

Date: November 11, 2025

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 November 11, 2025, and submission of Un-audited Standalone and Consolidated Financial Results for the Quarter and half year ended September 30, 2025

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 November 11, 2025 have inter-alia considered and approved:

1. **Unaudited Standalone and Consolidated Financial Results along with Limited Review Report received from the auditors of the company for the quarter and half year ended on September 30, 2025. (enclosed with this letter)**

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 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 Un-modified opinion in respect of the Financial Results of the company for the quarter and half year ended September 30, 2025. 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 M/S ASA & ASSOCIATES LLP, Chartered Accountant, as an Internal Auditor of the Company for a financial year to conduct Internal Audit of the Company and to furnish the Internal Audit Report.**

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 is given under ANNEXURE-B.

The Board meeting of the company commenced at 04:00 P.M. And concluded at 05:52 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

NIDHI
COMPANY SECRETARY & COMPLIANCE OFFICER
MEMBERSHIP No: A74591

Encl: a/a



K R A & C O .

Chartered Accountants

☎ 011 - 47082855
Fax: 011 - 47082855

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

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

To the Board of Directors of VASA DENTICITY LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **VASA DENTICITY LIMITED** ("the Company") for the quarter and half year ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KRA & Co.

Chartered Accountants

(Firm Registration No.020266N)

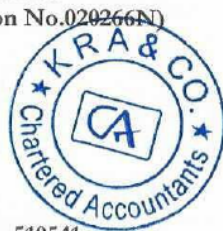
Saurabh Garg
Partner

Membership No.: 510541

UDIN: 25510541BMJKLC3733

Place: New Delhi

Date: November 11, 2025



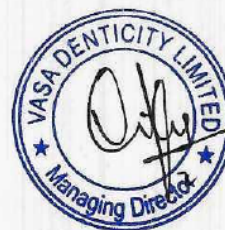
Website: www.dentalkart.com Email: cs@dentalkart.com Tel: 91-8527360456
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2025

Sl. No.	Particulars	Half- Year Ended			Quarter Ended			(Amount in Rs. Lacs)
		30.09.2025	31.03.2025	30.09.2024	30.09.2025	30.06.2025	30.09.2024	Year Ended
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2025
1	Income							
	a. Revenue from Operations	13273.92	13621.94	11293.35	7272.15	6001.77	5939.02	24,915.29
	b. Other Income	164.63	64.36	129.19	66.46	98.17	97.45	193.55
	Total Income	13,438.55	13686.30	11422.54	7338.61	6099.94	6036.47	25,108.84
2	Expenses							
	a. Purchase of stock-in-trade	10998.12	9089.92	10382.40	5429.35	5568.77	5774.81	19,472.32
	b. Change in inventories of stock-in-trade	(2126.40)	186.26	(2153.24)	(550.55)	(1575.95)	(1,890.00)	(1,966.98)
	c. Employee Benefits Expenses	1061.25	817.92	610.74	564.24	517.01	331.20	1,428.66
	d. Finance Costs	0.00	0.00	0.05	0.00	0.00	0.00	0.09
	e. Depreciation and Amortisation Expenses	60.97	106.08	64.46	33.78	27.19	27.85	170.54
	f. Other Expenses	2396.29	2323.33	1351.03	1222.60	1175.69	883.64	3,674.36
	Total Expenses	12,412.23	12523.51	10255.44	6699.42	5712.81	5327.50	22,778.95
3	Profit before exceptional and extraordinary items and	1,026.32	1,162.79	1,167.10	639.19	387.13	708.97	2,329.89
4	Exceptional item	-	0.00	-	-	-	-	-
5	Profit before extraordinary items and tax	1,026.32	1,162.79	1,167.10	639.19	387.13	708.97	2,329.89
6	Extraordinary items	-	-	-	-	-	-	-
7	Profit before tax	1,026.32	1,162.79	1,167.10	639.19	387.13	708.97	2,329.89
8	Tax expense							
	a. Current Tax	227.93	333.55	289.23	128.16	99.77	176.62	632.78
	b. Deferred Tax	11.99	(1.14)	(10.67)	12.09	(0.10)	(4.62)	(11.81)
	c. Earlier year taxes	-	-	-	-	-	(0.09)	-
	Total tax expense	239.92	332.41	288.56	140.25	99.67	172.27	620.97
9	Profit after tax	786.40	830.38	878.54	498.94	287.46	536.70	1,708.92
10	Paid-up Equity Share Capital (Face value of Rs.10	1,733.68	1,662.17	1,601.62	1,733.68	1,662.17	1,601.62	1,662.17
11	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year							
		10,351.73	5,233.05	5,233.05	10,351.73	10,351.73	5,233.05	5,233.05
12	Earnings Per Share (Face value of Rs. 10/- each)							
	Basic (in Rs.) (not annualised)	4.69	5.05	5.49	2.95	1.73	3.35	10.53
	Diluted (in Rs.) (not annualised)	4.69	5.05	5.49	2.95	1.73	3.35	10.53



