Dated: November 14, 2024

To,

National Stock Exchange of India Ltd,
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (East), Mumbai – 400 051

Company Symbol: Dentalkart, ISIN: INE0N5801013

Subject: Outcome of the Meeting of the Board of Directors of VASA Denticity Limited (the Company") held on November 14, 2024

Respected Sir/ Madam,

Pursuant to the provisions of Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), we wish to inform you that the Board of Directors (the 'Board') of VASA Denticity Limited at their meeting held today i.e. Thursday November 14, 2024, which commenced at 11:45 A.M. and concluded at 12:00 P.M. have inter alia:

1. Approved Un-Audited Standalone and Consolidated Financial Results along with limited review reports received from the auditors of the Company for the half year ended 30th September 2024.

2. Approved the appointment of Dr. Rohan Kaushikbhai Bhatt (DIN: 10799309) as Additional Director (Non-Executive) of the Company w.e.f. 14 November 2024.

3. Approved the appointment of /s BGMG & Associates, Chartered Accountants (FRN: 025265N), as Internal Auditors of the Company for Financial Year 2024-25.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, **M/s KRA & Co.**, Chartered Accountants (FRN: 020266N), have expressed an Un-modified opinion in respect of Financial Results of the Company for the half year ended on September 30, 2024.

We hereby enclose the following:

- Un-Audited Standalone and Consolidated Financial Results along with limited review reports received from the auditors of the Company for the half year ended 30th September 2024.

- Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. CIR/CFD/ CMD/4/2015 dated September 09, 2015 as **Annexure -1.**

Further, pursuant to Regulation 30(8) of the Listing Regulations the enclosed disclosures will be made available on the Company's website at: www.dentalkart.com.

You are requested to take the above information on your records please.

Thanking you,

Yours sincerely,
VASA Denticity Limited

(Formerly known as VASA Denticity Private Limited)

VIKAS AGARWAL

Digitally signed by VIKAS AGARWAL
Date: 2024.11.14 19:13:21 +05'30'

Vikas Agarwal
Managing Director
DIN: 07487686

Encl: a/a

K R A & CO.
Chartered Accountants

011 - 47082855
Fax: 011 - 47082855

H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

Independent Auditor's Review Report on Standalone Unaudited Quarter and Half Yearly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of VASA DENTICITY LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **VASA DENTICITY LIMITED** ('the Company') for the quarter and half year ended September 30, 2024 ('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 ('Listing Regulation').
2. This 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 the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion 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 (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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)

KRA & Co. Chartered Accountants

Saurabh Garg
Partner
Membership No.: 510541
UDIN: 24510541BKAQHM7472
Place: New Delhi
Date: November 14, 2024

VASA DENTICITY LIMITED
(Formerly known as VASA DENTICITY PRIVATE LIMITED)
Regd. Office : KHASRA NO. 714, VILLAGE P.O. CHATTARPUR NEW DELHI SOUTH DELHI - 110074
CIN: U74999DL2016PLC305052

Website: www.dentalkart.com Email: cs@dentalkart.com Tel: 91-8527360456
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Amount in Rs. Lacs)

