

General information about company	
Scrip code*	544345
NSE Symbol*	DENTA
MSEI Symbol*	NOTLISTED
ISIN*	INE0R4L01018
Name of company	Denta Water and Infra Solutions Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	10-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-11-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	water revitalizing experts
Start date and time of board meeting	10-11-2025 15:00
End date and time of board meeting	10-11-2025 17:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	

Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	03-11-2023	
Indicate Company website link for updated RPT policy of the Company	https://denta.co.in/wp-content/uploads/2025/09/DWAISL-Material_Related_Party_Transaction1-1.pdf	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Disclosure for default on loans and Debt Securities is not applicable for the current period.

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	742.69	1415.47
	Other income	26.32	51.68
	Total income	769.01	1467.15
2	Expenses		
(a)	Cost of materials consumed	470.07	888.38
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	18.54	34.31
(e)	Finance costs	4.89	5.49
(f)	Depreciation, depletion and amortisation expense	1.36	2.83
(g)	Other Expenses		
1	Other Expenses	17.33	31.42
	Total other expenses	17.33	31.42
	Total expenses	512.19	962.43
3	Total profit before exceptional items and tax	256.82	504.72
4	Exceptional items	0	0
5	Total profit before tax	256.82	504.72
6	Tax expense		
7	Current tax	64.11	124.7
8	Deferred tax	3.42	5.23
9	Total tax expenses	67.53	129.93
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	189.29	374.79
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0

14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	189.29	374.79
17	Other comprehensive income net of taxes	0.27	0.23
18	Total Comprehensive Income for the period	189.56	375.02
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	267	267
	Face value of equity share capital	10	10
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	7.09	14.04
	Diluted earnings (loss) per share from continuing operations	7.09	14.04
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	7.09	14.04
	Diluted earnings (loss) per share from continuing and discontinued operations	7.09	14.04
24	Debt equity ratio		Textual Information(1)
25	Debt service coverage ratio		Textual Information(2)
26	Interest service coverage ratio		Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)	

Statement of Asset and Liabilities	
Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	244.45
Capital work-in-progress	
Investment property	
Goodwill	0
Other intangible assets	0.11
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	712.32
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	25.4
Total non-current financial assets	737.72
Deferred tax assets (net)	
Other non-current assets	49.94
Total non-current assets	1032.22
2 Current assets	
Inventories	1066
Current financial asset	
Current investments	0
Trade receivables, current	635.61
Cash and cash equivalents	444.25
Bank balance other than cash and cash equivalents	403.54
Loans, current	0
Other current financial assets	32.36
Total current financial assets	1515.76
Current tax assets (net)	
Other current assets	1020.07

	Total current assets	3601.83
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	4634.05
	Total current assets	3601.83
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	4634.05
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	267
	Other equity	4096.56
	Total equity attributable to owners of parent	4363.56
	Non controlling interest	
	Total equity	4363.56
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.31
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
	Total non-current financial liabilities	0.31
	Provisions, non-current	3.31
	Deferred tax liabilities (net)	7.27
	Deferred government grants, Non-current	
	Other non-current liabilities	2.66
	Total non-current liabilities	13.55
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	135.14
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	9.69
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	55.08
	Total Trade payable	64.77

	Other current financial liabilities	0.13
	Total current financial liabilities	200.04
	Other current liabilities	15.48
	Provisions, current	9.06
	Current tax liabilities (Net)	32.36
	Deferred government grants, Current	0
	Total current liabilities	256.94
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	270.49
	Total equity and liabilities	4634.05
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.09	0.08
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	-0.36	-0.31
5	Total Other comprehensive income	0.27	0.23

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	504.72
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	5.49
	Adjustments for decrease (increase) in inventories	-333.01
	Adjustments for decrease (increase) in trade receivables, current	222.68
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-639.53
	Adjustments for decrease (increase) in other non-current assets	131.46
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-33.42
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-73.29
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-34.74
	Adjustments for increase (decrease) in other non-current liabilities	0.13
	Adjustments for depreciation and amortisation expense	2.83
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	5.49
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	-27.6
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0

	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0.31
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-718
	Net cash flows from (used in) operations	-213.28
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	87.46
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-300.74
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	3.96
	Proceeds from sales of investment property	0
	Purchase of investment property	693.6
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	17.26
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0

	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	-27.6
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	980.35
	Net cash flows from (used in) investing activities	237.93
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-1.52
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	66.76
	Interest paid	5.5
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-32.43
	Net cash flows from (used in) financing activities	-106.21
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-169.02
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-169.02
	Cash and cash equivalents cash flow statement at beginning of period	613.27
	Cash and cash equivalents cash flow statement at end of period	444.25

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																
													Additional disclosure of transaction related to listed entity/subsidiary			
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial liability incurred to make corporate deposits	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness
1	Denta Water And Infra Solutions Limited	AAFCD9197B	Maneesh Jaisheel Shetty	CJWPS2766N	Managing Director	Remuneration		7.2	Remuneration			3.6	0	0		
2	Denta Water And Infra Solutions Limited	AAFCD9197B	Sujith T R	CNLPS9540R	Whole Time Director	Remuneration		7.2	Remuneration			3.94	0	0		
3	Denta Water And Infra Solutions Limited	AAFCD9197B	Uva Sands Private Limited	AAGCJ4215K	Director is Interested	Purchase of goods or services		5	Purchase of goods or Service			2.65	0	1.89		
4	Denta Water And Infra Solutions Limited	AAFCD9197B	JNS NEO PACK PRIVATE LIMITED	AAFJC6478F	Director is Interested	Any other transaction	Contract	25	Contact			0.93	0	0.93		
5	Denta Water And Infra Solutions Limited	AAFCD9197B	JNS INFRA PROJECTS PRIVATE LIMITED	AAGCJ4215K	Director is Interested	Any other transaction	Contract	700	Contact			33.31	0	1.28		

6	Denta Water And Infra Solutions Limited	AAFCD9197B	Denta Engineers and Consultants	AADHC0718E	Director is Intrested	Purchase of goods or services		12	Service			6	0	0		
7	Denta Water And Infra Solutions Limited	AAFCD9197B	Pradeep N	ARKPP5954H	Independent Directors	Remuneration		0.3	Sitting Fees			0.03	0	0		
8	Denta Water And Infra Solutions Limited	AAFCD9197B	Narendra babu	ACUPB0815E	Independent Directors	Remuneration		0.3	Sitting Fees			0.02	0	0		
9	Denta Water And Infra Solutions Limited	AAFCD9197B	Gopal krishna kumar swamy	AFIPK6903K	Independent Directors	Remuneration		0.3	Sitting Fees			0.2	0	0		
10	Denta Water And Infra Solutions Limited	AAFCD9197B	Sujata Gaonkar	BFCPG8426G	Salary to KMP	Remuneration		1.2	Remuneration			0.57	0	0		
11	Denta Water And Infra Solutions Limited	AAFCD9197B	GT Suresh	AULPS5554J	Independent Directors	Remuneration		0.3	Sitting Fees			0.03	0	0		
12	Denta Water And Infra Solutions Limited	AAFCD9197B	Hema H M	AALPH0753L	Executive Director	Remuneration		6	Remuneration			0.65	0	0		
13	Denta Water And Infra Solutions Limited	AAFCD9197B	C Mruthyunjaya Swamy	AGZPS6411Q	Executive Director	Remuneration		6	Remuneration			1.18	0	0		
Total value of transaction during the reporting period											53.11					

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Maheshwari and Co.	Yes	28-02-2026

