

July 07, 2026

**To,
National Stock Exchange of India Ltd,
Exchange Plaza, 5th Floor, Plot no. C/1, G Block,
Bandra Kurla Complex, Bandra (East), Mumbai- 400051**

Company Symbol: DENTALKART, ISIN: INE0N5801013

Sub: Clarification to Query on Outcome of Board Meeting – Financial Results for the year ended on March 31, 2026

Respected Sir/Madam,

With reference to your query regarding the Outcome of Board Meeting – Financial Results submitted by **Vasa Denticity Limited (DENTALKART)**, we hereby submit our response as under:

- 1. Machine Readable Form / Legible Copy of Financial Results not submitted:**
The Machine Readable / Legible Copy of the Financial Results is enclosed herewith for your kind reference.
- 2. Financial Results submitted in XBRL with discrepancies:**
The discrepancies in the XBRL filing have been duly rectified, and the revised XBRL has been successfully submitted. The acknowledgements are attached.

We request you to kindly take the above on record and oblige.

Thanking You,

**Yours Sincerely,
Vasa Denticity Limited**

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**Nidhi
Company Secretary and Compliance Officer
M.No. A74591**

Date: May 26, 2026

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

Company Symbol: DENTALKART, ISIN: INE0N5801013

Sub: Outcome of the meeting of the Board of Directors of VASA DENTICITY LIMITED (the “Company”) held on Tuesday, May 26, 2026, and submission of Audited Standalone and Consolidated Financial Results including the Cash Flow Statement and Balance Sheet for the Quarter and Financial Year ended March 31, 2026

Ref: Reg. 30 and Reg. 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Respected Sir/Madam,

Pursuant to the provisions of Regulation 30, Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘SEBI LODR’), we wish to inform you that the Board of Directors (the ‘Board’) of Vasa Denticity Limited at its meeting held today i.e., Tuesday, May 26, 2026, have inter-alia considered and approved:

1. **Audited Standalone and Consolidated Financial Results including the Cash Flow Statement and Balance Sheet for the Quarter and Financial Year ended March 31, 2026, as recommended by the Audit Committee, in the format prescribed under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. (enclosed with this letter)**

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s KRA & Co., Chartered Accountants (FRN: 020266N), have expressed an Unmodified opinion in respect of the Audited Standalone and consolidated Financial Results of the Company for the Quarter and Financial Year ended March 31, 2026. The same has been attached as **ANNEXURE-A**.

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

2. **Appointment of Mr. Sandeep Aggarwal (PAN: BIFPA3671M), as the Chief Financial Officer (CFO) and Key Managerial Personnel of the Company, with effect from May 26, 2026, pursuant to Section 203 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and based on the recommendation of the Nomination and Remuneration Committee.**

Disclosure of information pursuant to Regulation 30 of the Listing Regulations and SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July 2023 and updated circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 in relation to the appointment of Mr. Sandeep Aggarwal as Chief Financial Officer is given under **ANNEXURE-B**.



Further, pursuant to the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and as per the terms of “Code of Conduct for Regulating, Monitoring and Reporting of Trading by Insiders” of the Company, the Trading Window for dealing in the securities of the Company was closed from Wednesday, April 01, 2026 and the same shall re-open after 48 hours of declaration of the said Audited Standalone Financial Results for Directors and Specified Persons as defined in the Code.

The Board meeting of the Company commenced at 05:00 P.M. and concluded at 07:10 P.M.

You are requested to take the above information on your records and disseminate the same on your website.