Sl. No.	Particulars	Half- Year Ended			Quarter Ended			Year Ended
		30.09.2024	31.03.2024	30.09.2023	30.09.2024	30.06.2024	30.09.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**							
	a. Revenue from Operations	11,184.41	9,395.63	7,577.78	5,830.08	5,354.33	4,070.66	16,973.41
	b. Other Income	129.19	13.47	129.70	97.45	31.74	115.98	143.17
	Total Income	**11,313.60**	**9,409.10**	**7,707.48**	**5,927.53**	**5,386.07**	**4,186.64**	**17,116.58**
2	**Expenses**							
	a. Purchase of stock-in-trade	10,382.40	7,459.47	6,707.53	5,774.81	4,607.59	3,825.68	14,167.00
	b. Change in inventories of stock-in-trade	(2,153.24)	(703.52)	(915.04)	(1,690.00)	(463.24)	(668.70)	(1,618.56)
	c. Employee Benefits Expenses	610.74	439.78	443.31	331.20	279.54	228.04	883.09
	d. Finance Costs	0.05	1.96	5.33	-	0.05	2.09	7.29
	e. Depreciation and Amortisation Expenses	64.46	55.48	44.70	27.85	36.61	22.99	100.18
	f. Other Expenses	1,242.09	978.35	658.51	774.70	467.39	328.50	1,636.86
	Total Expenses	**10,146.50**	**8,231.52**	**6,944.34**	**5,218.56**	**4,927.94**	**3,738.60**	**15,175.86**
3	**Profit before exceptional and extraordinary items and**	**1,167.10**	**1,177.58**	**763.14**	**708.97**	**458.13**	**448.04**	**1,940.72**
4	Exceptional item	-	-	-	-	-	-	-
5	**Profit before extraordinary items and tax**	**1,167.10**	**1,177.58**	**763.14**	**708.97**	**458.13**	**448.04**	**1,940.72**
6	Extraordinary items	-	-	-	-	-		-
7	**Profit before tax**	**1,167.10**	**1,177.58**	**763.14**	**708.97**	**458.13**	**448.04**	**1,940.72**
8	**Tax expense**							
	a. Current Tax	299.23	302.73	125.43	176.62	122.61	59.68	428.16
	b. Deferred Tax	(10.67)	(5.17)	(4.46)	(4.26)	(6.41)	0.95	(9.63)
	c. Earlier year taxes	0.00	0.02	14.38	(0.09)	0.09	14.38	14.40
	Total tax expense	**288.56**	**297.58**	**135.35**	**172.27**	**116.29**	**75.01**	**432.93**
9	**Profit after tax**	**878.54**	**880.00**	**627.79**	**536.70**	**341.84**	**373.03**	**1,507.79**
10	**Paid-up Equity Share Capital (Face value of Rs.10 each)**	**1,601.62**	**1,601.62**	**1,601.62**	**1,601.62**	**1,601.62**	**1,601.62**	**1,601.62**
11	**Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year**	**5,233.05**	**298.52**	**298.52**	**5,233.05**	**5,233.05**	**298.52**	**298.52**
12	**Earnings Per Share (Face value of Rs. 10/- each)**							
	Basic (in Rs.) (not annualised)	**5.49**	**5.53**	**4.19**	**3.35**	**2.13**	**2.35**	**9.73**
	Diluted (in Rs.) (not annualised)	**5.49**	**5.53**	**4.19**	**3.35**	**2.13**	**2.35**	**9.73**

Vasa Denticity Limited (Formerly known as Vasa Denticity Pvt. Ltd.)

STATEMENT OF ASSETS AND LIABILITIES

				As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
	EQUITY AND LIABILITIES				
1	**Shareholders' Funds**				
	a	Share Capital		1,601.62	1,601.62
	b	Reserves and Surplus		6,132.75	5,233.05
		Total Equity		**7,734.37**	**6,834.67**
2	**Non-Current Liabilities**				
	a	Long-Term Borrowings		-	-
	b	Long term provisions		107.14	97.09
		Total Non - Current Liabilities		**107.14**	**97.09**
3	**Current Liabilities**				
	a	Short Term Borrowings		-	7.83
	b	Trade Payables			
		i	Total Outstanding dues of Micro and Small Enterprises and	539.13	295.15
		ii	Total Outstanding dues other than Micro and Small Enterprises	910.90	842.80
	c	Other Current Liabilities		481.09	441.72
	d	Short-Term Provisions		33.45	54.81
		Total Current Liabilities		**1,964.57**	**1,642.31**
	Total Equity and Liabilities			**9,806.08**	**8,574.07**
	Assets				
1	**Non-current assets**				
	a	Property, Plant and Equipment and Intangible assets			
		(i) Property, Plant and Equipment		287.23	138.29
		(ii) Intangible assets		46.31	48.41
		(iii) Capital work in progress		25.68	-
		(iv) Intangible asset under development		257.55	126.87
	b	Non Current Investment		10.00	10.00
	c	Deferred Tax Assets (net)		55.28	44.61
	d	Long Term Loans and Advances		852.11	83.36
		Total Non - Current Assets		**1,534.16**	**451.54**
2	**Current assets**				
	a	Current Investment		349.33	1,217.79
	b	Inventories		5,549.92	3,396.68
	c	Trade Receivables		930.01	1,126.75
	d	Cash and Cash Equivalents		247.15	1,351.74
	e	Short-Term Loans and Advances		876.39	873.56
	f	Other Current Assets		319.12	156.01
		Total Current Assets		**8,271.92**	**8,122.53**
	Total Assets			**9,806.08**	**8,574.07**

