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

02.11.2026

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

Scrip Code: 526927

Dear Sir(s)/Ma'am,

Sub.: Submission of Unaudited Financial Results of Dion Global Solutions Ltd. for the Quarter Ended 30.09.2026

It has already been brought to your notice that Dion Global Solutions Ltd. (the Company) was undergoing Corporate Insolvency Resolution Process vide Hon'ble NCLT, New Delhi Bench 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.

It is imperative to highlight herein the Resolution Plan submitted by M/s. Indus Intellirisk & Intellisense Services Private Limited in the CIRP of Dion Global Solutions Limited was approved by the Hon'ble NCLT vide its order dated 21.07.2026 and intimation to this effect has already been made to Stock exchange.

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 Erstwhile Resolution Professional has got these financial statements prepared through present employees of the Company and hired consultant.

These financial results have been taken on record by the undersigned Erstwhile 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. The Erstwhile Resolution Professional has taken on record these results 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 Erstwhile 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 Erstwhile Resolution Professional hereby submits the standalone unaudited financial results along with Limited Review Report for the quarter ended 30.09.2026.

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: 2026.11.02 16:20:47 +05'30'

Pardeep Kumar Lakhani
Erstwhile Resolution Professional
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

Limited Review Report for the Unaudited Quarterly standalone Financial Results of M/s Dion Global Solutions Limited pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015

To

The Resolution Professional
DION GLOBAL SOLUTIONS LIMITED
Registered Office: DA-18, Top Floor, Vikash Marg,
Shakarpur, Delhi - 110092

Introduction

We have reviewed the accompanying statement of unaudited standalone financial results of "Dion Global Solutions Limited (the Company Under CIRP Process)" for quarter and half year ended 30th September 2026 prepared as per the applicable Indian Accounting Standard ("Ind AS") which include the accompanying 'Statement of Unaudited Financial Results for the quarter and half year ended 30th September 2026 together with the relevant notes thereon (the "Statement"), The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

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, this statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review issue a report on these financial statements is based on our review.

Scope of Review

We conducted our review in accordance with the Standards on Review Engagement (SRE) 2410 "Review of interim Financial Information performed by the Independent Auditor of the Entity" issued by Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act,2013 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.

We believe that our review provides a reasonable basis for of our qualified opinion. Based on our review for the quarter and half year ended September 30th, 2026, we have updated the status accordingly.

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. The Resolution Plan in the CIRP of Dion Global Solutions Limited is approved by Hon'ble NCLT on 21.07.2026. Pending implementation of the resolution plan in accordance with the approved resolution plan the financial impact, if any, pursuant to approved resolution plan is not been considered while preparing the Limited Review results for the quarter and half year ended 30.09.2026.

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. The Resolution Plan in the CIRP of Dion Global Solutions Limited is approved by Hon'ble NCLT on 21.07.2026. Pending implementation of the resolution plan in accordance with the approved resolution plan the financial impact, if any, pursuant to approved resolution plan is not been considered while preparing the Limited Review results for the quarter and half year ended 30.09.2026.

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. The Resolution Plan in the CIRP of Dion Global Solutions Limited is approved by Hon'ble NCLT on 21.07.2026. Pending implementation of the resolution plan in accordance with the approved resolution plan the financial impact, if any, pursuant to approved resolution plan is not been considered while preparing the Limited Review results for the quarter and half year ended 30.09.2026.

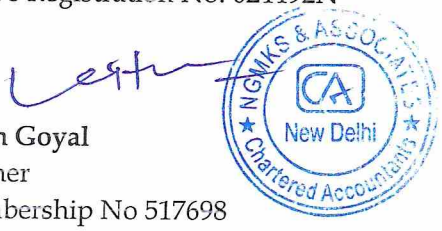
The Resolution Plan in the CIRP of Dion Global Solutions Limited is approved by Hon'ble NCLT on 21.07.2026. In accordance with the approved resolution plan the Monitoring committee is constituted with representatives of Financial Creditors, SRA and Resolution Professional as its members. Erstwhile resolution Professional is appointed as the chairman of the monitoring committee. Monitoring committee is supervising the management of affairs of the corporate debtor.

As explained in the Note no 4, Pending implementation of the resolution plan, the financial impact pursuant to approved resolution plan has not been considered while preparing the Limited Review results for the quarter and half year ended 30.09.2026.

