



LAXMI DENTAL LIMITED

formerly known as Laxmi Dental Export Private Limited

Registered Office: 103, Akuriti Arcade, Opposite A H Wadia High School, Near Azad Nagar Metro Station, Andheri (West), Mumbai –400058.

Tel: 022 61437991 | **Email:** info@laxmidentallimited.com | **Website:** www.laxmidentallimited.com

CIN No: L51507MH2004PLC147394 | **GST No:** 27AABCL0001A1ZL

Date: November 12, 2025

To,

Listing Department

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai – 400001

BSE Scrip Code: 544339

Listing & Compliance Department

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor

Plot No. C/1, “G” Block

Bandra-Kurla Complex

Bandra (E), Mumbai – 400 051

Symbol: LAXMIDENTL

Dear Sir(s)/Madam(s),

Subject: Corrigendum to the Unaudited Standalone financial results for the second quarter and half year ended on September 30, 2025.

Dear Sir/Madam,

This is with reference to our intimation dated November 11, 2025 regarding outcome of the Board Meeting held on the said date and submission of Unaudited Standalone Financial Results for the second quarter and half year ended on September 30, 2025 pursuant to regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

In this connection, we would like to inform that inadvertently, the Standalone Cash Flow Statement was attached in place of the Consolidated Cash Flow Statement and accordingly, the Company is filing this corrigendum by attaching the consolidated cash flow along with the financial results.

Only the consolidated cash flow has been attached in this revised intimation and the **revenue, expenses, profit and EPS has not undergone any change** and there has been no change in any of the figures of the financial results uploaded earlier.

We request you to kindly take the same on record and consider the revised submission.

The said information shall also be available on the website of the Company at www.laxmidentallimited.com.

For Laxmi Dental Limited

(Formerly Known as Laxmi Dental Export Private Limited)

Dharmesh Dattani

Chief Financial Officer

Encl.: As above.

Independent Auditor's Review Report on consolidated unaudited financial results of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited) for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited)

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited) (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax and total comprehensive income of its jointly controlled entities for the quarter ended 30 September 2025 and the year to-date results for the period from 01 April 2025 to 30 September 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Bizdent Devices Private Limited	Wholly owned Subsidiary of Holding Company
2	Signature Smile Dental Clinic Private Limited	Subsidiary of Holding Company (88.88%)
3	Rich Smile Design LLP	Subsidiary of Holding Company (66.00%)
4	Laxmi Dental Lab USA INC.	Wholly owned Subsidiary (71.43% owned by Holding Company and 28.57% owned by Bizdent Devices Private Limited)



MSKA & Associates

Chartered Accountants

Sr. No	Name of the Entity	Relationship with the Holding Company
5	Diverse Dental Lab USA INC.	Subsidiary of Laxmi Dental Lab USA INC. (85.00%)
6	Illusion Dental Lab USA INC.	Wholly owned Subsidiary of Laxmi Dental Lab USA INC.
7	KIDS-E-Dental LLP	Joint Venture of Holding Company (60.00%)
8	IDBG AI Dent Global Private Limited	Joint Venture of Holding Company (49.00%)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 below, 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of five subsidiaries included in the Statement, whose interim financial information, before giving effect to the consolidation adjustments, reflects total assets of Rs. 155.96 million as at 30 September 2025 and total revenues of Rs. 150.34 million and Rs. 283.15 million, total net profit after tax of Rs. 9.06 million and Rs. 15.72 million and total comprehensive profit of Rs. 12.53 million and Rs. 19.81 million, for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025, respectively, and cash flows (net) of Rs. 10.11 million for the period from 01 April 2025 to 30 September 2025, as considered in the Statement. These interim financial information have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditor.

7. The Statement includes the interim financial information of one jointly controlled entity which has not been reviewed by their auditors, the statement includes the Group's share of net loss after tax of Rs. 0.35 million and Rs. 0.35 million for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025, respectively, as considered in the Statement. This interim financial information have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of the jointly controlled entity is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.



MSKA & Associates

Chartered Accountants

8. The Statement includes results for the quarter ended September 30, 2024 and the year-to-date results for the period from 01 April 2024 to 30 September 2024, that have been approved by the Board of Directors, and have not been subjected to review by us or by another auditor.

Our conclusion is not modified in respect of the above matter.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Nitin Tiwari
Partner
Membership No.: 118894
UDIN: 251188948MKYBF4828



Place: Mumbai
Date: 11 November 2025

Laxmi Dental Limited (formerly known as Laxmi Dental Export Private Limited)

Corporate Identity Number: L51507MH2004PLC147394

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Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30 September 2025

(Rs. in millions except earnings per share data)

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited (Refer Note 3)	Unaudited	Unaudited (Refer Note 3)	Audited
I. Income						
a) Revenue from operations						
i. Sales	709.80	643.21	565.73	1,353.01	1,156.79	2,365.63
ii. Other operating revenue	12.85	12.76	5.46	25.61	11.01	25.44
b) Other income	23.87	17.22	7.27	41.09	11.20	33.38
Total income	746.52	673.19	578.46	1,419.71	1,179.00	2,424.45
II. Expenses						
a) Cost of material consumed	69.38	23.53	131.54	92.91	262.39	372.27
b) Purchase of stock-in-trade	155.94	135.95	4.02	291.89	24.77	194.59
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.05	15.60	3.10	17.65	(4.61)	5.55
d) Employee benefits expenses	257.71	236.33	205.42	494.04	383.39	857.68
e) Finance costs	2.39	4.60	11.75	6.99	25.99	53.90
f) Depreciation and amortization expenses	37.48	35.75	34.01	73.23	67.68	150.19
g) Other expenses	127.35	125.48	139.85	252.83	274.53	542.25
Total expenses	652.30	577.24	529.69	1,229.54	1,034.14	2,176.43
III. Profit before exceptional items and tax	94.22	95.95	48.77	190.17	144.86	248.02
IV. Exceptional items (net of tax) (Refer Note 5)	-	-	-	-	66.17	70.27
V. Profit before tax	94.22	95.95	48.77	190.17	211.03	318.29
VI. Tax expense:						
a) Current tax	23.01	19.66	3.63	42.67	9.72	22.21
b) Adjustment of tax relating to earlier periods	-	-	(0.25)	-	(0.51)	1.12
c) Deferred tax	(4.36)	3.21	8.00	(1.15)	19.85	41.21
Total tax expenses	18.65	22.87	11.38	41.52	29.06	64.54
VII. Profit after tax for the period/year	75.57	73.08	37.39	148.65	181.97	253.75
VIII. Share in profit of joint ventures (net)	9.75	10.22	21.56	19.97	52.51	71.68
IX. Profit for the period/year from continuing operations	85.32	83.30	58.95	168.62	234.48	325.43
X. Loss before tax from discontinued operations	-	-	-	-	(8.09)	(8.09)
XI. Tax income from discontinued operations	-	-	-	-	1.00	1.00
XII. Loss after tax from discontinued operations	-	-	-	-	(7.09)	(7.09)
XIII. Profit for the period/year	85.32	83.30	58.95	168.62	227.39	318.34
XIV. Other comprehensive income:						
Other comprehensive income from continuing operations						
Items that will not be reclassified to profit or loss						
Remeasurement gain/(loss) of net defined benefit plan	(1.92)	(1.92)	(1.82)	(3.84)	(1.38)	(7.60)
Income tax effect on above	0.48	0.47	0.58	0.95	0.50	1.90
Items that will be reclassified to profit or loss						
Foreign currency translation difference of foreign operations	3.47	0.61	-	4.08	-	0.36
Income tax effect on above	-	-	-	-	-	-
Other comprehensive income from discontinued operations						
Items that will be reclassified to profit or loss						
Foreign currency translation difference of foreign operations	-	-	2.12	-	0.66	-
Income tax effect on above	-	-	-	-	-	-
XV. Other comprehensive income/(loss) for the period/year, net of tax	2.03	(0.84)	0.88	1.19	(0.22)	(5.34)
XVI. Total comprehensive income (XIII+XV)	87.35	82.46	59.83	169.81	227.17	313.00
XVII. Profit for the period/year attributable to:						
Owners of the parent	85.33	83.90	58.90	169.23	226.87	317.71
Non-controlling interests	(0.01)	(0.60)	0.05	(0.61)	0.52	0.63
Total	85.32	83.30	58.95	168.62	227.39	318.34
XVIII. Other comprehensive income/(loss) for the period/year attributable to:						
Owners of the parent	2.03	(0.84)	0.88	1.19	(0.22)	(5.37)
Non-controlling interests	-	-	(0.00)	-	0.00	0.03
Total	2.03	(0.84)	0.88	1.19	(0.22)	(5.34)
XIX. Total comprehensive income for the period/year attributable to:						
Owners of the parent	87.36	83.06	59.78	170.42	226.65	312.34
Non-controlling interests	(0.01)	(0.60)	0.05	(0.61)	0.52	0.66
Total	87.35	82.46	59.83	169.81	227.17	313.00



Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited (Refer Note 3)	Unaudited	Unaudited (Refer Note 3)	Audited
XX. Paid up equity share capital (face value ₹2 each fully paid)	109.92	109.92	55.63	109.92	55.63	109.92
XXI. Other equity						1,975.45
XXII. Earning per equity share of ₹2 each*						
A. Earnings per share from continuing operations						
a) Basic (INR)	1.59	1.53	1.14	3.10	4.52	6.20
b) Diluted (INR)	1.58	1.52	1.14	3.08	4.52	6.19
B. Earnings per share from discontinued operations						
a) Basic (INR)	NA	NA	NA	NA	(0.14)	(0.14)
b) Diluted (INR)	NA	NA	NA	NA	(0.14)	(0.14)
C. Earnings per share from continuing operation and discontinued operations:						
a) Basic (INR)	NA	NA	NA	NA	4.39	6.07
b) Diluted (INR)	NA	NA	NA	NA	4.39	6.05

* EPS is not annualized for the quarter and half year ended 30 September 2025, quarter ended 30 June 2025 and quarter and half year ended 30 September 2024.

Date : 11 Nov 2025

Place : Mumbai

www.laxmidentallimited.com



[Signature]

Sameer Merchant
CEO & Managing Director
DIN: 00679893



Laxmi Dental Limited (formerly known as Laxmi Dental Export Private Limited)

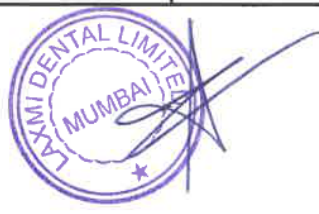
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Unaudited Consolidated Statement of Assets and Liabilities as at 30 September 2025

Particulars	As at	
	30-Sep-25	31-Mar-25
	Unaudited	Audited
Assets		
I Non-current assets		
Property, plant and equipment	405.91	411.26
Capital work-in-progress	17.11	-
Right of use assets	85.60	77.99
Investment property	0.34	-
Intangible assets	19.03	16.09
Intangible assets under development	-	2.15
Financial assets		
- Investments	149.82	103.84
- Other financial assets	711.45	264.07
Income tax assets (net)	23.28	36.24
Deferred tax assets (net)	64.69	64.45
Total non-current assets (A)	1,477.23	976.09
II Current assets		
Inventories	190.92	186.50
Financial assets		
- Trade receivables	422.43	366.76
- Cash and cash equivalents	100.96	908.18
- Bank balances other than cash and cash equivalents	145.23	185.42
- Loans	2.30	1.72
- Other financial assets	115.73	61.11
Other current assets	208.57	160.87
Total current assets (B)	1,186.14	1,870.56
Total assets (A+B)	2,663.37	2,846.65
Equity and Liabilities		
I Equity		
- Equity share capital	109.92	109.92
- Other equity	2,182.84	1,975.45
Total equity attributable to shareholders of the group	2,292.76	2,085.37
Non-controlling interest	1.03	1.64
Total equity (C)	2,293.79	2,087.01
II Liabilities		
Non-current liabilities		
Financial liabilities		
- Borrowings	-	106.09
- Lease liabilities	51.01	46.52
- Other financial liabilities	5.70	5.40
Provisions	44.54	34.59
Total Non-current liabilities (D)	101.25	192.60
Current liabilities		
Financial liabilities		
- Borrowings	-	7.58
- Lease liabilities	38.06	34.93
- Trade Payables		
i) Total outstanding dues of micro and small enterprises	15.20	15.31
ii) Total outstanding dues of creditors other than micro and small enterprises	73.90	305.29
- Other financial liabilities	89.44	70.42
Other current liabilities	39.62	110.76
Short term provisions	12.11	12.00
Current tax liabilities (Net)	-	10.75
Total current liabilities (E)	268.33	567.04
Total liabilities (D+E)	369.58	759.64
Total equity and liabilities (C+D+E)	2,663.37	2,846.65



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Unaudited Consolidated Statement of Cash Flows for the half year ended 30 September 2025

Particulars	For the half year ended	
	30-Sep-25	30-Sep-24
	Unaudited	Unaudited (Refer Note 3)
Cash flow from operating activities		
Profit before tax	190.17	202.94
Continuing operations	190.17	211.03
Discontinued operations	-	(8.09)
Adjustments for:		
Depreciation and amortisation expenses from continuing operations	73.23	67.68
Allowances for expected credit losses	(6.48)	10.38
Interest expenses	6.99	25.99
Interest income	(31.76)	(1.00)
Fixed Assets written off	0.60	-
Rental Income	(0.29)	-
Gain on sale of investment property (Refer Note 5)	-	(66.17)
Gain on extinguishment of financial liability	(0.15)	-
Unrealised exchange (gain), net	(7.69)	(8.27)
Share based payments	35.16	-
Operating profit before working capital changes	259.78	231.55
Working capital adjustments		
- (Increase) / decrease in Trade receivables	(41.50)	(161.65)
- (Increase) / decrease in Inventories	(4.42)	29.54
- (increase) / decrease in current and non-current financial assets	(52.55)	(25.03)
- (Increase) / decrease in current and non-current assets	(47.69)	(90.29)
- Increase / (decrease) in Trade payables	(231.50)	(32.58)
- Increase / (decrease) in current and non-current liabilities including provisions	(61.08)	27.03
- Increase / (decrease) in current and non-current financial liabilities	19.30	18.32
Cash used in operations	(159.66)	(3.11)
Income tax paid (net)	(40.41)	17.34
Net cash flows generated from / (used in) operating activities (A)	(200.07)	14.23
Cash flows from investing activities		
Purchase of property, plant and equipment including capital-work-in-progress	(57.75)	(78.78)
Acquisition of intangible Assets	(3.54)	(4.03)
Proceeds from sale of Investment property (Refer Note 5)	-	73.27
Proceeds from sale of property, plant and equipment	-	7.23
Loans given to related party	-	9.86
Investment in Joint Venture (Refer Note 6)	(26.01)	-
Investment in fixed deposits (net off redemption)	(593.71)	-
Rental Income	0.29	-
Interest received	29.93	1.00
Net cash flows generated from / (used in) investing activities (B)	(650.79)	8.55
Cash flow from financing activities		
Interest expenses	(2.15)	(25.99)
Withdrawal from joint venture	-	42.91
Proceeds from current borrowings	-	149.35
Proceeds from non-current borrowings	-	134.66
Repayment of borrowings	(113.68)	(270.29)
Principal payment of lease liabilities	(30.44)	(23.43)
Net cash flows generated from / (used in) financing activities (C)	(146.27)	7.21
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(997.12)	29.99
Effect of exchange rate changes on cash	4.49	0.66
Cash and cash equivalents at the beginning of the period	1,093.60	(159.08)
Cash and cash equivalents at the end of the period	100.96	(128.43)
Break-up of Cash and cash equivalents at the end of the period		
Particulars	30-Sep-25	30-Sep-24
Cash in hand	0.47	0.68
Balances with banks		
- in current accounts	67.47	9.15
Bank deposits having original maturity of less than 3 months	33.02	2.12
Bank overdraft	-	(140.38)
	100.96	(128.43)



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Note to the Consolidated Unaudited Financial Results:

