August 20, 2026

To,
BSE Limited,
Corporate Relationship Department,
1st Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400 001

Scrip No. 543363

Sub: Notice convening the 27th Annual General Meeting ("AGM") and Integrated Annual Report for financial year 2025-26 ("FY 2026").

Dear Sir/Madam,

Pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed the Annual Report for the Financial Year 2025–26 along with the Notice of the 27th Annual General Meeting ("AGM") of the Company to be held on Thursday, September 17, 2026 at 12:30 P.M. (IST) IST through Video Conferencing ('VC') / Other Audio Visual Means ('OAVM').

The said Notice which forms a part of the Annual Report for the Financial Year 2025–26 which is being sent electronically to the Members whose e-mail IDs are registered with the Company/Registrar and Share Transfer Agents of the Company/Depositories.

The Notice of the AGM and the Annual Report has been uploaded on the website of the Company at www.prevestdenpro.com.

Please take the same on your record.

Thanking You,

Yours faithfully,
For Prevest Denpro Limited
PRATUL GUPTA
Digitally signed by PRATUL GUPTA
Date: 2026.08.20 14:22:16 +05'30'
Pratul Gupta
Company Secretary & Compliance Officer

Encl: As above

PREVESTDenPro®
THE FUTURE OF DENTISTRY

Global Innovation

— Healthier Smiles —

INTEGRATED ANNUAL REPORT 2025-26

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Corporate Overview

Introduction

STATUTORY SECTION

Financial Statements

Prevest at a Glance

Creating a Stronger **India**, One Step at a Time

At Prevest DenPro Limited, we take pride in being a part of India's remarkable growth story. Driven by innovation, quality, and a commitment to advancing dental healthcare,

we continue to strengthen our presence both in India and across global markets. Our journey reflects the spirit of a nation that is transforming through manufacturing excellence, technological advancement, and world-class healthcare solutions. By developing high-quality dental materials that empower clinicians and enhance patient outcomes, we are contributing to India's vision of becoming a global leader in healthcare innovation.

As we look ahead, we remain committed to creating sustainable value for our stakeholders while partnering India's growth journey—one innovation at a time.

CORE BUSINESS

Industry
Dental materials and Oral Care

Products
Restorative materials, Endodontic products, Prosthetic materials, Orthodontic products, Preventive care products, Dental equipment

INNOVATION

R&D Focus
Continuous innovation in dental materials

Facilities
State-of-the-art R&D center

AWARDS & RECOGNITIONS

- FTII Vyapar Ratna Award 2026
- ASSOCHAM 12th Global SME Excellence Award 2025-26
- 3D GEM Awards 2025
- ASSOCHAM J&K Women Achievers Award 2025

CORPORATE SOCIAL RESPONSIBILITY

- Education Promotion Initiatives
- Healthcare Initiative
- Apprenticeship and Skill Development
- Vocational Skill Programs
- Woman Empowerment
- Environmental development

GLOBAL REACH

Over 90+ countries

About the Report

Basis of Preparation and Presentation

The terms 'Prevest Denpro', 'the Company', 'your Company', 'our Company', 'we', 'our', and 'us' refer to Prevest Denpro Limited. Our Integrated Annual Report encompassing the Statutory Reports contains information about us, how we create value for our stakeholders, and how we run our business. It includes our strategy, business model, market outlook, and key performance indicators.

The Integrated Annual Report, Statutory Reports, and Financial Statements have been approved by the Board of Directors

The Companies Act, 2013 (and the Rules made thereunder);

- Listing Regulations;
- Accounting Standards;
- Secretarial Standards issued by the Institute of Company Secretaries of India;

Reporting Element and Status of Assurance

Financial Information Standalone and Consolidated Financial Statements Audited by Independent Auditors M/s. Mittal & Associates, Chartered Accountants

Compliance with the Companies Act, 2013, applicable Rules made under the Act and the Listing Regulations

Certificate from M/s. NKM &Associates , Company Secretaries, Secretarial Auditors

Reporting Boundary and Period

This Integrated Annual Report presents the Company's financial and non-financial performance, governance, strategy, risks, opportunities, and value creation for its key stakeholders.

Unless otherwise stated, the Report covers the financial year from 1 April 2025 to 31 March 2026 and includes all significant business operations under the Company's operational and financial control. The financial information is based on the audited standalone and consolidated financial statements, while the non-financial information covers material environmental, social, governance (ESG), and operational aspects relevant to the Company's business. Comparative financial information, where applicable, relates to the previous financial year.

Sustainable Development Goals (SDGs)

Forward-looking Statements

This Integrated Annual Report 2025-26 includes forward-looking statements that reflect the Company's objectives, projections, estimates, and expectations. These statements are generally identified by terms such as 'may', 'believe', 'outlook', 'plan', 'anticipate', 'continue', 'estimate', 'expect', 'aim', 'ambition', 'intends', 'will', 'would', 'undertakes', 'contemplates', 'seeks to', 'objective', 'goal', 'projects', 'should' and similar expressions. Such statements are necessarily dependent on projections and trends and constitute our current expectations based on reasonable assumptions and current business trends. However, the actual results might differ from those expressed or implied in such forward-looking statements, due to risks and uncertainties, and other external factors.

Building a Global Legacy in **Dental** Healthcare

Established in 1999 by visionary entrepreneurs Mr. Atul Modi and Mrs. Namrata Modi, Prevest DenPro Limited has emerged as one of leading dental healthcare and biomaterials company, driven by a commitment to innovation, quality, and clinical excellence.

