

July 5, 2025

To,

The Manager  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G  
Bandra-Kurla Complex, Bandra (E)  
MUMBAI-400 051  
Symbol: DENTA

**Company Name: Denta Water and Infra Solutions Limited**

**Dear Sir(s)/Madam(s),**

**Ref: Clarification for Financial results – DENTA**

Below is the reason for discrepancy

1. Machine Readable Form / Legible copy of Financial Results not submitted

**Company Reply:** Correct one submitted during filing of Change in management but right now NEAPS portal is not allowing me to resubmit the same under result path so I am attaching the same with this letter as annexure

2. Financial results submitted in XBRL with discrepancies

**Company Reply:** Quarterly and annual financials are prepared by the company. Auditors perform full audit on annual financials, which includes Q4, but only as part of the full year. Since Q4 is not separately audited in isolation, the same is marked as "unaudited" or "not separately audited". Further auditors issue their audit report only for the full year, not for Q4 specifically

Because I was not able to attach this reply pdf during my earlier try I am giving reply little late please consider this.

Kindly take the same on record and acknowledge receipt of the same.

**For Denta Water And Infra Solutions Limited  
(Formerly known as Denta Properties And Infrastructure Private Limited)**

**Sujata Gaonkar**  
Company Secretary and Compliance Officer

**Denta Water and Infra Solutions Limited**

Formerly known as Denta Properties And Infrastructure Private Limited

CIN: L70109KA2016PLC097869  
#40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road,

Basavanagudi, Bengaluru 560004



080 - 2991 6509



info@denta.co.in



www.denta.co.in

Date: 06/06/2025

To,

The Manager  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza,C-1, Block G  
Bandra-Kurla Complex, Bandra (E)  
MUMBAI-400 051  
Symbol: DENTA

The Manager,  
Listing Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
MUMBAI-400 001  
Scrip Code: 544345

**Company Name: Denta Water and Infra Solutions Limited**

Dear Sir/Madam,

**Sub: Clarification Letter regarding Information as required pursuant to BSE Circular No. L1ST/COMP/ 14/2018-19 and NSE Circular No. NSE/CML/2018/02 dated 20th June, 2018.**

This is in continuation with the earlier outcome submitted for the board meeting held on May 28, 2025 regarding appointment of Directors. This is to inform you that we are hereby rectified the inadvertent clerical/typographical error in the **Annexure**

We are hereby submitting the corrected version after rectification, for the good corporate governance. We would like to further inform that it was a clerical error which was unintentional and not deliberate.

You are kindly requested to accept this application and take into the records.

Yours faithfully,

**For Denta Water And Infra Solutions Limited  
(Formerly known as Denta Properties And Infrastructure Private Limited)**

SUJATA  
GAONKAR

Digitally signed by  
SUJATA GAONKAR  
Date: 2025.06.06  
17:47:32 +05'30'

**Sujata Gaonkar**  
Company Secretary and Compliance Officer

**Denta Water and Infra Solutions Limited**

Formerly known as Denta Properties And Infrastructure Private Limited

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Date: 06/06/2025

To,

The Manager  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza,C-1, Block G  
Bandra-Kurla Complex, Bandra (E)  
MUMBAI-400 051  
Symbol: DENTA

The Manager,  
Listing Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
MUMBAI-400 001  
Scrip Code: 544345

**Company Name: Denta Water and Infra Solutions Limited**

Dear Sir/Madam,

**Subject: Outcome of Board of Directors Meeting held on Wednesday, May 28, 2025.**

1. The Audited (Standalone and Consolidated) Financial Results of the Company for the Quarter and Financial Year ended March 31, 2025. In terms of the provisions of Regulation 33 of the Listing Regulations, we are enclosing herewith the copy of following as Annexure
  - a. Audited (Standalone and Consolidated) Financial Results for the quarter and year ended March 31, 2025;
  - b. Independent Auditor's Report (Standalone and Consolidated) on the said Audited Financial Results received from the Statutory Auditors of the Company;
2. Appointed Mr. C Mruthyunjaya Swamy as an Additional Executive Director of the Company pursuant to Section 161(1) of the Companies Act, 2013. with effect from May 28th, 2025 subject to approval of the shareholders of the Company and also Appointed Mr. C Mruthyunjaya Swamy as the Chairperson of the Company with effect from May 28th, 2025. Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2025 is enclosed as Annexure.
3. Appointed Mrs. Hema H M Promoter as Additional Executive Director of the Company pursuant to Section 161(1) of the Companies Act, 2013. with effect from May 28th, 2025 subject to approval of the shareholders of the Company Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations is enclosed as Annexure.
4. Appointed Mr. Gowdar Thimmappa Suresh as an Independent Director of the Company with effect from May 28th, 2025 for a term of five consecutive years, subject to the approval of shareholders pursuant to the provisions of Sections 149, 152, 160, Schedule IV and other applicable provisions of the Companies Act, 2013 along with the rules made thereunder, each as amended("Companies Act"), Regulation 16 (1)(b) and Regulation 17 of the

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Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015,