STATEMENT OF CASH FLOWS

	For the period ended	For the period ended
	30.09.2024	30.09.2023
	(unaudited)	(unaudited)
A. Cash flow from Operating activities		
Profit before tax	**1,167.10**	**763.13**
Adjustments for:		
Interest income	(13.31)	(20.68)
Depreciation & Amortization	64.46	44.70
Foreign exchange gain/loss	(29.46)	(25.98)
Finance cost	0.05	5.33
profit on sale of investment	(60.36)	-
Employee stock option	21.17	-
Operating profit before working capital changes	**1,149.65**	**766.50**
Movements in working capital :		
Increase / (Decrease) in Trade Payable	341.54	64.79
Increase / (Decrease) in Other Current Liabilities	39.44	30.09
Increase / (Decrease) in Provisions	10.50	17.13
(Increase) / Decrease in Inventories	(2,153.24)	(915.04)
(Increase) / Decrease in Trade Receivables	196.74	(252.39)
(Increase) / Decrease in Short Term Loans & Advances	(2.83)	(180.14)
(Increase) / Decrease in Long Term Loans & Advances	-	-
(Increase) / Decrease in Other Assets	(175.60)	(122.47)
Cash generated from operations	**(593.80)**	**(591.53)**
Income tax Refund/ (paid) during the year	(321.04)	(297.33)
Net cash from operating activities (A)	**(914.84)**	**(888.86)**
B. Cash flow from Investing activities		
Purchase of property, Plant & equipment and intangible asset	(367.66)	(83.47)
Capital advance	(768.75)	-
Interest received	25.77	10.08
Investment in Equity share (Related party)	-	(10.00)
Sale of Mutual Funds	928.82	-
Movement in other fixed deposits	900.01	(2,489.87)
Net cash from investing activities (B)	**718.19**	**(2,573.26)**
C. Cash flow from Financing activities		
Proceeds/ (Repayment) of Long Term Borrowings (Net)	-	(19.22)
Proceeds/ (Repayment) of Short Term Borrowings (Net)	(7.83)	(37.28)
Finance cost paid	(0.12)	(5.96)
Proceed from issue of Share (Net of issue expenses)	-	3,744.14
Net cash from financing activities (C)	**(7.95)**	**3,681.68**
Net increase in cash and cash equivalents (A+B+C)	**(204.60)**	**219.56**
Cash and cash equivalents at the beginning of the year	**443.96**	**121.83**
Cash and cash equivalents at the end of the year (excluding fixed deposits)	**239.36**	**341.39**

Notes:-

1 The above financial results for the Quarter and Half-year ended September 30, 2024 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on November 14, 2024

2 The Company is engaged primarily in the business of trading dental products on PAN India basis. Accordingly, there are no separate reportable segments as per Accounting Standard 17 – "Segment Reporting".

3 The financial result has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.

4 Figures for the previous year have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of the current year.

Place: New Delhi
Date: 14.11.2024

For VASA DENTICITY LIMITED.

Vikas Agarwal
Managing Director
DIN -07487686

K R A & CO.
Chartered Accountants
☎ 011 - 47082855
Fax: 011 - 47082855
H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

Independent Auditor's Review Report on Consolidated Unaudited Quarter and Half Yearly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of VASA DENTICITY LIMITED

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **VASA DENTICITY LIMITED** ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary constitute "the Group") for the quarter and half year ended September 30, 2024 ('the Statement'), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulation').

