

# DENTAX (INDIA) LIMITED

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

DIL/SE/Q3/2023-24

Dated: 13.02.2024

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

**Subject: Board Meeting held on 13<sup>th</sup> day of February, 2024 for declaration of Unaudited Financial Results for the Quarter Ended on 31<sup>st</sup> December, 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 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 on 31<sup>st</sup> December, 2023 along with the Limited Review Report and declaration by the Director. The Board Meeting commenced at 14:00 P.M. and concluded at 14:30 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

# DENTAX (INDIA) LIMITED

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

DIL/SE/Q3/2023-24

Dated: 13.02.2024

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

**Subject: Declaration in Respect of Unmodified Opinion on Unaudited Financial Results for the quarter ended on 31<sup>st</sup> December, 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. Manish Mahavir & Co., FRN: 324355E**, Chartered Accountants have issued Unmodified Limited Review Report on unaudited financial results of the company for the quarter ended on 31<sup>st</sup> December, 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

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

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



Date.....

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Dentax (India) Limited** (the "Company") for the quarter ended on 31<sup>st</sup> December, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, M/s. Manish Mahavir & Co.  
Chartered Accountants

CA. Manish Jain

Membership No. 059264

Place: Kolkata

Date: The 13<sup>th</sup> day of February, 2024

UDIN: 24059264BKCSNL6776



# 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 ON 31ST DECEMBER, 2023							
(Rs. In Lakhs)							
Sr.No.	Particulars	Quarter ended			9 Months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
<b>1</b>	<b>Income from Operations</b>						
	(a) Net Sales / Income from Operations [net of excise duty]	-	-	-	-	-	-
	(b) Other Income	0.25	(0.39)	1.13	1.51	23.76	24.24
	<b>Total Income</b>	<b>0.25</b>	<b>(0.39)</b>	<b>1.13</b>	<b>1.51</b>	<b>23.76</b>	<b>24.24</b>
<b>2</b>	<b>Expenses</b>						
	a. (Increase) decrease in stock in trade and work in progress	-	-	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-	-	-
	c. Finance Cost	-	-	-	-	-	-
	d. Employees benefit expenses	0.30	0.30	0.30	1.05	2.03	3.14
	e. Depreciation and amortisation expense	-	-	-	-	-	0.16
	f. Other expenses	0.94	0.49	0.45	1.84	1.73	6.16
	<b>Total Expenses</b>	<b>1.24</b>	<b>0.79</b>	<b>0.75</b>	<b>2.89</b>	<b>3.76</b>	<b>9.46</b>
<b>3</b>	<b>Profit / (Loss) before Exceptional items and Tax (2-1)</b>	<b>(0.99)</b>	<b>(1.18)</b>	<b>0.38</b>	<b>(1.38)</b>	<b>20.00</b>	<b>14.78</b>
<b>4</b>	<b>Exceptional items</b>						
		-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before tax (3-4)</b>	<b>(0.99)</b>	<b>(1.18)</b>	<b>0.38</b>	<b>(1.38)</b>	<b>20.00</b>	<b>14.78</b>
<b>6</b>	<b>Tax Expenses</b>						
		-	-	-	-	-	0.98
<b>7</b>	<b>Profit (Loss) for the period (5-6)</b>	<b>(0.99)</b>	<b>(1.18)</b>	<b>0.38</b>	<b>(1.38)</b>	<b>20.00</b>	<b>13.80</b>
<b>8</b>	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	0.97
	(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>0.97</b>
	<b>Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(0.99)</b>	<b>(1.18)</b>	<b>0.38</b>	<b>(1.38)</b>	<b>20.00</b>	<b>14.77</b>
<b>9</b>							
<b>10</b>	<b>Paid-up equity share capital (Face Value of Rs.10/-)</b>	<b>1,007.83</b>	<b>1,007.83</b>	<b>197.83</b>	<b>1,007.83</b>	<b>197.83</b>	<b>197.83</b>
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-	-	-
	<b>(a) Basic</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>0.02</b>	<b>(0.01)</b>	<b>1.01</b>	<b>0.75</b>
	<b>(b) Diluted</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>0.02</b>	<b>(0.01)</b>	<b>1.01</b>	<b>0.75</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 13th day of February, 2024.
- The Statutory Auditors of the company have carried out a limited review of the result for the quarter ended on 31st December, 2023.
- However, the management has exercised nesenary 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.dentaxindia.com](http://www.dentaxindia.com).
- Investor Complaint for the Quarter Ended as on 31/12/2023. Opening: 0, Received: 0, Resolved: 0, Closing: 0.

For, Dentax (India) Limited

Place: Kolkata

Dated: 13.02.2024

UDIN:24059264BKCSNL6776



Nita agarwal

Nita Agarwal  
Whole-time Director  
DIN: 07092762

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