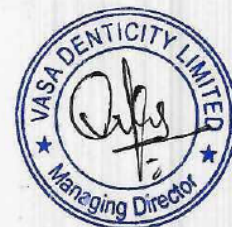
STATEMENT OF ASSETS AND LIABILITIES

		As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
EQUITY AND LIABILITIES			
1	Shareholders' Funds		
a	Share Capital	1733.68	1,662.17
b	Reserves and Surplus	15145.10	10,351.73
c	Money Received against share warrant	216.75	1,250.00
	Total Equity	17,095.53	13,263.90
2	Non-Current Liabilities		
a	Long-Term Borrowings		-
b	Long term provisions	110.92	93.74
	Total Non - Current Liabilities	110.92	93.74
3	Current Liabilities		
a	Short Term Borrowings		-
b	Trade Payables		
i	Total Outstanding dues of Micro and Small Enterprises and	334.74	370.23
ii	Total Outstanding dues other than Micro and Small Enterprises	841.41	718.61
c	Other Current Liabilities	558.75	440.73
d	Short-Term Provisions	97.94	96.99
	Total Current Liabilities	1,832.84	1,626.56
	Total Equity and Liabilities	19,039.29	14,984.20
Assets			
1	Non-current assets		
a	Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	1470.53	1,394.01
	(ii) Intangible assets	535.15	101.71
	(iii) Intangible CWIP	146.00	453.24
	(iv) Other CWIP	8.39	-
b	Non Current Investment	190.60	190.60
c	Deferred Tax Assets (net)	44.48	56.42
d	Long Term Loans and Advances	182.46	-
e	Other non Current Assets	344.17	252.02
	Total Non - Current Assets	2,921.78	2,448.00
2	Current assets		
a	Current Investment	5047.09	4,203.24
b	Inventories	7486.36	5,359.96
c	Trade Receivables	1766.24	1,365.27
d	Cash and Cash Equivalents	246.95	412.42
e	Short-Term Loans and Advances	1040.23	745.65
f	Other Current Assets	530.64	449.66
	Total Current Assets	16,117.51	12,536.20
	Total Assets	19,039.29	14,984.20