Thanking you,

Yours sincerely,
VASA Denticity Limited

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by NIDHI
Date: 2026.05.26
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NIDHI
COMPANY SECRETARY & COMPLIANCE OFFICER
MEMBERSHIP No: A74591

Encl: a/a



INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY, HALF YEARLY AND YEAR TO DATE AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY

TO THE BOARD OF DIRECTORS OF VASA DENTICITY LIMITED

Opinion

We have audited the accompanying statement of Quarterly, half yearly and year to date standalone financial results of **VASA DENTICITY LIMITED** ("the company") for the quarter, half year and year ended March 31, 2026 ("Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- a. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information for the quarter, half year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("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 together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Companies Act, 2013 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 we have obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation of these standalone annual financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual 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 annual financial results, the Management and 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 also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 annual 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 annual 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 Companies Act 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 standalone annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

- (a) The standalone annual financial results include the results for the half year ended March 31, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the six months ended September 30, 2025, of the current financial year which was subject to limited review by us.
- (b) The standalone annual financial results include the results for the quarter ended March 31, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the nine months ended December 31, 2025, of the current financial year which was subject to limited review by us.

Our opinion on the standalone annual financial results is not modified in respect of these matters.

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

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Saurabh Garg
Partner
Membership No.: 510541
UDIN: 26510541WZXJVB5089
Place: New Delhi
Date: May 26, 2026

VASA DENTICITY LIMITED

Regd. Office : KHASRA NO. 714, VILLAGE P.O. CHATTARPUR NEW DELHI SOUTH DELHI - 110074
CIN: L74999DL2016PLC305052

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

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS
FOR THE QUARTER, HALF YEAR AND YEAR ENDED March 31, 2026**

(Amount in Rs. Lacs)

Sl. No.	Particulars	Half- Year Ended			Quarter Ended			Year Ended	
		31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Income								
	a. Revenue from Operations	14,388.42	13,273.92	13,621.94	7,241.23	7,147.19	7,280.30	27,662.34	24,915.29
	b. Other Income	300.77	164.63	64.36	208.18	92.59	19.19	465.40	193.55
	Total Income	14,689.19	13,438.55	13,686.30	7,449.41	7,239.78	7,299.49	28,127.74	25,108.84
2	Expenses								
	a. Purchase of stock-in-trade	11,312.47	10,998.12	9,089.92	5,696.32	5,616.15	4,730.60	22,310.59	19,472.32
	b. Change in inventories of stock-in-trade	(569.83)	(2,126.40)	186.26	(107.07)	(462.76)	157.51	(2,696.23)	(1,966.98)
	c. Employee Benefits Expenses	1,133.72	1,081.25	817.92	555.53	578.19	424.08	2,214.97	1,428.66
	d. Finance Costs	12.37	-	-	2.39	9.98	-	12.37	0.05
	e. Depreciation and Amortisation Expenses	117.13	60.97	106.08	60.78	56.35	56.46	178.10	170.54
	f. Other Expenses	2,306.35	2,398.29	2,323.33	1,073.79	1,232.56	1,316.23	4,704.64	3,674.36
	Total Expenses	14,312.21	12,412.23	12,523.51	7,281.74	7,030.47	6,684.88	26,724.44	22,778.95
3	Profit before exceptional and extraordinary items and tax	376.98	1,026.32	1,162.79	167.67	209.31	614.61	1,403.30	2,329.89
4	Exceptional item	-	-	-	-	-	-	-	-
5	Profit before extraordinary items and tax	376.98	1,026.32	1,162.79	167.67	209.31	614.61	1,403.30	2,329.89
6	Extraordinary items	-	-	-	-	-	-	-	-
7	Profit before tax	376.98	1,026.32	1,162.79	167.67	209.31	614.61	1,403.30	2,329.89
8	Tax expense								
	a. Current Tax	78.56	227.93	333.55	25.94	52.62	185.18	306.49	632.78
	c. Deferred Tax	6.77	11.99	(1.14)	5.67	1.10	(2.43)	18.76	(11.81)
	d. Earlier year taxes	-	-	-	-	-	-	-	-
	Total tax expense	85.33	239.92	332.41	31.61	53.72	182.75	325.25	620.97
9	Profit after tax	291.65	786.40	830.38	136.06	155.59	431.86	1,078.05	1,708.92
10	Paid-up Equity Share Capital (Face value of Rs.10 each)	1,734.35	1,733.68	1,662.17	1,734.35	1,733.68	1,662.17	1,734.35	1,662.17
11	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year								
		10,351.73	10,351.73	5,233.05	10,351.73	10,351.73	5,233.05	10,351.73	5,233.05
12	Earnings Per Share (Face value of Rs. 10/- each)								
	Basic (in Rs.) (not annualised)	1.68	4.69	5.05	0.78	0.90	2.60	6.32	10.53
	Diluted (in Rs.) (not annualised)	1.68	4.69	5.05	0.78	0.90	2.60	6.30	10.51