5. Appointment of M/s. R N Bhat & Associates, a Company Secretary in practice as Secretarial Auditor of the Company for a period of five consecutive years commencing from 2025-2026 to FY 2029-2030, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting. Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexure.
6. Approved Re-appointment of M/s. SPML & Associates Chartered Accountants, Surat as Internal Auditor of the Company to undertake the Internal Audit for the financial year 2025-26 on such terms and conditions as may be mutually agreed upon. Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexure.
7. Approved Re- appointment of M/s. Girish G R & Associate, Cost Auditors, Bangalore to undertake the audit of the cost accounts and cost accounting records of the Company for the Financial Year 2025-26, Subject to ratification of their remuneration by the Shareholders at the ensuing Annual General Meeting. Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexure.
8. Resignation of Ms. Nista U Shetty Non - Executive Director of the Company from the directorship of the Company with effect from close of the business hours on May 28th, 2025. Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexure.

## 9. Review of business operations

Company has got good number of ongoing and upcoming projects.

Seventeen ongoing projects of the company amounting to – Rs. 6143.79 (millions)

The details of the Upcoming Projects are as bellow:

- i. One water management project amounting to – Rs. 1107.06 (millions)
- ii. One Irrigation project amounting to – Rs. 112.13 (millions)
- iii. Four water management and conservation road work amounting to Rs. 126.31(millions)

Altogether amounting to Rs. 1345.5 (millions)

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The Board meeting commenced at 4:00 P.M. and concluded at 07.00 P.M.

We request you to take the above information on record

Yours faithfully,

**For Denta Water And Infra Solutions Limited  
(Formerly known as Denta Properties And Infrastructure Private Limited)**

**SUJATA  
GAONKAR**

Digitally signed by  
SUJATA GAONKAR  
Date: 2025.06.06  
17:48:05 +05'30'

**Sujata Gaonkar**  
Company Secretary and Compliance Officer

**Denta Water and Infra Solutions Limited**

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## ANNEXURE

Details under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2025 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July, 2023:

### 2. Appointment of Mr. C Mruthyunjaya Swamy as an Additional Executive Director

Sl.No	Particulars	Details
1	Reason for change viz., appointment, <del>reappointment, resignation, removal, death or otherwise</del>	Appointment of Mr. C Mruthyunjaya Swamy as an Additional Executive Director and Chairperson.
2	Date of appointment/ <del>reappointment/</del> <del>cessation (as applicable) and term of</del> <del>appointment/ reappointment;</del>	May 28th, 2025 subject to approval of the shareholders of the Company
3	Brief profile (in case of appointment)	He holds bachelors' degree in civil engineering from Bangalore University. In the past, he was associated with the Karnataka State Road Transport Corporation, Karnataka Engineering services and Government of Karnataka. He is not involved in ventures other than Denta Engineers and Consultants HUF.
4	Disclosure of relationships between directors (in case of appointment of a director)	He is Promoter of the Company, Spouse of Mrs. Hema H and Father in Law of Sujith TR Whole Time Director.
5	Information as required pursuant to BSE Circular No. L1ST/COMP/ 14/2018-19 and NSE Circular No. NSE/CML/2018/02 dated 20th June, 2018.	Mr. C Mruthyunjaya Swamy is not debarred from holding the office of Director by virtue of any SEBI Order or any other such authority.

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### 3. Appointment of Mrs. Hema H M Promoter as Additional Executive Director of the Company

Sl.No	Particulars	Details
1	Reason for change viz., appointment, <del>reappointment, resignation, removal, death or otherwise</del>	Appointment of Mrs. Hema H M Promoter as an Additional Executive Director
2	Date of appointment/ <del>reappointment/</del> <del>cessation (as applicable) and term of</del> <del>appointment/ reappointment;</del>	May 28th, 2025 subject to approval of the shareholders of the Company
3	Brief profile (in case of appointment)	She holds bachelor's degree in dental surgery from Bangalore University. In the past, she was associated with Coorguva Infra and Hospitality Private Limited and UVASANDS Private Limited. She is not involved in any other venture.
4	Disclosure of relationships between directors (in case of appointment of a director)	She is Promoter of the Company, Spouse of Mr. C Mruthyunjaya Swamy and Mother in Law of Sujith TR Whole Time Director.
5	Information as required pursuant to BSE Circular No. L1ST/COMP/ 14/2018-19 and NSE Circular No. NSE/CML/2018/02 dated 20th June, 2018.	Mrs. Hema H M is not debarred from holding the office of Director by virtue of any SEBI Order or any other such authority.

