

# DENTAX (INDIA) LIMITED

119/B, MUKTARAM BABU STREET, 2<sup>ND</sup> FLOOR, KOLKATA - 700 007  
CIN: L51109WB1984PLC037960

DIL/SE/Q4/2020-21

Date: 30.06.2021

To,  
The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range  
Kolkata - 700 001

**Sub: Board Meeting held on 30.06.2021 Audited Financial Results for the quarter and financial year ended 31st March 2021.**

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we wish to inform you that the Board of Directors of the Company in its Board Meeting held on today has approved and taken on record the Audited Financial Results as per Indian Accounting Standards.

In this regard, please find enclosed herewith the certified true copy of the audited financial results for the quarter and financial year ended as on 31.03.2021 along with the Audit Report and declaration by the Director. The Board Meeting commenced at 3.00 P.M. and concluded at 4.00 P.M.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours Faithfully,  
For, **Dentax (India) Limited.**

*Nita Agarwal*

Nita Agarwal  
(Whole-time Director)  
DIN: 07092762

# DENTAX (INDIA) LIMITED

119/B, MUKTARAM BABU STREET, 2<sup>ND</sup> FLOOR, KOLKATA - 700 007  
CIN: L51109WB1984PLC037960

DIL/SE/Q4/2020-21

Date: 30.06.2021

To,  
The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range  
Kolkata - 700 001

**Sub: Declaration in respect of unmodified opinion on Audited Financial Results for the quarter and financial year ended 31 March, 2021.**

Dear Sir/ Madam,

Pursuant to regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we hereby declare and confirm that the Statutory Auditors of the Company, **M/s Bijan Ghosh & Associates, FRN: 323214E, Chartered Accountants**, have issued unmodified Limited Review Report on Audited Financial Results of the Company for the quarter and financial year ended as on 31.03.2021.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours Faithfully,  
For, **Dentax (India) Limited.**



Nita Agarwal  
(Whole-time Director)  
DIN: 07092762



**BIJAN GHOSH & ASSOCIATES**  
Chartered Accountant  
C-16, Green Park  
P, Majumder Road, Kolkata-700078  
Phone: 2484 8879, 6519 6510  
Mobile: 93394 40467, 90517 89888  
E-mail: bijanghosh1967@gmail.com

## Independent Auditor's Report

To  
The Members of  
M/s. Dentax (India) Limited.

### Report on the Standalone Financial Statements

We have audited the accompanying Statement of Standalone Financial Results of **Dentax (India) Limited** the Company, for the year ended **31<sup>st</sup> March, 2021**, being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the related Standalone Financial statements which have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such Standalone financial Statements.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditors considers Internal control relevant to the company's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimated made by the Manager the overall presentation of the Statement.

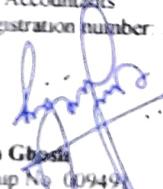
We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us the Standalone Financial Statement:

- 1 is presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- 2 give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the company for the year ended 31st March, 2021.

The Statement includes the result for the quarter ended 31<sup>st</sup> March, 2021, being the balancing figure between audited figures in respect of the full financial year ended 31<sup>st</sup> March, 2021 and the published year to date figures upto the fourth quarter of the current financial year which were subject to limited review by us.

For **M/s. Bijan Ghosh & Associates**  
Chartered Accountants  
Firm's registration number: 323214E

  
CA. **Bijan Ghosh**  
Membership No. 009491  
Place Kolkata  
Date: The 30<sup>th</sup> day of June, 2021  
UDIN: 21009491AAAA\*07040



