

# DENTAX (INDIA) LIMITED

MMS Chambers, 4A Council House Street, 1st Floor, Room No. D1, Kolkata - 700 001  
CIN: L51109WB1984PLC037960

DIL/SE/Q3/2021-22

Date: 12.02.2022

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

**Sub: Board Meeting held on 12<sup>th</sup> day of February, 2022 for declaration of Unaudited Financial Results for the quarter ended as on 31<sup>st</sup> December, 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 Unaudited Financial Results as per Indian Accounting Standards.

In this regard, please find enclosed herewith the certified true copy of the unaudited financial results for the quarter ended as on 31.12.2021 along with the Limited Review Report and declaration by the Director. The Board Meeting commenced at 03.30 P.M. and concluded at 04.30 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

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CIN: L51109WB1984PLC037960

DIL/SE/Q3/2021-22

Date: 12.02.2022

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

**Sub: Declaration in respect of unmodified opinion on Unaudited Financial Results for the quarter ended as on 31<sup>st</sup> December, 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 Unaudited Financial Results of the Company for the quarter ended as on 31.12.2021.

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

**Website: [www.dentaxindialimited.com](http://www.dentaxindialimited.com) Phone: 033 4044 5753**

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



**BIJAN GHOSH & ASSOCIATES**  
Chartered Accountant  
C-16, Green Park  
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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 Reviewed the accompanying Statement of Standalone Financial Results of **Dentax (India) Limited** ("the Company"), for the quarter ended **31<sup>st</sup> December, 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.

A review involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, 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 Review 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 quarter and ended as on **31<sup>st</sup> December, 2021**.

The Statement includes the result for the quarter ended as on **31<sup>st</sup> December, 2021**, being the balancing figure between unaudited figures in respect of the full financial quarter ended as on **31<sup>st</sup> December, 2021** and the published year to date figures for the third 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 12<sup>th</sup> day of February, 2022

UDIN: 22009491ABIRT49555



# DENTAX (INDIA) LIMITED

MMS Chambers, 4A Council House Street, 1st Floor, Room No. D1, Kolkata - 700 001

CIN: L51109WB1984PLC037960

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED AS ON 31ST DECEMBER, 2021

(Rs. In Lakhs)

Sr.No.	Particulars	Quarter ended			9 Months Ended		Year Ended
		31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
<b>1</b>	<b>Income from Operations</b>						
	(a) Net Sales / Income from Operations [net of excise duty]	-	-	-	-	-	4.98
	(b) Other Income	2.64	3.59	1.45	11.21	0.62	12.54
	<b>Total Income</b>	<b>2.64</b>	<b>3.59</b>	<b>1.45</b>	<b>11.21</b>	<b>0.62</b>	<b>17.52</b>
<b>2</b>	<b>Expenses</b>						
	a. (Increase)/decrease in stock in trade and work in progress	-	-	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-	-	4.44
	c. Finance Cost	-	-	-	-	-	-
	d. Employees benefit expenses	0.79	0.67	2.38	1.90	7.09	7.90
	e. Depreciation and amortisation expense	-	-	-	-	-	0.24
	f. Other expenses	1.02	0.88	0.95	2.28	3.35	4.33
	<b>Total Expenses</b>	<b>1.81</b>	<b>1.55</b>	<b>3.33</b>	<b>4.18</b>	<b>10.44</b>	<b>16.91</b>
<b>3</b>	<b>Profit / (Loss) before Exceptional items and Tax (2-1)</b>	<b>0.83</b>	<b>2.04</b>	<b>(1.88)</b>	<b>7.03</b>	<b>(9.82)</b>	<b>0.61</b>
<b>4</b>	Exceptional items	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before tax (3-4)</b>	<b>0.83</b>	<b>2.04</b>	<b>(1.88)</b>	<b>7.03</b>	<b>(9.82)</b>	<b>0.61</b>
<b>6</b>	Tax Expenses	-	-	-	-	-	-
<b>7</b>	<b>Profit (Loss) for the period (5-6)</b>	<b>0.83</b>	<b>2.04</b>	<b>(1.88)</b>	<b>7.03</b>	<b>(9.82)</b>	<b>0.61</b>
<b>8</b>	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	6.91
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income for the poeriod (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6.91</b>
<b>9</b>	<b>Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>0.83</b>	<b>2.04</b>	<b>(1.88)</b>	<b>7.03</b>	<b>(9.82)</b>	<b>7.52</b>
<b>10</b>	Paid-up equity share capital (Face Value of Rs. 10/-)	197.83	197.83	197.83	197.83	197.83	197.83
	EPS (before Extraordinary items) of Rs. 10/- each [Not Annualised]	-	-	-	-	-	229.65
	(a) Basic	0.04	0.10	(0.10)	0.36	(0.50)	0.38
	(b) Diluted	0.04	0.10	(0.10)	0.36	(0.50)	0.38

### 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 12th February, 2022
- The Statutory Auditors of the company have carried out a limited review of the result for the quarter ended 31st December, 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.nawratan.com](http://www.nawratan.com).
- Investor Complaint for the Quarter Ended as on 31/12/2021. Opening: 0, Received: 0, Resolved: 0, Closing: 0.

Place: Kolkata

Date: 12.02.2022

UDIN: 22009491ABPIRT4955



For, Dentax (India) Limited

Nita Agarwal

Nita Agarwal  
Whole-time Director  
DIN: 07092762

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