

November 10, 2025

To,

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

To

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

Company Name: Denta Water and Infra Solutions Limited

Dear Sir/Madam,

Sub: Outcome of board meeting held on November 10, 2025 and submission of unaudited standalone and consolidated financial results for the quarter and half year ended 30th September, 2025.

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of Denta Water and Infra Solutions Limited in its meeting held today i.e. Monday, November 10, 2025 inter-alia considered and approved Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2025.

In this respect, we submit below documents enclosed herewith:

1. Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2025
2. Limited Review Report issued by Statutory Auditors of the Company i.e. M/s. Maheshwari & Co. for the quarter and half year ended 30th September, 2025 on the above Results. It is hereby declared that there are no adverse comments by auditors in their report i.e. the Auditors have given unmodified opinion.
3. The details of the New Projects are as bellow:
 - i. 1 No of Water management (Subcontract) amounting to – Rs. 342.15(Millions)
 - ii. Awarded projects including new works in which company has emerged as lowest altogether amounting to Rs.1355.40 (Millions) All the above new projects bagged by the company highlights the continued approach of bagging new orders indicating likely robust growth on revenue in company

The meeting of Board of Directors of the Company commenced at 03.00 P.M (IST) and concluded at 05.00 P.M. (IST).

Denta Water and Infra Solutions Limited

CIN: L70109KA2016PLC097869

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



080 - 2991 6509



info@denta.co.in



www.denta.co.in

The Financial Results are available on the Company's website <https://www.denta.co.in/>

We request you to take the above information on record

Yours faithfully,

For **Denta Water and Infra Solutions Limited**

Sujata Gaonkar
Company Secretary and Compliance Officer

Encl.: Stated as above.



Independent Auditor's Limited Review Report on unaudited consolidated financial results of Denta Water and Infra Solutions Limited for Quarter and Half year ended September 30, 2025 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
Denta Water and Infra Solutions Limited
Bangalore

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Denta Water and Infra Solutions Limited (the "Company") for the quarter and half year ended September 30, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Parent Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. The Statement has been approved by the Parent Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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. The statement includes the results of a partnership firm named "Denta Properties and Investment" in which the company has 99% stake.
5. Based on our review conducted as 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 Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matter

We draw attention to Note 6 to the accompanying financial results, which describe that balances in the accounts of Trade Receivables and Trade Payables are subject to confirmation / reconciliation. Classification of Trade Payables as MSME and Others is based on available information with management.

Our opinion is not modified in respect of these matters.

For Maheshwari & Co.
Chartered Accountants
FRN: 105834W

CA Pawan Gattani

Partner

M. No. 144734

UDIN: 25144734BMJGAT6076



Place: Mumbai

Date: November 10, 2025



DENTA WATER AND INFRA SOLUTIONS LIMITED
CIN: L70109KA2016PLC097869
40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road,
Basavanagudi, Bangalore, South Bangalore Karnataka 560004 IN
Email: cs@denta.co.in, Web: www.denta.co.in

Statement of Unaudited Consolidated Financial Results for the Quarter ended September 30, 2025

(Rs. In Millions, unless otherwise stated)

