Pardeep Kumar Lakhani

Insolvency Professional

IBBI/IPA-001/IP-P00541/2017-2018/10966

408 Ram Baugh Lane, Lotus Park BHD,
H.P. Petrol Pump, Malad (W Chincholi),
Mumbai City, Maharashtra-400064
M: 9811115617
Email :
Pradeep.lakhani1967@gmail.com

To

19.05.2026

BSE Ltd.
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

Scrip Code: 526927

Dear Sir / Madam

Sub: **Submission of Audited Financial Results for the Quarter ended March 31, 2026 of Dion Global Solutions Ltd**

It has already been brought to your notice that Dion Global Solutions Ltd. (the Company) is undergoing Corporate Insolvency Resolution Process vide Hon'ble NCLT, New Delhi Order dated 18.08.2020 (Order) in terms of the provisions of the Insolvency and Bankruptcy Code, 2016 (IBC or Code) and regulations framed thereunder. Pursuant to that Order and in accordance with the provisions of IBC, the powers of the Board of Directors have been suspended and such powers are vested with the undersigned in capacity as the Resolution Professional of the Company.

Pursuant to regulation 33 of SEBI (LODR) Regulations, 2015, the Company is required to submit its unaudited/audited financial results on quarterly and yearly basis within the prescribed time limit. All the executive directors of the Company, CFO and Company Secretary have resigned from the Company before commencement of CIRP. In the absence of these concerned officials who are primarily responsible for book closure process and financial reporting, the Resolution Professional has got these financial statements prepared through present employees of the Company and hired consultant.
These financial statements have been taken on Record by the undersigned Resolution Professional while exercising the powers of the Board of Directors of the Company, which have been conferred upon him in terms of the provisions of Section 17 of the Code. Resolution Professional has taken on Record these statements in good faith solely for the purpose of compliance and discharging his duty under the Code.

Further as per Regulation 33(3)(b) of SEBI (LODR) Regulations, 2015, if the listed entity has subsidiaries, it shall while submitting standalone financial results shall also submit consolidated financial results. It is to be noted that the Resolution Professional in his

powers shall have control over the management of the corporate debtor only and not on its subsidiary, associate or any other group company.

The Resolution Professional hereby submits the Audited Financial Results along with Limited Review Report for the Quarter ended 31st March, 2026.

The financial results have been filed in the PDF mode only as the requisite particulars for filing in XBRL mode, like date and time of board meeting where such results were approved cannot be furnished in the absence of any directors and convening of board meeting.

This is for your information and record.

Thanking you,

Yours faithfully,

PARDEEP KUMAR LAKHANI
Digitally signed by PARDEEP KUMAR LAKHANI
Date: 2026.05.19 13:23:48 +05'30'

Pardeep Kumar Lakhani
Resolution Professional of Dion Global Solutions Ltd.
IBBI/IPA-IP/P-00541/2017-2018/10966
AFA Valid upto: 31.12.2026
Add.: 408 Ram Baugh Lane, Lotus Park BHD, H.P. Petrol Pump,
Malad (W Chincholi), Mumbai City, Maharashtra-400064

Independent Auditor's Report Audited Quarterly standalone Financial Results and year to date results of the Company M/s Dion Global Solutions Limited pursuant to Regulation 33 of SEBI(Listing Obligation & Disclosure Requirements) Regulations, 2015, as amended

To

The Resolution Professional
DION GLOBAL SOLUTIONS LIMITED
DA-18, Top Floor Vikas Marg,
Shakarpur, Delhi-110092

Report on the Standalone Ind AS Financial Statements

Opinion

We have audited the accompanying Quarterly standalone Ind AS financial results of "Dion Global Solutions Limited (the Company Under CIRP Process)" for quarter ended 31st March 2026 and year to date results for the period 1st April 2024 to 31st March 2026 ("the Statement") prepared as per the applicable Indian Accounting Standard ("Ind AS") attached herewith being prepared and submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("listing regulations").

The statement is the responsibility of the Company's Management and has been signed/approved by Resolution Professional appointed under Insolvency and Bankruptcy Code 2016 vide order no IB-2695/ND/2019 and taken on record by him,

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results excepts for the effect of matters described in the basis for qualified opinion in below mention paragraph:

1. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) regulation, 2015 in this regard and
2. Give a true and fair view of net loss and other financial information for quarter ended March 31,2026 as well as the year to date results for the periods from 1st April 2025 to 31st March 2026.

We conducted our audit of the financial statements in accordance with the standards on Auditing (SA's) specified under section 143(10) of the Companies Act,2013. Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statements section of our report. We are independent in accordance with the code of ethics issued by Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's Code of ethics.

We believe that our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Basis of Qualification

Attention is invited to following below mentioned points due which from the basis for the qualified opinion of the financial statements:

1) As per Indian Accounting Standard-1 "Presentation of Financial Statements" wherein it has been explained by the managements that the financial statements have been prepared on going concern basis. The Company has substantial negative net worth and accumulated losses of past years: the Company has made a default in repayment of principal and interest against all the facilities sanctioned by Bank and Company has gone into Insolvency and Bankruptcy Code 2016 under interim resolution process dated 18.08.2020 vide order no IB-2695/ND/2019 which raises significant concern over going concern ability of company.

