Thousands, unless otherwise stated)

| Particulars | | For the Half year ended 30.09.2025 |
|-------------|--|------------------------------------|
| artio | Will V | (Unaudited) |
| A. | Cash Flows From Operating Activities | |
| | Net Profit Before Tax as per Statement of Profit and Loss: | (13,181.82) |
| | Adjustment for: | (763.23) |
| | Balances Written Back | (47.43) |
| | Exchange differences (net) | 0.33 |
| | Allowance for expected credit loss & credit impairments | 164.36 |
| | Bad debts | 18,847.11 |
| | Depreciation and Amortization | 21,632.93 |
| | Interest expense | 630.95 |
| | Interest expense on lease liability | (2,757.03) |
| | Interest income | 1,462.76 |
| | Share based expenses | (161.55) |
| | Unwinding of discount on security deposits | 64.31 |
| | Unwinding of discount on security deposits - Exp | |
| | Operating Profit Before Working Capital Changes | 25,891.69 |
| | Adjustment for Working Capital Changes: | (38.898.58) |
| | (Increase)/ Decrease in Trade Receivables | (164.36) |
| | (Increase)/ Decrease in Other Non-Current Financial Assets | 20.51 |
| | (Increase)/ Decrease in Other Non-Current Assets | 1,568.75 |
| | (Increase)/ Decrease in Other Current Financial Assets | (12,761.24) |
| | (Increase)/ Decrease in Other Current Assets | (3,157.00) |
| | Increase/(Decrease) in Provisions | 26,173.59 |
| | Increase/(Decrease) in Trade payables | (673.62) |
| l | Increase/(Decrease) in Other Current Liabilities | (24.23) |
| | Increase/(Decrease) in Other Non-Current Financial Liabilities | (2,024.49) |
| | Net Cash Generated From Operations | 20,873.74 |
| | Taxes paid Net Cash Provided/ (Used) in Operating Activities (A) | 18,849.25 |
| D | Cook Flow From Investing Activities | |
| D. | Purchase of Property, Plant and Equipment and Intangible Assets | |
| 1 | (Including ROU, net with lease liabilities) | (176,368,96) |
| | | (70,000.00) |
| | (Increase)/Decrease in Capital Advances | 3,494,81 |
| 1 | Sale Proceeds from disposal of Property, Plant and Equipment | (17,000.00) |
| | Investment in Fixed Deposits | 1,835.48 |
| | Interest income | (258,038.67) |
| 1 | Net Cash Provided/ (Used) in Investing Activities (B) | |
| C | . Cash Flow From Financing Activities | 1.00 |
| 1 | Investment proceeds from Incoming Partners | (35,689.85) |
| | patners net of taxes) | (46,967.87) |
| | Increase/ (Decrease) in Non Current Borrowings (Net) Increase/ (Decrease) in Current Borrowings (Net) | 277,065.44 |
| | | 1,001.58 (18,835.11) |
| | Lease payment Interest Paid | 176,575.19 |
| 1 | Net Cash Provided/ (Used) in Financing Activities (C) | (62,614.23 |
| | Net (Decrease)/Increase In Cash or Cash Equivalent (A+B+C) | |
| | Cash & Cash Equivalents at beginning of the Year | 104,279.65 |
| | Cash & Cash Equivalents at the end of the Year | 41,665.42 |
| | Components of Cash & Cash Equivalents are: | |
| | Balances with Scheduled banks : | 4,267.16 |
| | On Current Accounts | 49,497,40 |
| | | (12,099,14 |
| | - deposits with Original Maturity of Coss than of Montagement purposes Bank overdrafts repayable on demand and used for cash management purposes | 41,665.42 |
| 1 | Control Processing Control Con | |







Notes to Consolidated Financial Results:

- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in compliance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 2 The above consolidated financial results have been reviewed and recommended by the Audit Committee and further considered and approved by the Board of Directors of the Company at their meeting held on November 12, 2025. The statutory auditor of the Company have expressed an unmodified review opinion on these consolidated financial results.
- During the half year ended September 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 September 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 half year ended September 30, 2025. Accordingly, the above financial results do not include comparative figures for the corresponding 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: November 12, 2025

For and on behalf of Board of Directors Diensten Tech Limited

Vipul Prakash 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

Independent Auditor's Review Report on Unaudited Six-Monthly 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 six months ended September 30, 2025 and year to date for the period from April 01, 2025 to September 30, 2025, 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)

Membership Number: 083689

UDIN: 25083689 BM1406 6435

Place of Signature: New Delhi

Date: 12.11.2025

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

CIN: L74140DL2007PLC160160

REGD OFFICE :3RD FLOOR, A-2, LSC, MASJID MOTH, GREATER KAILASH-II NEW DELHI 110048 EMAIL ID: CS@JKDTL.COM WEBSITE: WWW.DIENSTENTECH.COM

Statement of Consolidated financial results for the half year ended on September 30, 2025