Particulars	Quarter Ended			Half Year ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue						
Revenue from operations	742.69	672.78	482.89	1,415.47	977.80	2,032.85
Other income	26.32	25.36	1.61	51.68	7.30	47.45
Total Revenue (A)	769.01	698.14	484.50	1,467.15	985.10	2,080.30
Expenses						
Cost of Material Consumed	470.07	418.31	308.67	888.38	603.08	1,232.74
Employee benefits expense	18.54	15.77	13.94	34.31	26.48	56.59
Finance costs	4.89	0.60	0.56	5.49	1.06	3.59
Depreciation and amortisation expense	1.36	1.47	1.30	2.83	2.58	5.18
Other expenses	17.34	14.09	9.03	31.43	20.58	66.64
Total expenses (B)	512.20	450.24	333.50	962.44	653.78	1,364.74
Profit/(loss) before tax (A-B)	256.81	247.90	151.01	504.71	331.32	715.56
Tax expense:						
- Current tax	64.11	60.59	40.49	124.70	89.47	186.66
- Deferred tax	3.42	1.81	0.01	5.23	(0.14)	0.05
Total tax expenses	67.53	62.40	40.50	129.93	89.33	186.71
Profit/(loss) for the period / year	189.28	185.50	110.51	374.78	241.99	528.85
Other Comprehensive Income / (Loss)						
Items that will not be reclassified to profit or loss						
Re-measurement gain/ (losses) on defined benefit plans	0.36	(0.05)	(0.06)	0.31	(0.10)	(0.28)
Tax impact of items that will not be reclassified to statement of profit and loss	(0.09)	0.01	0.02	(0.08)	0.03	0.07
Total other comprehensive income	0.27	(0.04)	(0.04)	0.23	(0.07)	(0.21)
Total comprehensive income for the period \ year	189.55	185.46	110.46	375.01	241.92	528.65
Total comprehensive income for the period attributable to:						
Owners of the parent	189.55	185.46	110.46	375.01	241.92	528.65
Non-controlling interests	-	-	-	-	-	-
Paid up equity share capital (Face value Rs. 10 per share)	267	267	192	267	192	267
Other Equity						3,820.66
Earnings per equity share (not annualised for quarter)						
Basic EPS (Rs.)*	7.09	6.95	5.76	14.04	12.60	25.83
Diluted EPS (Rs.)*	7.09	6.95	5.76	14.04	12.60	25.83

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





DENTA WATER AND INFRA SOLUTIONS LIMITED
CIN: L70109KA2016PLC097869
40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road,
Basavanagudi, Bangalore, South Bangalore Karnataka 560004 IN
Email: cs@denta.co.in, Web: www.denta.co.in

Statement of Unaudited Consolidated Asset & Liabilities as at September 30, 2025

(₹ in Million, unless otherwise stated)

Particulars	Note No.	As at September 30, 2025	As at March 31, 2025
ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	4a	244.45	243.28
(b) Other Intangible assets	4b	0.11	0.17
(c) Financial Assets			
(i) Investments	5	712.25	18.73
(ii) Other financial assets	6	25.40	12.09
(d) Other non-current assets	7	49.94	32.68
Total Non-Current Assets (A)		1,032.15	306.95
(2) Current assets			
(a) Inventories	8	1,066.00	732.99
(b) Financial Assets			
(i) Trade receivables	9	635.61	858.29
(ii) Cash and cash equivalents	10 (a)	444.25	613.27
(iii) Bank balances other than (ii) above	10 (b)	403.53	1,383.90
(iv) Other financial assets	11	32.36	12.25
(c) Other current assets	12	1,020.08	380.55
(d) Current tax assets (net)	23	-	4.88
Total current assets (B)		3,601.83	3,986.13
Total Assets [A+B]		4,633.98	4,293.08
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	13	267.00	267.00
Other Equity	14	4,096.48	3,820.74
Total Equity attributable to Equity Holders		4,363.48	4,087.74
Non-controlling Interest		-	-
Total Equity (A)		4,363.48	4,087.74
Liabilities			
(1) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	0.31	1.83
(b) Provisions	16	3.31	2.31
(c) Deferred tax liabilities (net)	17	7.27	2.03
(d) Other non-current liabilities	18	2.66	2.66
Total non-current liabilities		13.55	8.83
(2) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	19	135.14	3.67
(ii) Trade payables	20		
-Total outstanding dues of micro and small enterprises		9.69	10.18
-Total outstanding dues of creditors other than micro and small enterprises		55.08	127.88
(iii) Other financial liability		0.13	-
(b) Other current liabilities	21	15.49	50.22
(c) Provisions	22	9.06	4.57
(d) Current tax liabilities (net)	23	32.36	-
Total Current liabilities		256.95	196.52
Total liabilities (B)		270.50	205.35
Total Equity and Liabilities [A+B]		4,633.98	4,293.08

Note: The above statement should be read with Significant Accounting



Denta Water and Infra Solutions Limited
(Formerly known as Denta Properties and Infrastructure Private Limited)
CIN: L70109KA2016PLC097869
Consolidated Cash Flow Statement for the period ended September 30, 2025

(₹ in Million, unless otherwise stated)