Founded with the objective of making world-class dental materials accessible to professionals globally, the company has transformed from a modest manufacturing enterprise in Jammu into a globally recognized organization serving the evolving needs of modern dentistry. Over the last two and a half decades, Prevest DenPro has consistently focused on advancing dental science through robust research and development, advanced manufacturing capabilities, and adherence to international quality standards.

Today, the company is recognized as a trusted partner for dental professionals worldwide, offering innovative solutions that enhance clinical efficiency, improve patient outcomes, and contribute to the advancement of oral healthcare.

A significant milestone in the company's growth journey was its successful listing on the BSE SME platform in 2021. This achievement strengthened Prevest DenPro's corporate governance framework, enhanced stakeholder confidence, and provided the foundation for accelerated expansion. The company's export-oriented approach and commitment to excellence have also earned it recognition as a "Star Export House" by the Ministry of Commerce, Government of India, along with prestigious industry recognition for its contribution to India's manufacturing and export ecosystem.

Message from Chairman & Managing Director

" The future belongs to organizations that embrace change, inspire innovation, and remain steadfast in creating value for every stakeholder. "

Dear Stakeholders,

FY 2025–26 was a year of steady growth and strategic progress despite a challenging global environment. Our resilient performance reflected the strength of our business model, diversified product portfolio, and disciplined execution. During the year, our domestic business grew by 9%, while exports increased by 17.58%, driven by improving demand across international markets and our expanding global presence.

We achieved several important milestones, including the establishment of our wholly owned subsidiary in the UAE, the commercialization of our disinfectant business, and the expansion of our digital dentistry portfolio with advanced digital solutions. Our Rotoflex endodontic file system also continued to receive an encouraging response, strengthening our position in the advanced endodontics segment.

Operational excellence remained central to our strategy, with continued improvements in manufacturing efficiency, supply chain management, and cost optimization supporting healthy profitability and long-term competitiveness.

Looking ahead, we remain focused on accelerating growth through innovation, expanding our presence in Digital Dentistry and Disinfectants, strengthening our domestic and international markets, and building integrated solutions that create greater value for dental professionals worldwide.

I sincerely thank our shareholders, customers, business partners, employees, and all stakeholders for their continued trust and support. Together, we remain committed to delivering sustainable growth and creating long-term value.

Atul Modi
Chairman & Managing Director

Message from Whole Time Director & CFO

" Financial excellence is not merely about delivering strong results - it is about building a resilient foundation that enables innovation, sustainable growth, and long-term value creation "

Dear Stakeholders,

FY 2025–26 was a year of resilient growth for Prevest DenPro. Despite global economic uncertainties, we strengthened our financial performance while continuing to invest in innovation, manufacturing excellence, and international expansion. Our disciplined execution and prudent financial management have furtherstrengthened our foundation for sustainable long-term value creation.

FY 2025–26 Highlights

- Revenue from Operations: **₹71.66 crore**, up **13.63% YoY**
- Profit After Tax (PAT): **₹21.41 crore**, up **17.67% YoY**
- Consolidated Revenue from Operations: **₹71.81 crore**, up **13.93% YoY**
- Consolidated Profit After Tax (PAT): **₹20.49 crore**, up **12.86% YoY**
- Maintained a **debt-free balance sheet**
- Successfully established a **UAE subsidiary**

Our strong performance reflects disciplined cost management, continued focus on operational efficiency, and sustained demand across key markets. The establishment of our UAE subsidiary marks an important milestone in our international growth strategy and strengthens our presence in the Middle East.

As we enter FY 2026–27, our priorities remain clear: accelerating innovation, expanding our global footprint, strengthening operational efficiencies, and creating sustainable value for all stakeholders. We remain confident that our strategic investments and strong financial foundation will support the next phase of profitable growth.

On behalf of the management team, I sincerely thank our Board of Directors, employees, customers, channel partners, shareholders, and all stakeholders for their continued trust and confidence. Together, we will continue to build a stronger, more innovative, and globally respected Prevest DenPro.

Namrata Modi
Whole-Time Director and CFO

Core Management Team

Mr. Atul Modi
Chairman & Managing Director

Mrs. Namrata Modi
Whole Time Director & CFO

Mr. Vaibhav Munjal
Director & Chief Marketing Officer

Dr. Sai Kalyan
Director, Research and Development

"Strong leadership today builds the foundation for tomorrow's achievements"

Corporate Information

Board of Director

Mr. Atul Modi
Chairman & Managing Director

Mrs. Namrata Modi
Whole Time Director & CFO

Mr. Vaibhav Munjal
Director & Chief Marketing Officer

Dr. Sai Kalyan Surapaneni
Director Research & Development

Mrs. Niharika Modi
Non-Executive Director

Dr. Piyush K. Gupta
Independent Director

Dr. Abhijeet S. Haridas
Independent Director

Mr. Sukhen Pal Babuta
Independent Director

Key Managerial Personnel

Mr. Atul Modi
Chairman & Managing Director

Mrs. Namrata Modi
Whole Time Director & CFO

Mr. Vaibhav Munjal
Director & Chief Marketing Officer

Dr. Sai Kalyan Surapaneni
Director Research & Development

Mr. Pratul Gupta
Company Secretary & Compliance Officer

Statutory Auditors

M/S. A D V & Associates
Chartered Accountants
(Appointed w.e.f May 27th, 2026)