(Amount in ₹ Thousands, unless otherwise stated)

| | | Half Year Ended |
|------|--|-----------------|
| - " | Particulars | 30.09.2025 |
| lo. | | (Unaudited) |
| | Revenue | 513,500.23 |
| 1 | Revenue from Operations | 7.348.98 |
| ii | Other Income | 520,849.21 |
| iii | Total income from operations (I+II) | 320,043.21 |
| IV | Expenses | 425,729.68 |
| | a) Employee benefits expense | 22.328.19 |
| | b) Finance costs | 18,847.11 |
| | c) Depreciation and amortization expense | 67,126.04 |
| | d) Other expenditure | 534,031.03 |
| | Total expanses (IV) | (13,181.82) |
| V | Profit / (Loss) from Operations before exceptional Items (III-IV) | (13,101.02) |
| VI | Exceptional Items | (13,181.82) |
| VII | Profit / (Loss) before Tax (V-VI) | (13,161.62) |
| VIII | Tax Expense | 128.75 |
| VIII | a. Current Tax | (3,060.32) |
| | b. Deferred Tax | (3,060.32) |
| | c. Adjustment of tax relating to earlier years | (2,931.57) |
| | Total Tax Expenses (VIII) | 1 |
| IX | Net Profit / (Loss) for the period (VII-VIII) | (10,250.25) |
| X | Total other comprehensive income for the period | 1,799,77 |
| ^ | A/i) Home that will not be reclassified to profit or loss | (459.84) |
| | (ii) Income Tax benefit/(expense) on items that will not be reclassified | (459.04) |
| | to profit and loss | _ |
| | D(i) Home that will be reclassified to profit or loss | |
| | (ii) Income Tax benefit/(expense) on items that will be reclassified to | |
| | profit and loss | 1,339.93 |
| | Total Other Comprehensive Income, net of tax | 1,305.00 |
| | | (8,910.32 |
| XI | Total comprehensive income for the period, net of tax (IX+X) | (0,510.02 |
| \Ai | (Comprising profit/(loss) and other Comprehensive Income for the | |
| | period) | 82.606.46 |
| XII | | 62,000.40 |
| VII. | (Face value of ₹10/-each) | 100,338.58 |
| VIII | Other Equity (excluding Revaluation Reserve) | 100,330.50 |
| VIII | Other Equity (oxologing | |
| YIV | Earning Per Share (in ₹) | |
| VIA | (of '10 each) (not annualised): | (1.24 |
| | (a) Basic | (1.23 |
| | (b) Diluted | 1 |
| | (b) Silving | 1 |





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WEBSITE : WWW.DIENSTENTECH.COM EMAIL ID: CS@JKDTL.COM

Statement of Consolidated Asset and Liabilities as at September 30, 2025

(Amount in ₹ Thousands, unless otherwise stated)

| Particulars | | As At 30.09.2025 (Unaudited) |
|------------------|---|--|
| | | |
| Assets | | |
| (1) Non | -current assets | 5,526.14 |
| (a) F | Property, plant and equipment | 79,552.38 |
| (b) C | Goodwill | 312,595.93 |
| (c) C | Other Intangible assets | 14,848.64 |
| (d) F | Right of Use asset | |
| | Financial assets | 1,080.15 |
| (| i) Other financial assets | 31,968.57 |
| (f) D | Deferred Tax Assets (net) | 49,479.70 |
| | Non current Tax Assets (net) | 70,073.02 |
| (h) (| Other non current assets | 565,124.53 |
| Tota | al Non-current assets | |
| (2) Cur | rent assets | |
| 1-1 | Financial assets | 222,933.97 |
| | Trade receivables | 53,764.57 |
| |) Cash and cash equivalents | |
| (ii | i) Bank balances other than (ii) above | 17,000.00 3,185.74 |
| (i) | v) Other Financial assets | |
| | Other current assets | 27,521.73 |
| Tot | al current assets | 324,406.01 889,530.54 |
| | al Assets | 869,330.54 |
| i A | d Liebilities | |
| | d Liabilities | |
| (1) Equ | | 82,606.46 |
| (a) | Equity share capital | 100,338.58 |
| | Other equity | 182,945.04 |
| | al equity bilities | |
| | n- current liabilities | |
| | Financial liabilities | |
| | i) Borrowings | 183,032.13 |
| | ii) Lease Liabilities | 6,263.80 |
| | iii) Others Financial Liabilities | 2,260.57 |
| 100707070 | Provisions | 4,717.23 |
| | tal non- current liabilities | 196,273.73 |
| | rrent liabilities | |
| | | |
| | Financial liabilities | 367,726.10 |
| (| (i) Borrowings (ii) Lease Liabilities | 9,055.18 |
| | | |
| (| (iii) Trade payables : Total outstanding due of micro enterprises | 4,260.82 |
| | | |
| | and small enterprises | 64,221.21 |
| | - Total outstanding due of creditors other than | |
| X. | micro enterprises and small enterprises | 7,595.69 |
| | (iii) Other Financial Liabilities | 23,263.07 |
| (b) | Other Current Liabilities | 1,533.38 |
| (~) | Provisions | 32,656.32 |
| (c) | | |
| (c) (d) | Current Tax Liabilities (net) | 510,311.77 |
| (c) (d) To | Current Tax Liabilities (net) otal current liabilities otal liabilities | 510,311.77 706,585.50 889,530.54 |



