

DENTAX (INDIA) LIMITED

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

DIL/SE/Q4/2022-23

Dated: 30.05.2023

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

Subject: Board Meeting held on 30th day of May, 2023 for declaration of Audited Financial Results for the Quarter and Financial Year Ended on 31st March, 2023.

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 on 31st March, 2023 along with the Limited Review Report and declaration by the Director. The Board Meeting commenced at 14:00 P.M. and concluded at 15:00 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

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CIN: L51109WB1984PLC037960

DIL/SE/Q4/2022-23

Dated: 30.05.2023

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

Subject: Declaration in respect of unmodified opinion on Audited Financial Results for the quarter and financial year ended on 31st March, 2023.

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 on 31st March, 2023.

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



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 Board of Dentax (India) Limited
Report on the Audit of the Financial Results

Opinion

We have audited the accompanying Statement of Financial Results of **Dentax (India) Limited** (the "Company"), for the quarter/~~half year~~ ended March 31, 2023 and year to date results for the period from April 2022 to March 31, 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standard 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 of the net profit and other financial information of the Company for the Quarter/Half and year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the 'Auditors' Responsibility for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

- Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.
- As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to event(s) or condition(s) that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

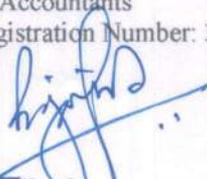
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Financial results include the results for the quarter ended March 31, 2023 being the balancing figure between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion is not modified in respect of those matters.

For, **M/s. Bijan Ghosh & Associates**
Chartered Accountants
Firm's Registration Number: 323214E



CA. Bijan Ghosh
Membership No. 809491
Place: Kolkata
Date: The 30th day of May, 2023
UDIN: 23009491B4GTJL8333



DENTAX (INDIA) LIMITED

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CIN: L51109WB1984PLC037960

FINANCIAL RESULTS FOR THE QUARTER & FINANCIAL YEAR ENDED AS ON 31ST MARCH, 2023						
(Rs. In Lakhs)						
Sr.No.	Particulars	Quarter ended			Year Ended	
		31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
1	Income from Operations					
	(a) Net Sales / Income from Operations[net of excise duty]	-	-	4.76	-	4.76
	(b) Other Income	0.48	1.13	20.68	24.24	31.89
	Total Income	0.48	1.13	25.44	24.24	36.65
2	Expenses					
	a.(Increase)decrease in stock in trade and work in progress	-	-	-	-	-
	b. Purchase of Stock in Trade	-	-	4.25	-	4.25
	c. Finance Cost	-	-	-	-	-
	d. Employees benefit expenses	1.11	0.30	5.87	3.14	7.78
	e. Depreciation and amortisation expense	0.16	-	0.19	0.16	0.19
	f. Other expenses	4.43	0.45	0.70	6.16	2.98
	Total Expenses	5.70	0.75	11.01	9.46	15.20
3	Profit / (Loss) before Exceptional items and Tax (2-1)	(5.22)	0.38	14.43	14.78	21.45
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(5.22)	0.38	14.43	14.78	21.45
6	Tax Expenses	0.98	-	-	0.98	-
7	Profit (Loss) for the period (5-6)	(6.20)	0.38	14.43	13.80	21.45
8	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	0.97	27.30
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income for the poeriod (Net of Tax)	-	-	-	0.97	27.30
9	Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(6.20)	0.38	14.43	14.77	48.75
10	Paid-up equity share capital (Face Value of Rs.10/-)	-	-	-	-	-
11	Other Equity as per Balance Sheet	197.83	197.83	197.83	197.83	197.83
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-	229.65
	(a) Basic	(0.31)	0.02	0.73	0.75	2.46
	(b) Diluted	(0.31)	0.02	0.73	0.75	2.46

Notes:

1 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 day of May, 2023.

2 The Statutory Auditors of the company have carried out a limited review of the result for the quarter and financial year ended on 31st March, 2023. However, the management has exercised nesenary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.

3 The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to confirm current period

4 The segment wise details are not applicable to the company as the company has no segment

5 This result and Limited Review Report is available on company Website www.dentaxindia.com.

6 Investor Complaint for the Quarter and Financial Year Ended on 31/03/2023. Opening: 0, Received: 0, Resolved: 0, Closing: 0.

For, Dentax (India) Limited.