STATEMENT OF ASSETS AND LIABILITIES

		As at	As at
		31.03.2026	31.03.2025
		(Audited)	(Audited)
EQUITY AND LIABILITIES			
1	Shareholders' Funds		
a	Share Capital	1,734.35	1,662.17
b	Reserves and Surplus	15,512.29	10,351.73
c	Money received against share Warrants	216.75	1,250.00
	Total Equity	17,463.39	13,263.90
2	Non-Current Liabilities		
a	Long-Term Borrowings	-	-
b	Long term provisions	107.36	93.74
	Total Non - Current Liabilities	107.36	93.74
3	Current Liabilities		
a	Short Term Borrowings	-	-
b	Trade Payables		
	i Total Outstanding dues of Micro and Small Enterprises	492.44	370.23
	ii Total Outstanding dues other than Micro and Small Enterprises	898.25	718.61
c	Other Current Liabilities	598.30	440.73
d	Short-Term Provisions	48.74	96.99
	Total Current Liabilities	2,037.73	1,626.56
	Total Equity and Liabilities	19,608.48	14,984.20
Assets			
1	Non-current assets		
a	Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	1,496.91	1,394.01
	(ii) Intangible assets	698.30	101.71
	(iii) Intangible asset under development	62.87	453.24
b	Non Current Investment	254.53	190.60
c	Deferred Tax Assets (net)	37.66	56.42
d	Long Term Loans and Advances	-	-
e	Other non Current Assets	359.32	252.02
	Total Non - Current Assets	2,909.59	2,448.00
2	Current assets		
a	Current Investment	4,247.24	4,203.24
b	Inventories	8,059.89	5,359.96
c	Trade Receivables	1,149.09	1,365.27
d	Cash and Cash Equivalents	343.52	412.42
e	Short-Term Loans and Advances	2,098.89	828.11
f	Other Current Assets	800.26	367.20
	Total Current Assets	16,698.89	12,536.20
	Total Assets	19,608.48	14,984.20



STATEMENT OF CASH FLOWS

	For the year ended	For the year ended
	31.03.2026	31.03.2025
	(Audited)	(Audited)
A. Cash flow from Operating activities	1,403.30	2,329.89
Profit before tax		
Adjustments for:	(34.72)	(26.69)
Interest income	178.10	170.54
Depreciation & Amortization	(153.36)	(46.84)
Foreign exchange (gain)/loss	12.37	0.05
Finance cost	(266.54)	(84.68)
Profit on sale of Investment in Mutual Fund	-	(4.51)
Profit on sale of asset	118.84	42.33
Employee stock option Expenses	1,257.99	2,380.09
Operating profit before working capital changes		
Movements in working capital :	455.21	(2.27)
Increase / (Decrease) in Trade Payable	157.57	(0.98)
Increase / (Decrease) in Other Current Liabilities	21.29	7.25
Increase / (Decrease) in Provisions	(2,699.93)	(1,963.28)
(Increase) / Decrease in Inventories	216.18	(238.51)
(Increase) / Decrease in Trade Receivables	(1,270.78)	127.91
(Increase) / Decrease in Short Term Loans & Advances	-	83.36
(Increase) / Decrease in Long Term Loans & Advances	(9.00)	(13.25)
(Increase) / Decrease in Other non Current Assets	(421.05)	(236.32)
(Increase) / Decrease in Other Current Assets	(2,292.52)	144.00
Cash generated from operations	(362.41)	(601.21)
Income tax Refund/ (paid) during the year	(2,654.93)	(457.21)
Net cash from operating activities (A)		
B. Cash flow from Investing activities		
Purchase of property, Plant & equipment and intangible asset	(487.22)	(1,811.90)
Sale of property, plant and equipment	-	10.47
Interest received	22.71	36.49
Investment in subsidiary	(63.93)	(180.60)
Investment in Mutual Funds	(7,503.26)	(4,482.16)
Sale of Mutual Funds	7,725.80	1,581.38
Movement in other fixed deposits	(104.51)	668.98
Net cash from investing activities (B)	(410.41)	(4,177.34)
C. Cash flow from Financing activities		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	-	(7.83)
Finance cost paid	(12.37)	(0.05)
Proceed from issue of share warrant	3,001.92	1,250.00
Proceed from issue of Share (Net of issue expenses)	0.68	3,427.98
Net cash from financing activities (C)	2,990.23	4,670.10
Net increase in cash and cash equivalents (A+B+C)	(75.11)	35.55
Cash and cash equivalents at the beginning of the year	412.39	376.84
Cash and cash equivalents at the end of the year (excluding fixed deposits)	337.28	412.39