# DENTAX (INDIA) LIMITED

119/B, MUKTARAM BABU STREET, 2<sup>ND</sup> FLOOR, KOLKATA - 700 007

CIN: L51109WB1984PLC037960

FINANCIAL RESULTS FOR THE QUARTER & FINANCIAL YEAR ENDED 31st MARCH, 2021						
(Rs. In Lakhs)						
Sr.No.	Particulars	Quarter ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	<b>Income from Operations</b>					
	(a) Net Sales / Income from Operations [net of excise duty]	4.98	-	4.69	4.98	4.69
	(b) Other Income	11.92	1.45	(1.86)	12.54	28.90
	<b>Total Income</b>	<b>16.90</b>	<b>1.45</b>	<b>2.83</b>	<b>17.52</b>	<b>33.59</b>
2	<b>Expenses</b>					
	a. (Increase) decrease in stock in trade and work in progress	-	-	-	-	-
	b. Purchase of Stock in Trade	4.44	-	4.68	4.44	4.68
	c. Finance Cost	-	-	-	-	-
	d. Employees benefit expenses	0.81	2.38	2.32	7.90	8.39
	e. Depreciation and amortisation expense	0.24	-	0.24	0.24	0.24
	f. Other expenses	0.97	0.95	2.36	4.33	15.63
	<b>Total Expenses</b>	<b>6.46</b>	<b>3.33</b>	<b>9.60</b>	<b>16.91</b>	<b>28.94</b>
3	<b>Profit / (Loss) before Exceptional items and Tax (2-1)</b>	<b>10.44</b>	<b>(1.88)</b>	<b>(6.77)</b>	<b>0.61</b>	<b>4.65</b>
4	Exceptional items	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>10.44</b>	<b>(1.88)</b>	<b>(6.77)</b>	<b>0.61</b>	<b>4.65</b>
6	Tax Expenses	-	-	-	-	-
7	<b>Profit (Loss) for the period (5-6)</b>	<b>10.44</b>	<b>(1.88)</b>	<b>(6.77)</b>	<b>0.61</b>	<b>4.65</b>
8	<b>Other Comprehensive Income</b>					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	6.91	(139.18)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	<b>Other Comprehensive Income for the period (Net of Tax)</b>	-	-	-	<b>6.91</b>	<b>(139.18)</b>
9	<b>Total Comprehensive Income for the period (7+8) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>10.44</b>	<b>(1.88)</b>	<b>(6.77)</b>	<b>7.52</b>	<b>(134.53)</b>
10	Paid-up equity share capital (Face Value of Rs.10/-)	197.83	197.83	197.83	197.83	197.83
11	<b>Other Equity as per Balance Sheet</b>				<b>229.65</b>	<b>229.65</b>
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-	-
	<b>(a) Basic</b>	<b>0.53</b>	<b>(0.10)</b>	<b>(0.34)</b>	<b>0.38</b>	<b>(6.80)</b>

**Notes:**

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 30th June, 2021.
- The Statutory Auditors of the company have carried out a limited review of the result for the quarter and Year Ended on 31st March, 2021. However, the management has exercised necessary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.
- The figures for the previous periods / year are re-classified / re-arranged / re-grouped, wherever necessary, to confirm current period classification.
- The segment wise details are not applicable to the company as the company has no segment.
- This result and Limited Review Report is available on company Website [www.dentaxindialimited.com](http://www.dentaxindialimited.com)
- Investor Complaint for the Quarter Ended 31/03/2021. Opening: 0, Received: 0, Resolved: 0, Closing: 0

**BIJAN GHOSH & ASSOCIATES**  
Chartered Accountants

Proprietor



**For, Dentax (India) Limited**

Nita Agarwal

Nita Agarwal  
Director

DIN: 07092762

Place: Kolkata

Date: 30.06.2021

**Website: [www.dentaxindialimited.com](http://www.dentaxindialimited.com) Phone: 033 4001 1981**

**Email: [dentaxindia ltd@gmail.com](mailto:dentaxindia ltd@gmail.com)**

UDIN - 21009491AAAA0U7040

# DENTAX (INDIA) LIMITED

119/B, MUKTARAM BABU STREET, 2<sup>ND</sup> FLOOR, KOLKATA - 700 007  
CIN: L51109WB1984PLC037960

		Rs. In lacs	
Statement of Assets & Liabilities as at 31st March, 2021			
PARTICULARS		As at 31st March, 2021	As at 31st March, 2020
		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non Current Assets</b>		
	(a) Property, Plant & equipment	0.50	0.74
	(b) Capital work in Progress	-	-
	(C) Other Intangible Assets	-	-
	(d) Intangible Assets under Development	-	-
	(e) Financial assets	-	-
	(i) Investments	-	-
	(ii) Loans	-	-
	(f) Deferred Tax Assets (Net)	210.91	183.63
	(g) Other non-current assets	-	-
	<b>Sub -total Non Current Assets</b>	<b>211.41</b>	<b>184.37</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	50.58	60.87
	(ii) Trade Receivables	25.07	31.98
	(iii) Cash & Cash Equivalents	2.14	22.34
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Other financial assets	-	-
	(c) Other current assets	-	-
	<b>Sub Total of Current Assets</b>	<b>28.11</b>	<b>4.75</b>
	<b>TOTAL ASSETS</b>	<b>105.90</b>	<b>119.94</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	197.83	197.83
	(b) Other Equity	100.68	93.16
	<b>Total Equity</b>	<b>298.51</b>	<b>290.99</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other financial liabilities	-	-
	(b) Deferred Tax Liabilities (net)	10.31	10.31
	(c) Provisions	-	-
	(d) Other non current liabilities	-	-
	<b>Sub -total Non current liabilities</b>	<b>10.31</b>	<b>10.31</b>
	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	7.09	1.44
	(iii) Other financial liabilities	-	-
	(b) Provisions	1.39	1.39
	(c) Other Current Liabilities	0.01	0.18
	<b>Sub Total Of Current Liabilities</b>	<b>8.49</b>	<b>3.01</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>317.31</b>	<b>304.31</b>