Particulars		For the Period Ended September 30, 2025	For the Period Ended September 30, 2024
		Unaudited	Unaudited
Cash Flow from/(Used in) Operating Activities			
Profit Before Tax		504.71	331.32
Adjustments to Reconcile Net Profit to Net Cash Provided by Operating Activities:			
Depreciation and Amortization		2.83	2.58
Finance Cost		5.49	1.06
Interest Income		27.60	(4.48)
Remeasurement of defined Employee benefit plans		0.23	
Operating Profit before Working Capital Changes		540.86	330.48
Movement in Working Capital:			
Changes in Trade Receivables		222.68	152.76
Changes in Other Financial Assets		(33.42)	25.91
Changes in Other Financial Liability		0.13	-
Changes in Other Current Assets		(639.54)	(624.54)
Changes in Inventories		(333.02)	(68.32)
Changes in Trade Payable		(73.29)	0.13
Changes in Borrowings		131.47	(64.32)
Changes in Provisions		5.49	(101.89)
Changes in Other Current Liabilities		(34.73)	(28.78)
Cash Generated/(Used) in Operations		(213.36)	(378.58)
Income Tax Paid (Net)		(87.46)	(89.75)
Cash Generated/(Used) in Operating Activities	(A)	(300.82)	(468.33)
Cash Flow from Investing Activities			
Purchase of Property, Plant and Equipment/Capital Expenditure Including Intangible Asset		(3.96)	(0.09)
Interest Received		(27.60)	4.48
(Increase)/Decrease in Other Non Current Assets		(17.27)	-
Investment/Proceeds from Fixed Deposit with Bank		980.36	46.50
Investment		(693.52)	(32.38)
Cash Generated/ (Used) in Investing Activities	(B)	238.01	18.49
Cash Flow from Financing Activities			
Proceed /(Repayment) of Borrowings (Net)		(1.52)	(1.66)
Payment of IPO expenses		(32.43)	-
Dividend Paid		(66.76)	-
Interest Paid		(5.50)	(1.06)
Cash Generated/(Used) in Financing Activities	(C)	(106.21)	(2.71)
Net Increase / (Decrease) in Cash and Cash Equivalents	(A+B+C)	(169.02)	(452.55)
Cash and Cash Equivalent at Beginning of Period/Year		613.27	628.14
Cash and Cash Equivalent at End of Period/Year		444.25	175.59
Net Increase/(Decrease) in Cash and Cash Equivalents		(169.02)	(452.55)




Notes To the Unaudited Consolidated Financial Results for The Quarter and Half Year Ended September 30, 2025

1. Denta Water and Infra Solutions Limited (the 'Company') has prepared Standalone financial results (the 'Statement') for the quarter and half year ended September 30, 2025 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations, 2015') and the Accounting Standards specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and the relevant provision of the Companies Act, 2013, as applicable.
2. The above unaudited consolidated financial results of the Company approved by the Board of Directors at their meetings held on Monday, November 10, 2025.
3. During quarter and half year ended September 30, 2024 the company was not listed, so the unaudited financial results of the company are not published. However, the management has exercised necessary due diligence to ensure that the said results provide a true and fair view of its affairs.
4. During the quarter ended March 31, 2025, the Company had completed its Initial Public; Offer (IPO) of 75,00,000 equity shares of face value of 10 each at an issue price of 294 per share (including a share premium of Rs.284 per share). The issue comprised of full fresh issue of equity shares aggregating to Rs. 220.50 million. Pursuant to the IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on January 29, 2025

The Company's share of total offer expenses is estimated to be ₹ 25.16 million. The IPO proceeds (net of IPO expenses of, ₹ 24.42 million) which were un-utilized as at September 30, 2025 are temporarily invested in fixed deposits of scheduled commercial banks as well as in monitoring account. The utilization of the IPO proceeds in relation to fresh issue is summarized below:

(₹ in millions)

Objects of the issue as per the prospectus	Amount to be utilized as per prospectus	Utilized up to September 30, 2025	Un-utilized up to September 30, 2025
Working capital requirements	1500.0	1,314.27	185.73
General corporate purpose	453.40	324.87	128.53
Issue expenses	251.60	244.20	7.40
Total	2205.00	1660.10	321.66*

*The un-utilized balance as per bank confirmation is 350.00 million which includes interest on Fixed Deposits of 28.34 million.