Notes:- The above financial results for the Quarter, half year and Year ended March 31, 2026 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on May 26, 2026

- 1 The Company is engaged primarily in the business of trading dental products on PAN India basis. Accordingly, there are no separate reportable segments as per Accounting Standard 17 – "Segment Reporting".
- 2 The financial result has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- 3 Figures for the previous year have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of the current year.

Place: New Delhi
Date: 26.05.2026

For VASA DENTISTRY LIMITED.





INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY, HALF YEARLY AND YEAR TO DATE AUDITED CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF VASA DENTICITY LIMITED

Opinion

We have audited the accompanying statement of Quarterly, half yearly and year to date consolidated financial results of **VASA DENTICITY LIMITED** ("the Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") for the quarter, half year and year ended March 31, 2026 ("Statement") attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- a. Includes the annual financial results of the following entity:
 - a. Waldent Innovations Private Limited
 - b. Smileworks Private Limited
 - c. Dentalkart Distribution UK Limited
- b. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information for the quarter, half year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("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 Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Companies Act, 2013 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 we have obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Group's Management and Board of Directors are responsible for the preparation of these consolidated annual financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 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 Group 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the 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.

In preparing the consolidated annual financial results, the Management and Board of Directors are responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 consolidated annual 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 annual 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 Companies Act 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 Group'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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- (a) The consolidated annual financial results include the results for the half year ended March 31, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the six months ended September 30, 2025, of the current financial year which was subject to limited review by us.
- (b) The consolidated annual financial results include the results for the quarter ended March 31, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the nine months ended December 31, 2025, of the current financial year which was subject to limited review by us.
- (c) The consolidated annual financial results include the audited financial results/financial information of one subsidiary, whose financial results/financial information reflect total revenue of Rs. 296.00 Lacs, total net loss after tax of Rs. 82.66 Lacs and net cash outflow of Rs. 10.10 Lacs for the year ended on that date, as considered in the consolidated annual financial results. These financial statements have been audited by the other auditors whose reports have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosure included in respect of this subsidiary is based solely on the report of the other auditor.
- (d) The consolidated annual financial results include the audited financial results/financial information of one subsidiary, whose financial results/financial information reflect total revenue of Rs. Nil, total net loss after tax of Rs. 0.12 Lacs and net cash inflow of Rs. 118.23 Lacs for the year ended on that date, as considered in the consolidated annual financial results. These financial statements are unaudited and are certified by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosure included in respect of this subsidiary is based solely on these management certified financial statements.

Our opinion on the consolidated annual financial results is not modified in respect of these matters.

For KRA & Co.