M/S. Mittal & Associates
Chartered Accountants

Secretarial Auditors

M/S. NKM and Associates
Company Secretaries

Internal Auditors

M/S. VNB and Company
Chartered Accountants

Cost Auditors

M/S. PAN and Associates
Cost Accountants

Bankers

HDFC Bank Limited
ICICI Bank Limited
Punjab National Bank
Bank of Baroda
State Bank of India
Jammu & Kashmir Bank

Investor's Contact

Company Secretary & Compliance Officer
Mr. Pratul Gupta
Export Promotion Industrial Park, Kartholi,
Bari Brahmana, Samba, Jammu - 181133 (J&K)
Tel :- +91 88990 44151
Email :- cs@prevestdenpro.com
Website : www.prevestdenpro.com

Registrar & Transfer Agent
Big Share Service Private Limited
Office No: S6-2, 6th Floor, Pinnacle Business Park,
Next to Ahura Centre, Mahakali Caves Road,
Andheri (East) Mumbai – 400093
Tel :- +91 -22-262638200
Email:- aliya@bigshareonline.com

Registered Office

Export Promotion Industrial Park, Kartholi,
Bari Brahmana, Samba, Jammu - 181133 (J&K)
Email :- info@prevestdenpro.com
Website : www.prevestdenpro.com

The Journey So Far:
Shaping The Future of Dentistry

- **2000** — **1st Manufacturing** Unit Established
- **2003** — **1st Dental Company** in India to quality for ISO 9001 :2000
- **2006** — **1st Dental Company** in India to receive ISO 13485:2003 CE Certificate
- **2011** — **2nd Manufacturing** Unit Established
- **2016** — **Best Dental Manufacturer** (Sushruta Awards 2016)
- **2019** — **Technology Transfer Agreement** signed with Sti Chitra Institute, Trivandrum for Biomaterials
- **2021** — **1st Indian Dental** materials company to be listed on stock exchange
- **2021** — **Received USFDA clearance** for dental cements and also qualified for MDSAP
- **2021** — **Saudi FDA Registration** completed
- **2023** — **Launched 'Oradox'** oral care products
- **2023** — **Prevest Research Centre** commissioned & Incorporated a subsidiary marketing company in India
- **2023** — **Incorporated DenVisio** Biomed Limited
- **2024** — **Hosted Charaka Awards** with IDA, honor in excellence in dentistry
- **2024** — **Prevest 3D resins and a 3D printer** Launched
- **2025** — **US Subsidiary** Incorporated
- **2025** — ViroSafe **Disinfectants & Rotoflex** rotary files Launched
- **2026** — **UAE Subsidiary** Incorporated

Global Footprint

Growing Beyond Borders

While maintaining strong roots in India, Prevest DenPro has established a significant international presence, with its products trusted by dental professionals across more than 90 countries spanning the North America, Europe, Asia, Africa, and the Middle East. This global reach is supported by a wide network of distribution partners across key international markets.

To strengthen its global operations and improve market access, the company has established strategic subsidiaries, including Axiodent Inc. in the USA, which serves as a gateway to the North American dental market, Prevest Denpro Gulf General Trading L.L.C a Dubai-based subsidiary supporting operations across the Middle east region, and Denviso Biomed Limited in India to strengthen domestic marketing and institutional outreach.

These strategic initiatives enable the company to enhance customer engagement, streamline regulatory processes, strengthen supply chains, and expand its presence in high-growth international markets.

NORTH AMERICA	SOUTH AMERICA	EUROPE	AFRICA	ASIA	AUSTRALIA
01.77%	02.31%	14.98%	12.43%	68.40%	00.11%

FTII

Vyapar Ratna Award 2026

Receiving the FTII Vyapar Ratna Award 2026 is a proud milestone for Prevest DenPro Limited and a testament to our enduring contribution to trade, innovation, and economic growth.

This prestigious recognition reflects our commitment to excellence in dental healthcare manufacturing, our expanding global footprint, and our dedication to delivering world-class solutions that empower dental professionals across markets.

As we continue to strengthen India's position as a global manufacturing and innovation hub, this honour inspires us to pursue new benchmarks of quality, sustainability, and value creation.

We remain steadfast in our mission to advance dental healthcare while contributing meaningfully to the nation's economic progress and the growth of the global dental industry.

Prevest DenPro Limited was honoured with the ASSOCHAM 12th Global SME Excellence Awards 2025–26 under the Export Excellence category, recognizing our outstanding contribution to India's export growth and global competitiveness.

This prestigious accolade reflects our commitment to quality, innovation, and expanding the global footprint of Indian dental healthcare solutions. The award reaffirms our dedication to delivering world-class products while strengthening India's position in international markets.

3D GRAPHY ENGINEERING & MEDICAL AWARDS

Prevest DenPro Limited was honoured at the 3D Graphy Engineering & Medical Awards, a prestigious platform that celebrates excellence in innovation, technological advancement, and transformative contributions to the engineering and healthcare sectors. This recognition reflects our unwavering commitment to advancing dental science through cutting-edge research, world-class manufacturing, and clinically driven solutions.

The award stands as a testament to our continuous pursuit of excellence and our dedication to developing innovative dental materials that meet the evolving needs of dental professionals across the globe. It reinforces the trust placed in us by clinicians, partners, and stakeholders who have been integral to our journey of growth and innovation.