- The consolidated unaudited financial results for the quarter and half year ended 30 September 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11 November 2025. The Statutory Auditor of the holding Company have carried out limited review (for the quarter and half year ended 30 September 2025) on the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended and expressed an unmodified conclusion.
- The consolidated unaudited financial results of the group have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and in terms of the Regulation.
- The figures of the corresponding quarter and half year ended 30 September 2024 are presented based on the information complied by the management in accordance with IND AS and have not been subject to review or audit by the statutory auditors. However, the management have prepared the results for the said periods by applying consistent accounting policies. The requirement of submission of quarterly consolidated unaudited financial results was applicable on the listing of the equity shares of the company during the quarter ended 31 December 2024.
- Consolidated Segment wise Revenue, Results, Assets and Liabilities.**

The Chief Operational Decision Maker (CODM) monitors the operating results of its Business Segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the consolidated financial results. Operating segments have been identified on the basis of the nature of products / services and have been identified as per the quantitative criteria specified in the Ind AS 108 which are described below:-

Laboratory Business : This segment comprises of Dental Prosthesis such as metal free crowns & bridges, Porcelain Fused to Metal ("PFM") Crowns and Bridges

Aligners Business : This segment comprises of Dental Aligners, Retainers, Raw Materials for Aligners, Sport Guards, Night Guards, Sleep Apnea Devices.

Other Business : This segment comprises of Dental distribution products used in Dental Laboratory, Dental Clinical Services and Dental Educational Courses.

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited (Refer Note 3)	Unaudited	Unaudited (Refer Note 3)	Audited
Segment revenue (Including inter-segment revenue)						
Laboratory business	499.69	445.94	360.65	945.63	846.49	1,541.62
Aligners business	203.66	187.26	207.33	390.92	425.76	808.51
Other business	24.19	26.17	34.27	50.36	70.31	149.45
Total	727.54	659.37	602.25	1,386.91	1,342.56	2,499.58
Less: Inter-segment revenue	(4.89)	(3.40)	(31.06)	(8.29)	(174.76)	(108.51)
Total revenue from operations	722.65	655.97	571.19	1,378.62	1,167.80	2,391.07
Segment results						
Laboratory business	73.75	101.54	44.60	175.29	134.34	262.22
Aligners business	38.63	22.79	43.00	61.42	88.37	149.20
Other business	(2.16)	(5.25)	(0.34)	(7.41)	4.62	7.31
Total	110.22	119.08	87.26	229.30	227.33	418.73
Add: Other income	23.87	17.22	7.27	41.09	11.20	33.38
Less: Depreciation and amortisation	(37.48)	(35.75)	(34.01)	(73.23)	(67.68)	(150.19)
Less: Finance costs	(2.39)	(4.60)	(11.75)	(6.99)	(25.99)	(53.90)
Profit before exceptional item and tax	94.22	95.95	48.77	190.17	144.86	248.02
Exceptional item (refer note 6)	-	-	-	-	66.17	70.27
Profit before tax	94.22	95.95	48.77	190.17	211.03	318.29
Less: Tax expense/(credit)	(18.65)	(22.87)	(11.38)	(41.52)	(29.06)	(64.54)
Add: Share in profit after tax of joint ventures (net)	9.75	10.22	21.56	19.97	52.51	71.68
Net profit for the period/year from continuing operations	85.32	83.30	58.95	168.62	234.48	325.43
(Loss) after tax from discontinued operations	-	-	-	-	(7.09)	(7.09)
Profit for the period/year	85.32	83.30	58.95	168.62	227.39	318.34

Segment assets and liabilities: The CODM does not monitor operating assets used by the operating segment. Therefore, disclosures of segment assets, liabilities and capital expenditure have not been given.

- On 7 May 2024, the Company sold one of its investment properties for a total sale consideration of INR 101 million. The book value of the said property as on the date of sale was INR 7.10 million. Accordingly, the Company recognized a gain on sale of investment property amounting to INR 93.90 million. The tax expense arising from the transaction was initially computed at INR 27.73 million, and the net gain (after tax) of INR 66.17 million was disclosed as an exceptional gain in the financial statements for the period ended 30 September 2024.
During the year ended 31 March 2025, the Company opted to avail the benefit under Section 115BAA of the Income-tax Act, 1961, which resulted in a change in the applicable tax rate. Consequently, the net tax effect on the aforesaid transaction was revised to INR 23.64 million, and the net exceptional gain has been recomputed to INR 70.27 million in these financial statements to reflect the impact of the revised tax rate.
- During the quarter ended 30 September 2025, the holding Company has invested in IDBG AI Dent Global Private Limited, comprises of 11,175 equity shares of face value ₹10 each at a premium of ₹1,217.50 per share (49% of the total equity shares), aggregating to a total consideration of ₹13.72 million, and subscription to 5,123 Compulsory Convertible Preference Shares (CCPS), without voting rights, of face value ₹10 each at a premium of ₹1,217.50 per CCPS, aggregating to a total consideration of ₹6.29 million.



7 The utilisation of the proceeds of initial public offer (IPO) as on 30 September 2025 is summarised as below:

Particulars	Objects of the issue (as per offer document)	Utilised upto 30-Sep-25	Unutilised as on 30-Sep-25
Repayment/prepayment, in full or in part, of certain outstanding borrowings availed by our company	229.84	229.84	-
Investment in certain Subsidiaries for the repayment/ prepayment, in full or in part, of certain outstanding borrowings	46.00	46.00	-
Funding of capital expenditure requirements for purchase of new machinery for our Company	435.07	45.98	389.09
Investments in our Subsidiary, Bizdent Devices Private Limited, for the capital expenditure requirements for the purchase of new machinery	250.04	-	250.04
General Corporate purposes	320.75	319.36	1.39
Total utilisation of funds	1,281.70	641.18	640.52

Out of the net proceeds which were unutilised as at 30 September 2025, Rs 640.52 million are temporarily invested in fixed deposits.

- 8 Subsequent to the quarter ended 30 September 2025, group entity Rich Smile Design LLP has ceased its business operation as a part of strategic decision to focus on core business of the company. Corresponding process to wind up the LLP will be carried out during the year.
- 9 Previous year/period figures have been regrouped/ reclassified whenever necessary to confirm to current year's classification.
- 10 The consolidated financial results of the holding Company are available on the Company's website (www.laxmidentallimited.com) and stock exchanges websites, BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.

Date: 11 Nov 2025
Place: Mumbai
www.laxmidentallimited.com



Sameer Merchant
CEO & Managing Director
DIN: 00679893



Independent Auditor's Review Report on Standalone unaudited financial results of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited) for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited)

1. We have reviewed the accompanying statement of standalone unaudited financial results of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited) (hereinafter referred to as 'the Company') for the quarter ended 30 September 2025 and the year to-date results for the period from 01 April 2025 to 30 September 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes results for the quarter ended 30 September 2024 and the year to-date results for the period from 01 April 2024 to 30 September 2024, that have been approved by the Board of Directors, and have not been subjected to review by us or by another auditor. Our conclusion is not modified in respect of the above matter.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Nitin Tiwari
Partner

Membership No.: 118894

UDIN: 25118894BMKYBE1599

Place: Mumbai

Date: 11 November 2025



Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited)

Corporate Identity Number: L51507MH2004PLC147394

Registered Office :- 103, Akurati Arcade, J P Road, Opposite A H Wadia School, Near Azad Nagar Metro Station, Andheri (West), Mumbai, Maharashtra 400058

Tel: 022-61437991 Website: www.laxmidentallimited.com, Email ID - co.sec@laxmidentallimited.com

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30 September 2025

(Rs. in millions except earnings per share data)