### 4. Appointment of Mr. Gowdar Thimmappa Suresh as an Independent Director of the Company

Sl.No	Particulars	Details
1	Reason for change viz., appointment, <del>reappointment, resignation, removal, death or otherwise</del>	Appointment Mr. Gowdar Thimmappa Suresh as an Independent Director of the Company.
2	Date of appointment/ <del>reappointment/</del> <del>cessation (as applicable) and term of</del> <del>appointment/ reappointment;</del>	May 28th, 2025 for a term of five consecutive years subject to

**Denta Water and Infra Solutions Limited**

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		approval of the shareholders of the Company
3	Brief profile (in case of appointment)	He holds bachelors' degree in civil engineering from Bangalore University. In the past, he was associated with the water resource department, Minor irrigation department and National high way department of Karnataka.
4	Disclosure of relationships between directors (in case of appointment of a director)	He is Not related to any Director.
5	Information as required pursuant to BSE Circular No. L1ST/COMP/ 14/2018-19 and NSE Circular No. NSE/CML/2018/02 dated 20th June, 2018.	Mr. Gowdar Thimmappa Suresh is not debarred from holding the office of Director by virtue of any SEBI Order or any other such authority.

#### 5. Appointment of M/s. R N Bhat & Associates, a Company Secretary in practice as Secretarial Auditor of the Company

Sl.No	Particulars	Details
1	Reason for change viz., appointment, <del>reappointment, resignation, removal, death or otherwise</del>	Appointment of the M/s. R N Bhat & Associates, a Company Secretary in practice as Secretarial Auditor of the Company
2	Date of appointment/ <del>reappointment/</del> <del>cessation (as applicable) and term of</del> <del>appointment/ reappointment;</del>	May 28th, 2025 appointed for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.
3	Brief profile (in case of appointment)	M/s. R N Bhat & Associates is a Practicing Company Secretary firm possesses more than 11 years of experience as Company Secretary in practice and has worked with various corporates.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not related to any Director.

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## 6. Re-appointment of M/s. SPML & Associates Chartered Accountants as Internal Auditor of the Company

Sl.No	Particulars	Details
1	Reason for change viz., <del>appointment, reappointment, resignation, removal, death or otherwise</del>	Re-Appointment of M/s. SPML & Associates Chartered Accountants as Internal Auditor of the Company
2	Date of <del>appointment/ reappointment/ cessation (as applicable) and term of appointment/ reappointment;</del>	May 28th, 2025 for the financial year 2025–26
3	Brief profile (in case of appointment)	SPML & Associates Chartered Accountants is a firm based out of Surat. Offers a wide range of professional services in the field of Internal Audit.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not related to any Director.

## 7. Re-appointment of M/s. Girish G R & Associate, Cost Auditors of the Company

Sl.No	Particulars	Details
1	Reason for change viz., <del>appointment, reappointment, resignation, removal, death or otherwise</del>	Re-Appointment of Cost Auditor of the Company
2	Date of <del>appointment/ reappointment/ cessation (as applicable) and term of appointment/ reappointment;</del>	May 28th, 2025 for the financial year 2025–26
3	Brief profile (in case of appointment)	Girish G R & Associates is a Cost Accountants firm based in Bangalore, offers a wide range of professional services in the field of cost audit and related works of different Industries. with various corporates.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not related to any Director.

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## 8. Resignation of Ms. Nista U Shetty Non - Executive Director of the Company from the directorship

Sl.No	Particulars	Details
1	Reason for change viz., <del>appointment, reappointment, resignation, removal, death or otherwise</del>	Resignation of Ms. Nista U Shetty Non - Executive Director
2	Date of <del>appointment/ reappointment/ cessation (as applicable) and term of appointment/ reappointment;</del>	May 28th, 2025
3	Brief profile (in case of appointment)	NA
4	Disclosure of relationships between directors (in case of appointment of a director)	NA

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**Nista U Shetty**

No 3-143 Near Unity Hall,  
Hangalur, Udipi, Kundpaura - 576217, Karnataka.  
(Director Identification Number (DIN): 09395250)

**To**

**The Board of Directors of**  
**DENTA WATER AND INFRA SOLUTIONS LIMITED**  
(Formerly Known As DENTA PROPERTIES AND INFRASTRUCTURE PRIVATE LIMITED)  
Bangalore

**Subject: Resignation from the Directorship of the Company DIN: 09395250**

I, **Nista U Shetty**, D/o **Udayakumar Shetty** hereby tender my resignation to the position of director of **DENTA WATER AND INFRA SOLUTIONS LIMITED** (Formerly Known As Denta Properties And Infrastructure Private Limited) company on personal grounds.

Date: 28/05/2025  
Place: Kundapura



Signature: .  
Name: **Nista U Shetty**

**Independent Auditor's Report on the Audit of Quarterly and Annual Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To  
The Board of Directors of  
Denta Water and Infra Solution Limited**

**Opinion**

We have audited the accompanying statement of Consolidated financial results of **DENTA WATER AND INFRA SOLUTIONS LIMITED (CIN- L70109KA2016PLC097869)** (the "Company") for the year ended March 31, 2025 ("The Consolidated Financial Results / The Statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. the Statement includes the results of the following Entities:
  - a. Denta Properties & Investment
- ii. is presented in accordance with the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

**Basis for Opinion**

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated 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 consolidated financial statements under the provisions of the Act and the Rules thereunder, 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.