At Prevest DenPro, innovation remains at the heart of everything we do. From pioneering biomaterials to delivering high-quality dental solutions across international markets, we are committed to creating products that improve clinical outcomes and enhance patient care. This recognition further inspires us to push boundaries, embrace emerging technologies, and contribute meaningfully to the advancement of modern dentistry.

ASSOCHAM J&K Women Achievers Award 2025

Our Contribution to trade and economic growth was acknowledged through the ASSOCHAM J&K Women Achievers 2025

Innovation for **Every Smile.**

Transforming Dental Care Through Science

Fostering Inclusive Growth and Sustainable Impact

At Prevest Denpro Limited, our vision goes beyond “The Future of Dentistry” to creating a positive, lasting impact on the communities we serve. Our CSR strategy is rooted in ESG principles and focuses on four key pillars: **Community Healthcare, Educational Empowerment, Social Inclusion, and Ecological Stewardship**.

Through sustainable initiatives, we strive to empower communities, address social disparities, and create measurable, long-term value.

Community **Oral Health Initiatives**

Conducted free dental checkup camps to promote oral health through screenings, expert consultations, and preventive care education, helping improve community well-being.

Empowering the **Differently Abled**

Provided financial assistance for hearing aids to economically disadvantaged individuals, enhancing communication, independence, and quality of life.

Transforming Educational Infrastructure

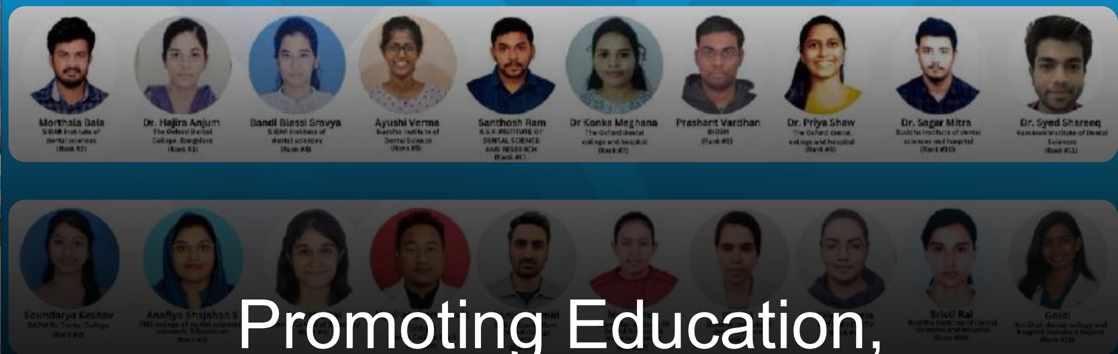
Upgraded a Government School in Badhori by enhancing infrastructure, classrooms, and campus facilities to create a better learning environment.

Preventing Educational Attrition

Provided monthly financial support to students, helping reduce dropout rates and enabling uninterrupted education.

Cultivating Future Workforces

Implemented the National Apprenticeship Training Scheme (NATS) to provide hands-on training and stipends, preparing young talent for industry-ready careers.



Promoting Education, Skill Development & Vocational Training

Supported dental students through the Prevest Spark Program by offering scholarships that foster education and professional growth.

Combating Hunger

Conducted food distribution drives to provide essential meals and rations to economically vulnerable families.

Flood Relief Camp

Organized Flood Relief Camps In Affected Areas In Collaboration With FICCI Providing Essential Support And Relief To Communities Impacted By The Floods

Sustaining the Specially-Abled

Supported children with visual impairments by providing regular nutritional assistance to promote their health and well-being.

Ecosystem Restoration

Restored and maintained public parks through landscaping, clean-up, and beautification initiatives to enhance green spaces and community well-being.

Amplifying Impact through NGO Partnerships

Strengthened community welfare by supporting trusted NGOs through charitable contributions to expand the reach of social initiatives.

Alignment with UN Sustainable Development Goals (SDGs)

Our 2025-26 CSR interventions directly contribute to the global agenda for sustainable development, specifically aligning with:

- **SDG 2:** Zero Hunger (via Food distribution drives)
- **SDG 3:** Good Health and Well-being (via Dental camps and medical aid)
- **SDG 4:** Quality Education (via School infrastructure and monthly stipends)
- **SDG 8:** Decent Work and Economic Growth (via the NATS apprenticeship program)
- **SDG 10:** Reduced Inequalities (via Support for the differently-abled and blind schools)

The Way Forward

The strides made in the 2025-26 fiscal year underscore Prevest Denpro Limited's enduring commitment to corporate citizenship. As we look to the future, we remain dedicated to refining our social impact metrics, expanding the geographical reach of our programs, and continuously engaging with community stakeholders to ensure our growth translates into shared societal prosperity.