5. The Statutory Auditors have carried out limited review of the above unaudited consolidated financial results for the quarter, and half year ended September 30, 2025.
6. Balances in the accounts of Trade Receivables and Trade Payables are subject to confirmation / reconciliation. The management does not expect any material adjustment in respect of the same effecting the financial statements on such reconciliation / adjustments.
7. The Company is engaged primarily in the business of water revitalizing and groundwater recharging activities hence it did not give rise to different operating segments in accordance with Ind AS 108 - Operating Segments.
8. The EPS and diluted EPS are not annualized for the quarter ending figures.
9. The statement includes the results of the following entities:
 - a. Holding Company: Denta Water and Infra Solutions Limited
 - b. Subsidiary: Denta properties and Investment (Partnership Firm)

10. The figures for the quarter ended September 30, 2025 are the balancing figures between reviewed figures for the half year ended September 30, 2025 and the reviewed figures for the quarter ended June 30, 2025, and the figures for quarter ended September 30, 2024, are the balancing figures between reviewed figures for the half year ended September 30, 2024 and the reviewed figures for the quarter ended June 30, 2024.
11. Previous period's / year's figures have been regrouped / reclassified, where necessary to conform to current period's classification.

Place: Bangalore
Date: November 10, 2025

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



Manish Shetty
Managing Director
DIN - 09075221



Independent Auditor's Limited Review Report on unaudited standalone financial results of Denta Water and Infra Solutions Limited for Quarter and half year ended September 30, 2025 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
Denta Water and Infra Solutions Limited
Bangalore

1. We have reviewed the accompanying statement of unaudited standalone financial results of Denta Water and Infra Solutions Limited (the "Company") for the quarter and half year ended September 30, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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 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 Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter

We draw attention to note 6 to the accompanying financial results, which describe that balances in the accounts of Trade Receivables and Trade Payables are subject to confirmation / reconciliation. Classification of Trade Payables as MSME and others is based on available information with management.

Our opinion is not modified in respect of these matters.

For Maheshwari & Co.
Chartered Accountants
FRN: 105834W



CA Pawan Gattani

Partner
M. No. 144734
UDIN: 25144734BMJGAS3855



Place: Mumbai
Date: November 10, 2025



DENTA WATER AND INFRA SOLUTIONS LIMITED

CIN: L70109KA2016PLC097869

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

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

Statement of Unaudited Standalone Financial Results for the Quarter ended September 30, 2025

(Rs. In Millions, unless otherwise stated)

Particulars	Quarter Ended			Half Year ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue						
Revenue from operations	742.69	672.78	482.89	1,415.47	977.80	2,032.85
Other income	26.32	25.36	1.61	51.88	7.30	47.45
Total Revenue (A)	769.01	698.14	484.50	1,467.15	985.10	2,080.30
Expenses						
Cost of Material Consumed	470.07	418.31	308.67	888.38	603.08	1,232.74
Employee benefits expense	18.54	15.77	13.94	34.31	26.48	56.59
Finance costs	4.89	0.60	0.56	5.49	1.06	3.59
Depreciation and amortisation expense	1.36	1.47	1.30	2.83	2.58	5.18
Other expenses	17.33	14.09	8.91	31.42	20.45	66.64
Total expenses (B)	512.20	450.24	333.38	962.44	653.65	1,364.74
Profit/(loss) before tax (A-B)	256.81	247.90	151.13	504.71	331.44	715.56
Tax expense:						
- Current tax	64.11	60.59	40.49	124.70	89.47	186.66
- Deferred tax	3.42	1.81	0.01	5.23	(0.14)	0.05
Total tax expenses	67.53	62.40	40.50	129.93	89.33	186.71
Profit/(loss) for the period / year	189.28	185.50	110.63	374.78	242.11	528.85
Other Comprehensive Income / (Loss)						
Items that will not be reclassified to profit or loss						
Re-measurement gain/ (losses) on defined benefit plans	0.36	(0.05)	(0.06)	0.31	(0.10)	(0.28)
Tax impact of items that will not be reclassified to statement of profit and loss	(0.09)	0.01	0.02	(0.08)	0.03	0.07
Total other comprehensive income	0.27	(0.04)	(0.04)	0.23	(0.07)	(0.21)
Total comprehensive income for the period \ year	189.55	185.46	110.58	375.01	242.04	528.65
Paid up equity share capital (Face value Rs. 10 per share)	267	267	192	267	192	267
Other Equity						3,820.66
Earnings per equity share (not annualised for quarter)						
Basic EPS (Rs.)*	7.09	6.95	5.76	14.04	12.61	25.83
Diluted EPS (Rs.)*	7.09	6.95	5.76	14.04	12.61	25.83