### **Management's and Board of Director's Responsibilities for the Consolidated Financial Results**

These consolidated annual financials have been prepared on the basis of the consolidated financials statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies/entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company/entity 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 consolidated annual financial results 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 consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the Management and the Board of Directors are responsible for assessing the Company's ability 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.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies of the entities included in the Group are responsible for assessing the ability of each company/entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company/entity or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated 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.



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

- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 the Board of Directors.
- Conclude on the appropriateness of the 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 results 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 Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that individually or in aggregate, make it probable that the economic decisions of a reasonably knowledge user of financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

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.



**Other Matters**

The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the listing Regulations.

**For Maheshwari & Co.  
Chartered Accountants**

**FRN: 105834W**



**Pawan Gattani**

**(Partner)**

**Membership No. 144734**

**Place: Mumbai**

**Date: May 28, 2025**

**UDIN: 25144734BMJFUK4852**



**DENTA WATER AND INFRA SOLUTIONS LIMITED**

CIN: U70109KA2016PLC097869

40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road,  
Basavanagudi, Bangalore, South Bangalore Karnataka 560004 IN  
Email: cs@denta.co.in, Web: www.denta.co.in

**Statement of Audited Consolidated Financial Results for the Quarter and year ended on March 31, 2025**

*(Rs. In Millions, unless otherwise stated)*

Particulars	Quarter Ended			Year Ended	
	March 31, 2025	Decemehr 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>Revenue</b>					
Revenue from operations	541.52	513.53	1,040.60	2,032.85	2,385.98
Other income	30.66	9.49	23.48	47.45	32.39
<b>Total Revenue (A)</b>	<b>572.18</b>	<b>523.02</b>	<b>1,064.08</b>	<b>2,080.30</b>	<b>2,418.37</b>
<b>Expenses</b>					
Cost of Material Consumed	325.17	304.49	654.48	1,232.74	1,519.78
Employee benefits expense	15.02	15.09	11.69	56.59	36.21
Finance costs	2.01	0.52	4.39	3.59	5.07
Depreciation and amortisation expense	1.30	1.30	1.28	5.18	4.85
Other expenses	36.21	9.86	19.47	66.64	38.61
<b>Total expenses (B)</b>	<b>379.71</b>	<b>331.27</b>	<b>691.31</b>	<b>1,364.74</b>	<b>1,604.53</b>
<b>Profit/(loss) before tax (A-B)</b>	<b>192.47</b>	<b>191.75</b>	<b>372.76</b>	<b>715.56</b>	<b>813.84</b>
<b>Tax expense:</b>					
- Current tax	55.19	42.00	101.05	186.66	208.21
- Deferred tax	0.08	0.11	1.30	0.05	0.95
<b>Total tax expenses</b>	<b>55.27</b>	<b>42.11</b>	<b>102.35</b>	<b>186.71</b>	<b>209.16</b>
<b>Profit/(loss) for the period / year</b>	<b>137.20</b>	<b>149.64</b>	<b>270.41</b>	<b>528.85</b>	<b>604.68</b>
<b>Other Comprehensive Income / (Loss)</b>					
<b>Items that will not be reclassified to profit or loss</b>					
Re-measurement gain/ (losses) on defined benefit plans	(0.04)	(0.34)	0.16	(0.28)	0.23
Tax impact of items that will not be reclassified to statement of profit and loss	0.02	0.08	(0.04)	0.07	(0.06)
<b>Total other comprehensive income</b>	<b>(0.02)</b>	<b>(0.25)</b>	<b>0.12</b>	<b>(0.21)</b>	<b>0.17</b>
<b>Total comprehensive income for the period \ year</b>	<b>137.19</b>	<b>149.39</b>	<b>270.53</b>	<b>528.65</b>	<b>604.85</b>
<b>Paid up equity share capital (Face value Rs. 10 per share)</b>	267.00	192.00	192.00	267.00	192.00
<b>Earnings per equity share (not annualised for quarter)</b>					
Basic EPS (Rs.)*	6.70	7.79	14.08	25.83	31.49
Diluted EPS (Rs.)*	6.70	7.79	14.08	25.83	31.49

\*EPS and Diluted Not Annualized except for year ended on March 31, 2024 & March 31, 2025



**DENTA WATER AND INFRA SOLUTIONS LIMITED**  
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**Basavanagudi, Bangalore, South Bangalore Karnataka 560004 IN**  
**Email: es@denta.co.in, Web: www.denta.co.in**