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited (Refer Note 3)	Unaudited	Unaudited (Refer Note 3)	Audited
I. Income						
a) Revenue from operations						
i. Sales	537.75	496.24	415.76	1,033.99	843.69	1,691.57
ii. Other operating revenue	4.82	4.89	4.07	9.71	8.48	20.87
b) Other income	23.69	16.61	7.68	40.30	15.76	46.20
Total income	566.26	517.74	427.51	1,084.00	867.93	1,758.64
II. Expenses						
a) Cost of material consumed	125.63	80.64	115.01	206.27	254.45	425.51
b) Purchase of stock-in-trade	71.96	50.95	26.81	122.91	42.01	112.92
c) Change in inventories of finished goods, work in progress and stock in trade	(5.78)	22.70	13.51	16.92	4.08	7.36
d) Employee benefits expenses	194.78	174.54	144.10	369.32	265.13	610.61
e) Finance costs	1.35	1.41	8.58	2.76	19.40	36.50
f) Depreciation and amortization expenses	26.39	24.83	21.30	51.22	43.17	98.17
g) Other expenses	79.18	72.71	72.81	151.89	154.05	294.30
Total expenses	493.51	427.78	402.12	921.29	782.29	1,585.37
III. Profit before exceptional items and tax	72.75	89.96	25.39	162.71	85.64	173.27
IV. Exceptional items (net of tax) (Refer Note 4)	-	-	-	-	66.17	70.27
V. Profit before tax	72.75	89.96	25.39	162.71	151.81	243.54
VI. Tax expense:						
a) Current tax	21.29	19.51	-	40.80	-	12.46
b) Deferred tax	(4.14)	2.08	8.99	(2.06)	20.48	45.01
Total tax expenses	17.15	21.59	8.99	38.74	20.48	57.47
VII. Share in profit of joint venture	10.10	10.22	21.56	20.32	52.51	71.68
VIII. Profit for the period/year	65.70	78.59	37.96	144.29	183.84	257.75
IX. Other comprehensive income:						
Items that will not be reclassified to profit or loss						
Remeasurement of net defined benefit liabilities/ assets	(1.83)	(1.83)	(2.23)	(3.66)	(2.23)	(7.32)
Income tax effect on above	0.46	0.46	0.65	0.92	0.65	1.84
Other comprehensive income/(Loss) for the period/year	(1.37)	(1.37)	(1.58)	(2.74)	(1.58)	(5.48)
X. Total comprehensive income for the period/year	64.33	77.22	36.38	141.55	182.26	252.27
XI. Paid up equity share capital (face value ₹2 each fully paid)	109.92	109.92	55.63	109.92	55.63	109.92
XII. Other equity						2,117.45
XIII. Earnings per equity share (Face Value of Rs. each)*						
a) Basic (Rs.)	1.20	1.43	0.73	2.63	3.55	4.92
b) Diluted (Rs.)	1.19	1.42	0.73	2.61	3.55	4.91

* EPS is not annualized for the quarter and half year ended 30 September 2025, quarter ended 30 June 2025 and quarter and half year ended 30 September 2024.



Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited)

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Registered Office :- 103, Akruti Arcade, J P Road, Opposite A H Wadia School, Near Azad Nagar Metro Station, Andheri (West),
Mumbai, Maharashtra 400058

Tel: 022-61437991 Website: www.laxmidentallimited.com, Email ID - co.sec@laxmidentallimited.com

Unaudited Standalone Statement of Assets and Liabilities as at 30 September 2025

(Rs. in millions)

Particulars	As at	
	30-Sep-25	31-Mar-25
	Unaudited	Audited
Assets		
I Non-current assets		
Property, plant and equipment	336.17	332.92
Capital work-in-progress	17.11	-
Right-of-use assets	51.48	51.46
Investment property	0.34	-
Intangible assets	16.41	12.41
Intangible assets under development	-	2.15
Financial assets	-	-
- Investments	685.15	170.29
- Other financial assets	408.47	258.16
Income tax assets (net)	19.09	32.39
Deferred tax assets (net)	59.22	58.09
Total non-current assets (A)	1,593.44	917.87
II Current assets		
Inventories	170.45	166.72
Financial assets		
- Trade receivables	294.63	317.08
- Cash and cash equivalents	51.17	884.84
- Bank balances other than cash and cash equivalents	127.58	185.42
- Loans	5.88	6.32
- Other financial assets	267.12	144.93
Other current assets	173.66	106.67
Total current assets (B)	1,090.49	1,811.98
Total assets (A+B)	2,683.93	2,729.85
Equity and Liabilities		
I Equity		
- Equity share capital	109.92	109.92
- Other equity	2,292.28	2,117.45
Total equity (C)	2,402.20	2,227.37
II Liabilities		
Non-current liabilities		
Financial liabilities		
- Lease liabilities	37.79	35.94
- Other financial liabilities	5.70	5.40
Provisions	37.65	28.67
Total non-current liabilities (D)	81.14	70.01
Current liabilities		
Financial liabilities		
- Lease liabilities	14.96	16.88
- Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	14.41	14.46
ii) Total outstanding dues of creditors other than micro enterprise and small enterprises	50.19	278.48
- Other financial liabilities	71.64	52.17
Other current liabilities	39.94	51.12
Provisions	9.45	9.45
Current tax liabilities	-	9.91
Total current liabilities (E)	200.59	432.47
Total liabilities (D+E)	281.73	502.48
Total equity and liabilities (C+D+E)	2,683.93	2,729.85



Independent Auditor's Review Report on consolidated unaudited financial results of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited) for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited)

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited) (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax and total comprehensive income of its jointly controlled entities for the quarter ended 30 September 2025 and the year to-date results for the period from 01 April 2025 to 30 September 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Bizdent Devices Private Limited	Wholly owned Subsidiary of Holding Company
2	Signature Smile Dental Clinic Private Limited	Subsidiary of Holding Company (88.88%)
3	Rich Smile Design LLP	Subsidiary of Holding Company (66.00%)
4	Laxmi Dental Lab USA INC.	Wholly owned Subsidiary (71.43% owned by Holding Company and 28.57% owned by Bizdent Devices Private Limited)



MSKA & Associates

Chartered Accountants

Sr. No	Name of the Entity	Relationship with the Holding Company
5	Diverse Dental Lab USA INC.	Subsidiary of Laxmi Dental Lab USA INC. (85.00%)
6	Illusion Dental Lab USA INC.	Wholly owned Subsidiary of Laxmi Dental Lab USA INC.
7	KIDS-E-Dental LLP	Joint Venture of Holding Company (60.00%)
8	IDBG AI Dent Global Private Limited	Joint Venture of Holding Company (49.00%)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 below, 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of five subsidiaries included in the Statement, whose interim financial information, before giving effect to the consolidation adjustments, reflects total assets of Rs. 155.96 million as at 30 September 2025 and total revenues of Rs. 150.34 million and Rs. 283.15 million, total net profit after tax of Rs. 9.06 million and Rs. 15.72 million and total comprehensive profit of Rs. 12.53 million and Rs. 19.81 million, for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025, respectively, and cash flows (net) of Rs. 10.11 million for the period from 01 April 2025 to 30 September 2025, as considered in the Statement. These interim financial information have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditor.

7. The Statement includes the interim financial information of one jointly controlled entity which has not been reviewed by their auditors, the statement includes the Group's share of net loss after tax of Rs. 0.35 million and Rs. 0.35 million for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025, respectively, as considered in the Statement. This interim financial information have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of the jointly controlled entity is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.



MSKA & Associates

Chartered Accountants

8. The Statement includes results for the quarter ended September 30, 2024 and the year-to-date results for the period from 01 April 2024 to 30 September 2024, that have been approved by the Board of Directors, and have not been subjected to review by us or by another auditor.