BIJAN GHOSH & ASSOCIATES  
Chartered Accountants

Proprietor



For, Dentax (India) Limited

Nita Agarwal

Nita Agarwal

Director

Place: Kolkata  
Date: 30.06.2021

Website: [www.dentaxindialimited.com](http://www.dentaxindialimited.com) Phone: 033 4001 1981 DIN: 07092762

Email: [dentaxindialtd@gmail.com](mailto:dentaxindialtd@gmail.com)

UBIN - 21009491AAAACU7040

# DENTAX (INDIA) LIMITED

119/B, MUKTARAM BABU STREET, 2<sup>ND</sup> FLOOR, KOLKATA - 700 007  
 CTN: L51109WB198-IPLC037960

Cash Flow Statement for the Period Ended 31st March, 2021		
Statement of Cash Flows	For The Year Ended Audited	For The Year Ended Audited
	31st March, 2021	31st March, 2020
<b>Cash flows from operating activities</b>		
Profit / (Loss) before taxation	0.61	4.65
<b>Adjustments for:</b>		
Depreciation	0.24	0.24
Interest Income	-	-
Dividend Received	(1.71)	(1.71)
Speculative Profit	(2.95)	(2.95)
Profit & Loss On Mutual Fund	(3.73)	(3.73)
Profit / (Loss) on Share Trading	-	-
Movement in reserves FVTOCI	6.91	(139.16)
<b>Working capital changes:</b>		
(Increase) / Decrease in Loans & Advances	(27.28)	(30.11)
(Increase) / Decrease in trade and other receivables	6.91	(21.92)
(Increase) / Decrease in other Financial Assets	-	-
(Increase) / Decrease in other Current Assets	(23.36)	3.40
(Increase) / (Decrease) in inventories	-	-
Increase / (Decrease) in trade and other payables	5.65	0.79
Increase / (Decrease) in Loans & Advances Taken	-	-
Increase / (Decrease) in Non Current Liabilities	-	-
Increase / (Decrease) in Other Financial Liabilities	-	-
Increase / (Decrease) in Other Current Liabilities	(0.17)	(0.35)
Increase / (Decrease) in Provisions	-	(1.86)
<b>Cash generated from operations</b>	<b>(38.88)</b>	<b>(192.71)</b>
Interest paid	-	-
Income taxes paid	-	-
Dividends paid	-	-
<b>Net cash from operating activities</b>	<b>(38.88)</b>	<b>(192.71)</b>
<b>Cash flows from investing activities</b>		
Refund of Loans & Advances Given	-	-
Interest income	-	-
Dividend Received	1.71	1.71
Speculative Profit	2.95	2.95
Profit & Loss On Mutual Fund	3.73	3.73
Loan Given	-	-
Net Proceeds Form Sale Of Investments	10.29	203.72
<b>Net cash used in investing activities</b>	<b>18.68</b>	<b>212.11</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of share capital	-	-
Proceeds from long-term borrowings	-	-
Payment of long-term borrowings	-	-
<b>Net cash used in financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>	<b>(20.20)</b>	<b>19.40</b>
Cash and cash equivalents at beginning of period	22.34	2.94
Cash and cash equivalents at end of period	2.14	22.34



**BIJAN GHOSH & ASSOCIATES**  
 Chartered Accountants  
 Proprietor

Website: [www.dentaxindialimited.com](http://www.dentaxindialimited.com) Phone: 033 4001 1981

Email: [dentaxindialtd@gmail.com](mailto:dentaxindialtd@gmail.com)

UDIN - 21009491AAAA0U7040