**Statement of Audited Consolidated Assets & liabilities as at March 31, 2025**

*(Rs. In Millions, unless otherwise stated)*

Particulars	March 31, 2025	March 31, 2024
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	243.28	245.06
Other Intangible Assets	0.17	0.24
<b>Financial Assets</b>		
Investment	18.65	-
Loan	-	68.63
Other Financial Assets	12.09	97.34
Other Non-Current Assets	32.68	44.33
Deferred Tax Assets (Net)	-	-
<b>Total Non-Current Assets</b>	<b>306.87</b>	<b>455.60</b>
<b>Current Assets</b>		
Inventories	732.99	195.13
<b>Financial Assets</b>		
Trade Receivables	858.29	254.63
Cash and Cash Equivalents	613.27	125.77
Bank Balances Other than Cash and Cash Equivalents	1,383.90	503.82
Other Financial Assets	12.25	38.75
Other Current Assets	380.55	624.78
Current Tax Assets ( Net )	4.88	-
<b>Total Current Assets</b>	<b>3,986.13</b>	<b>1,742.88</b>
<b>Total Assets</b>	<b>4,293.01</b>	<b>2,198.48</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	267.00	192.00
Other Equity	3,820.66	1,450.56
<b>Total Equity attributable to Equity Holders</b>	<b>4,087.66</b>	<b>1,642.56</b>
Non-Controlling Interest	-	0.70
<b>Total Equity</b>	<b>4,087.66</b>	<b>1,643.26</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	1.83	5.49
Provisions	2.31	1.07
Deferred Tax Liabilities (Net)	2.03	1.91
Other Non-Current Liabilities	2.66	2.66
<b>Total Non-Current Liabilities</b>	<b>8.82</b>	<b>11.13</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	3.67	3.13
Trade Payables	-	-
Total Outstanding Dues of Micro and Small Enterprises	10.18	6.29
Total Outstanding Dues of Creditors other than Micro and Small Enterprises	127.88	106.04
Other Current Liabilities	50.22	117.21
Provisions	4.58	236.79
Current Tax Liabilities (Net)	-	74.63
<b>Total Current Liabilities</b>	<b>196.52</b>	<b>544.08</b>
<b>Total Liabilities</b>	<b>205.35</b>	<b>555.22</b>
<b>Total Equity and Liabilities</b>	<b>4,293.01</b>	<b>2,198.48</b>



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**Statement of Consolidated Audited Cash flows**

*(Rs. In Millions, unless otherwise stated)*

Particulars	March 31, 2025	March 31, 2024
	Audited	Audited
<b>Cash Flow from/(Used in) Operating Activities</b>		
Profit Before Tax	715.56	813.84
<b>Adjustments to Reconcile Net Profit to Net Cash Provided by Operating Activities:</b>		
Depreciation and Amortization	5.18	4.85
Finance Cost	3.59	5.07
Interest Income	(34.32)	(17.76)
<b>Operating Profit before Working Capital Changes</b>	<b>690.00</b>	<b>806.00</b>
<b>Movement in Working Capital:</b>		
Changes in Trade Receivables	(603.66)	(23.11)
Changes in Other Financial Assets	26.49	(33.50)
Changes in Other Current Assets	244.23	(505.25)
Changes in Inventories	(537.86)	(130.15)
Changes in Trade Payable	25.73	10.59
Changes in Borrowings	-	0.24
Changes in Provisions	(230.69)	236.18
Changes in Other Current Liabilities	(66.99)	60.75
<b>Cash Generated/(Used) in Operations</b>	<b>(452.75)</b>	<b>421.75</b>
Income Tax Paid (Net)	(266.17)	(152.80)
<b>Cash Generated/(Used) in Operating Activities</b>	<b>(718.92)</b>	<b>268.95</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of Property, Plant and Equipment/Capital Expenditure Including Intangible Asset	(3.34)	(6.83)
Interest Received	34.32	17.76
(Increase)/Decrease in Other Non Current Assets	11.65	-
Loan Given/ (Repaid)	68.63	-
Investment/Proceeds from Fixed Deposit with Bank	85.25	(2.99)
Investment	(18.65)	(2.34)
<b>Cash Generated/ (Used) in Investing Activities</b>	<b>177.86</b>	<b>5.60</b>
<b>Cash Flow from Financing Activities</b>		
Proceed /(Repayment) of Borrowings (Net)	(3.13)	(3.14)
Equity Shares	1,916.05	0.06
Withdrawal from Partnership Firm	(0.70)	-
Interest Paid	(3.59)	(5.07)
<b>Cash Generated/(Used) in Financing Activities</b>	<b>1,908.64</b>	<b>(8.15)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>1,367.58</b>	<b>266.40</b>
Cash and Cash Equivalent at Beginning of Period/Year	629.59	363.19
Cash and Cash Equivalent at End of Period/Year	1,997.18	629.59
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>1,367.58</b>	<b>266.40</b>

## Notes To the Audited Consolidated Financial Results for The Quarter and Year Ended March 31, 2025

1. Denta Water and Infra Solutions Limited (the 'Company') and its subsidiary (a partnership firm) has prepared Consolidated financial results (the 'Statement') for the quarter and year ended March 31, 2025 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations, 2015') and the Accounting Standards specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and the relevant provision of the Companies Act, 2013, as applicable.
2. The above audited consolidated financial results of the Company approved by the Parent company's Board of Directors at their meetings held on Friday, May 28, 2025.
3. During the quarter ended and year ended March 31, 2025 the parent company has been listed, and accordingly, its financial results have been published. The management has exercised necessary due diligence to ensure that the said results provide a true and fair view of its affairs.
4. The Statutory Auditors have carried out limited review of the above audited consolidated financial results for the quarter and year ended March 31, 2025.
5. During the quarter ended March 31, 2025, the Parent Company successfully completed its Initial Public Offer ("IPO") through the fresh issue of 75,00,000 Equity Shares, each with a face value of Rs 10/-. The shares were issued at an offer price of Rs 294/- per equity share, aggregating to Rs 2,205 million.