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



Handwritten signature



DENTA WATER AND INFRA SOLUTIONS LIMITED
CIN: L70109KA2016PLC097869
40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road,
Basavanagudi, Bangalore, South Bangalore Karnataka 560004 IN
Email: cs@denta.co.in, Web: www.denta.co.in

Statement of Unaudited Standalone Asset & Liabilities as at September 30, 2025

(₹ in Million, unless otherwise stated)			
Particulars	Note No.	As at September 30, 2025	As at March 31, 2025
ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	4a	244.45	243.28
(b) Other Intangible assets	4b	0.11	0.17
(c) Financial Assets			
(i) Investments	5	712.32	18.73
(ii) Other financial assets	6	25.40	12.09
(d) Other non-current assets	7	49.94	32.68
Total Non-Current Assets (A)		1,032.22	306.95
(2) Current assets			
(a) Inventories	8	1,066.00	732.99
(b) Financial Assets			
(i) Trade receivables	9	635.61	858.29
(ii) Cash and cash equivalents	10 (a)	444.25	613.27
(iii) Bank balances other than (ii) above	10 (b)	403.54	1,383.90
(iv) Other financial assets	11	32.36	12.25
(c) Other current assets	12	1,020.08	380.55
(d) Current tax assets (net)	23	-	4.88
Total current assets (B)		3,601.82	3,986.13
Total Assets [A+B]		4,634.05	4,293.08
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	13	267.00	267.00
Other Equity	14	4,096.56	3,820.74
Total Equity (A)		4,363.56	4,087.74
Liabilities			
(1) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	0.31	1.83
(b) Provisions	16	3.31	2.31
(c) Deferred tax liabilities (net)	17	7.27	2.03
(d) Other non-current liabilities	18	2.66	2.66
Total non-current liabilities		13.55	8.83
(2) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	19	135.14	3.67
(ii) Trade payables	20		
-Total outstanding dues of micro and small enterprises		9.69	10.18
-Total outstanding dues of creditors other than micro and small enterprises		55.08	127.88
(iii) Other financial liability		0.13	-
(b) Other current liabilities	21	15.48	50.22
(c) Provisions	22	9.06	4.57
(d) Current tax liabilities (net)	23	32.36	-
Total Current liabilities		256.94	196.52
Total liabilities (B)		270.49	205.35
Total Equity and Liabilities [A+B]		4,634.05	4,293.08

Note: The above statement should be read with Significant Accounting



Denta Water and Infra Solutions Limited
(Formerly known as Denta Properties and Infrastructure Private Limited)
CIN: L70109KA2016PLC097869

Standalone Cash Flow Statement for the period ended September 30, 2025

(₹ in Million, unless otherwise stated)

