DILIGENT INDUSTRIES LIMITED

CIN: L15490AP1995PLC088116
Registered Office : Dwarka Thirumala Road, Denduluru Village and Mandal, West Godavari-534 432, Andhra Pradesh - 534432, Phone No: 08829-256077/99, Fax: 08829-256088
E-mail: diligentinvestors@gmail.com, Website: www.diligentindustries.com

14th Nov, 2026

To
Corporate Relationship Department
BSE Limited, P.J. Towers, Dalal Street
Mumbai - 400001

Sub: Outcome of the Board Meeting and Intimation of Q2 Results for the quarter ended 30.09.2026.

Ref.: Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Scrip code: 531153; Diligent Industries Limited.

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Board Meeting commenced at 6.30 PM.

We hereby intimate that the Board of Directors at its meeting held today, i.e. 14th November, 2026 inter alia considered and approved the Un-Audited Financial Results of the Company for the 2nd Quarter ended 30th Sep, 2026 for the FY 2026-2027 along with the Limited Review Report issued by the Auditor.

Board Meeting ended at 7.20 PM with vote of thanks to the chair.

Please take the same on record.

Yours Sincerely,

For **Diligent Industries Limited**

Vankineni Bhanu Prakash
Digitally signed by Vankineni Bhanu Prakash
Date: 2026.11.14 19:43:24 +05'30'

Bhanu Prakash Vankineni
Managing Director
DIN: 00919910

Enc.: A/a

Diligent Industries Limited
CIN: L15490AP1995PLC088116
Dwaraka Thirumala Road Denduluru Village and Mandal West Godavari AP 534432 India
Statement of Un-Audited financial results for the Quarter and Half Year ended September 30, 2026

(All amounts are in INR Lakhs, except Earning per share data, unless otherwise stated)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep 30, 2026 (Un audited)	Jun 30, 2026 (Un audited)	Sep 30, 2025 (Un audited)	Sep 30, 2026 (Un audited)	Sep 30, 2025 (Un audited)	Mar 31, 2026 (Audited)
	INCOME						
I	Revenue from operations	4,634.81	3,016.52	4,573.28	7,651.33	8,724.68	15,295.18
II	Other income	0.24	0.24	0.24	0.48	0.48	2.18
III	**Total Income (I+II)**	**4,635.05**	**3,016.76**	**4,573.52**	**7,651.81**	**8,725.16**	**15,297.37**
IV	**EXPENSES**						
	(a) Cost of Materials Consumed	4,162.46	2,978.73	4,633.90	7,141.19	8,503.60	14,542.80
	(b) Changes in inventories	19.06	(333.67)	(474.60)	(314.60)	(626.37)	(687.63)
	(c) Employee benefit expense	24.78	19.09	18.79	43.88	31.23	85.50
	(d) Finance costs	75.63	64.59	61.05	140.23	121.20	236.52
	(e) Depreciation and amortization expense	58.13	50.02	39.56	108.15	81.76	173.70
	(f) Other expenses	133.15	118.68	138.30	251.84	349.25	596.86
	Total expenses (IV)	**4,473.22**	**2,897.47**	**4,417.01**	**7,370.68**	**8,460.67**	**14,947.74**
V	**Profit before exceptional items and tax (III-IV)**	**161.84**	**119.29**	**156.51**	**281.13**	**264.48**	**349.62**
VI	Exceptional Items	-	-	-	-	-	12.02
VII	**Profit before tax (V-VI)**	**161.84**	**119.29**	**156.51**	**281.13**	**264.48**	**337.60**
VIII	Tax expense:						
	(a) Current Tax	40.73	30.02	38.53	70.76	65.71	85.27
	(b) Deferred Tax	44.61	34.39	41.86	79.01	72.23	95.24
	(c) Short/ (Excess) provision of earlier years	(3.88)	(4.37)	(3.33)	(8.25)	(6.53)	(9.97)
		-	-	-	-	-	-
IX	**Profit for the period (VII-VIII)**	**121.11**	**89.27**	**117.98**	**210.38**	**198.78**	**252.33**

For DILIGENT INDUSTRIES Ltd.,

V.B. Prasad.