Chartered Accountants

(Firm Registration No.020266N)

SAURABH Digitally signed by
SAURABH GARG
GARG Date: 2026.05.26
17:39:21 +05'30'

Saurabh

Partner

Membership No.: 510541

UDIN: 26510541IKBQNZ9102

Place: New Delhi

Date: May 26, 2026

VASA DENTICITY LIMITED

Regd. Office : KHASRA NO. 714, VILLAGE P.O. CHATTARPUR NEW DELHI SOUTH DELHI - 110074
CIN: L74999DL2016PLC305052

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

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS
FOR THE QUARTER, HALF YEAR AND YEAR ENDED MARCH 31, 2026

(Amount in Rs. Lacs)

Sl. No.	Particulars	Half- Year Ended			Quarter Ended			Year Ended	Year Ended
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income								
	a. Revenue from Operations	14541.83	13345.60	13643.22	7326.17	7215.66	7301.58	27887.43	24,936.57
	b. Other Income	292.09	159.10	64.36	203.61	88.48	19.19	451.19	193.55
	Total Income	14,833.92	13504.70	13707.58	7529.78	7304.14	7320.77	28338.62	25,130.12
2	Expenses								
	a. Cost of material consumed	37.62	17.06	7.10	21.81	15.81	7.10	54.68	7.10
	b. Purchase of stock-in-trade	11285.99	10953.69	9092.21	5676.79	5609.20	4732.89	22239.68	19,463.22
	c. Change in inventories of stock-in-trade	(569.83)	(2126.40)	174.87	(107.07)	(462.76)	146.12	(2,696.23)	(1,966.98)
	d. Employee Benefits Expenses	1270.11	1140.02	833.94	662.32	607.79	440.10	2410.13	1,444.68
	e. Finance Costs	12.32	0.05	0.87	2.34	9.98	0.87	12.37	0.92
	f. Depreciation and Amortisation Expenses	135.76	75.87	108.40	70.35	65.41	58.78	211.63	172.86
	g. Other Expenses	2314.29	2473.11	2343.88	1043.43	1270.86	1336.70	4787.40	3,696.26
	Total Expenses	14,486.26	12,533.40	12,561.27	7,369.97	7,116.29	6,722.56	27,019.66	22,818.06
3	Profit before exceptional and extraordinary items and	347.66	971.30	1,146.31	159.81	187.85	598.21	1,318.96	2,312.06
4	Exceptional item	-	-	-	-	-	-	-	-
5	Profit before extraordinary items and tax	347.66	971.30	1,146.31	159.81	187.85	598.21	1,318.96	2,312.06
6	Extraordinary items	-	-	-	-	-	-	-	-
7	Profit before tax	347.66	971.30	1,146.31	159.81	187.85	598.21	1,318.96	2,312.06
8	Tax expense								
	a. Current Tax	78.56	227.93	333.55	25.94	52.62	185.18	306.49	632.78
	b. Deferred Tax	9.76	11.99	(0.10)	8.66	1.10	(1.39)	21.75	(10.53)
	c. Earlier year taxes	-	-	-	-	-	-	-	-
	Total tax expense	88.32	239.92	333.45	34.60	53.72	183.79	328.24	622.25
9	Profit after tax	259.34	731.38	812.86	125.21	134.13	414.42	990.72	1,689.81
	Less: Minority Interest	(12.21)	(20.91)	(6.95)	(9.04)	(3.17)	(6.95)	(33.12)	(6.95)
10	Profit For the year	271.55	752.29	819.81	134.25	137.30	421.37	1,023.84	1,696.76
11	Paid-up Equity Share Capital (Face value of Rs.10	1,734.35	1,733.68	1,662.17	1,734.35	1,733.68	1,662.17	1,734.35	1,662.17
12	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year								
		10,339.35	10,339.35	5,232.84	10,339.35	10,339.35	5,232.84	10,339.35	5,232.84
13	Earnings Per Share (Face value of Rs. 10/- each)								
	Basic (in Rs.) (not annualised)	1.57	4.49	4.98	0.77	0.79	2.54	6.01	10.45
	Diluted (in Rs.) (not annualised)	1.56	4.49	4.98	0.77	0.79	2.54	5.99	10.44