Our conclusion is not modified in respect of the above matter.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Nitin Tiwari
Partner
Membership No.: 118894
UDIN: 251188948MKYBF4828



Place: Mumbai
Date: 11 November 2025

Laxmi Dental Limited (formerly known as Laxmi Dental Export Private Limited)

Corporate Identity Number: L51507MH2004PLC147394

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Tel: 022 61437991 Website: www.laxmidentallimited.com Email Id - co.sec@laxmidentallimited.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30 September 2025

(Rs. in millions except earnings per share data)

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited (Refer Note 3)	Unaudited	Unaudited (Refer Note 3)	Audited
I. Income						
a) Revenue from operations						
i. Sales	709.80	643.21	565.73	1,353.01	1,156.79	2,365.63
ii. Other operating revenue	12.85	12.76	5.46	25.61	11.01	25.44
b) Other income	23.87	17.22	7.27	41.09	11.20	33.38
Total income	746.52	673.19	578.46	1,419.71	1,179.00	2,424.45
II. Expenses						
a) Cost of material consumed	69.38	23.53	131.54	92.91	262.39	372.27
b) Purchase of stock-in-trade	155.94	135.95	4.02	291.89	24.77	194.59
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.05	15.60	3.10	17.65	(4.61)	5.55
d) Employee benefits expenses	257.71	236.33	205.42	494.04	383.39	857.68
e) Finance costs	2.39	4.60	11.75	6.99	25.99	53.90
f) Depreciation and amortization expenses	37.48	35.75	34.01	73.23	67.68	150.19
g) Other expenses	127.35	125.48	139.85	252.83	274.53	542.25
Total expenses	652.30	577.24	529.69	1,229.54	1,034.14	2,176.43
III. Profit before exceptional items and tax	94.22	95.95	48.77	190.17	144.86	248.02
IV. Exceptional items (net of tax) (Refer Note 5)	-	-	-	-	66.17	70.27
V. Profit before tax	94.22	95.95	48.77	190.17	211.03	318.29
VI. Tax expense:						
a) Current tax	23.01	19.66	3.63	42.67	9.72	22.21
b) Adjustment of tax relating to earlier periods	-	-	(0.25)	-	(0.51)	1.12
c) Deferred tax	(4.36)	3.21	8.00	(1.15)	19.85	41.21
Total tax expenses	18.65	22.87	11.38	41.52	29.06	64.54
VII. Profit after tax for the period/year	75.57	73.08	37.39	148.65	181.97	253.75
VIII. Share in profit of joint ventures (net)	9.75	10.22	21.56	19.97	52.51	71.68
IX. Profit for the period/year from continuing operations	85.32	83.30	58.95	168.62	234.48	325.43
X. Loss before tax from discontinued operations	-	-	-	-	(8.09)	(8.09)
XI. Tax income from discontinued operations	-	-	-	-	1.00	1.00
XII. Loss after tax from discontinued operations	-	-	-	-	(7.09)	(7.09)
XIII. Profit for the period/year	85.32	83.30	58.95	168.62	227.39	318.34
XIV. Other comprehensive income:						
Other comprehensive income from continuing operations						
Items that will not be reclassified to profit or loss						
Remeasurement gain/(loss) of net defined benefit plan	(1.92)	(1.92)	(1.82)	(3.84)	(1.38)	(7.60)
Income tax effect on above	0.48	0.47	0.58	0.95	0.50	1.90
Items that will be reclassified to profit or loss						
Foreign currency translation difference of foreign operations	3.47	0.61	-	4.08	-	0.36
Income tax effect on above	-	-	-	-	-	-
Other comprehensive income from discontinued operations						
Items that will be reclassified to profit or loss						
Foreign currency translation difference of foreign operations	-	-	2.12	-	0.66	-
Income tax effect on above	-	-	-	-	-	-
XV. Other comprehensive income/(loss) for the period/year, net of tax	2.03	(0.84)	0.88	1.19	(0.22)	(5.34)
XVI. Total comprehensive income (XIII+XV)	87.35	82.46	59.83	169.81	227.17	313.00
XVII. Profit for the period/year attributable to:						
Owners of the parent	85.33	83.90	58.90	169.23	226.87	317.71
Non-controlling interests	(0.01)	(0.60)	0.05	(0.61)	0.52	0.63
Total	85.32	83.30	58.95	168.62	227.39	318.34
XVIII. Other comprehensive income/(loss) for the period/year attributable to:						
Owners of the parent	2.03	(0.84)	0.88	1.19	(0.22)	(5.37)
Non-controlling interests	-	-	(0.00)	-	0.00	0.03
Total	2.03	(0.84)	0.88	1.19	(0.22)	(5.34)
XIX. Total comprehensive income for the period/year attributable to:						
Owners of the parent	87.36	83.06	59.78	170.42	226.65	312.34
Non-controlling interests	(0.01)	(0.60)	0.05	(0.61)	0.52	0.66
Total	87.35	82.46	59.83	169.81	227.17	313.00



Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited (Refer Note 3)	Unaudited	Unaudited (Refer Note 3)	Audited
XX. Paid up equity share capital (face value ₹2 each fully paid)	109.92	109.92	55.63	109.92	55.63	109.92
XXI. Other equity						1,975.45
XXII. Earning per equity share of ₹2 each*						
A. Earnings per share from continuing operations						
a) Basic (INR)	1.59	1.53	1.14	3.10	4.52	6.20
b) Diluted (INR)	1.58	1.52	1.14	3.08	4.52	6.19
B. Earnings per share from discontinued operations						
a) Basic (INR)	NA	NA	NA	NA	(0.14)	(0.14)
b) Diluted (INR)	NA	NA	NA	NA	(0.14)	(0.14)
C. Earnings per share from continuing operation and discontinued operations:						
a) Basic (INR)	NA	NA	NA	NA	4.39	6.07
b) Diluted (INR)	NA	NA	NA	NA	4.39	6.05

* EPS is not annualized for the quarter and half year ended 30 September 2025, quarter ended 30 June 2025 and quarter and half year ended 30 September 2024.

Date : 11 Nov 2025

Place : Mumbai

www.laxmidentallimited.com




Sameer Merchant
CEO & Managing Director
DIN: 00679893



Laxmi Dental Limited (formerly known as Laxmi Dental Export Private Limited)

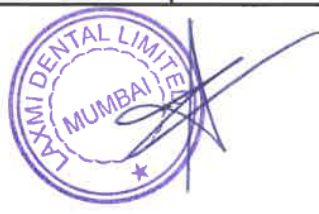
Corporate Identity Number: L51507MH2004PLC147394

Registered Office :- 103, Akruti Arcade, J P Road, Opposite A H Wadia School, Near Azad Nagar Metro Station, Andheri (West), Mumbai,

Tel: 022 61437991 Website: www.laxmidentallimited.com Email Id - co.sec@laxmidentallimited.com

Unaudited Consolidated Statement of Assets and Liabilities as at 30 September 2025

Particulars	As at	
	30-Sep-25	31-Mar-25
	Unaudited	Audited
Assets		
I Non-current assets		
Property, plant and equipment	405.91	411.26
Capital work-in-progress	17.11	-
Right of use assets	85.60	77.99
Investment property	0.34	-
Intangible assets	19.03	16.09
Intangible assets under development	-	2.15
Financial assets		
- Investments	149.82	103.84
- Other financial assets	711.45	264.07
Income tax assets (net)	23.28	36.24
Deferred tax assets (net)	64.69	64.45
Total non-current assets (A)	1,477.23	976.09
II Current assets		
Inventories	190.92	186.50
Financial assets		
- Trade receivables	422.43	366.76
- Cash and cash equivalents	100.96	908.18
- Bank balances other than cash and cash equivalents	145.23	185.42
- Loans	2.30	1.72
- Other financial assets	115.73	61.11
Other current assets	208.57	160.87
Total current assets (B)	1,186.14	1,870.56
Total assets (A+B)	2,663.37	2,846.65
Equity and Liabilities		
I Equity		
- Equity share capital	109.92	109.92
- Other equity	2,182.84	1,975.45
Total equity attributable to shareholders of the group	2,292.76	2,085.37
Non-controlling interest	1.03	1.64
Total equity (C)	2,293.79	2,087.01
II Liabilities		
Non-current liabilities		
Financial liabilities		
- Borrowings	-	106.09
- Lease liabilities	51.01	46.52
- Other financial liabilities	5.70	5.40
Provisions	44.54	34.59
Total Non-current liabilities (D)	101.25	192.60
Current liabilities		
Financial liabilities		
- Borrowings	-	7.58
- Lease liabilities	38.06	34.93
- Trade Payables		
i) Total outstanding dues of micro and small enterprises	15.20	15.31
ii) Total outstanding dues of creditors other than micro and small enterprises	73.90	305.29
- Other financial liabilities	89.44	70.42
Other current liabilities	39.62	110.76
Short term provisions	12.11	12.00
Current tax liabilities (Net)	-	10.75
Total current liabilities (E)	268.33	567.04
Total liabilities (D+E)	369.58	759.64
Total equity and liabilities (C+D+E)	2,663.37	2,846.65