Managing Director

Diligent Industries Limited
CIN: L15490AP1995PLC088116
Dwaraka Thirumala Road Denduluru Village and Mandal West Godavari AP 534432 India

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep 30, 2026 (Un audited)	Jun 30, 2026 (Un audited)	Sep 30, 2025 (Un audited)	Sep 30, 2026 (Un audited)	Sep 30, 2025 (Un audited)	Mar 31, 2026 (Audited)
X	**Other Comprehensive Income**						
	A) Items that will not be reclassified to profit or loss						
	a) Remeasurements of the defined benefit plans	-	-	-	-	-	-
	b) Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other comprehensive income for the period, net of tax	-	-	-	-	-	-
XI	**Total comprehensive income for the period (IX+X)**	**121.11**	**89.27**	**117.98**	**210.38**	**198.78**	**252.33**
	Paid-up Equity Share Capital (Face value of Rs. 1/- each)	**2,384.31**	**2,384.31**	**2,384.31**	**2,384.31**	**2,384.31**	**2,384.31**
	Other Equity (Excluding Revaluation Reserve)	-	-	-	-	-	**4,318.84**
XII	Earnings per equity share						
	(a) Basic earnings per share of ₹ 1/- each	0.05	0.04	0.05	0.09	0.08	0.11
	(b) Diluted earnings per share of ₹ 1/- each	0.05	0.04	0.05	0.09	0.08	0.11

Refer accompanying notes to the unaudited financial results

For DILIGENT INDUSTRIES Ltd.,

V.B.Prasad

Managing Director

Place: Denduluru
Date: 14th November, 2026

Diligent Industries Limited
CIN: L15490AP1995PLC088116
Dwaraka Thirumala Road Denduluru Village and Mandal West Godavari AP 534432 India

Notes to Statement of Un-Audited financial results for the Quarter and Half Year ended September 30, 2026

1. The unaudited financial results of M/s Diligent Industries Limited for the Quarter and Half Year ended Sep 30, 2026 are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), notified under section 133 of the Companies Act, 2013 and Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations 2015, as amended and the same has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2026. The statutory auditors have issued an unmodified review report on the results.

2. The Company Operates in a Single Segment and the Results Pertain to a Single Segment. There is no separate reportable segment as per Ind AS 108, "Operating Segments"

3. The financial results for the quarter ended September 30, 2026 and September 30, 2025 are the balancing figures between unaudited figures in respect of 6 months ended September 30, 2026 and September 30, 2025 and the year to date published figures for the three months ended June 30, 2026 and June 30, 2025 respectively which were subject to limited review by the Statutory Auditors.

4. Previous period's figures have been reclassified wherever necessary to correspond with the current period's classification / disclosure.

5. All figures have been rounded off to two decimal points. Because of this reason, in certain cases, the sum of numbers in a column or row in certain tables may not conform exactly to the total figure given for that column or row.

Place: Denduluru
Date: 14th November, 2026

For DILIGENT INDUSTRIES Ltd.,

V. B. Raju

Managing Director

Diligent Industries Limited
CIN: L15490AP1995PLC088116
Dwaraka Thirumala Road Denduluru Village and Mandal West Godavari AP 534432 India

Statement of Assets and Liabilities as at September 30, 2026

(All amounts are in INR Lakhs, except otherwise stated)

Particulars	As at Sep 30, 2026 (Un-Audited)	As at Mar 31, 2026 (Audited)
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	1,316.27	1,290.32
(b) Capital work-in-progress	323.92	299.61
(c) Deferred Tax Assets	59.31	51.06
(d) Financial assets		
(i) Non-current investments	-	-
(e) Other non-current assets	773.37	768.12
	2,472.88	**2,409.11**
2 Current assets		
(a) Inventories	5,177.59	4,615.21
(b) Financial assets		
(i) Trade receivables	3,522.41	2,981.19
(ii) Cash and cash equivalents	45.34	7.07
(iii) Loans	2.10	-
(iv) Other financial assets	90.00	90.00
(c) Other current assets	997.37	1,370.25
	9,834.82	**9,063.72**
Total Assets	**12,307.69**	**11,472.83**
EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	2,384.31	2,384.31
(b) Other equity	4,529.22	4,318.84
	6,913.53	**6,703.15**
2 Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	735.45	438.71
(b) Provisions	10.54	10.54
	745.99	**449.25**
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,908.08	3,490.80
(ii) Trade payables		
-Due to micro, small and medium enterprises	-	-
-Others	112.48	27.75
(iii) Other financial liabilities	96.84	312.97
(b) Other current liabilities	453.79	402.34
(c) Provisions	3.59	3.59
(d) Current tax liabilities (Net)	73.38	82.98
	4,648.17	**4,320.43**
Total equity and liabilities	**12,307.69**	**11,472.83**