Sr No.	Items head	Projected utilisation as per the offer document	Amount Utilised as on 31.03.2025	Amount Un-utilised as on 31.03.2025
1	Working Capital	1500.0	494.7	1005.3
2	Issue Expenses	251.6	244.2	7.40
3	General corporate Purposes	453.4	141.4	312.0
	<b>Total Utilized</b>	<b>2205.0</b>	<b>880.3</b>	<b>1324.7*</b>

*\*Un-utilised amount is lying in bank / parked in fixed deposit.*

6. The Equity shares of the Parent Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on January 29, 2025.
7. The Company is engaged primarily in the business of water revitalizing and groundwater recharging activities hence it did not give rise to different operating segments in accordance with Ind AS 108 - Operating Segments.
8. The figures for the quarter ended March 31, 2025 and March 31, 2024 are balancing figures between the figures for the audited financial year and year to date unaudited figures up to the third quarter of the respective financial year. The figures up to the third quarter of the current financial year has been reviewed by auditors.
9. The EPS and diluted EPS are not annualized for the quarter.
10. Previous period's / year's figures have been regrouped / reclassified, where necessary to conform to current period's classification.

**Place: Bangalore**  
**Date: May 28, 2025**

**For and on behalf of Board of Directors of**  
**Denta Water and Infra Solutions Limited**  
(Formerly known as Denta Properties and  
Infrastructure Private Limited)

  
**Manish Shetty**  
Managing Director  
DIN - 09075221



**Independent Auditor's Report on the Audit of Quarterly and Annual Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To  
The Board of Directors of  
Denta Water and Infra Solution Limited**

**Opinion**

We have audited the accompanying statement of Standalone financial results of **DENTA WATER AND INFRA SOLUTIONS LIMITED (CIN- L70109KA2016PLC097869)** (the "Company") for the year ended March 31, 2025 ("The Standalone Financial Results / The Statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

**Basis for Opinion**

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, 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.

### **Management's and Board of Director's Responsibilities for the Standalone Financial Results**

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of 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 annual standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the Company's ability 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.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone 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 standalone 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 the Board of Directors.
- Conclude on the appropriateness of the 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 standalone financial results 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 standalone financial results, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that individually or in aggregate, make it probable that the economic decisions of a reasonably knowledge user of financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

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.

#### **Other Matters**

The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the listing Regulations.

**For Maheshwari & Co.**

**Chartered Accountants**

**FRN: 105834W**



**Pawan Gattani**

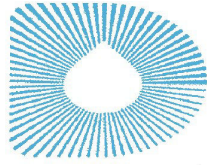
**(Partner)**

**Membership No. 144734**

**Place: Mumbai**

**Date: May 28, 2025**

**UDIN: 25144734BMJFUJ2782**



# Denta<sup>®</sup>

Water Revitalizing Experts

DENTA WATER AND INFRA SOLUTIONS LIMITED

CIN: L70109KA2016PLC097869

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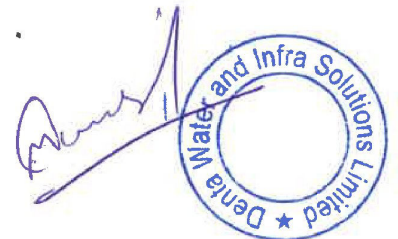
Email: cs@denta.co.in, Web: www.denta.co.in

## Statement of Audited Standalone Financial Results

(Rs. In Millions, unless otherwise stated)

