

CERTIFICATE ON OUTSTANDING DUES TO CREDITORS

To,

SMC Capitals Limited
A-401/402,
Lotus Corporate Park
Off Western Express Highway,
Jai Coach Junction,
Goregaon (East),
Mumbai - 400063
Maharashtra, India

Dear Sirs,

Re: Proposed initial public offering of equity shares of face value of ₹ 10 each (the “Equity Shares”) by Denta Water and Infra Solutions Limited (the “Company”, and such issuance, the “Issue”).

As per the restated consolidated financial information of the Company for the financial period/years ended June 30, 2023, March 31, 2023, March 31, 2022 and March 31, 2021, prepared in accordance with the Indian Accounting Standards referred to and notified in the Companies (Indian Accounting Standards) Rules, 2015 (“Ind AS”), the requirements of Section 26 of Part I of Chapter III of the Companies Act, 2013, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the “SEBI ICDR Regulations”), and the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the ICAI, as amended from time to time (the “Restated Consolidated Financial Information”).

In this regard, schedule of creditors along with outstanding balances due to creditors of the Company (on a consolidated basis), prepared by management of the Company, as on June 30, 2023, and compared the amount outstanding as per such schedule with the Restated Consolidated Financial Information as at June 30, 2023 of the Company, to confirm the accuracy and completeness of such amounts to the extent applicable.

We hereby confirm that, except as disclosed below, as on June 30, 2023, there are no outstanding dues by the Company, on a consolidated basis, to micro, small and medium enterprises and other creditors:

S. No.	Type of creditor	No. of cases	Amount outstanding (₹ in million)
1.	Dues to micro, small and medium enterprises*	12	11.81
2.	Dues to Material Creditor(s) (as defined below)	4	38.57
3.	Dues to other creditors	140	63.36
	Total	156	113.74

* This does not include below mentioned Micro, small and medium enterprises to which the Company owes a sum of ₹ 23.13 million, which has been included as a ‘Material Creditor’:

Sr. No.	Name of Creditors	Amount Outstanding (₹ in million)
1.	A & T Infra Projects	5.98
2.	Bharadwaj Constructions & Consultants	17.15
	Total	23.13

Our Company in its ordinary course of business has consolidated outstanding dues aggregating to ₹ 113.74 million as of June 30, 2023.

Further, the board of directors of the Company have, pursuant to the resolution dated November 02, 2023, approved that a creditor of the Company (on a consolidated basis), shall be considered to be material (“Material

DENTA WATER AND INFRA SOLUTIONS LIMITED

(Formerly known as Denta Water And Infra Solutions Private Limited)

U70109KA2016PLC097869

40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road, Basavanagudi Bangalore 560004

Email: accounts@denta.co.in | Mobile- +91 77956 42354



Creditor”), for disclosures in the draft red herring prospectus prepared in relation to the Issue, if amounts due to such creditor exceeds 5% of the consolidated trade payables of the Company as of the end of the latest period included in the Restated Consolidated Financial Information (“**Materiality Policy**”). The trade payables of the Company on a consolidated basis as on June 30, 2023, as per the Restated Consolidated Financial Information, was ₹ 113.74 million.

Accordingly, a creditor has been considered to be a Material Creditor, if the amounts due to such creditor as on June 30, 2023 exceeded ₹ 5.69 million.

Based on the Materiality Policy, we certify that the details in relation to material creditors of the Company as of June 30, 2023 set out in **Annexure A** are true, complete, accurate, and not misleading.

Further, we hereby confirm that the details in relation to the outstanding dues to material creditors as of June 30, 2023 as set out in **Annexure B**, as per the Materiality Policy, to be true, complete, accurate and not misleading.

As of June 30, 2023, the Company does not owe any amount to any micro, small and medium enterprises, other than as described in **Annexure C**.

As of October 30, 2023, the Company does not owe any amount to other creditors, other than as described in **Annexure D**.

We confirm that the information in this certificate is true, fair, correct, accurate and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context and will enable investors to make a well-informed decision.