2. This Statement which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion 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 (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 also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entity:

   i. Waldent Innovations Private Limited

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)

Saurabh Garg
Partner
Membership No.: 510541
UDIN: 24510541BKAQHN3935
Place: New Delhi
Date: November 14, 2024

VASA DENTICITY LIMITED

(Formerly known as VASA DENTICITY PRIVATE LIMITED)

Regd. Office : KHASRA NO. 714, VILLAGE P.O. CHATTARPUR NEW DELHI SOUTH DELHI - 110074
CIN: U74999DL2016PLC305052

Website: www.dentalkart.com Email: cs@dentalkart.com Tel: 91-8527360456

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Amount in Rs. Lacs)

Sl. No.	Particulars	Half- Year Ended			Quarter Ended			Year Ended
		30.09.2024	31.03.2024	30.09.2023	30.09.2024	30.06.2024	30.09.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**							
	a. Revenue from Operations	11,184.41	9,395.63	7,577.78	5,830.08	5,354.33	4,070.66	16,973.41
	b. Other Income	129.19	13.50	129.70	97.45	31.74	115.98	143.20
	Total Income	**11,313.60**	**9,409.13**	**7,707.48**	**5,927.53**	**5,386.07**	**4,186.64**	**17,116.61**
2	**Expenses**							
	a. Purchase of stock-in-trade	10,382.40	7,459.47	6,707.53	5,774.81	4,607.59	3,825.68	14,167.00
	b. Change in inventories of stock-in-trade	(2,153.24)	(703.52)	(915.04)	(1,690.00)	(463.24)	(668.70)	(1,618.56)
	c. Employee Benefits Expenses	610.74	439.78	443.31	331.20	279.54	228.04	883.09
	d. Finance Costs	0.05	1.96	5.33	-	0.05	2.09	7.29
	e. Depreciation and Amortisation Expenses	64.46	55.72	44.70	27.85	36.61	22.99	100.42
	f. Other Expenses	1,243.44	978.28	658.51	774.77	468.67	328.50	1,636.79
	Total Expenses	**10,147.85**	**8,231.69**	**6,944.34**	**5,218.63**	**4,929.22**	**3,738.60**	**15,176.03**
3	**Profit before exceptional and extraordinary items and**	**1,165.75**	**1,177.44**	**763.14**	**708.90**	**456.85**	**448.04**	**1,940.58**
4	Exceptional item	-	-	-	-	-	-	-
5	**Profit before extraordinary items and tax**	**1,165.75**	**1,177.44**	**763.14**	**708.90**	**456.85**	**448.04**	**1,940.58**
6	Extraordinary items	-	-	-	-	-		-
7	**Profit before tax**	**1,165.75**	**1,177.44**	**763.14**	**708.90**	**456.85**	**448.04**	**1,940.58**
8	**Tax expense**							
	a. Current Tax	299.23	302.73	125.43	176.62	122.61	59.68	428.16
	b. Deferred Tax	(10.43)	(5.10)	(4.46)	(4.26)	(6.17)	0.95	(9.56)
	c. Earlier year taxes	0.00	0.02	14.38	(0.09)	0.09	14.38	14.40
	Total tax expense	**288.80**	**297.65**	**135.35**	**172.27**	**116.53**	**75.01**	**433.00**
9	**Profit after tax**	**876.95**	**879.79**	**627.79**	**536.63**	**340.32**	**373.03**	**1,507.58**
10	**Profit after tax attributable to**							
	Owner of the Holding Company	**876.95**	**879.79**	**627.79**	**536.63**	**340.32**	**373.03**	**1,507.58**
	Minority Interest	-	-	-	-	-	-	-
11	**Paid-up Equity Share Capital (Face value of Rs.10 each)**	**1,601.62**	**1,601.62**	**1,601.62**	**1,601.62**	**1,601.62**	**1,601.62**	**1,601.62**
12	**Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year**	**5,232.84**	**NA**	**NA**	**5,232.84**	**5,232.84**	**NA**	**NA**
13	**Earnings Per Share (Face value of Rs. 10/- each)**							
	Basic (in Rs.) (not annualised)	**5.48**	**5.53**	**4.19**	**3.35**	**2.12**	**2.35**	**9.72**
	Diluted (in Rs.) (not annualised)	**5.48**	**5.53**	**4.19**	**3.35**	**2.12**	**2.35**	**9.72**