STATEMENT OF CASH FLOWS

	For the period ended	For the period ended
	30.09.2025	30.09.2024
	(unaudited)	(unaudited)
A. Cash flow from Operating activities		
Profit before tax		
Adjustments for:	1,026.32	1,167.10
Interest income		
Depreciation & Amortization	(7.68)	(13.31)
Foreign exchange gain/loss	60.97	64.46
Finance cost	(63.40)	(29.46)
profit on sale of investment	-	0.05
Employee Stock Option	(86.43)	(60.36)
Operating profit before working capital changes	36.80	21.17
Movements in working capital :	966.58	1,149.65
Increase / (Decrease) in Trade Payable	150.72	341.54
Increase / (Decrease) in Other Current Liabilities	118.01	39.44
Increase / (Decrease) in Provisions	21.55	10.50
(Increase) / Decrease in Inventories	(2,126.40)	(2,153.24)
(Increase) / Decrease in Trade Receivables	(400.98)	196.74
(Increase) / Decrease in Short Term Loans & Advances	(294.58)	(2.83)
(Increase) / Decrease in Other non Current Assets	(2.15)	
(Increase) / Decrease in Other Assets	(78.68)	(175.60)
Cash generated from operations	(1,645.93)	(593.80)
Income tax Refund/ (paid) during the year	(231)	(321.04)
Net cash from operating activities (A)	(1,877.28)	(914.84)
B. Cash flow from Investing activities		
Purchase of property, Plant & equipment and intangible asset		
Capital Advance	(272.07)	(367.66)
Interest received	-	(768.75)
Loan provided to Subsidiary	5.38	25.77
Investment in Mutual Funds	(182.46)	-
Sale of Mutual Funds	(3,099.90)	-
Movement in other fixed deposits	2,342.49	928.82
Net cash from investing activities (B)	(100.02)	900.01
	(1,306.58)	718.19
C. Cash flow from Financing activities		
Proceeds/ (Repayment) of Short Term Borrowings (Net)		
Finance cost paid	-	(7.83)
Proceed from issue of Share (Net of issue expenses)	3,008.38	(0.12)
Net cash from financing activities (C)	3,008.38	(7.95)
Net increase in cash and cash equivalents (A+B+C)	(175.48)	(204.60)
Cash and cash equivalents at the beginning of the year	412.38	443.96
Cash and cash equivalents at the end of the year (excluding fixed deposits)	236.90	239.36



Notes:-

- 1 The above financial results for the Quarter and Half-year ended September 30, 2025 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on November 11, 2025
- 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: 11.11.2025

For VASA DENTISTRY LIMITED.





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

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

To the Board of Directors of VASA DENTICITY LIMITED

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **VASA DENTICITY LIMITED** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary constitute "the Group") for the quarter and half year ended September 30, 2025 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation").
2. This Statement which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

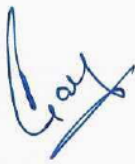
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entity:
 - i. Waldent Innovations Private Limited
 - ii. Smileworks Private Limited
5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

6. We did not review the interim financial information of one subsidiary whose interim financial information for the half year ended September 30, 2025, reflects total revenue of Rs. 116.11 Lakhs, total net loss after tax of Rs. 52.28 Lakhs, total assets of Rs. 512.49 Lakhs and net cash outflow of Rs. 2.34 Lakhs This interim financial information has been reviewed by other auditor whose report has been furnished to us by the Holding management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, 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 this matter.

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



Saurabh Garg
Partner
Membership No.: 510541
UDIN: 25510541BMJKLD7816
Place: New Delhi
Date: November 11, 2025

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 UNAUDITED FINANCIAL RESULTS
FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2025**

(Amount in Rs. Lacs)