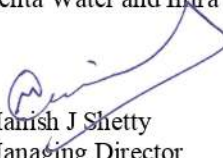
This certificate is issued for the purpose of the Issue, and can be used, in full or part, for inclusion in the draft red herring prospectus (“**DRHP**”), red herring prospectus (“**RHP**”), prospectus (“**Prospectus**”) and any other material used in connection with the Issue. We hereby consent to the aforementioned details being included in the DRHP, RHP and Prospectus and consent to the submission of this certificate as may be necessary, to the Securities and Exchange Board of India, any regulatory / statutory authority, stock exchanges where the Equity Shares are proposed to be listed, Registrar of Companies, Karnataka at Bangalore or any other authority as may be required and/or for the records to be maintained by the BRLM in connection with the Issue and in accordance with applicable law, and for the purpose of any defense the BRLM may wish to advance in any claim or proceeding in connection with the contents of the DRHP, RHP and Prospectus, as the case may be.

We undertake to immediately update you, in writing, of any changes in the abovementioned information until the date the Equity Shares issued pursuant to the Issue commences trading on the Stock Exchanges. In the absence of any such communication, you may assume that there is no change in respect of the matters covered in this certificate until the date on which the Equity Shares commence trading on the Stock Exchanges.

All capitalized terms used but not defined herein shall have the meaning assigned to them in the DRHP.

Yours faithfully,

For and on behalf of
Denta Water and Infra Solutions Limited


Manish J Shetty
Managing Director
Date: 11/12/2023
Place: Bengaluru

Encl: As above

DENTA WATER AND INFRA SOLUTIONS LIMITED

(Formerly known as Denta Water And Infra Solutions Private Limited)

U70109KA2016PLC097869

40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road, Basavanagudi Bangalore 560004

Email: accounts@denta.co.in | Mobile- +91 77956 42354

Annexure A
Details in relation to material creditors of the Company as of June 30, 2023

S. No.	Name of creditor	Amount (₹ in million)
1.	A & T Infra Projects	5.98
2.	Bharadwaj Constructions & Consultants	17.15
3.	Cloud Enclosure System	5.89
4.	Ribco Steel Mart	9.55
	Total	38.57

Annexure B
Details in relation to the outstanding dues to material creditors as of June 30, 2023

S. No.	Name of creditor	Amount (₹ in million)	Overdue Period
1.	A & T Infra Projects	5.98	Less Than 1 Year
2.	Bharadwaj Constructions & Consultants	17.15	Less Than 1 Year
3.	Cloud Enclosure System	5.89	Less Than 1 Year
4.	Ribco Steel Mart	9.55	Less Than 1 Year
	Total	38.57	

Annexure C
Details in relation to the outstanding dues to micro, small and medium enterprises as of June 30, 2023

S. No.	Name of creditor	Amount (₹ in million)	Overdue Period, if applicable
1.	A & T Infra Projects	5.98	Less Than 1 Year
2.	Amma Engineers - MS Pipe Coating	1.92	Less Than 1 Year
3.	Amrutha Infratech	0.24	Less Than 1 Year
4.	Bharadwaj Constructions & Consultants	17.15	Less Than 1 Year
5.	BK Engineering Company	4.52	Less Than 1 Year
6.	G R Infra	1.29	Less Than 1 Year
7.	Hydroflow Engg Systems	0.20	Less Than 1 Year
8.	RCB Enterprises	0.05	Less Than 1 Year
9.	Revan Technologies	0.09	Less Than 1 Year
10.	Shubha Enterprises	0.01	Less Than 1 Year
11.	SMS P CABLE TECH	0.23	Less Than 1 Year

DENTA WATER AND INFRA SOLUTIONS LIMITED

(Formerly known as Denta Water And Infra Solutions Private Limited)

U70109KA2016PLC097869

40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road, Basavanagudi Bangalore 560004