2) As per Indian Accounting Standard-37 on "Provisions, Contingent Liabilities and Contingent Assets" Management has not created restructuring provision in books of accounts which needs to be provided as per the IND AS as the company has been transferred to Insolvency and Bankruptcy Code 2016 under Interim resolution process dated 18.08.2020 vide order no:IB-2695/ND/2019.

3) Further, the Company has defaulted in the repayment of loans to banks which was due for payment and the Company is under CIRP Process.

Management's Responsibility for the Standalone Ind AS Financial results

The company is under CIRP process vide order no: IB-2695/ND/2019 of Hon'ble NCLT, Delhi Bench dated 18.08.2020 and all management responsibilities vest with the Resolution Professional

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim standalone financial statements.

The Company's Management is responsible for the preparation of these standalone Ind AS Financial statements stated in Section 134(5) of the Companies Act 2013 ('the Act") with respect to the preparation of these Standalone Ind AS financial statements that give a true and fair view of the financial position (net loss), financial performance including Other Comprehensive Income and other financial information in accordance with the recognition and measurement principles laid down in Indian accounting standards 34 " interim financial reporting" prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 & regulation 52 of the listing regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent, and design implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of accounting records relevant to the preparation and presentation of the standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the respective management of the Company are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective management of the Company is also responsible for overseeing the financial reporting process.

Auditors' Responsibility

Our responsibility is to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of the material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risk and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) of the Act. We are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluates the appropriateness of accounting policies used and reasonableness of the accounting estimates made by Company's management, as well as evaluating the overall presentation of the standalone financial statements.

- Conclude on the appropriateness of the Management use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

  As per **Indian Accounting Standard -1 "Presentation of Financial Statements"** wherein it has been explained by the management that the financial statements have been prepared on going concern basis. The Company has substantial negative net worth and accumulated losses of past years; The Company has made a default in the repayment of Principal and Interest against all the facilities sanctioned by Bank and company has gone into **Insolvency and Bankruptcy Code 2016** under insolvency resolution process dated 18.08.2020 vide order no: IB-2695/ND/2019 which raises significant concern over going concern ability of company.

- Evaluate the overall presentation, structure and content of the financial statements including the disclosure and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable related safeguards.

The standalone quarterly financial results are derived figures between audited figures in respect of the year ended March 31, 2026 and unaudited published year to date figures up to December 31st 2025 and corresponding quarter ended in the previous year as reported in these standalone financial results which are balancing figure between the audited figures up to the end of quarter ended of current and previous financial year respectively, which were subjected to limited review as required under regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) regulation, 2015.

Our conclusion is not modified in respect of this matter.

For NGMKS & Associates
Chartered Accountants
Firm's Registration No. 024492N



Nitin Goyal
Partner
Membership No 517698
Place: New Delhi
Date: 18th May, 2026
UDIN: 26517698ANNPYH7848

DION GLOBAL SOLUTIONS LIMITED

CIN: L74899DL1994PLC058032

Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31,2026

(ALL AMOUNTS ARE IN ₹ LAKHS UNLESS OTHERWISE STATED)

S. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026 (Audited)	Dec 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
	Revenue					
I	Revenue from Operations	277.16	373.81	336.63	1226.40	1047.28
II	Other Income	6.75	3.07	5.63	15.77	14.98
III	Total Revenue (I+II)	283.91	376.88	342.26	1,242.17	1,062.26
IV	Expenses					
	Employee Benefits Expenses	219.06	224.88	214.69	922.77	885.45
	Rent	7.34	7.56	6.76	29.38	26.72
	Travelling and Conveyance	3.84	1.68	0.73	8.05	4.26
	Finance Costs	0.00	0.00	0.00	0.00	0.00
	Depreciation and Amortization Expense	1.74	1.70	1.75	6.81	7.24
	Other Expenses	67.69	72.17	60.37	264.00	234.62
	Total Expenses (IV)	299.67	307.99	284.30	1,231.01	1,158.29
V	Profit/(Loss) Before Exceptional Items and Tax	(15.76)	68.89	57.96	11.16	(96.03)
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) Before Tax	(15.76)	68.89	57.96	11.16	(96.03)
VIII	Tax Expense	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) After Tax	(15.76)	68.89	57.96	11.16	(96.03)
X	Other Comprehensive Income-					
	(i) Items that will not be reclassified to Profit or Loss					
	Re-measurement Gains/(Losses) on Defined Benefit Plans	14.57	0.00	8.51	14.57	8.51
XI	Total Comprehensive Income for the Year (IX+X)	(1.19)	68.89	66.47	25.73	(87.51)
XII	Paid up equity share capital (Face ValueRs. 10/- Per Share)	3,222.74	3,222.74	3,222.74	3,222.74	3222.74
XIII	Earnings per equity share					
	Basic (₹)	(0.00)	0.21	0.21	0.08	(0.27)
	Diluted (₹)	(0.00)	0.21	0.21	0.08	(0.27)
XIV	Earnings before depreciation and amortisation expenses, finance costs, exceptional items, tax expenses (EBITDA)	(14.02)	70.59	59.71	17.97	(88.79)

