

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

30th May, 2026

To
**The Corporate Relationship Department,
BSE Limited, 1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street, Fort, Mumbai — 400 001**

Dear Sir / Madam,

Sub: Outcome of Board Meeting and Intimation of Q4 and Year Ended 31.03.2026 Audited Results.

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

Scrip code: 531153; Diligent Industries Limited.

We hereby intimate that the Board of Directors at its meeting held today, i.e. 30th May, 2026, interalia considered and approved the Standalone Audited Financial Results of the Company for the 4th Quarter and Year Ended 31st March, 2026 along with the Audit Report issued by the Auditors.

Accordingly, please find enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015:

- a) Audited Standalone Financial Results of the Company for 4th Quarter and Year Ended 31st March, 2026 including Statement of Assets and Liabilities and Cash Flow Statement for the year ended 31st March, 2026.
- b) Auditor's Report on 4th Quarter and Year Ended 31st March, 2026 Financials of the Company pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
- c) Declaration for Unmodified Opinion pursuant to SEBI Circular No. CIR/CFD/CMD/ 56/2016 dated 27th May, 2016.

This is for your information and necessary records. The same is being placed on the website of the Company.

The Board meeting commenced at 6:00 P.M. and concluded at 06:40 P.M.

Thanking You,

Yours Faithfully,

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

For Diligent Industries Limited

Bhanu Prakash Vankineni
Managing Director
DIN: 00919910

Statement of Assets and Liabilities as at March 31, 2026

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

Particulars	As at Mar 31, 2026 (Audited)	As at Mar 31, 2025 (Audited)
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	1,290.32	1,232.12
(b) Capital work-in-progress	299.61	225.57
(c) Deferred Tax Assets	51.06	41.09
(d) Financial assets		
(i) Non-current investments	-	-
(e) Other non-current assets	768.12	759.94
	2,409.11	2,258.71
2 Current assets		
(a) Inventories	4,615.21	3,973.63
(b) Financial assets		
(i) Trade receivables	2,981.19	839.41
(ii) Cash and cash equivalents	7.07	66.94
(iii) Loans	-	25.93
(iv) Other financial assets	90.00	90.00
(c) Other current assets	1,370.25	4,174.63
	9,063.72	9,170.54
Total Assets	11,472.83	11,429.25
EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	2,384.31	2,384.31
(b) Other equity	4,318.84	4,066.51
	6,703.15	6,450.82
2 Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	438.71	659.02
(b) Provisions	10.54	-
	449.25	659.02
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,490.80	2,977.95
(ii) Trade payables		
-Due to micro, small and medium enterprises	-	-
-Others	27.75	134.90
(iv) Other financial liabilities	312.97	48.12
(b) Other current liabilities	402.34	1,075.04
(c) Provisions	3.59	-
(d) Current tax liabilities (Net)	82.98	83.41
	4,320.43	4,319.41
Total equity and liabilities	11,472.83	11,429.25

For and on behalf of the Board of Directors

Diligent Industries Limited

V. B. Prakash

Bhanu Prakash Vankineni

Managing Director

DIN : 00919910

Place: Denduluru

Date: 30th May, 2026



Diligent Industries Limited
CIN: L15490AP1995PLC088116
Dwaraka Thirumala Road Denduluru Village and Mandal West Godavari AP 534432 India
Statement of Audited financial results for the year ended March 31, 2026

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

	Particulars	Quarter Ended			Year Ended	
		Mar 31, 2026 (Refer Note 3)	Dec 31, 2025 (Un audited)	Mar 31, 2025 (Refer Note 3)	Mar 31, 2026 (Audited)	Mar 31, 2025 (Audited)
	INCOME					
I	Revenue from operations	2,984.77	3,585.74	5,199.61	15,295.18	14,355.70
II	Other income	1.46	0.24	1.67	2.18	2.39
III	Total Income (I+II)	2,986.24	3,585.98	5,201.27	15,297.37	14,358.09
	EXPENSES					
IV	(a) Cost of Materials Consumed	2,665.60	3,373.59	4,761.61	14,542.80	14,572.06
	(b) Changes in inventories	(32.44)	(28.82)	4.08	(687.63)	(1,440.65)
	(c) Employee benefit expense	34.00	20.26	19.27	85.50	51.55
	(d) Finance costs	50.06	65.26	52.34	236.52	260.97
	(e) Depreciation and amortization expense	43.44	48.49	49.98	173.70	157.08
	(f) Other expenses	154.64	92.97	242.42	596.86	408.38
	Total expenses (IV)	2,915.30	3,571.77	5,129.70	14,947.74	14,009.39
V	Profit before exceptional items and tax (III-IV)	70.93	14.21	71.57	349.62	348.70
VI	Exceptional Items	12.02	-	-	12.02	-
VII	Profit before tax (V-VI)	58.91	14.21	71.57	337.60	348.70
VIII	Tax expense:	23.51	(3.95)	27.46	85.27	97.21
	(a) Current Tax	14.81	8.20	23.08	95.24	98.42
	(b) Deferred Tax	8.70	(12.15)	4.38	(9.97)	(1.22)
	(c) Short/ (Excess) provision of earlier years	-	-	-	-	-
IX	Profit for the year (VII-VIII)	35.40	18.15	44.11	252.33	251.49