Qualified Conclusion:

Based on our review, except for the possible effects of the matter described in the Basis for Qualification paragraph & the other matters mentioned above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI(Listing Obligations and disclosure Requirements) Regulations 2015 as modified by Circular No CIR/CFD/FAC/62/2016 date July 5, 2016 and amendment thereto including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Nitin Goyal
Partner
Membership No 517698
Place: New Delhi
Date: 19th October 2026
UDIN: **26517698IRSKSR1171**

DiON Global Solutions Limited

CIN: L74899DL1994PLC058032

Statement of Unaudited Standalone Assets and Liabilities as at 30th September 2026

(All amounts are in Lakhs unless otherwise stated)

S.No.	Particulars	Notes	As at Sept 30, 2026 (Un Audited)	As at Mar 31, 2026 (Audited)
	ASSETS			
1	**Non-current assets**			
	Property, Plant and Equipment and Intangible Assets			
	Property, plant and equipment	3	13.10	15.53
	Intangible assets	4	0.00	0.00
	Intangible assets under development	5	0.00	0.00
	Financial assets			
	- Investments	6	247.94	247.94
	- Other financial assets	7	9.77	9.18
	Other non current assets	8	32.71	32.71
	Total non-current assets		**303.52**	**305.36**
2	**Current assets**			
	Financial assets			
	- Loans	9	0.00	0.00
	- Trade receivables	10	115.40	131.19
	- Cash and cash equivalents	11	928.19	369.39
	- Other Bank balance	12	13.00	13.00
	- Other financial assets	13	12.48	17.89
	Other current assets	14	228.33	173.87
	Total current assets		**1297.39**	**705.34**
	TOTAL ASSETS		**1,600.91**	**1,010.70**
	EQUITY AND LIABILITIES			
	Equity			
1	Equity share capital	15	3,222.74	3,222.74
	Other equity	16	(60,749.25)	(60,608.97)
	Total equity		**(57,526.51)**	**(57,386.23)**
	Liabilities			
2	**Non-current liabilities**			
	Financial liabilities			
	- Borrowings	17	92.52	92.52
	- Other financial liabilities	18	2,360.34	2,360.34
	Provisions	19	182.78	177.83
	Total non-current liabilities		**2635.64**	**2630.69**
3	**Current liabilities**			
	Financial liabilities			
	- Trade payables	20		
	-to micro and small enterprises		7.07	7.07
	-to others		298.95	299.03
	- Other financial liabilities	21	55,286.19	55,188.92
	Other current liabilities	22	865.79	238.37
	Provisions	23	33.78	32.85
	Total current liabilities		**56,491.78**	**55,766.24**
	Total liabilities		**59,127.42**	**58,396.93**
	TOTAL EQUITY AND LIABILITIES		**1,600.91**	**1,010.70**

Himanshu Bansal
Manager(Finance)

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

Dion Global Solutions Limited

DION GLOBAL SOLUTIONS LIMITED
CIN: L74899DL1994PLC058032
STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30,2026
(ALL AMOUNTS ARE IN ₹ LAKHS UNLESS OTHERWISE STATED)

Particulars	For Half Year ended Sept 30, 2026	For Half Year ended Sept 30, 2025
Cash flow from operating activities		
Loss before income tax	(140.27)	(41.96)
Adjustments for:		
Depreciation and amortisation expense	3.95	3.37
Exchange Fluctuation (Net)	0.00	0.05
Interest Income	(6.80)	(5.95)
Provision for employee benefits	5.88	13.25
Re-measurement Gain/(Loss) on Defined Benefit Plans	0.00	0.00
Operating loss before Working Capital Changes	(137.24)	(31.24)
Change in operating assets and liabilities		
(Increase)/Decrease in Trade Receivables	15.79	20.08
(Increase)/Decrease in Loans and Other Financial and Non-Financial Assets	(49.63)	(33.79)
Increase/ (Decrease) in Trade Payables	(0.08)	16.03
Increase/ (Decrease) in Other Financial and Current Liabilities	724.69	93.46
Cash generated from/(used in) operations	553.52	64.52
Net cash flow used in operating activities (A)	553.52	64.52
Cash flows from investing activities		
Purchase of Property, Plant and Equipment	(1.52)	(1.33)
Interest Received	6.80	5.95
Increase / (Decrease) of Current Investments	-	-
Net cash flow from/ (used in) investing activities (B)	5.28	4.62
Cash flows from financing activities		
Issue Preference Share Capital	0.00	0.00
Issue Equity Share Capital	0.00	0.00
Increase / (Decrease) in Securities Premium	0.00	0.00
Receipts/(Repayment) of Borrowings (net)	0.00	0.00
Net cash flow from/ (used in) financing activities (C)	0.00	0.00
Net increase/(decrease) in cash and cash equivalents (A+B+C)	558.80	69.15
Cash and cash equivalents at the beginning of the financial year	369.39	302.56
Cash and cash equivalents at end of the year	928.19	371.71
Components of cash and cash equivalents		
-Cash in Hand		
-Balance with Banks in Current Account	928.19	371.71
Total cash and cash equivalents	928.19	371.71

Notes:
(1) The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS-7 on Statement on Cash Flows.
(2) Figures in the bracket indicate cash outgo / income.
(3) Previous Year's figures have been regrouped, rearranged and reclassified wherever necessary to conform to the current year's classification.