Particulars	Quarter Ended			Year Ended	
	March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
<b>Revenue</b>					
Revenue from operations	541.52	513.53	1,040.60	2,032.85	2,385.98
Other income	30.66	9.49	25.68	47.45	30.88
<b>Total Revenue (A)</b>	<b>572.18</b>	<b>523.02</b>	<b>1,066.28</b>	<b>2,080.30</b>	<b>2,416.86</b>
<b>Expenses</b>					
Cost of Material Consumed	325.17	304.49	654.48	1,232.74	1,519.78
Employee benefits expense	15.02	15.09	11.69	56.59	36.21
Finance costs	2.01	0.52	4.38	3.59	5.02
Depreciation and amortisation expense	1.30	1.30	1.28	5.18	4.85
Other expenses	36.21	9.91	19.52	66.57	38.61
<b>Total expenses (B)</b>	<b>379.71</b>	<b>331.32</b>	<b>691.35</b>	<b>1,364.67</b>	<b>1,604.48</b>
<b>Profit/(loss) before tax (A-B)</b>	<b>192.47</b>	<b>191.70</b>	<b>374.93</b>	<b>715.63</b>	<b>812.38</b>
<b>Tax expense:</b>					
- Current tax	55.17	42.02	100.61	186.66	206.86
- Deferred tax	0.08	0.11	1.30	0.05	0.95
<b>Total tax expenses</b>	<b>55.25</b>	<b>42.13</b>	<b>101.90</b>	<b>186.71</b>	<b>207.81</b>
<b>Profit/(loss) for the period / year</b>	<b>137.23</b>	<b>149.57</b>	<b>273.02</b>	<b>528.93</b>	<b>604.57</b>
<b>Other Comprehensive Income / (Loss)</b>					
<b>Items that will not be reclassified to profit or loss</b>					
Re-measurement gain/ (losses) on defined benefit plans	(0.04)	(0.34)	0.16	(0.28)	0.23
Tax impact of items that will not be reclassified to statement of profit and loss	0.02	0.08	(0.04)	0.07	(0.06)
<b>Total other comprehensive income</b>	<b>(0.02)</b>	<b>(0.25)</b>	<b>0.12</b>	<b>(0.21)</b>	<b>0.17</b>
<b>Total comprehensive income for the period \ year</b>	<b>137.21</b>	<b>149.32</b>	<b>273.14</b>	<b>528.72</b>	<b>604.74</b>
<b>Paid up equity share capital (Face value Rs. 10 per share)</b>	<b>267.00</b>	<b>192.00</b>	<b>192.00</b>	<b>267.00</b>	<b>192.00</b>
<b>Earnings per equity share (not annualised for quarter)</b>					
Basic EPS (Rs.)*	6.70	7.79	14.22	25.83	31.49
Diluted EPS (Rs.)*	6.70	7.79	14.22	25.83	31.49

\*EPS and Diluted Not Annualized except for year ended on March 31, 2024 & March 31, 2025



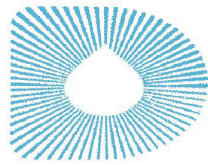


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**Statement of Audited Standalone Assets & liabilities as at March 31, 2025**

*(Rs. In Millions, unless otherwise stated)*

Particulars	March 31, 2025	March 31, 2024
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	243.28	245.06
Other Intangible Assets	0.17	0.24
Financial Assets		
Investment	18.73	69.52
Other Financial Assets	12.09	97.34
Other Non-Current Assets	32.68	44.33
Deferred Tax Assets (Net)	-	-
<b>Total Non-Current Assets</b>	<b>306.95</b>	<b>456.49</b>
<b>Current Assets</b>		
Inventories	732.99	195.13
Financial Assets		
Trade Receivables	858.29	254.63
Cash and Cash Equivalents	613.27	124.32
Bank Balances Other than Cash and Cash Equivalents	1,383.90	503.82
Other Financial Assets	12.25	38.75
Other Current Assets	380.55	624.14
Current Tax Assets ( Net )	4.88	-
<b>Total Current Assets</b>	<b>3,986.13</b>	<b>1,740.78</b>
<b>Total Assets</b>	<b>4,293.08</b>	<b>2,197.27</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	267.00	192.00
Other Equity	3,820.74	1,450.43
<b>Total Equity</b>	<b>4,087.74</b>	<b>1,642.43</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Borrowings	1.83	5.49
Provisions	2.31	1.07
Deferred Tax Liabilities (Net)	2.03	1.91
Other Non-Current Liabilities	2.66	2.66
<b>Total Non-Current Liabilities</b>	<b>8.82</b>	<b>11.13</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	3.67	3.13
Trade Payables		
Total Outstanding Dues of Micro and Small Enterprises	10.18	6.29
Total Outstanding Dues of Creditors other than Micro and Small Enterprises	127.88	106.04
Other Current Liabilities	50.22	117.21
Provisions	4.58	236.79
Current Tax Liabilities (Net)	-	74.25
<b>Total Current Liabilities</b>	<b>196.52</b>	<b>543.71</b>
<b>Total Liabilities</b>	<b>205.35</b>	<b>551.84</b>
<b>Total Equity and Liabilities</b>	<b>4,293.08</b>	<b>2,197.27</b>




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**Statement of Audited Standalone Cash flows**