Email: accounts@denta.co.in | Mobile- +91 77956 42354

S. No.	Name of creditor	Amount (₹ in million)	Overdue Period, if applicable
12.	Sona Anand Kumar	3.26	Less Than 1 Year
	Total	34.94	

Annexure D

Details in relation to the outstanding dues to other creditors as of June 30, 2023

S. No.	Name of creditor	Amount (₹ in million)	Overdue Period, if applicable
1.	A S Manjunath	0.25	Less Than 1 Year
2.	Abhishek Plastic Industries	0.03	Less Than 1 Year
3.	Ace Engineering Technologies	0.25	Less Than 1 Year
4.	AKM Transport	0.02	Less Than 1 Year
5.	AM Office Solutions	0.05	Less Than 1 Year
6.	Ambika Trading Company	0.01	Less Than 1 Year
7.	AS Infra	0.38	Less Than 1 Year
8.	Ashirwad Connix	0.12	Less Than 1 Year
9.	Assurant Automotive Warranty Solutions (I) Pvt Ltd	0.03	Less Than 1 Year
10.	Avyakth Housing & Construction Pvt Ltd	3.88	Less Than 1 Year
11.	B Mart HdPE Pipe	0.01	Less Than 1 Year
12.	B S R Stone Crusher	0.88	Less Than 1 Year
13.	Bharath Earth Movers	0.42	Less Than 1 Year
14.	Bharath Paints and Hardware	0.24	Less Than 1 Year
15.	Bharath Traders	0.15	Less Than 1 Year
16.	BS Construction	0.08	Less Than 1 Year
17.	C D Manegowda - PWD Contractor	5.27	Less Than 1 Year
18.	Chamundeshwari Traders	0.28	Less Than 1 Year
19.	Complete Dewatering Systems (P) LTD	0.13	Less Than 1 Year
20.	Corro Protection Engineering	3.58	Less Than 1 Year
21.	D Y Infra	0.28	Less Than 1 Year
22.	Designhuice Marcom Pvt Ltd	0.01	Less Than 1 Year
23.	Dharani Enterprises	0.05	Less Than 1 Year
24.	DRAVYA MINERALS	0.15	Less Than 1 Year
25.	Earth Movers	0.01	Less Than 1 Year
26.	FORTUNE INFRA RMC	0.06	Less Than 1 Year
27.	Foundation for Science Innovation and Development	0.93	Less Than 1 Year
28.	Gnana Siddhi Developers	2.81	Less Than 1 Year
29.	Green Secure Energy Systems - L T Panel	0.15	Less Than 1 Year

DENTA WATER AND INFRA SOLUTIONS LIMITED

(Formerly known as Denta Water And Infra Solutions Private Limited)

U70109KA2016PLC097869

40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road, Basavanagudi Bangalore 560004