Nita Agarwal

Place: Kolkata

Dated: 30.05.2023

UDIN: 23009491Bh@TJL8333



Nita Agarwal
Wholetime Director
DIN: 07092762

Website: www.dentaxindialimited.com Phone: 033 4044 5753

Email: dentaxindia@gmail.com

DENTAX (INDIA) LIMITED

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

Statement of Assets & Liabilities as at 31st March, 2023			
(Rs. In Lakhs)			
PARTICULARS		As at 31st March, 2023	As at 31st March, 2022
		Audited	Audited
A	ASSETS		
1	Non Current Assets		
	(a) Property, Plant & equipment	0.16	0.32
	(b) Capital work in Progress	-	-
	(C) Other Intangible Assets	-	-
	(d) Intangible Assets under Development	-	-
	(e) Financial assets	-	-
	(i) Investments	-	23.32
	(ii) Loans	321.06	212.06
	(f) Deferred Tax Assets (Net)	-	-
	(g) Other non-current assets	-	-
	Sub -total Non Current Assets	321.22	235.70
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	28.04	106.40
	(ii) Trade Receivables	14.05	17.28
	(iii) Cash & Cash Equivalents	5.45	1.22
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Other financial assets	-	-
	(c) Other current assets	3.84	8.46
	Sub Total of Current Assets	51.38	133.36
	TOTAL ASSETS	372.60	369.06
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	197.83	197.83
	(b) Other Equity	166.52	149.44
	Total Equity	364.35	347.27
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other financial liabilities	-	-
	(b) Deferred Tax Liabilities (net)	-	10.31
	(c) Provisions	-	-
	(d) Other non current liabilities	-	-
	Sub -total Non current liabilities	-	10.31
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables	6.84	10.09
	(iii) Other financial liabilities	0.02	-
	(b) Provisions	1.39	1.39
	(c) Other Current Liabilities	-	-
	Sub Total Of Current Liabilities	8.25	11.48
	TOTAL EQUITY AND LIABILITIES	372.60	369.06

For, Dentax (India) Limited



Nita Agarwal

Nita Agarwal
Wholetime Director
DIN:07092762

Place: Kolkata

Dated: 30.05.2022

UDIN: 23009491B6@TJL8333

Website: www.dentaxindialimited.com Phone: 033 4044 5753

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DENTAX (INDIA) LIMITED

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

Cash Flow Statement for the Period Ended 31st March, 2023		
Statement of Cash Flow	For The Year Ended Audited	For The Year Ended Audited
	31st March, 2023	31st March, 2022
Cash flows from operating activities		
Profit / (Loss) before taxation	13.80	21.45
Adjustments for:		
Depreciation	0.16	0.18
Interest Income	-	-
Dividend Received	-	-
Speculative Profit	-	-
Profit & Loss On Mutual Fund	-	-
Profit & (Loss) on Share Trading	-	-
Movement in reserves	3.28	27.31
Working capital changes:		
(Increase) / Decrease in Loans & Advances	-	-
(Increase) / Decrease in trade and other receivables	3.23	7.79
(Increase) / Decrease in other Financial Assets	78.36	(55.82)
(Increase) / Decrease in other Current Assets	4.62	19.65
(Increase) / (Decrease) in inventories	-	-
Increase / (Decrease) in trade and other payables	(3.25)	-
Increase / (Decrease) in Non Current Assets	-	-
Increase / (Decrease) in Non Current Liabilities	-	-
Increase / (Decrease) in Other Financial Liabilities	-	-
Increase / (Decrease) in Other Current Liabilities	(10.29)	3.00
Increase / (Decrease) in Provisions	-	(0.01)
Cash generated from operations	89.91	23.55
Interest paid	-	-
Income taxes paid	-	-
Dividends paid	-	-
Net cash from operating activities	89.91	23.55
Cash flows from investing activities		
Increase in/(Refund) of Loans & Advances Given	(109.00)	(1.15)
(Increase) /Decrease in Investments	23.32	(23.32)
Interest income	-	-
Dividend Received	-	-
Speculative Profit	-	-
Profit & Loss On Mutual Fund	-	-
Loan Given	-	-
Net Proceeds From Sale Of Investment	-	-
Net cash used in investing activities	(85.68)	(24.47)
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Proceeds from long-term borrowings	-	-
Payment of long-term borrowings	-	-
Net cash used in financing activities	-	-
Net increase in cash and cash equivalents	4.23	(0.92)
Cash and cash equivalents at beginning of period	1.22	2.14
Cash and cash equivalents at end of period	5.45	1.22

For, Dentax (India) Limited



Nita Agarwal

Place: Kolkata
Dated: 30.05.2022
UDIN: 2009491B49TJL8333

Nita Agarwal
Wholetime Director
DIN: 07092762

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