*(Rs. In Millions, unless otherwise stated)*

Particulars	March 31,	March 31,
	2025	2024
	Audited	Audited
<b>Cash Flow from/(Used in) Operating Activities</b>		
Profit Before Tax	715.63	812.38
<b>Adjustments to Reconcile Net Profit to Net Cash Provided by Operating Activities:</b>		
Depreciation and Amortization	5.18	4.85
Finance Cost	3.59	5.02
Interest Income	(34.32)	(13.14)
<b>Operating Profit before Working Capital Changes</b>	<b>690.08</b>	<b>809.11</b>
<b>Movement in Working Capital:</b>		
Changes in Trade Receivables	(603.66)	(23.11)
Changes in Other Financial Assets	26.49	(33.50)
Changes in Other Current Assets	243.59	(505.25)
Changes in Inventories	(537.86)	(130.15)
Changes in Trade Payable	25.73	10.59
Changes in Borrowings	-	0.24
Changes in Provisions	(230.69)	236.18
Changes in Other Current Liabilities	(66.99)	60.75
<b>Cash Generated/(Used) in Operations</b>	<b>(453.31)</b>	<b>424.87</b>
Income Tax Paid (Net)	(265.79)	(151.99)
<b>Cash Generated/(Used) in Operating Activities</b>	<b>(719.10)</b>	<b>272.88</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of Property, Plant and Equipment/Capital Expenditure Including Intangible Asset	(3.34)	(6.83)
Interest Received	34.32	13.14
(Increase)/Decrease in Other Non Current Assets	11.65	-
Investment/Proceeds from Fixed Deposit with Bank	85.25	(2.99)
Investment	50.79	(3.07)
<b>Cash Generated/ (Used) in Investing Activities</b>	<b>178.68</b>	<b>0.25</b>
<b>Cash Flow from Financing Activities</b>		
Proceed /(Repayment) of Borrowings (Net)	(3.13)	(3.16)
Equity Shares	1,916.17	-
Interest Paid	(3.59)	(5.02)
<b>Cash Generated/(Used) in Financing Activities</b>	<b>1,909.46</b>	<b>(8.18)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>1,369.03</b>	<b>264.95</b>
Cash and Cash Equivalent at Beginning of Period/Year	628.14	363.19
Cash and Cash Equivalent at End of Period/Year	1,997.17	628.14
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>1,369.03</b>	<b>264.95</b>


## Notes To the Audited Standalone Financial Results for The Quarter and Year Ended March 31, 2025

1. Denta Water and Infra Solutions Limited (the 'Company') has prepared Standalone financial results (the 'Statement') for the quarter and year ended March 31, 2025 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations, 2015') and the Accounting Standards specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and the relevant provision of the Companies Act, 2013, as applicable.
2. The above audited standalone financial results of the Company approved by the Board of Directors at their meetings held on Friday, May 28, 2025.
3. During the quarter ended and year ended March 31, 2025 the company has been listed, and accordingly, its financial results have been published. The management has exercised necessary due diligence to ensure that the said results provide a true and fair view of its affairs.
4. The Statutory Auditors have carried out limited review of the above audited standalone financial results for the quarter and year ended March 31, 2025.
5. During the quarter ended March 31, 2025, the Company successfully completed its Initial Public Offer ("IPO") through the fresh issue of 75,00,000 Equity Shares, each with a face value of Rs 10/-. The shares were issued at an offer price of Rs 294/- per equity share, aggregating to Rs 2,205 million.

The utilization of proceed from IPO is summarised below:

Sr No.	Items head	Projected utilisation as per the offer document	Amount Utilised as on 31.03.2025	Amount Un-utilised as on 31.03.2025
1	Working Capital	1500.0	494.7	1005.3
2	Issue Expenses	251.6	244.2	7.40
3	General corporate Purposes	453.4	141.4	312.0
	<b>Total Utilized</b>	<b>2205.0</b>	<b>880.3</b>	<b>1324.7*</b>

*\*Un-utilised amount was lying in bank / parked in fixed deposit.*

6. The Equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on January 29, 2025.
7. The Company is engaged primarily in the business of water revitalizing and groundwater recharging activities hence it did not give rise to different operating segments in accordance with Ind AS 108 - Operating Segments.
8. The figures for the quarter ended March 31, 2025 and March 31, 2024 are balancing figures between the figures for the audited financial year and year to date unaudited figures up to the third quarter of the respective financial year. The figures up to the third quarter of the current financial year has been reviewed by auditors.
9. The EPS and diluted EPS are not annualized for the quarter.
10. Previous period's / year's figures have been regrouped / reclassified, where necessary to conform to current period's classification.

11. Previous period's / year's figures have been regrouped / reclassified, where necessary to conform to current period's classification.

**Place: Bangalore**  
**Date: May 28, 2025**

**For and on behalf of Board of Directors of**  
**Denta Water and Infra Solutions Limited**  
(Formerly known as Denta Properties and  
Infrastructure Private Limited)

  
**Manish Shetty**  
Managing Director  
DIN - 09075221



May 28, 2025

To,

The Manager  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G  
Bandra-Kurla Complex, Bandra (E)  
MUMBAI-400 051  
Symbol: DENTA

The Manager,  
Listing Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
MUMBAI-400 001  
Scrip Code: 544345

**Company Name: Denta Water and Infra Solutions Limited**

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Sujith T R Whole Time Director and Chief Financial Officer of Denta Water and Infra Solutions Limited having its Registered Office at # 40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road, Basavanagudi, Bangalore, Bangalore South, Karnataka, India, 560004 hereby declare that, Maheshwari and Co. (FRN 105834W) Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on Annual Audited Financial Results of the Company (Standalone & Consolidated) for the year ended March 31, 2025.

Kindly take the above on record.

Thanking You,

For **Denta Water And Infra Solutions Limited**

**SUJITH T R** Digitally signed by  
SUJITH T R  
Date: 2025.06.06  
17:48:49 +05'30'

Sujith T R  
Whole Time Director and Chief Financial Officer

**Denta Water and Infra Solutions Limited**

Formerly known as Denta Properties And Infrastructure Private Limited

CIN: L70109KA2016PLC097869

#40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road,

Basavanagudi, Bengaluru 560004



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