Email: accounts@denta.co.in | Mobile- +91 77956 42354

S. No.	Name of creditor	Amount (₹ in million)	Overdue Period, if applicable
30.	GVK Enterprises	0.36	Less Than 1 Year
31.	H & H Group of Construction	0.05	Less Than 1 Year
32.	H S S Constructions	0.29	Less Than 1 Year
33.	HAC Infrastructure	0.12	Less Than 1 Year
34.	Hella Infra Market Pvt Ltd	2.1	Less Than 1 Year
35.	HEMANT SHARAD GOTE	0.63	Less Than 1 Year
36.	Himanth S N	0.48	Less Than 1 Year
37.	Hitech Ready Mix concrete	0.07	Less Than 1 Year
38.	Hydro Flo Engineering Systems Pvt Ltd	0.03	Less Than 1 Year
39.	J M S Biotech	0.64	Less Than 1 Year
40.	J.K Enterprises	0.19	Less Than 1 Year
41.	JVC Projects	0.4	Less Than 1 Year
42.	K.M.TRADERS	0.69	Less Than 1 Year
43.	Karnataka Silk Industries Corporation Ltd	0.07	Less Than 1 Year
44.	Krishnappa N	0.09	Less Than 1 Year
45.	Krishnendu Engineering	2.07	Less Than 1 Year
46.	L E ENTERPRISES	0.04	Less Than 1 Year
47.	LINK LEGAL	0.9	Less Than 1 Year
48.	M. Sumalataha	0.04	Less Than 1 Year
49.	M/s Sagar Petroleum	0.68	Less Than 1 Year
50.	Mahadev Steel Center	0.24	Less Than 1 Year
51.	Mahaganapathy Supplies	2.21	Less Than 1 Year
52.	MAHESHWARI AND COMPANY	2.78	Less Than 1 Year
53.	Manjunatha Earth Movers	1.01	Less Than 1 Year
54.	Mohammed Asif	1.34	Less Than 1 Year
55.	Muktha Enterprises	0.08	Less Than 1 Year
56.	MVR Filling Station	0.35	Less Than 1 Year
57.	Nadeem Baig M S	0.01	Less Than 1 Year
58.	New Bharath Traders	0.03	Less Than 1 Year
59.	Ohm Aadi Parashakthi Petroleum Agency	0.18	Less Than 1 Year
60.	Orient Cements Ltd	0.76	Less Than 1 Year
61.	P M Expenditure	0.06	Less Than 1 Year
62.	Pooja Water Supply	0.01	Less Than 1 Year
63.	Power Tools	0.01	Less Than 1 Year
64.	PPR CRANES	0.01	Less Than 1 Year
65.	Prakash Metal Products	0.34	Less Than 1 Year
66.	Prashant Kenchappa Yatamani Civil Contractor	0.01	Less Than 1 Year
67.	Prashanth Enterprises	0.01	Less Than 1 Year
68.	R N Crane Service	0.01	Less Than 1 Year
69.	R P Sheety Engineers	4.33	Less Than 1 Year
70.	R.P Trading Co.	0.01	Less Than 1 Year

DENTA WATER AND INFRA SOLUTIONS LIMITED

(Formerly known as Denta Water And Infra Solutions Private Limited)

U70109KA2016PLC097869

40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road, Basavanagudi Bangalore 560004

Email: accounts@denta.co.in | Mobile- +91 77956 42354

S. No.	Name of creditor	Amount (₹ in million)	Overdue Period, if applicable
71.	Rajashree Fuels	0.41	Less Than 1 Year
72.	Ramesh K L	0.01	Less Than 1 Year
73.	Ravi Enterprises	0.02	Less Than 1 Year
74.	Rent - Chandrashekar M S	0.01	Less Than 1 Year
75.	Rent - Ananda.A	0.01	Less Than 1 Year
76.	Rent - Surabi R Shetty	0.03	Less Than 1 Year
77.	Ashok Kumar K T	0.01	Less Than 1 Year
78.	J G Manmatha Reddy	0.01	Less Than 1 Year
79.	RAMESH REDDY	0.04	Less Than 1 Year
80.	SRINIVASA REDDY	0.04	Less Than 1 Year
81.	Royal Tiles and Pavers	0.43	Less Than 1 Year
82.	Roycee Upvc	0.05	Less Than 1 Year
83.	Rudra Bupal Gouda	0.02	Less Than 1 Year
84.	S J Enterprise	0.47	Less Than 1 Year
85.	S S Infra Private Limited	1.84	Less Than 1 Year
86.	S V ASSOCIATES	0.04	Less Than 1 Year
87.	Sabari Constructions	0.24	Less Than 1 Year
88.	Saphire Stone Crushers	0.24	Less Than 1 Year
89.	SARANGA Construction	0.12	Less Than 1 Year
90.	Secure Dock	0.25	Less Than 1 Year
91.	Shiva Shakthi Suppliers	0.04	Less Than 1 Year
92.	Shreya Enterprises	0.42	Less Than 1 Year
93.	SHRI GOPESHWAR STEELS	0.01	Less Than 1 Year
94.	Shri Kashi Vishwanath Enterprises	1.2	Less Than 1 Year
95.	Shrinath Chathrabettu	0.04	Less Than 1 Year
96.	Shruthi Stone Crusher	0.1	Less Than 1 Year
97.	Siddalingapura Stone Crusher	0.34	Less Than 1 Year
98.	Sidvin Enterprises	0.04	Less Than 1 Year
99.	SLV PRO CON MIX AND CON PRODUCTS	2	Less Than 1 Year
100.	SNA FINLIFE ADVISORS LLP	0.01	Less Than 1 Year
101.	SNC Sports and Play Equipment	0.36	Less Than 1 Year
102.	Sowbhagyamma_S	0.12	Less Than 1 Year
103.	SPK Water Lines	0.2	Less Than 1 Year
104.	Sree Kalyani Earth Movers	0.05	Less Than 1 Year
105.	SRI CHOWDESHWARI ENTERPRISES	0.2	Less Than 1 Year
106.	SRI CHOWDESHWARI ENTERPRISES	0.38	Less Than 1 Year
107.	Sri Mahadeshwara Traders	0.61	Less Than 1 Year
108.	Sri Raghavendra Traders	0.14	Less Than 1 Year
109.	SRI VISHWAKARMA ENGINEERING SERVICES	0.15	Less Than 1 Year
110.	Srinivasa M	0.36	Less Than 1 Year