CIN: L74140DL2007PLC160160

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WEBSITE : WWW.DIENSTENTECH.COM

EMAIL ID: CS@JKDTL.COM

Consolidated Cash Flow Statement for the half year ended September 30, 2025

(Amount in ₹ Thousands, unless otherwise stated)

| Particulars | | For the Half year ended 30.09.2025 |
|-------------|--|------------------------------------|
| artio | Will V | (Unaudited) |
| A. | Cash Flows From Operating Activities | |
| | Net Profit Before Tax as per Statement of Profit and Loss: | (13,181.82) |
| | Adjustment for: | (763.23) |
| | Balances Written Back | (47.43) |
| | Exchange differences (net) | 0.33 |
| | Allowance for expected credit loss & credit impairments | 164.36 |
| | Bad debts | 18,847.11 |
| | Depreciation and Amortization | 21,632.93 |
| | Interest expense | 630.95 |
| | Interest expense on lease liability | (2,757.03) |
| | Interest income | 1,462.76 |
| | Share based expenses | (161.55) |
| | Unwinding of discount on security deposits | 64.31 |
| | Unwinding of discount on security deposits - Exp | |
| | Operating Profit Before Working Capital Changes | 25,891.69 |
| | Adjustment for Working Capital Changes: | (38.898.58) |
| | (Increase)/ Decrease in Trade Receivables | (164.36) |
| | (Increase)/ Decrease in Other Non-Current Financial Assets | 20.51 |
| | (Increase)/ Decrease in Other Non-Current Assets | 1,568.75 |
| | (Increase)/ Decrease in Other Current Financial Assets | (12,761.24) |
| | (Increase)/ Decrease in Other Current Assets | (3,157.00) |
| | Increase/(Decrease) in Provisions | 26,173.59 |
| | Increase/(Decrease) in Trade payables | (673.62) |
| l | Increase/(Decrease) in Other Current Liabilities | (24.23) |
| | Increase/(Decrease) in Other Non-Current Financial Liabilities | (2,024.49) |
| | Net Cash Generated From Operations | 20,873.74 |
| | Taxes paid Net Cash Provided/ (Used) in Operating Activities (A) | 18,849.25 |
| D | Cook Flow From Investing Activities | |
| D. | Purchase of Property, Plant and Equipment and Intangible Assets | |
| 1 | (Including ROU, net with lease liabilities) | (176,368,96) |
| | | (70,000.00) |
| | (Increase)/Decrease in Capital Advances | 3,494,81 |
| 1 | Sale Proceeds from disposal of Property, Plant and Equipment | (17,000.00) |
| | Investment in Fixed Deposits | 1,835.48 |
| | Interest income | (258,038.67) |
| 1 | Net Cash Provided/ (Used) in Investing Activities (B) | |
| C | . Cash Flow From Financing Activities | 1.00 |
| 1 | Investment proceeds from Incoming Partners | (35,689.85) |
| | patners net of taxes) | (46,967.87) |
| | Increase/ (Decrease) in Non Current Borrowings (Net) Increase/ (Decrease) in Current Borrowings (Net) | 277,065.44 |
| | | 1,001.58 (18,835.11) |
| | Lease payment Interest Paid | 176,575.19 |
| 1 | Net Cash Provided/ (Used) in Financing Activities (C) | (62,614.23 |
| | Net (Decrease)/Increase In Cash or Cash Equivalent (A+B+C) | |
| | Cash & Cash Equivalents at beginning of the Year | 104,279.65 |
| | Cash & Cash Equivalents at the end of the Year | 41,665.42 |
| | Components of Cash & Cash Equivalents are: | |
| | Balances with Scheduled banks : | 4,267.16 |
| | On Current Accounts | 49,497,40 |
| | | (12,099,14 |
| | - deposits with Original Maturity of Coss than of Montagement purposes Bank overdrafts repayable on demand and used for cash management purposes | 41,665.42 |
| 1 | Control Processing Control Con | |







Notes to Consolidated Financial Results:

- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in compliance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 2 The above consolidated financial results have been reviewed and recommended by the Audit Committee and further considered and approved by the Board of Directors of the Company at their meeting held on November 12, 2025. The statutory auditor of the Company have expressed an unmodified review opinion on these consolidated financial results.
- During the half year ended September 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 September 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 half year ended September 30, 2025. Accordingly, the above financial results do not include comparative figures for the corresponding 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: November 12, 2025

For and on behalf of Board of Directors Diensten Tech Limited

Vipul Prakash Managing Director

DIN: 01334649