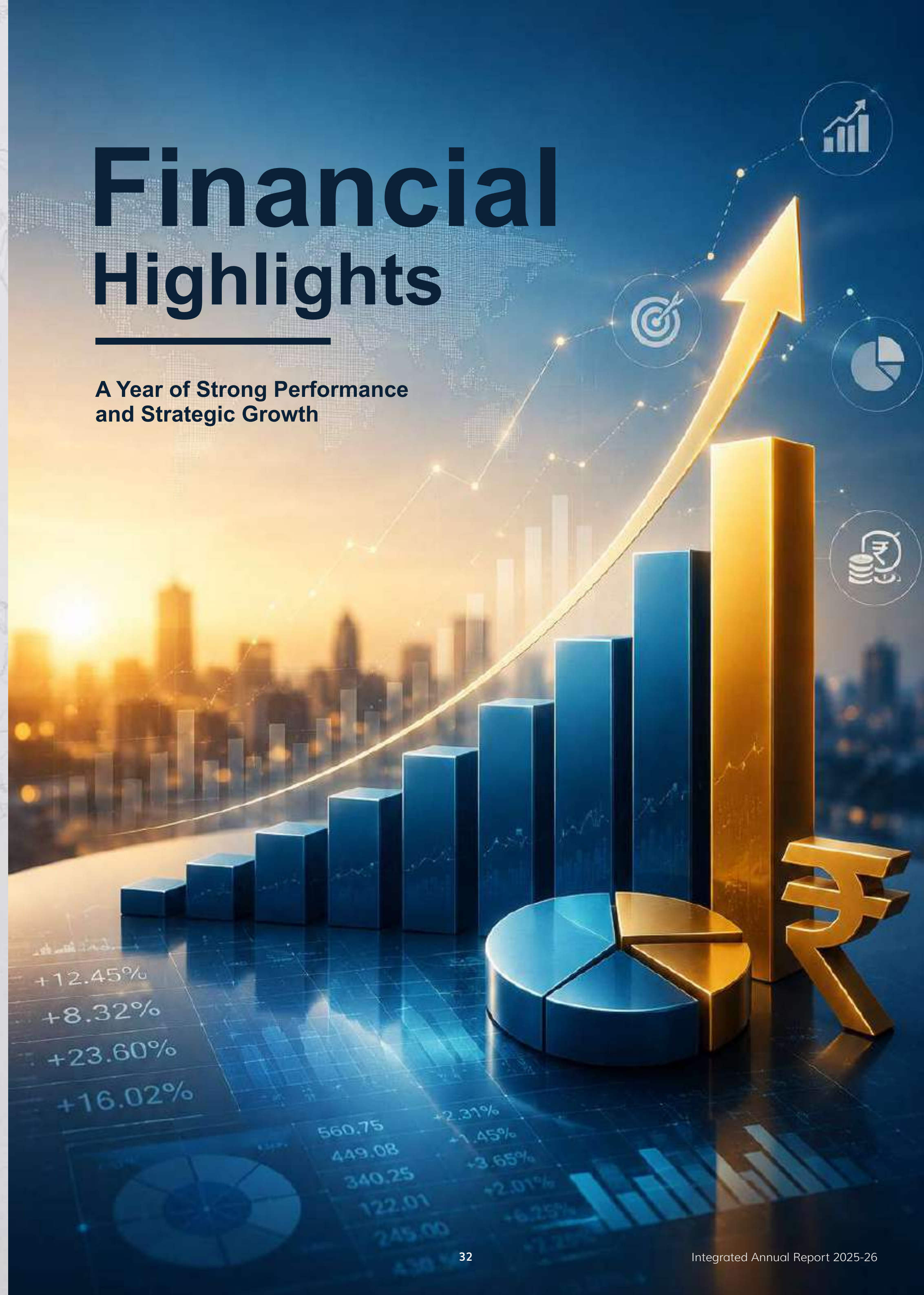
Dealer **Meet**

Festival **Celebration**

Foundation **Day**

Marketing **Meet**

“Behind Every Innovation is a Team That Believes in What’s Possible”

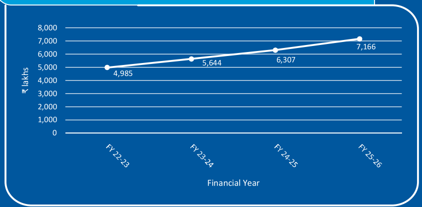


Financial Highlights

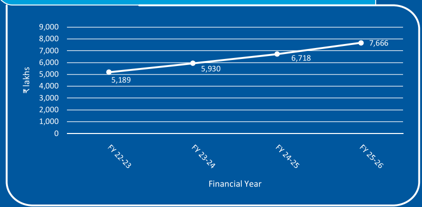
A Year of Strong Performance and Strategic Growth

Performance Backed By Numbers

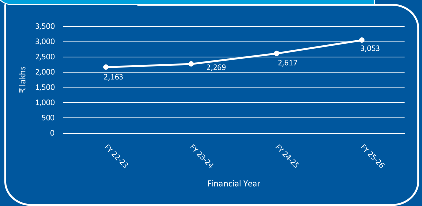
YoY - Revenue from operations



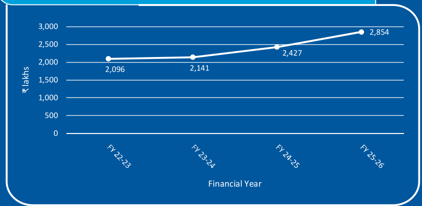
YoY - Total Income



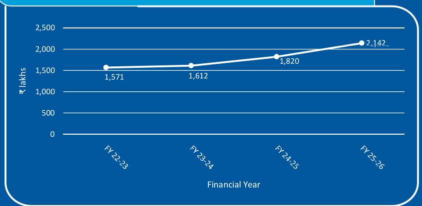
YoY - EBITDA



YoY - PBT



YoY - PAT



"Strengthening our financial foundation to fuel sustainable growth and global expansion."