DENTA WATER AND INFRA SOLUTIONS LIMITED

(Formerly known as Denta Water And Infra Solutions Private Limited)

U70109KA2016PLC097869

40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road, Basavanagudi Bangalore 560004

Email: accounts@denta.co.in | Mobile- +91 77956 42354

S. No.	Name of creditor	Amount (₹ in million)	Overdue Period, if applicable
111.	Sun Shine Switch	1.56	Less Than 1 Year
112.	Suragiri Construction	0.03	Less Than 1 Year
113.	Surakshit Shetty	0.23	Less Than 1 Year
114.	Surendra N	0.02	Less Than 1 Year
115.	Surya Power Controls	0.04	Less Than 1 Year
116.	Tanisha Scaffolding India Pvt Ltd	1.8	Less Than 1 Year
117.	TRINITY ELEVATORS	0.08	Less Than 1 Year
118.	Tube Syndicate	0.08	Less Than 1 Year
119.	Uday Industries	1.06	Less Than 1 Year
120.	Vasanth Contractor & Vendor	0.11	Less Than 1 Year
121.	Venkatadri Traders	0.06	Less Than 1 Year
122.	Venugopal M V	0.03	Less Than 1 Year
123.	Vijayalaxmi Electrical & Hardware	0.01	Less Than 1 Year
124.	VINAYAKA ENTERPRISES	0.38	Less Than 1 Year
125.	Vinayaka Supplies	0.29	Less Than 1 Year
126.	Vishal Enterprises	0.03	Less Than 1 Year
127.	Wali Infra	0.07	Less Than 1 Year
128.	Waterjet Engineers	0.52	Less Than 1 Year
129.	Ashok Kumar K T	0.01	Less Than 1 Year
130.	Manjunath.G	0.28	Less Than 1 Year
131.	Nista Shetty	0.3	Less Than 1 Year
132.	J G Manmatha Reddy	0.01	Less Than 1 Year
133.	RAMESH REDDY	0.04	Less Than 1 Year
134.	SourcePro Services	0.02	Less Than 1 Year
135.	SRINIVASA REDDY	0.04	Less Than 1 Year
136.	Kapadia Global Actuaries	0.01	Less Than 1 Year
137.	S P M L & Associates	0.22	Less Than 1 Year
138.	Ganesh Ishwar & Co.	0.25	Less Than 1 Year
139.	Srinivasa and Co.	0.28	Less Than 1 Year
140.	Girish G R & Associates	0.2	Less Than 1 Year
Total		63.36	

DENTA WATER AND INFRA SOLUTIONS LIMITED

(Formerly known as Denta Water And Infra Solutions Private Limited)

U70109KA2016PLC097869

40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road, Basavanagudi Bangalore 560004

Email: accounts@denta.co.in | Mobile- +91 77956 42354