NGMKS & ASSOCIATES Chartered Accountants New Delhi

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

Himanshu Bansal
Manager (Finance)

Dion Global Solutions Limited

DION GLOBAL SOLUTIONS LIMITED

CIN: L74899DL1994PLC058032

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2026

(ALL AMOUNTS ARE IN ₹ LAKHS UNLESS OTHERWISE STATED)

S. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		Sept 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	March 31, 2026 (Audited)
	Revenue						
I	Revenue from Operations	308.98	280.16	298.55	589.14	575.43	1226.40
II	Other Income	8.06	3.46	3.42	11.52	5.90	15.77
III	Total Revenue (I+II)	317.04	283.62	301.97	600.66	581.33	1,242.17
IV	Expenses						
	Employee Benefits Expenses	270.30	268.12	225.56	538.42	478.83	922.77
	Rent	7.34	7.33	7.20	14.67	14.48	29.38
	Travelling and Conveyance	0.78	1.14	0.57	1.92	2.53	8.05
	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and Amortization Expense	1.99	1.96	1.69	3.95	3.37	6.81
	Other Expenses	8.71	173.26	64.41	181.97	124.08	264.00
	Total Expenses (IV)	289.12	451.81	299.43	740.93	623.29	1,231.01
V	Profit/(Loss) Before Exceptional Items and Tax	27.92	(168.19)	2.54	(140.27)	(41.96)	11.16
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) Before Tax	27.92	(168.19)	2.54	(140.27)	(41.96)	11.16
VIII	Tax Expense	-	-	-	-	-	-
IX	Profit/(Loss) After Tax	27.92	(168.19)	2.54	(140.27)	(41.96)	11.16
X	Other Comprehensive Income-						
	(i) Items that will not be reclassified to Profit or Loss						
	Re-measurement Gains/(Losses) on Defined Benefit Plans	0.00	0.00	0.00	0.00	0.00	14.57
XI	Total Comprehensive Income for the Year (IX+X)	27.92	(168.19)	2.54	(140.27)	(41.96)	25.73
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	3222.74
XIII	Earnings per equity share						
	Basic (₹)	0.09	(0.52)	0.01	(0.44)	(0.13)	0.08
	Diluted (₹)	0.09	(0.52)	0.01	(0.44)	(0.13)	0.08
XIV	Earnings before depreciation and amortisation expenses, finance costs, exceptional items, tax expenses (EBITDA)	29.91	(166.23)	4.23	(136.32)	(38.59)	17.97

Himanshu Bansal
Manager (Finance)

NGMKS & ASSOCIATES Chartered Accountants New Delhi

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

Dion Global Solutions Limited

DION GLOBAL SOLUTIONS LIMITED

CIN: L74899DL1994PLC058032

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

Unaudited Financial Results for the Quarter and Half Year ended 30th September 2026

Notes to the results:

1 The Resolution Plan submitted by M/S Indus Intellirisk & Intellisense Services Private Limited in the CIR process of Dion Global Solutions Limited is approved by Hon'ble NCLT vide its order dated 21.07.2026. In accordance with the resolution plan the Monitoring committee is constituted with representatives of Financial Creditors, SRA and Resolution Professional as its members. Erstwhile resolution Professional is appointed as the chairman of the monitoring committee. Monitoring committee is supervising the management of affairs of the corporate debtor.

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 were 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. The Monitoring Committee has approved the appointment of Directors as suggested by Succesful Resolution Applicant for which the DIR-12 is pending to be filed with the ROC.

3 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. The Monitoring Committee has approved the appointment of Directors as suggested by Succesful Resolution Applicant for which the DIR-12 is pending to be filed with the ROC. Accordingly, the above Financial Results of the Company for the quarter ended 30th September 2026 were taken on record and authorised for issue to concerned authorities by the Resolution Professional.

4 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. A Resolution Plan received during the Corporate Insolvency Resolution Process has been approved by Hon'ble NCLT, vide its order dated 21.07.2026. In accordance with the resolution plan the Monitoring committee is constituted with representatives of Financial Creditors, SRA and Resolution Professional as its members. Erstwhile resolution Professional is appointed as the chairman of the monitoring committee. Monitoring committee is supervising the management of affairs of the corporate debtor. Further, pending implementation of the resolution plan in accordance with the approved resolution plan the financial impact, if any, pursuant to approved resolution plan is not been considered while preparing the Limited Review results for the quarter and half year ended 30.09.2026.

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

7 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.

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

Place: New Delhi
Date: 19/10/2026

NGMKS & ASSOCIATES Chartered Accountants New Delhi

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

Dion Global Solutions Limited