Laxmi Dental Limited (formerly known as Laxmi Dental Export Private Limited)

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Tel: 022 61437991 Website: www.laxmidentallimited.com Email Id - co.sec@laxmidentallimited.com

Unaudited Consolidated Statement of Cash Flows for the half year ended 30 September 2025

Particulars	For the half year ended	
	30-Sep-25	30-Sep-24
	Unaudited	Unaudited (Refer Note 3)
Cash flow from operating activities		
Profit before tax	190.17	202.94
Continuing operations	190.17	211.03
Discontinued operations	-	(8.09)
Adjustments for:		
Depreciation and amortisation expenses from continuing operations	73.23	67.68
Allowances for expected credit losses	(6.48)	10.38
Interest expenses	6.99	25.99
Interest income	(31.76)	(1.00)
Fixed Assets written off	0.60	-
Rental Income	(0.29)	-
Gain on sale of investment property (Refer Note 5)	-	(66.17)
Gain on extinguishment of financial liability	(0.15)	-
Unrealised exchange (gain), net	(7.69)	(8.27)
Share based payments	35.16	-
Operating profit before working capital changes	259.78	231.55
Working capital adjustments		
- (Increase) / decrease in Trade receivables	(41.50)	(161.65)
- (Increase) / decrease in Inventories	(4.42)	29.54
- (increase) / decrease in current and non-current financial assets	(52.55)	(25.03)
- (Increase) / decrease in current and non-current assets	(47.69)	(90.29)
- Increase / (decrease) in Trade payables	(231.50)	(32.58)
- Increase / (decrease) in current and non-current liabilities including provisions	(61.08)	27.03
- Increase / (decrease) in current and non-current financial liabilities	19.30	18.32
Cash used in operations	(159.66)	(3.11)
Income tax paid (net)	(40.41)	17.34
Net cash flows generated from / (used in) operating activities (A)	(200.07)	14.23
Cash flows from investing activities		
Purchase of property, plant and equipment including capital-work-in-progress	(57.75)	(78.78)
Acquisition of intangible Assets	(3.54)	(4.03)
Proceeds from sale of Investment property (Refer Note 5)	-	73.27
Proceeds from sale of property, plant and equipment	-	7.23
Loans given to related party	-	9.86
Investment in Joint Venture (Refer Note 6)	(26.01)	-
Investment in fixed deposits (net off redemption)	(593.71)	-
Rental Income	0.29	-
Interest received	29.93	1.00
Net cash flows generated from / (used in) investing activities (B)	(650.79)	8.55
Cash flow from financing activities		
Interest expenses	(2.15)	(25.99)
Withdrawal from joint venture	-	42.91
Proceeds from current borrowings	-	149.35
Proceeds from non-current borrowings	-	134.66
Repayment of borrowings	(113.68)	(270.29)
Principal payment of lease liabilities	(30.44)	(23.43)
Net cash flows generated from / (used in) financing activities (C)	(146.27)	7.21
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(997.12)	29.99
Effect of exchange rate changes on cash	4.49	0.66
Cash and cash equivalents at the beginning of the period	1,093.60	(159.08)
Cash and cash equivalents at the end of the period	100.96	(128.43)
Break-up of Cash and cash equivalents at the end of the period		
Particulars	30-Sep-25	30-Sep-24
Cash in hand	0.47	0.68
Balances with banks		
- in current accounts	67.47	9.15
Bank deposits having original maturity of less than 3 months	33.02	2.12
Bank overdraft	-	(140.38)
	100.96	(128.43)



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Note to the Consolidated Unaudited Financial Results:

- The consolidated unaudited financial results for the quarter and half year ended 30 September 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11 November 2025. The Statutory Auditor of the holding Company have carried out limited review (for the quarter and half year ended 30 September 2025) on the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended and expressed an unmodified conclusion.
- The consolidated unaudited financial results of the group have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and in terms of the Regulation.
- The figures of the corresponding quarter and half year ended 30 September 2024 are presented based on the information complied by the management in accordance with IND AS and have not been subject to review or audit by the statutory auditors. However, the management have prepared the results for the said periods by applying consistent accounting policies. The requirement of submission of quarterly consolidated unaudited financial results was applicable on the listing of the equity shares of the company during the quarter ended 31 December 2024.
- Consolidated Segment wise Revenue, Results, Assets and Liabilities.**

The Chief Operational Decision Maker (CODM) monitors the operating results of its Business Segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the consolidated financial results. Operating segments have been identified on the basis of the nature of products / services and have been identified as per the quantitative criteria specified in the Ind AS 108 which are described below:-

Laboratory Business : This segment comprises of Dental Prosthesis such as metal free crowns & bridges, Porcelain Fused to Metal ("PFM") Crowns and Bridges

Aligners Business : This segment comprises of Dental Aligners, Retainers, Raw Materials for Aligners, Sport Guards, Night Guards, Sleep Apnea Devices.

Other Business : This segment comprises of Dental distribution products used in Dental Laboratory, Dental Clinical Services and Dental Educational Courses.

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited (Refer Note 3)	Unaudited	Unaudited (Refer Note 3)	Audited
Segment revenue (Including inter-segment revenue)						
Laboratory business	499.69	445.94	360.65	945.63	846.49	1,541.62
Aligners business	203.66	187.26	207.33	390.92	425.76	808.51
Other business	24.19	26.17	34.27	50.36	70.31	149.45
Total	727.54	659.37	602.25	1,386.91	1,342.56	2,499.58
Less: Inter-segment revenue	(4.89)	(3.40)	(31.06)	(8.29)	(174.76)	(108.51)
Total revenue from operations	722.65	655.97	571.19	1,378.62	1,167.80	2,391.07
Segment results						
Laboratory business	73.75	101.54	44.60	175.29	134.34	262.22
Aligners business	38.63	22.79	43.00	61.42	88.37	149.20
Other business	(2.16)	(5.25)	(0.34)	(7.41)	4.62	7.31
Total	110.22	119.08	87.26	229.30	227.33	418.73
Add: Other income	23.87	17.22	7.27	41.09	11.20	33.38
Less: Depreciation and amortisation	(37.48)	(35.75)	(34.01)	(73.23)	(67.68)	(150.19)
Less: Finance costs	(2.39)	(4.60)	(11.75)	(6.99)	(25.99)	(53.90)
Profit before exceptional item and tax	94.22	95.95	48.77	190.17	144.86	248.02
Exceptional item (refer note 6)	-	-	-	-	66.17	70.27
Profit before tax	94.22	95.95	48.77	190.17	211.03	318.29
Less: Tax expense/(credit)	(18.65)	(22.87)	(11.38)	(41.52)	(29.06)	(64.54)
Add: Share in profit after tax of joint ventures (net)	9.75	10.22	21.56	19.97	52.51	71.68
Net profit for the period/year from continuing operations	85.32	83.30	58.95	168.62	234.48	325.43
(Loss) after tax from discontinued operations	-	-	-	-	(7.09)	(7.09)
Profit for the period/year	85.32	83.30	58.95	168.62	227.39	318.34

Segment assets and liabilities: The CODM does not monitor operating assets used by the operating segment. Therefore, disclosures of segment assets, liabilities and capital expenditure have not been given.

- On 7 May 2024, the Company sold one of its investment properties for a total sale consideration of INR 101 million. The book value of the said property as on the date of sale was INR 7.10 million. Accordingly, the Company recognized a gain on sale of investment property amounting to INR 93.90 million. The tax expense arising from the transaction was initially computed at INR 27.73 million, and the net gain (after tax) of INR 66.17 million was disclosed as an exceptional gain in the financial statements for the period ended 30 September 2024.
During the year ended 31 March 2025, the Company opted to avail the benefit under Section 115BAA of the Income-tax Act, 1961, which resulted in a change in the applicable tax rate. Consequently, the net tax effect on the aforesaid transaction was revised to INR 23.64 million, and the net exceptional gain has been recomputed to INR 70.27 million in these financial statements to reflect the impact of the revised tax rate.
- During the quarter ended 30 September 2025, the holding Company has invested in IDBG AI Dent Global Private Limited, comprises of 11,175 equity shares of face value ₹10 each at a premium of ₹1,217.50 per share (49% of the total equity shares), aggregating to a total consideration of ₹13.72 million, and subscription to 5,123 Compulsory Convertible Preference Shares (CCPS), without voting rights, of face value ₹10 each at a premium of ₹1,217.50 per CCPS, aggregating to a total consideration of ₹6.29 million.



