

<b>General information about company</b>	
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	Consolidated
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

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		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		Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	742.69	1415.47
	Other income	26.32	51.68
	<b>Total income</b>	<b>769.01</b>	<b>1467.15</b>
<b>2</b>	<b>Expenses</b>		
(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)	<b>Other Expenses</b>		
1	Other Expenses	17.33	31.42
	<b>Total other expenses</b>	<b>17.33</b>	<b>31.42</b>

	<b>Total expenses</b>	<b>512.19</b>	<b>962.43</b>
3	<b>Total profit before exceptional items and tax</b>	<b>256.82</b>	<b>504.72</b>
4	Exceptional items	0	0
5	<b>Total profit before tax</b>	<b>256.82</b>	<b>504.72</b>
6	<b>Tax expense</b>		
7	Current tax	64.11	124.7
8	Deferred tax	3.42	5.23
9	<b>Total tax expenses</b>	<b>67.53</b>	<b>129.93</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>189.29</b>	<b>374.79</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	<b>Total profit (loss) for period</b>	<b>189.29</b>	<b>374.79</b>
17	<a href="#">Other comprehensive income net of taxes</a>	0.27	0.23
18	<b>Total Comprehensive Income for the period</b>	<b>189.56</b>	<b>375.02</b>
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		

<b>21</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	267	267
	Face value of equity share capital	10	10
22	Reserves excluding revaluation reserve		
<b>23</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	7.09	14.04
	Diluted earnings (loss) per share from continuing operations	7.09	14.04
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	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)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>	

<b>Statement of Asset and Liabilities</b>	
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	Consolidated
<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>
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	
<b>Non-current financial assets</b>	
Non-current investments	712.25
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	25.4
<b>Total non-current financial assets</b>	<b>737.65</b>
Deferred tax assets (net)	
Other non-current assets	49.94

		<b>Total non-current assets</b>	<b>1032.15</b>
<b>2</b>	<b>Current assets</b>		
	Inventories		1066
	<b>Current financial asset</b>		
	Current investments		0
	Trade receivables, current		635.61
	Cash and cash equivalents		444.25
	Bank balance other than cash and cash equivalents		403.53
	Loans, current		0
	Other current financial assets		32.36
		<b>Total current financial assets</b>	<b>1515.75</b>
	Current tax assets (net)		
	Other current assets		1020.08
	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		4633.98
		<b>Total current assets</b>	3601.83
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
		<b>Total assets</b>	4633.98
	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital		267

	Other equity	4096.48
	<b>Total equity attributable to owners of parent</b>	4363.48
	Non controlling interest	
	<b>Total equity</b>	4363.48
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	0.31
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	<b>Total Trade payable</b>	
	Other non-current financial liabilities	
	<b>Total non-current financial liabilities</b>	0.31
	Provisions, non-current	3.31
	Deferred tax liabilities (net)	7.27
	Deferred government grants, Non-current	
	Other non-current liabilities	2.66
	<b>Total non-current liabilities</b>	13.55
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	135.14
	<b>Trade Payables, current</b>	
	(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

	<b>Total Trade payable</b>	64.77
	Other current financial liabilities	0.13
	<b>Total current financial liabilities</b>	200.04
	Other current liabilities	15.49
	Provisions, current	9.06
	Current tax liabilities (Net)	32.36
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	256.95
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	
	<b>Total liabilities</b>	270.5
	<b>Total equity and liabilities</b>	4633.98
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

<b>Other Comprehensive Income</b>			
	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	Consolidated	Consolidated
	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

<b>Cash flow statement, indirect</b>		
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	Consolidated	
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
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	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
<b>Total adjustments for reconcile profit (loss)</b>	<b>-718</b>
<b>Net cash flows from (used in) operations</b>	<b>-213.28</b>
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	87.46
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) operating activities</b>	<b>-300.74</b>

<b>3</b>	<b>Cash flows from used in investing activities</b>	
	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
	<b>Net cash flows from (used in) investing activities</b>	<b>237.93</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	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
	<b>Net cash flows from (used in) financing activities</b>	<b>-106.21</b>

	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-169.02</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-169.02</b>
	Cash and cash equivalents cash flow statement at beginning of period	613.27
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>444.25</b>

<b>Details of Impact of Audit Qualification</b>			
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 Consolidated 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