Particulars	Note No.	For the Period Ended September 30, 2025	For the Period Ended September 30, 2024
		Unaudited	Unaudited
Cash Flow from/(Used in) Operating Activities			
Profit Before Tax		504.71	331.44
Adjustments to Reconcile Net Profit to Net Cash Provided by Operating Activities:			
Depreciation and Amortization		2.83	2.58
Finance Cost		5.49	1.06
Interest Income		27.60	(4.48)
Remeasurement of defined Employee benefit plans		0.31	
Operating Profit before Working Capital Changes		540.94	330.60
Movement in Working Capital:			
Changes in Trade Receivables		222.68	152.76
Changes in Other Financial Assets		(33.42)	25.91
Changes in Other Financial Liability		0.13	-
Changes in Other Current Assets		(639.53)	(624.54)
Changes in Inventories		(333.01)	(68.32)
Changes in Trade Payable		(73.29)	0.13
Changes in Borrowings		131.46	(64.32)
Changes in Provisions		5.49	(101.89)
Changes in Other Current Liabilities		(34.74)	(28.78)
Cash Generated/(Used) in Operations		(213.28)	(378.45)
Income Tax Paid (Net)		(87.46)	(89.75)
Cash Generated/(Used) in Operating Activities	(A)	(300.74)	(468.20)
Cash Flow from Investing Activities			
Purchase of Property, Plant and Equipment/Capital Expenditure Including Intangible Asset		(3.96)	(0.09)
Interest Received		(27.60)	4.48
(Increase)/Decrease in Other Non Current Assets		(17.26)	-
Investment/Proceeds from Fixed Deposit with Bank		980.35	46.50
Investment		(693.60)	(32.51)
Cash Generated/ (Used) in Investing Activities	(B)	237.94	18.37
Cash Flow from Financing Activities			
Proceed /(Repayment) of Borrowings (Net)		(1.52)	(1.66)
Payment of IPO expenses		(32.43)	
Dividend Paid		(66.76)	
Interest Paid		(5.50)	(1.06)
Cash Generated/(Used) in Financing Activities	(C)	(106.21)	(2.71)
Net Increase / (Decrease) in Cash and Cash Equivalents	(A+B+C)	(169.02)	(452.55)
Cash and Cash Equivalent at Beginning of Period/Year		613.27	628.14
Cash and Cash Equivalent at End of Period/Year		444.25	175.59
Net Increase/(Decrease) in Cash and Cash Equivalents		(169.02)	(452.55)



Notes To the Unaudited Standalone Financial Results for The Quarter and Half Year Ended September 30, 2025

1. Denta Water and Infra Solutions Limited (the 'Company') has prepared Standalone financial results (the 'Statement') for the quarter and half year ended September 30, 2025 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations, 2015') and the Accounting Standards specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and the relevant provision of the Companies Act, 2013, as applicable.
2. The above unaudited standalone financial results of the Company approved by the Board of Directors at their meetings held on Monday, November 10, 2025.
3. During quarter and half year ended September 30, 2024 the company was not listed, so the unaudited financial results of the company are not published. However, the management has exercised necessary due diligence to ensure that the said results provide a true and fair view of its affairs.
4. During the quarter ended March 31, 2025, the Company had completed its Initial Public; Offer (IPO) of 75,00,000 equity shares of face value of 10 each at an issue price of 294 per share (including a share premium of Rs.284 per share). The issue comprised of full fresh issue of equity shares aggregating to Rs. 220.50 million. Pursuant to the IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on January 29, 2025

The Company's share of total offer expenses is estimated to be ₹ 25.16 million. The IPO proceeds (net of IPO expenses of, ₹ 24.42 million) which were un-utilized as at September 30, 2025 are temporarily invested in fixed deposits of scheduled commercial banks as well as in monitoring account. The utilization of the IPO proceeds in relation to fresh issue is summarized below:

(₹ in millions)

Objects of the issue as per the prospectus	Amount to be utilized as per prospectus	Utilized up to September 30, 2025	Un-utilized up to September 30, 2025
Working capital requirements	1500.0	1,314.27	185.73
General corporate purpose	453.40	324.87	128.53
Issue expenses	251.60	244.20	7.40
Total	2205.00	1660.10	321.66*

*The un-utilized balance as per bank confirmation is 350.00 million which includes interest on Fixed Deposits of 28.34 million.

5. The Statutory Auditors have carried out limited review of the above unaudited standalone financial results for the quarter, and half year ended September 30, 2025.
6. Balances in the accounts of Trade Receivables and Trade Payables are subject to confirmation / reconciliation. The management does not expect any material adjustment in respect of the same effecting the financial statements on such reconciliation / adjustments.
7. The Company is engaged primarily in the business of water revitalizing and groundwater recharging activities hence it did not give rise to different operating segments in accordance with Ind AS 108 - Operating Segments.
8. The EPS and diluted EPS are not annualized for the quarter ending figures.
9. The figures for the quarter ended September 30, 2025 are the balancing figures between reviewed figures for the half year ended September 30, 2025 and the reviewed figures for the quarter ended June 30, 2025, and the figures for quarter ended September 30, 2024, are the balancing figures between reviewed figures for the half year ended September 30, 2024 and the reviewed figures for the quarter ended June 30, 2024.

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

Place: Bangalore

Date: November 10, 2025

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


Manish Shetty
Managing Director
DIN - 09075221