CA Pardeep Kumar Lakhani
IP Reg. No. IBBI/IPA-001/IP-P00541/2017-18/10966

H Bansal

Himanshu Bansal
Manager (Finance)

NGMKS & ASSOCIATES
Chartered Accountants
INDIA
New Delhi

Dion Global Solutions Limited

DION GLOBAL SOLUTIONS LIMITED

CIN: L74899DL1994PLC058032

Registered Office: DA-18,Top Floor, Vikash Marg, Shakarpur, Delhi-110092

Audited Financial Results for the Quarter ended 31st March 2026

Notes to the results:

1 An application was filed against M/s DION GLOBAL SOLUTIONS LIMITED under Section 9 of Insolvency and Bankruptcy Code, 2016 read with Rule 6 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016 before the Hon'ble NCLT Delhi with a prayer to commence the Corporate Insolvency Resolution Process (CIRP). The said application for initiation of Corporate Insolvency Resolution Process (CIRP) has been admitted by Hon'ble National Company Law Tribunal (NCLT), New Delhi Bench, (Hon'ble NCLT/Hon'ble Adjudicating Authority) vide its order dated 18.08.2020. Under the IBC proceedings, the power of the Board were suspended with effect from 18.08.2020. The NCLT order also provided for a moratorium with effect from 18.08.2020 till the completion of the Corporate Insolvency Resolution process (CIRP) or until it approves the resolution plan under section 31(1) or passes an order for liquidation of the company under section 33, whichever is earlier. Currently, the CIRP process in respect of the company is in progress. In terms of Section 20 of Insolvency code, the management and operations of the Company are being managed by Interim Resolution Professional (IRP) / Resolution Professional (RP).

2 All the executive directors of the Company, CFO and Company Secretary had resigned from the Company before the commencement of CIRP. In the absence of these concerned officials, who are primarily responsible for the book closure process and financial reporting, the Resolution Professional has got these financial statements prepared through present employees of the Company and hired consultants. These financial statements have been taken on record by the Resolution Professional while exercising the powers of the Board of Directors of the Company, which have been conferred upon him in terms of the provisions of Section 17 of the Code. Resolution Professional has taken on record these financial statements in good faith solely for the purpose of compliance and discharging his duty under the Code.

3 As per regulation 33(3)(d) of the SEBI (LODR), 2015, if the listed entity has subsidiaries, it shall, while submitting annual audited standalone financial results also submit annual audited consolidated financial results along with the audit report. It is to be noted that Resolution Professional in his powers shall have control over management of the corporate debtor only and not on its subsidiary, associate, or any other group companies. Hence only standalone audited financial results are submitted with the stock exchange.

4 As per Regulation 33(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Financial Results of a Company submitted to the Stock Exchange shall be signed by the Chairperson or Managing Director or Whole Time Director or in absence of all of them, it shall be signed by any of the Director of the Company who is fully authorised by the Board of Directors to sign the Financial Results. In view of the ongoing Corporate Insolvency Resolution Process commenced from 18th August 2020, powers of the Board of Directors have been suspended and these powers are now vested with the Resolution Professional of the Company vide the order passed by Hon'ble NCLT, New Delhi on 18.08.2020. Accordingly, the above Financial Results of the Company for the quarter ended 31st March 2026 were taken on record and authorised for issue to concerned authorities by the Resolution Professional.

5 The above result have been prepared in accordance with the recognition and measurment principles of the accounting principles generally accepted in India, including the Indian Accounting Standards prescribed under section 133 of the Companies Act 2013,read with relevant rules issued thereunder and other accounting principles generally accepted in India and are in compliance with the regulations 33 of the SEBI(Listing Obligation and Disclosure Requirements)Regulations , 2015(as amended).

6 Figures for the quarters ended 31 March 2026 and 31 March 2025 represents the balancing figures between audited figures for the full financial year and published year to date figures upto the third quarter of the year ended 31 March 2026 and 31 March 2025 respectively, which have been subjected to limited review.

7 A Resolution Plan received during the Corporate Insolvency Resolution Process has been approved by the Committee of Creditors and the same has been submitted to the Hon'ble NCLT. The matter is still pending with Hon'ble NCLT for final approval.

8 As the Company is into Software Product and Services business, license fee revenue may vary from quarter to quarter.

9 The Company is primarily engaged in the business of Software Product and Services, which in the opinion of management is considered to be the only reportable business segment as per Ind AS 108 on 'Operating Segments' prescribed under Section 133 of the Companies Act, 2013.

10 The previous quarters' figures have been regrouped/ reclassified wherever necessary to correspond with the current quarters' classification/disclosure.

Place: New Delhi
Date:

CA Pardeep Kumar Lakhani IP Reg. No. IBBI/IPA-001/IP-P00541/2017-18/10966

NGMKS & ASSOCIATES Chartered Accountants New Delhi

Dion Global Solutions Limited