Sl. No.	Particulars	Half- Year Ended			Quarter Ended			Year Ended
		30.09.2025	31.03.2025	30.09.2024	30.09.2025	30.06.2025	30.09.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income							
	a. Revenue from Operations	13345.60	13643.22	11293.35	7294.31	6051.29	5939.02	24,936.57
	b. Other Income	159.10	64.36	129.19	63.26	95.84	97.45	193.55
	Total Income	13,504.70	13707.58	11422.54	7357.57	6147.13	6036.47	25,130.12
2	Expenses							
	a. Cost of material consumed	64.00	-	-	64.00	-	-	-
	b. Purchase of stock-in-trade	10953.69	9099.31	10382.40	5342.74	5610.95	5774.81	19,481.71
	c. Change in inventories of stock-in-trade	(2126.40)	174.87	(2153.24)	(531.89)	(1594.51)	(1690.00)	(1,978.37)
	d. Employee Benefits Expenses	1140.02	833.94	610.74	597.10	542.92	331.20	1,444.68
	e. Finance Costs	0.05	0.87	0.05	0.05	0.00	0.00	0.92
	f. Depreciation and Amortisation Expenses	75.87	108.40	64.46	42.68	33.19	27.85	172.86
	g. Other Expenses	2426.17	2343.88	1352.38	1238.15	1188.02	883.71	3,696.26
	Total Expenses	12,533.40	12,561.27	10,256.79	6,752.83	5,780.57	5,327.57	22,818.06
3	Profit before exceptional and extraordinary items and	971.30	1,146.31	1,165.75	604.74	366.56	708.90	2,312.06
4	Exceptional item	-	-	-	-	-	-	-
5	Profit before extraordinary items and tax	971.30	1,146.31	1,165.75	604.74	366.56	708.90	2,312.06
6	Extraordinary items	-	-	-	-	-	-	-
7	Profit before tax	971.30	1,146.31	1,165.75	604.74	366.56	708.90	2,312.06
8	Tax expense							
	a. Current Tax	227.93	333.55	299.23	128.16	99.77	176.62	632.78
	b. Deferred Tax	11.95	(0.10)	(10.43)	12.09	(0.10)	(4.26)	(10.53)
	c. Earlier year taxes	-	-	-	-	-	(0.09)	-
	Total tax expense	239.92	333.45	288.80	140.25	99.67	172.27	622.25
9	Profit after tax	731.38	812.86	876.95	464.49	266.89	536.63	1,689.81
	Less: Minority Interest	(20.91)	(6.95)	-	(12.96)	(7.95)	-	(6.95)
10	Profit For the year	752.29	819.81	876.95	477.45	274.84	536.63	1,696.76
11	Paid-up Equity Share Capital (Face value of Rs.10	1,733.68	1,662.17	1,601.62	1,733.68	1,662.17	1,601.62	1,662.17
12	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year							
		10,339.35	5,232.84	5,232.84	10,339.35	10,339.35	5,232.84	5,232.84
13	Earnings Per Share (Face value of Rs. 10/- each)							
	Basic (in Rs.) (not annualised)	4.49	4.98	5.48	2.83	1.65	3.35	10.45
	Diluted (in Rs.) (not annualised)	4.49	4.98	5.48	2.83	1.65	3.35	10.45



STATEMENT OF ASSETS AND LIABILITIES

		As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
EQUITY AND LIABILITIES			
1	Shareholders' Funds		
a	Share Capital		
b	Reserves and Surplus	1733.68	1,662.17
c	Money Received against share warrant	15098.61	10,339.35
	Total Equity	216.75	1,250.00
2	Minority Interest	17,049.04	13,251.52
3	Non-Current Liabilities	92.54	113.45
a	Long-Term Borrowings		
b	Long term provisions	12.05	-
	Total Non - Current Liabilities	110.92	93.74
4	Current Liabilities	122.97	93.74
a	Short Term Borrowings		
b	Trade Payables	-	11.80
i	Total Outstanding dues of Micro and Small Enterprises and		370.23
ii	Total Outstanding dues other than Micro and Small Enterprises	338.32	727.02
c	Other Current Liabilities	847.50	
d	Short-Term Provisions	583.13	456.05
	Total Current Liabilities	99.30	97.78
		1,868.25	1,662.88
	Total Equity and Liabilities	19,132.80	15,121.59
Assets			
1	Non-current assets		
a	Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment		1,475.68
	(ii) Intangible assets	1470.53	101.72
	(iii) Intangible CWIP	837.54	453.94
	(iv) Other CWIP	148.76	187.01
b	Goodwill on Consolidation	30.36	2.22
c	Deferred Tax Assets (net)	2.22	55.38
d	Long Term Loans and Advances	43.37	7.30
e	Other non Current Assets	7.30	344.18
	Total Non - Current Assets	344.18	252.02
2	Current assets	2,884.26	2,535.27
a	Current Investment		
b	Inventories	5047.09	4,203.24
c	Trade Receivables	7532.18	5,371.35
d	Cash and Cash Equivalents	1763.54	1,387.70
e	Short-Term Loans and Advances	272.63	440.49
f	Other Current Assets	1052.75	783.20
	Total Current Assets	580.35	400.34
	Total Assets	16,248.54	12,586.32
		19,132.80	15,121.59