STATEMENT OF ASSETS AND LIABILITIES

		As at	As at
		31.03.2026	31.03.2025
		(Audited)	(Audited)
EQUITY AND LIABILITIES			
1	Shareholders' Funds		
a	Share Capital	1734.35	1662.17
b	Reserves and Surplus	15448.77	10339.35
c	Money Received against share warrant	216.75	1250.00
	Total Equity	17,399.87	13,251.52
2	Minority Interest	140.20	113.45
3	Non-Current Liabilities		
a	Long-Term Borrowings	-	-
b	Long term provisions	107.36	93.74
	Total Non - Current Liabilities	107.36	93.74
4	Current Liabilities		
a	Short Term Borrowings	12.05	11.80
b	Trade Payables		
i	Total Outstanding dues of Micro and Small Enterprises and	493.35	370.23
ii	Total Outstanding dues other than Micro and Small Enterprises	904.45	727.02
c	Other Current Liabilities	630.87	456.84
d	Short-Term Provisions	48.74	96.99
	Total Current Liabilities	2,089.46	1,662.88
	Total Equity and Liabilities	19,736.89	15,121.59
Assets			
1	Non-current assets		
a	Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	1831.88	1475.68
	(ii) Intangible assets	700.27	101.72
	(iii) Intangible CWIP	63.57	453.94
	(iv) Other CWIP		187.01
b	Goodwill on Consolidation	2.22	2.22
c	Deferred Tax Assets (net)	33.63	55.38
d	Long Term Loans and Advances	-	-
e	Other non Current Assets	366.62	259.32
	Total Non - Current Assets	2,998.19	2,535.27
2	Current assets		
a	Current Investment	4247.24	4,203.24
b	Inventories	8115.74	5,371.35
c	Trade Receivables	1205.11	1,387.70
d	Cash and Cash Equivalents	479.68	440.49
e	Short-Term Loans and Advances	1849.49	783.20
f	Other Current Assets	841.44	400.34
	Total Current Assets	16,738.70	12,586.32
	Total Assets	19,736.89	15,121.59



STATEMENT OF CASH FLOWS

	For the period	For the period
	ended	ended
	31.03.2026	31.03.2025
	(Audited)	(Audited)
A. Cash flow from Operating activities	1,318.96	2,312.06
Profit before tax		
Adjustments for:	(20.12)	(26.69)
Interest income	211.63	172.86
Depreciation & Amortization	(153.75)	(46.84)
Foreign exchange gain/loss	12.37	0.92
Finance cost	(266.54)	(84.68)
profit on sale of investment	-	(4.51)
profit on sale of Assets	-	1.20
Assets Written off	3.08	-
Foreign currency translation reserve	59.87	120.40
Minority Interest	118.84	42.33
Employee stock option Expenses		
Operating profit before working capital changes	1,284.34	2,487.05
Movements in working capital :		
Increase / (Decrease) in Trade Payable	454.30	6.14
Increase / (Decrease) in Other Current Liabilities	174.03	13.93
Increase / (Decrease) in Provisions	21.29	8.04
(Increase) / Decrease in Inventories	(2,744.39)	(1,974.67)
(Increase) / Decrease in Trade Receivables	182.59	(260.97)
(Increase) / Decrease in Short Term Loans & Advances	(1,066.29)	90.35
(Increase) / Decrease in Long Term Loans & Advances	-	76.06
(Increase) / Decrease in Other non Assets	(9.00)	(13.25)
(Increase) / Decrease in Other Assets	(443.70)	(186.64)
Cash generated from operations	(2,146.83)	246.04
Income tax Refund/ (paid) during the year	(362.41)	(601.21)
Net cash from operating activities (A)	(2,509.24)	(355.17)
B. Cash flow from Investing activities		
Purchase of property, Plant & equipment and intangible asset	(589.00)	(2,083.60)
Sale of property	-	10.47
Interest received	22.71	36.49
Investment in Mutual Funds	(7,503.26)	(4,482.16)
Sale of Mutual Funds	7,725.80	1,581.38
Movement in other fixed deposits	(104.51)	668.98
Net cash from investing activities (B)	(448.26)	(4,268.44)
C. Cash flow from Financing activities		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	0.25	3.97
Finance cost paid	(12.37)	(0.92)
Proceed from issue of share warrant	3,001.92	1,250.00
Proceed from issue of Share (Net of issue expenses)	0.68	3,427.98
Net cash from financing activities (C)	2,990.48	4,681.03
Net increase in cash and cash equivalents (A+B+C)	32.98	57.42
Cash and cash equivalents at the beginning of the year	440.46	383.04
Cash and cash equivalents at the end of the year (excluding fixed deposits)	473.44	440.46