VASA Denticity Limited (Formerly known as Vasa Denticity Private Limited)

STATEMENT OF ASSETS AND LIABILITIES

			As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
		EQUITY AND LIABILITIES		
1		**Shareholders' Funds**		
	a	Share Capital	1601.62	1,601.62
	b	Reserves and Surplus	6130.95	5,232.84
		Total Equity	**7,732.57**	**6,834.46**
2		**Non-Current Liabilities**		
	a	Long-Term Borrowings	-	-
	b	Long term provisions	107.14	97.09
		Total Non - Current Liabilities	**107.14**	**97.09**
3		**Current Liabilities**		
	a	Short Term Borrowings	-	7.83
	b	Trade Payables		
	i	Total Outstanding dues of Micro and Small Enterprises and	539.13	295.15
	ii	Total Outstanding dues other than Micro and Small Enterprises	910.90	842.80
	c	Other Current Liabilities	481.64	442.12
	d	Short-Term Provisions	33.45	54.81
		Total Current Liabilities	**1,965.12**	**1,642.71**
		Total Equity and Liabilities	**9,804.84**	**8,574.26**
		Assets		
1		**Non-current assets**		
	a	Property, Plant and Equipment and Intangible assets		
		(i) Property, Plant and Equipment	287.23	139.49
		(ii) Intangible assets	46.31	48.41
		(iii) Capital work in progress	25.68	-
		(iv) Intangible asset under development	257.55	126.87
	b	Goodwill on consolidation	2.22	2.22
	c	Deferred Tax Assets (net)	55.28	44.85
	d	Long Term Loans and Advances	852.11	83.36
		Total Non - Current Assets	**1,526.38**	**445.20**
2		**Current assets**		
	a	Current Investment	349.33	1,217.79
	b	Inventories	5549.92	3,396.68
	c	Trade Receivables	930.01	1,126.75
	d	Cash and Cash Equivalents	248.67	1,357.94
	e	Short-Term Loans and Advances	881.07	873.56
	f	Other Current Assets	319.45	156.34
		Total Current Assets	**8,278.46**	**8,129.06**
		Total Assets	**9,804.84**	**8,574.26**

STATEMENT OF CASH FLOWS

	For the period ended 30.09.2024 (unaudited)	For the period ended 30.09.2023 (unaudited)
A. Cash flow from Operating activities		
Profit before tax	**1,165.75**	**763.13**
Adjustments for:		
Interest income	(13.31)	(20.68)
Depreciation & Amortization	65.66	44.70
Foreign exchange gain/loss	(29.46)	(25.98)
Finance cost	0.05	5.33
profit on sale of investment	(60.36)	-
Employee stock option	21.17	-
Impact on consolidation	-	(2.53)
Operating profit before working capital changes	**1,149.50**	**763.97**
Movements in working capital :		
Increase / (Decrease) in Trade Payable	341.54	64.79
Increase / (Decrease) in Other Current Liabilities	39.59	31.04
Increase / (Decrease) in Provisions	10.50	17.13
(Increase) / Decrease in Inventories	(2,153.24)	(915.04)
(Increase) / Decrease in Trade Receivables	196.74	(252.39)
(Increase) / Decrease in Short Term Loans & Advances	(7.51)	(180.14)
(Increase) / Decrease in Other Assets	(175.60)	(123.06)
Cash generated from operations	**(598.48)**	**(593.70)**
Income tax Refund/ (paid) during the year	(321.04)	(297.33)
Net cash from operating activities (A)	**(919.52)**	**(891.03)**
B. Cash flow from Investing activities		
Purchase of property, Plant & equipment and intangible asset	(367.66)	(84.91)
Capital advance	(768.75)	-
Interest received	25.77	10.08
Sale of Mutual Funds	928.82	-
Movement in other fixed deposits	900.01	(2,489.87)
Net cash from investing activities (B)	**718.19**	**(2,564.70)**
C. Cash flow from Financing activities		
Proceeds/ (Repayment) of Long Term Borrowings (Net)	-	(19.22)
Proceeds/ (Repayment) of Short Term Borrowings (Net)	(7.83)	(37.28)
Finance cost paid	(0.12)	(5.96)
Proceed from issue of Share (Net of issue expenses)	-	3,744.14
Net cash from financing activities (C)	**(7.95)**	**3,681.68**
Net increase in cash and cash equivalents (A+B+C)	**(209.28)**	**225.95**
Cash and cash equivalents at the beginning of the year	**450.16**	**121.83**
Cash and cash equivalents at the end of the year (excluding fixed deposits)	**240.88**	**347.78**