STATEMENT OF CASH FLOWS

	For the period ended	For the period ended
	30.09.2025 (unaudited)	30.09.2024 (unaudited)
A. Cash flow from Operating activities		
Profit before tax	971.30	1,165.75
Adjustments for:		
Interest income	(2.06)	(13.31)
Depreciation & Amortization	75.87	65.66
Foreign exchange gain/loss	(63.40)	(29.46)
Finance cost	0.05	0.05
profit on sale of investment	(86.43)	(60.36)
Employee Stock Option	36.80	21.17
Operating profit before working capital changes	932.13	1,149.50
Movements in working capital :		
Increase / (Decrease) in Trade Payable	69.52	341.54
Increase / (Decrease) in Other Current Liabilities	127.65	39.59
Increase / (Decrease) in Provisions	21.55	10.50
(Increase) / Decrease in inventories	(2,160.82)	(2,153.24)
(Increase) / Decrease in Trade Receivables	(375.82)	196.74
(Increase) / Decrease in Short Term Loans & Advances	(269.54)	(7.51)
(Increase) / Decrease in Long Term Loans & Advances	-	-
(Increase) / Decrease in Other non Assets	(2.15)	-
(Increase) / Decrease in Other Assets	(97.66)	(175.60)
Cash generated from operations	(1,755.14)	(598.48)
Income tax Refund/ (paid) during the year	(231)	(321.04)
Net cash from operating activities (A)	(1,986.49)	(919.52)
B. Cash flow from Investing activities		
Purchase of property, Plant & equipment and intangible asset	(344.72)	(367.66)
Capital Advance	-	(768.75)
Interest received	2.18	25.77
Investment in Mutual Funds	(3,099.90)	-
Sale of Mutual Funds	2,342.49	928.82
Movement in other fixed deposits	(100.02)	900.01
Net cash from investing activities (B)	(1,199.97)	718.19
C. Cash flow from Financing activities		
Proceeds/ (Repayment) of Long Term Borrowings (Net)	0.25	0
Proceeds/ (Repayment) of Short Term Borrowings (Net)	-	(7.83)
Finance cost paid	(0.05)	(0.12)
Proceed from issue of Share (Net of issue expenses)	3,008.40	-
Net cash from financing activities (C)	3,008.60	(7.95)
Net increase in cash and cash equivalents (A+B+C)	(177.86)	(209.28)
Cash and cash equivalents at the beginning of the year	440.44	450.16
Cash and cash equivalents at the end of the year (excluding fixed deposits)	262.58	240.88



Notes:-

- 1 The above financial results for the Quarter and Half-year ended September 30, 2025 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on November 11, 2025
- 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: 11.11.2025

For VASA DENTISTRY LIMITED.



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 Companies Act 2013 and the requirements under SEBI Listing Regulations
2.	Date of appointment/ re appointment/cessation (as applicable) & term of appointment/ re appointment ;	Date: November 11, 2025 M/S ASA & ASSOCIATES LLP, Chartered Accountant as an Internal Auditor of the Company to carry out Internal Audit of the Company for a Financial Year 2025-26.
3.	Brief profile (in case of appointment)	<p>Name of the Auditor: ASA & Associates, LLP</p> <p>Office Address: Aurobindo Tower, 81/1, Third Floor, Adchini, Aurobindo Marg, New Delhi - 110017</p> <p>Email: Gaurav.bhatia@asa.in</p> <p>Terms of appointment: To conduct Internal Audit for a Financial Year 2025-26.</p> <p>About the auditor: ASA & Associates LLP, a member firm of Baker Tilly International, is one of India's top ten accounting and consulting firms.</p> <p>The firm offers a comprehensive range of professional services, including accounting and business support, assurance, taxation, business advisory, risk advisory, cyber security, and transaction advisory (both buy-side and sell-side). With a strong PAN-India presence and access to Baker Tilly's global network, ASA & Associates serves clients across various sectors such as banking, finance, aviation, and manufacturing.</p> <p>The firm is supported by a team of over 1,200 professionals and 70 partners, backed by more than 6,000 experts worldwide, ensuring reliable, high-quality, and innovative professional services.</p>
4.	Disclosure of relationships between directors (in case of Appointment of a director).	Not Applicable