Building the Scale for Global Demand

At Prevest Denpro, we have strategically invested in building world-class manufacturing infrastructure that seamlessly integrates high-volume production with precision engineering, enabling us to consistently meet the exacting clinical requirements of dental professionals across the globe.

State-of-the-Art Manufacturing Hub

Prevest DenPro Limited operates a state-of-the-art manufacturing facility at the Export Promotion Industrial Park (EPIP), Kartholi, Bari Brahmana, Samba, Jammu & Kashmir. Built in compliance with stringent Good Manufacturing Practices (GMP), the facility integrates advanced manufacturing technologies, automated processes, and robust quality management systems to produce world-class dental materials. Its strategic location enhances operational efficiency, strengthens supply chain connectivity, and reflects the Company's commitment to supporting industrial development in the region. With an installed production capacity exceeding "200 Metric Tonnes (MT) per annum", the facility is designed to meet the growing demand from customers across more than "90 countries". Advanced production infrastructure ensures consistent quality, precision, and timely delivery while supporting scalable manufacturing operations. The Company has also strengthened its backward integration by manufacturing selected critical raw materials in-house, reducing reliance on imports, improving supply chain resilience, optimizing costs, and ensuring greater quality control. These integrated capabilities reinforce Prevest DenPro's focus on operational excellence, innovation, sustainability, and long-term global growth.

Pure
Protection
Premium Care

A powerful rinse
for healthier gums and
lasting fresh breath

Quality Assurance
& Regulatory Compliances

At Prevest Denpro Limited, we recognize that in the healthcare and medical device manufacturing sector, quality is not merely a compliance metric—it is our primary economic moat and the foundation of clinical trust. We have institutionalized a culture where "Quality is by Design," ensuring that every product reaching the hands of dental professionals globally meets the most stringent safety and efficacy benchmarks.

Robust Quality Management System (QMS)

ISO 13485:2016 Certification: Our state-of-the-art manufacturing facility in Samba (J&K) operates under a rigorous Quality Management System. We are proud to be ISO 13485:2016 certified, representing the globally recognized gold standard for medical device manufacturing.

AUDITED BY TÜV SÜD

QMS has been comprehensively assessed and approved by TÜV SÜD (Germany), a leading independent European Notified Body. This continuous oversight guarantees that our entire value chain—from raw material procurement and in-house formulation to automated packaging and dispatch—is subjected to intensive monitoring and standardized testing protocols.

MEDICAL DEVICE SINGLE AUDIT PROGRAM (MDSAP)

Further validating our internal controls, our QMS complies with the MDSAP framework, satisfying the stringent regulatory jurisdictions of key global markets, including the USA, Canada, and Brazil.

Strict Adherence to Global Regulatory Frameworks

Because over 60% of our revenue is generated from exports to more than 90 countries, regulatory agility is central to our business strategy. We ensure strict adherence to the evolving medical device regulations of various global health ministries:

European Compliance (CE Marking)

Our products hold valid EC/CE Certifications, affirming compliance with stringent European laws and ensuring uninterrupted market access across the European Union.

INDIAN MDR 2017 STANDARDS

Domestically, our portfolio is fully registered and approved in accordance with the Medical Devices Rules (MDR) 2017 guidelines governed by the Central Drugs Standard Control Organization (CDSCO).

USFDA & INTERNATIONAL CLEARANCES

We have successfully obtained United States Food and Drug Administration (USFDA) clearances for critical product lines, including dental cements, cavity liners, and root canal sealers. Additionally, we hold registrations with the Saudi FDA (SFDA), which acts as a gateway to the broader Middle Eastern market.

IN-HOUSE QUALITY & PHARMACOVIGILANCE

Quality control does not end at the factory gate. We maintain dedicated in-house testing laboratories and a robust post-market surveillance (Materiovigilance) program to track product performance in real-world clinical settings, ensuring continuous product safety and reliability.

Marketing Initiatives & Global Outreach

Cementing Brand Authority on the Global Stage

Driving Sustainable Growth Through Innovation and Global Expansion

Prevest DenPro's growth has been guided by an experienced leadership team with expertise across engineering, business management, dentistry, research, finance, and global markets.