Notes:-

1. The above financial results for the Quarter and Half-year ended September 30, 2024 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on November 14, 2024
2. The Group is engaged primarily in the business of trading dental products on PAN India basis. Accordingly, there are no separate reportable segments as per Accounting Standard 17 – "Segment Reporting".
3. The financial result has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
4. Figures for the previous year have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of the current year.

Place: New Delhi
Date: 14.11.2024

For VASA DENTICITY LIMITED.

Vikas Agarwal
Managing Director
DIN -07487686

Annexure -1

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. CIR/CFD/ CMD/4/2015 dated September 09, 2015

Sr. No.	Particulars	Information of such event(s)	Information of such event(s)
1.	Name of the Director/Auditor	Dr Rohan Kaushikbhai Bhatt	BGMG & Associates
2.	Reason for Change Viz., Appointment / ~~Resignation~~	Appointment: Dr Rohan Kaushikbhai Bhatt is appointed as the Additional Director (Non-Executive) of the Company w.e.f. 14 November 2024	Appointment : M/s BGMG & Associates, Chartered Accountants (FRN: 025265N), Chartered Accountants as Internal Auditors of the Company for Financial Year 2024-25 w.e.f. 14 November 2024
3.	Date of Appointment / Cessation and term of appointment/re-appointment;	Date of Appointment: November 14, 2024 Term of appointment: same as appointment letter	Date of Appointment: November 14, 2024 Term of appointment: same as appointment letter
4.	Brief profile (in case of appointment)	Dr Rohan Kaushikbhai Bhatt is the chief pediatric dental surgeon at Vasupujya Pediatric Dental Hospital, Dr. Rohan Kaushikbhai Bhatt is a pioneer of Exclusive pediatric dental set up in Gujarat by opening the First ever Pediatric Dental Hospital in Gujarat. He has completed his BDS degree from Bharti Vidyapeeth Dental College and Hospital, Pune. Having completing his masters (MDS) from K.M. Shah Dental College, Vadodara in Pediatric Dental Surgery, Dr. Rohan Bhatt has the distinctive merit of treating more than 20,000 smiles in his practice so far. He is also the recipient of several prestigious awards	Name of the Auditor: M/s BGMG & Associates, Chartered Accountants (FRN: 025265N), Chartered Accountants. Office Address: 570, C-8, Sector-8, Rohini, Metro pillar no-373, Delhi-110085. Email: info@bgmg.co.in Terms of appointment: To conduct Internal Audit for the Financial Year 2023-24. About the auditor: M/s BGMG & Associates, Chartered Accountants (FRN: 025265N), Delhi is a reputed firm

		like FamDent Excellence in Denstistry awards 2015.	having experience of more than 10 years and is engaged in providing services in the field of Assurance, Taxation and Advisory services in the fields of both Indirect & Direct Taxes, Audit, Finance, etc.
5.	Disclosure of relationships between directors (in case of Appointment of a director).	Not Applicable	Not Applicable

VIKAS AGARWAL

Digitally signed by VIKAS AGARWAL
Date: 2024.11.14 19:14:09 +05'30'