7 The utilisation of the proceeds of initial public offer (IPO) as on 30 September 2025 is summarised as below:

Particulars	Objects of the issue (as per offer document)	Utilised upto 30-Sep-25	Unutilised as on 30-Sep-25
Repayment/prepayment, in full or in part, of certain outstanding borrowings availed by our company	229.84	229.84	-
Investment in certain Subsidiaries for the repayment/ prepayment, in full or in part, of certain outstanding borrowings	46.00	46.00	-
Funding of capital expenditure requirements for purchase of new machinery for our Company	435.07	45.98	389.09
Investments in our Subsidiary, Bizdent Devices Private Limited, for the capital expenditure requirements for the purchase of new machinery	250.04	-	250.04
General Corporate purposes	320.75	319.36	1.39
Total utilisation of funds	1,281.70	641.18	640.52

Out of the net proceeds which were unutilised as at 30 September 2025, Rs 640.52 million are temporarily invested in fixed deposits.

- 8 Subsequent to the quarter ended 30 September 2025, group entity Rich Smile Design LLP has ceased its business operation as a part of strategic decision to focus on core business of the company. Corresponding process to wind up the LLP will be carried out during the year.
- 9 Previous year/period figures have been regrouped/ reclassified whenever necessary to confirm to current year's classification.
- 10 The consolidated financial results of the holding Company are available on the Company's website (www.laxmidentallimited.com) and stock exchanges websites, BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.

Date: 11 Nov 2025
Place: Mumbai
www.laxmidentallimited.com



Sameer Merchant
CEO & Managing Director
DIN: 00679893



Independent Auditor's Review Report on Standalone unaudited financial results of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited) for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited)

1. We have reviewed the accompanying statement of standalone unaudited financial results of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited) (hereinafter referred to as 'the Company') for the quarter ended 30 September 2025 and the year to-date results for the period from 01 April 2025 to 30 September 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes results for the quarter ended 30 September 2024 and the year to-date results for the period from 01 April 2024 to 30 September 2024, that have been approved by the Board of Directors, and have not been subjected to review by us or by another auditor. Our conclusion is not modified in respect of the above matter.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Nitin Tiwari
Partner

Membership No.: 118894

UDIN: 25118894BMKYBE1599

Place: Mumbai

Date: 11 November 2025



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Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30 September 2025

(Rs. in millions except earnings per share data)

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited (Refer Note 3)	Unaudited	Unaudited (Refer Note 3)	Audited
I. Income						
a) Revenue from operations						
i. Sales	537.75	496.24	415.76	1,033.99	843.69	1,691.57
ii. Other operating revenue	4.82	4.89	4.07	9.71	8.48	20.87
b) Other income	23.69	16.61	7.68	40.30	15.76	46.20
Total income	566.26	517.74	427.51	1,084.00	867.93	1,758.64
II. Expenses						
a) Cost of material consumed	125.63	80.64	115.01	206.27	254.45	425.51
b) Purchase of stock-in-trade	71.96	50.95	26.81	122.91	42.01	112.92
c) Change in inventories of finished goods, work in progress and stock in trade	(5.78)	22.70	13.51	16.92	4.08	7.36
d) Employee benefits expenses	194.78	174.54	144.10	369.32	265.13	610.61
e) Finance costs	1.35	1.41	8.58	2.76	19.40	36.50
f) Depreciation and amortization expenses	26.39	24.83	21.30	51.22	43.17	98.17
g) Other expenses	79.18	72.71	72.81	151.89	154.05	294.30
Total expenses	493.51	427.78	402.12	921.29	782.29	1,585.37
III. Profit before exceptional items and tax	72.75	89.96	25.39	162.71	85.64	173.27
IV. Exceptional items (net of tax) (Refer Note 4)	-	-	-	-	66.17	70.27
V. Profit before tax	72.75	89.96	25.39	162.71	151.81	243.54
VI. Tax expense:						
a) Current tax	21.29	19.51	-	40.80	-	12.46
b) Deferred tax	(4.14)	2.08	8.99	(2.06)	20.48	45.01
Total tax expenses	17.15	21.59	8.99	38.74	20.48	57.47
VII. Share in profit of joint venture	10.10	10.22	21.56	20.32	52.51	71.68
VIII. Profit for the period/year	65.70	78.59	37.96	144.29	183.84	257.75
IX. Other comprehensive income:						
Items that will not be reclassified to profit or loss						
Remeasurement of net defined benefit liabilities/ assets	(1.83)	(1.83)	(2.23)	(3.66)	(2.23)	(7.32)
Income tax effect on above	0.46	0.46	0.65	0.92	0.65	1.84
Other comprehensive income/(Loss) for the period/year	(1.37)	(1.37)	(1.58)	(2.74)	(1.58)	(5.48)
X. Total comprehensive income for the period/year	64.33	77.22	36.38	141.55	182.26	252.27
XI. Paid up equity share capital (face value ₹2 each fully paid)	109.92	109.92	55.63	109.92	55.63	109.92
XII. Other equity						2,117.45
XIII. Earnings per equity share (Face Value of Rs. each)*						
a) Basic (Rs.)	1.20	1.43	0.73	2.63	3.55	4.92
b) Diluted (Rs.)	1.19	1.42	0.73	2.61	3.55	4.91

* EPS is not annualized for the quarter and half year ended 30 September 2025, quarter ended 30 June 2025 and quarter and half year ended 30 September 2024.



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Unaudited Standalone Statement of Assets and Liabilities as at 30 September 2025

(Rs. in millions)

Particulars	As at	
	30-Sep-25	31-Mar-25
	Unaudited	Audited
Assets		
I Non-current assets		
Property, plant and equipment	336.17	332.92
Capital work-in-progress	17.11	-
Right-of-use assets	51.48	51.46
Investment property	0.34	-
Intangible assets	16.41	12.41
Intangible assets under development	-	2.15
Financial assets	-	-
- Investments	685.15	170.29
- Other financial assets	408.47	258.16
Income tax assets (net)	19.09	32.39
Deferred tax assets (net)	59.22	58.09
Total non-current assets (A)	1,593.44	917.87
II Current assets		
Inventories	170.45	166.72
Financial assets		
- Trade receivables	294.63	317.08
- Cash and cash equivalents	51.17	884.84
- Bank balances other than cash and cash equivalents	127.58	185.42
- Loans	5.88	6.32
- Other financial assets	267.12	144.93
Other current assets	173.66	106.67
Total current assets (B)	1,090.49	1,811.98
Total assets (A+B)	2,683.93	2,729.85
Equity and Liabilities		
I Equity		
- Equity share capital	109.92	109.92
- Other equity	2,292.28	2,117.45
Total equity (C)	2,402.20	2,227.37
II Liabilities		
Non-current liabilities		
Financial liabilities		
- Lease liabilities	37.79	35.94
- Other financial liabilities	5.70	5.40
Provisions	37.65	28.67
Total non-current liabilities (D)	81.14	70.01
Current liabilities		
Financial liabilities		
- Lease liabilities	14.96	16.88
- Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	14.41	14.46
ii) Total outstanding dues of creditors other than micro enterprise and small enterprises	50.19	278.48
- Other financial liabilities	71.64	52.17
Other current liabilities	39.94	51.12
Provisions	9.45	9.45
Current tax liabilities	-	9.91
Total current liabilities (E)	200.59	432.47
Total liabilities (D+E)	281.73	502.48
Total equity and liabilities (C+D+E)	2,683.93	2,729.85