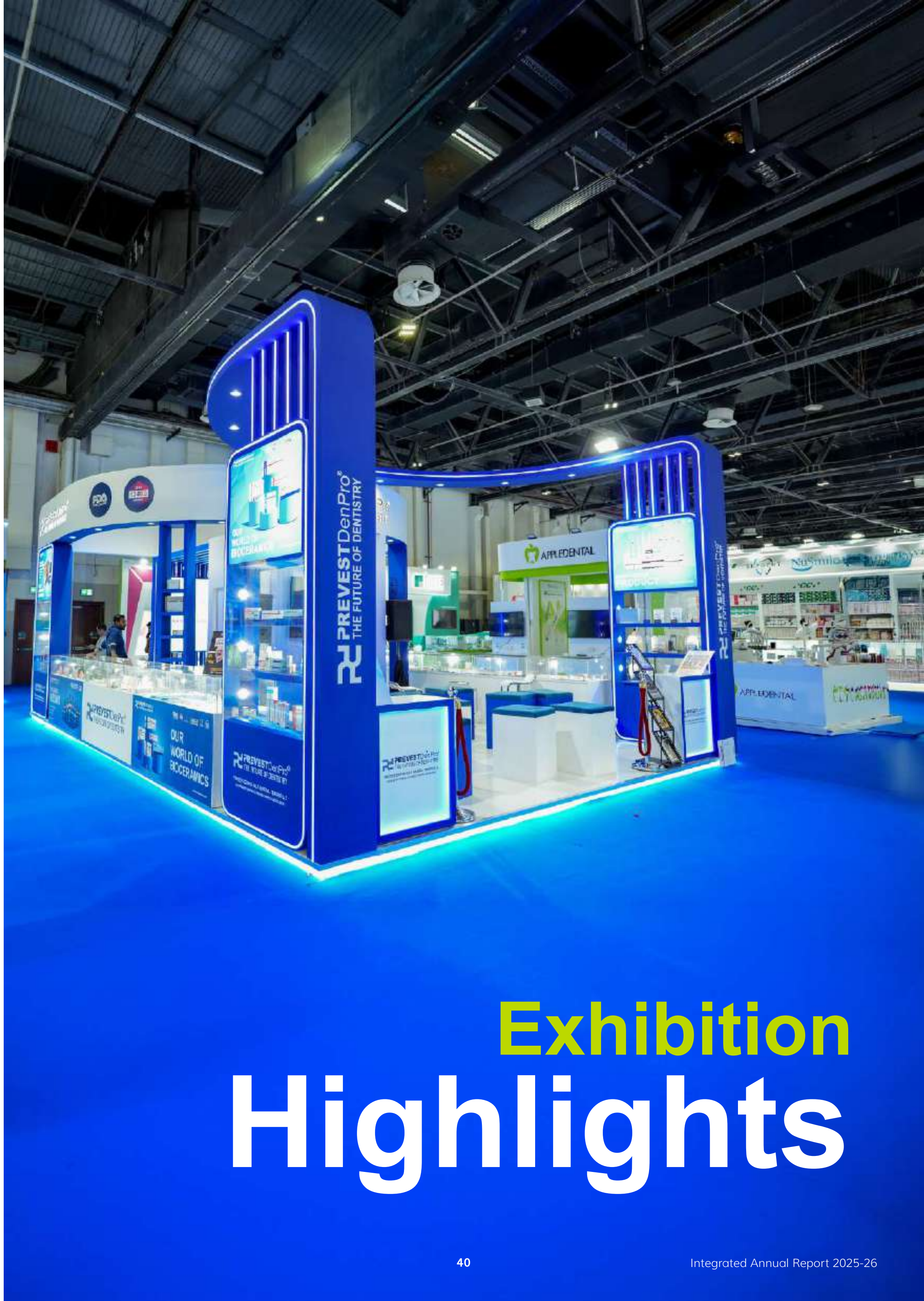
Under the strategic direction of its founders and management team, the company continues to pursue sustainable growth through innovation, operational excellence, and global expansion.

Supported by a dedicated team of professionals comprising scientists, engineers, dental experts, and business leaders, Prevest DenPro remains focused on creating long-term value for dental professionals, patients, partners, and shareholders.

With a strong foundation built on research, manufacturing excellence, regulatory strength, and customer-centric innovation, Prevest DenPro Limited continues to advance its mission of engineering the future of global dentistry.

- Strengthened distribution network and field presence, driving sustainable growth across key markets.
- Expanded international footprint through subsidiaries in the U.S. and UAE, while increasing exports to new geographies.
- Successfully commercialized the Disinfectant business, establishing a promising new growth vertical for dental and medical hygiene solutions.
- Advanced its digital dentistry portfolio with continued investments in next- generation 3D printing solutions and innovative dental materials.
- Accelerated growth of strategic brands, including Rotoflex and Oradox Oral Care, supported by strong customer acceptance.
- Conducted about 16 educational and clinical training programs, fostering stronger engagement with dental professionals and institutions.
- Increased focus on Tier II and Tier III markets to capitalize on emerging opportunities and expand access to quality dental care.

This integrated approach to innovation, education, and market expansion continues to strengthen Prevest DenPro's brand equity and reinforces its vision of becoming a trusted global partner in dental and oral healthcare.



Expodent Bengaluru 2025

Showcasing innovation, strengthening partnerships, and shaping the future of dentistry.

Expodent Hyderabad 2025

Advancing Dentistry Through Innovation and Meaningful Connections

FamDent Mumbai 2025

Where Future Specialists Meet Clinical Excellence.

Exhibition Highlights

Expodent Kolkata 2025

Empowering Dental Professionals with World-Class Solutions.

Expodent Chennai 2025

Showcasing Innovation. Inspiring Better Dentistry.

IESCON Goa 2025

Where Every Conversation Inspired Better Dentistry.

IACDE Chandigarh 2025

Driving Progress in Conservative Dentistry and Endodontics

Gujarat Dental Show 2025

Empowering Dental Professionals with Innovative Solutions.

FamDent Hyderabad 2026

Advancing Dentistry Through Innovation and Collaboration.

Expodent Kolkata 2026

Connecting Professionals with World-Class Dental Solutions

Smilecon USA 2025

Delivering Trusted Dental Solutions, One Exhibition at a Time.

NEPDENT Nepal 2025

Advancing Dentistry with Innovation, Quality, and Trust.

IDEX EGYPT 2025

Showcasing Innovation, Strengthening Worldwide Partnerships.