For and on behalf of the Board of Directors
Diligent Industries Limited

V. B. Prakash

Bhanu Prakash Vankineni
Managing Director
DIN : 00919910

DILIGENT INDUSTRIES Ltd. DENDULURU

Place: Denduluru
Date: 14th November, 2026

V. B. Prakash

Diligent Industries Limited
CIN: L15490AP1995PLC088116
Dwaraka Thirumala Road Denduluru Village and Mandal West Godavari AP 534432 India

Statement of Cash Flows for the Half Year ended September 30, 2026

(All amounts are in INR Lakhs, except otherwise stated)

Particulars	Half Year ended (Unaudited)	Year ended (Audited)
	Sep 30, 2026	Mar 31, 2026
A) Cash Flows from Operating Activities		
Net profit before tax and exceptional items	281.13	337.60
Adjustments for :		
Depreciation on property, plant and equipment	108.15	173.70
(Profit)/ Loss on sale of Property, Plant and Equipment	-	-
Other Income	(0.48)	(2.18)
Interest expense	140.23	236.52
Operating profit before working capital changes	**529.03**	**745.64**
Adjustments for working capital changes in :		
Inventories	(562.38)	(641.58)
Other current financial and non current financial asset	(543.32)	(2,115.85)
Other current liabilities	(37.15)	(768.37)
Other financial liabilities	(131.39)	157.70
Other Current and Non Current Assets	367.63	2,796.20
Long-term provisions	-	10.54
Short term provisions	-	3.59
Cash generated from operations	(377.59)	187.87
Income tax paid	-	-
Cash Flow Before Exceptional items	(377.59)	187.87
Extra Ordinary Items	-	-
Net Cash generated from/(used in) operating activities	**(377.59)**	**187.87**
B) Cash flows from Investing Activities		
Sale/ (Purchase) of Property, Plant and Equipment/CWIP (incl. capital advances)	(158.41)	(305.94)
Other income	0.48	2.18
Net Cash generated from/(used in) Investing Activities	**(157.93)**	**(303.76)**
C) Cash flows from Financing Activities		
Proceeds from issue of Share Capital/ Share Application Money	-	-
Increase/ (Decrease) in borrowings	714.02	292.55
Interest paid and effect of foreign exchange	(140.23)	(236.52)
Net Cash Flow from/(used in) Financing Activities	**573.80**	**56.03**
Net change in cash and cash equivalents (A + B + C)	38.27	(59.87)
Cash and Cash equivalents at the beginning of the year	7.07	66.94
Cash and Cash equivalents at the end*	**45.34**	**7.07**

For and on behalf of the Board of Directors
Diligent Industries Limited

V.B.Pra

Bhanu Prakash Vankineni
Managing Director
DIN : 00919910

DILIGENT INDUSTRIES Ltd. DENDULURU

Place: Denduluru
Date: 14th November, 2026

Review Report

To
The Board of Directors
M/s. Diligent Industries Limited
Dwaraka Tirumala Road, Denduluru Village and Mandal,
West Godavari, Andhra Pradesh - 534432

1. We have reviewed the unaudited financial results of Diligent Industries Limited (the "Company") for the quarter ended September 30, 2026 and the year to date results for the period April 01, 2026 to September 30, 2026, which are included in the accompanying "Statement of Unaudited financial results for the quarter and half year ended September 30, 2026", the "Statement of Unaudited Assets and Liabilities as at September 30, 2026" and the "Statement of Unaudited Cash Flows for the half-year ended September 30, 2026" (the "Statement"). The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (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 is free of material misstatement. 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.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.SURYANARAYANA & CO.,
Chartered Accountants,
(Firm Registration No.009288S)

(P.SURYANARAYANA)
Partner
Membership No.201195
UDIN – 26201195PUKEJS7068
Place: Hyderabad
Date: November 14, 2026

P. SURYANARAYANA & CO. Hyderabad FRN: 009288S Chartered Accountants