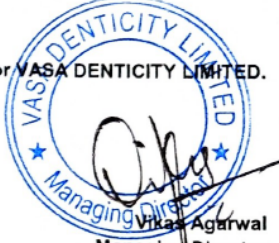
Notes:-

- 1 The above financial results for the Quarter and Half-year and Year ended March 31, 2026 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on May 26, 2026
- 2 The Group is engaged primarily in the business of trading dental products on PAN India basis. Accordingly, there are no separate reportable segments as per Accounting Standard 17 – "Segment Reporting".
- 3 The financial result has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- 4 Figures for the previous year have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of the current year.

Place: New Delhi

Date: 26.05.2026

For VASA DENTICITY LIMITED.



Vikas Agarwal
Managing Director
DIN -07487686

ANNEXURE B
Disclosure of information pursuant to Regulation 30 of the Listing Regulations and SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July 2023

S. No	Particulars	Details
1.	Reason for Change viz., appointment, resignation, removal, death or otherwise	Appointment: In compliance with the provisions of Section 203 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and pursuant to the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, consequent to the resignation of Mr. Gaurav Aggarwal from the position of Chief Financial Officer of the Company w.e.f. March 24, 2026
2.	Date of appointment (as applicable) & term of appointment;	Date of Appointment: May 26, 2026 Mr. Sandeep Aggarwal (PAN: BIFPA3671M) appointed as the Chief Financial Officer (CFO) and Key Managerial Personnel of the Company, with effect from May 26, 2026, to hold office until resignation, removal, or cessation in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3.	Brief profile (in case of appointment)	Name: Mr. Sandeep Aggarwal Designation: Chief Financial Officer (CFO) and Key Managerial Personnel PAN: BIFPA3671M Terms of Appointment: To serve as Chief Financial Officer (CFO) and Key Managerial Personnel of the Company on such remuneration and terms as may be mutually agreed, with effect from May 26, 2026, until resignation, removal, or cessation in accordance with the applicable provisions of law. About Mr. Sandeep Aggarwal: Mr. Sandeep Aggarwal is a passionate technocrat, analytical entrepreneur, and co-founder of Vasa Denticity Limited, operating under the brand “DentalKart”. He has been associated with the Company since its incorporation and has played a pivotal role in establishing and scaling its business operations, financial systems, and organisational framework. As a Whole-Time Director and Promoter of the Company, he brings deep domain expertise across financial management, business strategy, corporate governance, and operational excellence, particularly within the healthcare and e-commerce sectors. His comprehensive understanding of the Company’s financial architecture, internal control systems,



		fund management practices, and regulatory compliance framework positions him strongly to take on the responsibilities of Chief Financial Officer.
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National Stock Exchange Of India Limited

Date of

06-Jul-2026

NSE Acknowledgement

Symbol :-	DENTALKART
Name of the Company :-	Vasa Denticity Limited
Module :-	Integrated Filing- Non Ind As Non-Banking
Submission Type :-	Revision
Quarter/Period Ended :-	31-Mar-2026
Date of Submission :-	01-Jul-2026 16:18:01
NEAPS App. No :-	171987

Disclaimer :We acknowledge the receipt of your submission through NEAPS. The information provided by you has been disseminated on the website on as is basis.



National Stock Exchange Of India Limited

Date of 06-Jul-2026

NSE Acknowledgement

Symbol :-	DENTALKART
Name of the Company :-	Vasa Denticity Limited
Module :-	Integrated Filing- Non Ind As Non-Banking
Submission Type :-	Revision
Quarter/Period Ended :-	31-Mar-2026
Date of Submission :-	01-Jul-2026 16:18:19
NEAPS App. No :-	171989

Disclaimer :We acknowledge the receipt of your submission through NEAPS. The information provided by you has been disseminated on the website on as is basis.