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Unaudited Standalone Statement of Cash Flows for the half year ended 30 September 2025

(Rs. in millions)

Particulars	For the half year ended	
	30-Sep-25	30-Sep-24
	Unaudited	Unaudited (Refer Note 3)
Cash flow from operating activities		
Profit before tax for the period	162.71	151.81
Adjustments for:		
Depreciation and amortisation expenses	51.22	43.17
Allowances for expected credit losses	(5.25)	8.85
Interest expense	2.76	19.40
Share in profit of LLP firm (joint Venture)	20.32	52.51
Interest income	(22.93)	(0.63)
Gain on termination of lease	(0.15)	-
Gain on sale of investment property (Refer Note 4)	-	(66.17)
Property plant and equipment written off	-	1.18
Unrealised exchange gain, net	(7.65)	(8.27)
Employee stock option expenses	18.16	-
Operating profit before working capital changes	219.19	201.85
Working capital adjustments		
- (increase) / decrease in trade receivables	35.36	(41.97)
- (increase) / decrease in inventories	(3.73)	31.22
- (increase) / decrease in current and non-current assets	(66.98)	(93.19)
- (increase) / decrease in current and non-current financial assets	(107.20)	(5.91)
- (increase) / decrease in trade payables	(228.35)	(2.21)
- Increase / (decrease) in current and non-current liabilities including provisions	(5.86)	8.61
- Increase / (decrease) in current and non-current financial liabilities	20.13	10.70
Cash generated / (used in) from operations	(137.44)	109.10
Income tax paid (net)	(35.56)	23.78
Net cash flows generated from / (used in) operating activities (I)	(173.00)	132.88
Cash flows from investing activities		
Purchase of property, plant and equipment including capital-work-in-progress	(56.53)	(53.51)
Proceeds from sale of investment property, net of tax (Refer Note 4)	-	73.27
Acquisition of intangible assets includes intangible assets under development	(3.60)	(3.61)
Payment for investment in subsidiary (Refer Note 8)	(494.85)	(15.01)
Acquisition of investment in joint venture (Refer Note 9)	(20.01)	-
Proceeds from redemption of fixed deposit	57.84	-
Investment in fixed deposit	(149.76)	-
Loans given to related party and others	-	(0.88)
Interest received	22.28	0.17
Rental Income	0.29	-
Net cash flows generated from / (used in) investing activities (II)	(644.34)	0.43
Cash flow from financing activities		
Proceeds from current borrowings	-	193.35
Repayment of current borrowings	-	(204.28)
Repayment of non-current borrowings	-	(41.03)
Payment of lease liabilities	(16.33)	(14.72)
Finance cost paid	-	(18.12)
Net cash flows generated from / (used in) financing activities (III)	(16.33)	(84.80)
Net increase / (decrease) in cash and cash equivalents (I+II+III)	(833.67)	48.51
Cash and cash equivalents at the beginning of the period	884.84	(135.02)
Cash and cash equivalents at the end of the period	51.17	(86.51)
Break-up of Cash and cash equivalents at the end of the period		
Particulars	30-Sep-25	30-Sep-24
Cash in hand	0.34	0.33
Balances with banks		
- in current accounts	35.82	1.63
- Bank deposits having original maturity of less than 3 months	15.01	-
Bank overdraft		(88.47)
	51.17	(86.51)



Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited)

Corporate Identity Number: L51507MH2004PLC147394

Registered Office :- 103, Akruti Arcade, J P Road, Opposite A H Wadia School, Near Azad Nagar Metro Station, Andheri (West), Mumbai, Maharashtra 400058
Tel: 022-61437991 Website: www.laxmidentallimited.com, Email ID - co.sec@laxmidentallimited.com

Note to the Standalone Unaudited Financial Results:

- 1 The standalone unaudited financial results for the quarter and half year ended 30 September 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11 November 2025. The Statutory Auditor of the Company have carried out limited review (for the quarter and half year ended 30 September 2025) on the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended and expressed an unmodified conclusion.
- 2 The standalone unaudited financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and in terms of the Regulation.
- 3 The figures of the corresponding quarter and half year ended 30 September 2024 are presented based on the information complied by the management in accordance with IND AS and have not been subject to review or audit by the statutory auditors. However, the management have prepared the results for the said periods by applying consistent accounting policies. The requirement of submission of quarterly standalone unaudited financial results was applicable on the listing of the equity shares of the company during the quarter ended 31 December 2024.
- 4 On 7 May 2024, the Company sold one of its investment properties for a total sale consideration of INR 101 million. The book value of the said property as on the date of sale was INR 7.10 million. Accordingly, the Company recognized a gain on sale of investment property amounting to INR 93.90 million. The tax expense arising from the transaction was initially computed at INR 27.73 million, and the net gain (after tax) of INR 66.17 million was disclosed as an exceptional gain in the financial statements for the period ended 30 September 2024. During the year ended 31 March 2025, the Company opted to avail the benefit under Section 115BAA of the Income-tax Act, 1961, which resulted in a change in the applicable tax rate. Consequently, the net tax effect on the aforesaid transaction was revised to INR 23.64 million, and the net exceptional gain has been recomputed to INR 70.27 million in these financial statements to reflect the impact of the revised tax rate.
- 5 As permitted by paragraph 4 of Indian Accounting Standard (Ind AS) 108 "Operating Segments", notified under Section 133 of the Companies Act, 2013, read together with the relevant rules issued thereunder, if a single financial report contains both consolidated financial statements and the separate financial statements of the parent, segment information need to be presented only on the basis of the consolidated financial statements. Thus, disclosure required by Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 on segment wise revenue results and capital employed are given in consolidated financial results.
- 6 The utilisation of the proceeds of initial public offer (IPO) as on 30 September 2025 is summarised as below:

Particulars	Objects of the issue (as per offer document)	Utilised upto 30-Sep-2025	Unutilised as on 30-Sep-2025
Repayment/prepayment, in full or in part, of certain outstanding borrowings availed by our company	229.84	229.84	-
Investment in certain Subsidiaries for the repayment/ prepayment, in full or in part, of certain outstanding borrowings	46.00	46.00	-
Funding of capital expenditure requirements for purchase of new machinery for our Company	435.07	45.98	389.09
Investments in our Subsidiary, Bizdent Devices Private Limited, for the capital expenditure requirements for the purchase of new machinery	250.04	-	250.04
General Corporate purposes	320.75	319.36	1.39
Total utilisation of funds	1,281.70	641.18	640.52

Out of the net proceeds which were unutilised as at 30 September 2025, Rs 640.52 million are temporarily invested in fixed deposits.

- 7 During the period ended 30 September 2025, the Company has entered into investment agreement with Laxmi Dental Lab USA INC , USA subsidiary of the company for purchase of additional 10,000 equity shares at USD 100 amounting to USD 10,00,000 on 24 April 2025 to support working capital need and to grow business.
- 8 During the period ended 30 September 2025, the Company has acquired additional shares in Bizdent Devices Private Limited ("BDPL") its wholly owned subsidiary by way of subscription to rights issue of 8,93,334 equity shares at an issue price of Rs. 458 (Comprising of face value Rs. 10 and security premium of Rs. 448 per equity shares) amounting to Rs. 409.15 millions on 29 April 2025.
- 9 During the quarter ended 30 September 2025, the Company has invested in IDBG AI Dent Global Private Limited, comprises of 11,175 equity shares of face value Rs.10 each at a premium of Rs.1,217.50 per share (49% of the total equity shares), aggregating to a total consideration of Rs.13.72 million, and subscription to 5,123 Compulsory Convertible Preference Shares (CCPS), without voting rights, of face value Rs.10 each at a premium of Rs.1,217.50 per CCPS, aggregating to a total consideration of Rs.6.29 million.
- 10 Previous year/period figures have been regrouped/ reclassified whenever necessary to confirm to current year's classification.
- 11 The standalone financial results of the Company are available on the Company's website (www.laxmidentallimited.com) and stock exchanges websites, BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.

Date: 11 Nov 2025
Place : Mumbai
www.laxmidentallimited.com




Sameer Merchant
CEO & Managing Director
DIN: 00679893