For **DILIGENT INDUSTRIES Ltd.**,
V. B. Rao

Managing Director

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

	Particulars	Quarter Ended			Year Ended	
		Mar 31, 2026(Refer Note 2)	Dec 31, 2025(Un audited)	Mar 31, 2025 (Audited)	Mar 31, 2025 (Audited)	Mar 31, 2025 (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 year, net of tax	-	-	-	-	-
XI	Total comprehensive income for the year (IX+X)	35.40	18.15	44.11	252.33	251.49
	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
	Other Equity (Excluding Revaluation Reserve)	-	-	-	4,318.84	4,066.51
XII	Earnings per equity share					
	(a) Basic earnings per share of ₹ 1/- each	0.01	0.01	0.02	0.11	0.17
	(b) Diluted earnings per share of ₹ 1/- each	0.01	0.01	0.02	0.11	0.17

Refer accompanying notes to the unaudited financial results

Place: Denduluru
Date: 30th May, 2026

For DILIGENT INDUSTRIES Ltd.,
V.B. Pra...
 Managing Director

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

Notes to Statement of Audited financial results for the year ended March 31, 2026

1. The statement of audited financial results of M/s Diligent Industries Limited for the year ended Mar 31, 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 May 30, 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 figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the respective financial year.
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: 30th May, 2026

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

Statement of Cash Flows for the Year ended March 31, 2026

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

Particulars	Year ended (Audited)	Year ended (Audited)
	Mar 31, 2026	Mar 31, 2025
A) Cash Flows from Operating Activities		
Net profit before tax and exceptional items	337.60	348.70
Adjustments for :		
Depreciation on property, plant and equipment	173.70	157.08
(Profit)/ Loss on sale of Property, Plant and Equipment	-	0.61
Other Income	(2.18)	(2.39)
Interest expense	236.52	260.97
Operating profit before working capital changes	745.64	764.98
Adjustments for working capital changes in :		
Inventories	(641.58)	(1,692.84)
Other current financial and non current financial asset	(2,115.85)	4,104.50
Other current liabilities	(768.37)	(2,863.61)
Other financial liabilities	157.70	50.77
Other Current and Non Current Assets	2,796.20	(2,053.06)
Long-term provisions	10.54	-
Short term provisions	3.59	-
Cash generated from operations	187.87	(1,689.26)
Income tax paid	-	-
Cash Flow Before Exceptional items	187.87	(1,689.26)
Extra Ordinary Items	-	-
Net Cash generated from/(used in) operating activities	187.87	(1,689.26)
B) Cash flows from Investing Activities		
Sale/ (Purchase) of Property, Plant and Equipment/CWIP (incl. capital advances)	(305.94)	(364.85)
Other income	2.18	2.39
Net Cash generated from/(used in) Investing Activities	(303.76)	(362.46)
C) Cash flows from Financing Activities		
Proceeds from issue of Share Capital/ Share Application Money	-	4,406.16
Increase/ (Decrease) in borrowings	292.55	(2,069.04)
Interest paid and effect of foreign exchange	(236.52)	(260.97)
Net Cash Flow from/(used in) Financing Activities	56.03	2,076.16
Net change in cash and cash equivalents (A + B + C)	(59.87)	24.43
Cash and Cash equivalents at the beginning of the year	66.94	42.51
Cash and Cash equivalents at the end*	7.07	66.94

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

V. B. Prasad
Bhanu Prakash Vankineni
Managing Director
DIN : 00919910



Place: Denduluru
Date: 30th May, 2026

Independent auditor's report

To the Board of Directors of M/s Diligent Industries Limited

Report on the audit of the financial results

Opinion

1. We have audited the accompanying statement of annual financial results of M/s Diligent Industries Limited (hereinafter referred to as the 'Company') for the year ended March 31, 2026 and the statement of assets and liabilities as on that date and the statement of cash flows for the year ended on that date, attached herewith, which are included in the accompanying 'Statement of audited financial results for the quarter and year ended March 31, 2026, 'Audited statement of assets and liabilities' and 'Audited statement of cash flows (together referred to as the "Statement")' being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - (a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the financial results

4. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of



Head Office: 6-3-1092/93, Behind Shanthi Sikhara Apts., N.I.A.R. Campus, Raj Bhavan Road, Somajiguda, Hyderabad - 500 082.

Phone : (O) 23300659, (M) 9246528412, 9676333819. E-mail : psn_ca@yahoo.com susarla.charanca@yahoo.com

Branch : D.No : 16-2-24/2, Lakshman Rao St., Poornanandampet, Vijayawada - 520 016.

adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.

5. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's responsibilities for the audit of financial results

7. Our objectives are to obtain reasonable assurance about whether the financial results 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 financial results.
8. 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 material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
 - Conclude on the appropriateness of Board of Directors' 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. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance of the Company 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.
 10. 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.

Other Matters

11. The financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year, which were subject to limited review by us.

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



(P.SURYANARAYANA)
Partner
Membership No. 201195
UDIN - 26201195ZKXUDP4680

Place: Hyderabad
Date: May 30, 2026

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

To
The Deputy Manager
Corporate Relations Department
BSE Limited, P.J. Towers
Dalal Street, Mumbai-400001

Dear Sir,

Sub: Declaration Pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

Ref. No. Scrip Code: 531003

DECLARATION FOR UNMODIFIED OPINION

We, DILIGENT INDUSTRIES LIMITED having its Registered Office at Dwarka Thirumala Road, Denduluru Village and Mandal, West Godavari, Andhra Pradesh – 534432, India, hereby declare that M/s. P. Suryanarayana & Co, Chartered Accountant, the Statutory Auditor of the Company, have issued an Audit Report with Unmodified Opinion on Audited Financial Results for the Quarter and Year Ended 31st March, 2026.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Thanking You,

Yours Faithfully,

For **Diligent Industries Limited**

Bhanu Prakash Vankineni
Managing Director
DIN: 00919910

Place: Eluru

Date: 30/05/2026