Cadex Kazakhstan 2025

Building Lasting Connections. Inspiring Better Dentistry.



AEEDC Dubai 2026

Connecting with the Global Dental Community Through Innovation.

PRODUCT PORTFOLIO

Our expanding product portfolio reflects our commitment to innovation, clinical excellence, and accessible dental care worldwide.

DENTAL MATERIALS

Precision. Performance. Confidence

ORADOX

Advanced Oral Care

PREVEST 3D

Exceptional Quality. High Accuracy. Biocompatible.

Virosafe

Broad Spectrum Disinfectants

Rotoflex

Niti Rotary Endodontic files

DENTAL MATERIALS

Precision. Performance. Confidence

DENTAL ADHESIVE SYSTEM

Bonding Agents & Etching Materials Used for Restorative Dentistry

DENTAL COMPOSITES

Dental Restoration

ENDODONTICS

Root Canal Treatment

ORTHODONTICS MATERIALS

Used for Orthodontic Applications

CERAMIC REPAIR

Comprehensive Materials
Used for Ceramic Repair

FINISHING & POLISHING

Oral Prophylaxis Paste,
Composite Polishing Paste

DENTAL VARNISHES

Treatment of
Dental Hypersensitivity

AUXILIARIES

Dry Socket Dressing Material,
Caries Indicator & Fluoride Topical Gel

IMPRESSION MATERIALS

Primary and secondary
Impression making materials

TOOTH WHITENING

Vital/Non-Vital Tooth Whitening

HEMOSTATIC MATERIALS

Gingival Retraction
Solution/Gel

TEMPORARY MATERIALS

Temporary filling and luting material

CAVITY LINERS

Indirect/Direct
Pulp Capping Material

LUTING CEMENTS

Crown Cementation
Material

GLASS IONOMER CEMENTS

Glass Ionomer
Restorative Materials

LAB PRODUCTS

For Laboratory Mock-up on Models

oradox®

ADVANCED ORAL CARE

Your health is our priority

ORAL RINSES

Target Specific Oral Rinses Enriched with Natural & Science-Backed Ingredients

EFFERVESCENT TABS

Advanced Stain-Free Mouthwash Tablet Formula for Comprehensive Oral Care, Denture, Aligner & Kids

TOOTH PASTES

Target Specific Formulation for Sensitivity, Post Surgical Healing, Unparalleled Tooth Whitening & Complete Oral Care

ORAL CARE GEL

Specialized hyaluronic acid based formulation for mouth ulcers and irritated oral tissues.

DISCLOSING TABLET

Visually Highlights Dental Plaque

ORAL CONCENTRATES

Concentrated formula enriched with natural essential oils

WHITENING GEL

Zero Sensitivity Whitening Technology

POST WHITENING CARE

Bioactive Bioglass Technology Supporting Natural Remineralisation and Enamel Repair


Brush Anywhere.
Travel Everywhere.
Mint-Powered Oral Care
oradox
Fresh Breath
CHEWABLE TOOTHPASTE TABLETS
CHEW • BRUSH • SMILE
Fresh Mint | 4 Tabs
Fortified with
PREVESTDenPro
THE FUTURE OF DENTISTRY
oradox
Charcoal
CHEWABLE TOOTHPASTE TABLETS
CHEW • BRUSH • SMILE
Fresh Mint | 4 Tabs
Fortified with
PREVESTDenPro
THE FUTURE OF DENTISTRY
Travel-Friendly ● Pre-Dosed ● Water-Less ● Eco-Friendly


INTRODUCING
PREVEST//3D
Exceptional Quality . High Accuracy. Biocompatible.
PREVESTDenPro
THE FUTURE OF DENTISTRY
C&B
CERAMIC
3D Printing Resin for Fabrication of Crown & Bridge
LCD & DLP
1000g
C&B
INTERIM
C&B
PERMANEN
SURGICAL GUIDE

CROWN & BRIDGE RESINS

Fabrication of 3D Printed Ceramic, Permanent & Temporary Long-Term Crowns & Bridges, Inlays, Onlays & Veneers.

BURN OUT RESIN

Fabrication of 3D Printed Dental Parts for Casting

SURGICAL GUIDE RESIN

Fabrication of 3D Printed Surgical Guides

DENTURE RESIN

Fabrication of 3D Printed Removable Full & Partial Dentures and Denture Bases

MODEL RESIN

Fabrication of 3D-Printed Prosthodontic and Orthodontic Study Models


OMNI 9K
NEXT GENERATION 3D PRINTER
PREVEST//3D
PRINT BEYOND LIMITS
POWERING THE FUTURE OF DENTISTRY
360 PRO
OMNI
9K
ACCURATE
HIGH RESOLUTION
RELIABLE & SIMPLE
UNBEATABLE SPEED
PRECISION | PERFORMANCE | PERFECTION


OMNI CURE
ADVANCED 360° POST-CURING SYSTEM
PREVEST//3D
360 PRO
OMNI CURE
HIGH PERFORMANCE
VERSATILE COMPATIBILITY
360°
REFUSE BLIND SPOTS
10X
10X FASTER

Hygiene & Disinfectant Products

ViroSafe

Powerful Disinfectants for a Cleaner & Safer Clinic

SURFACE DISINFECTANT

Disinfectant Spray & Foam
Spray for Medical Devices

DISINFECTION WIPES

Rapid Disinfection Wipes
for Medical Devices

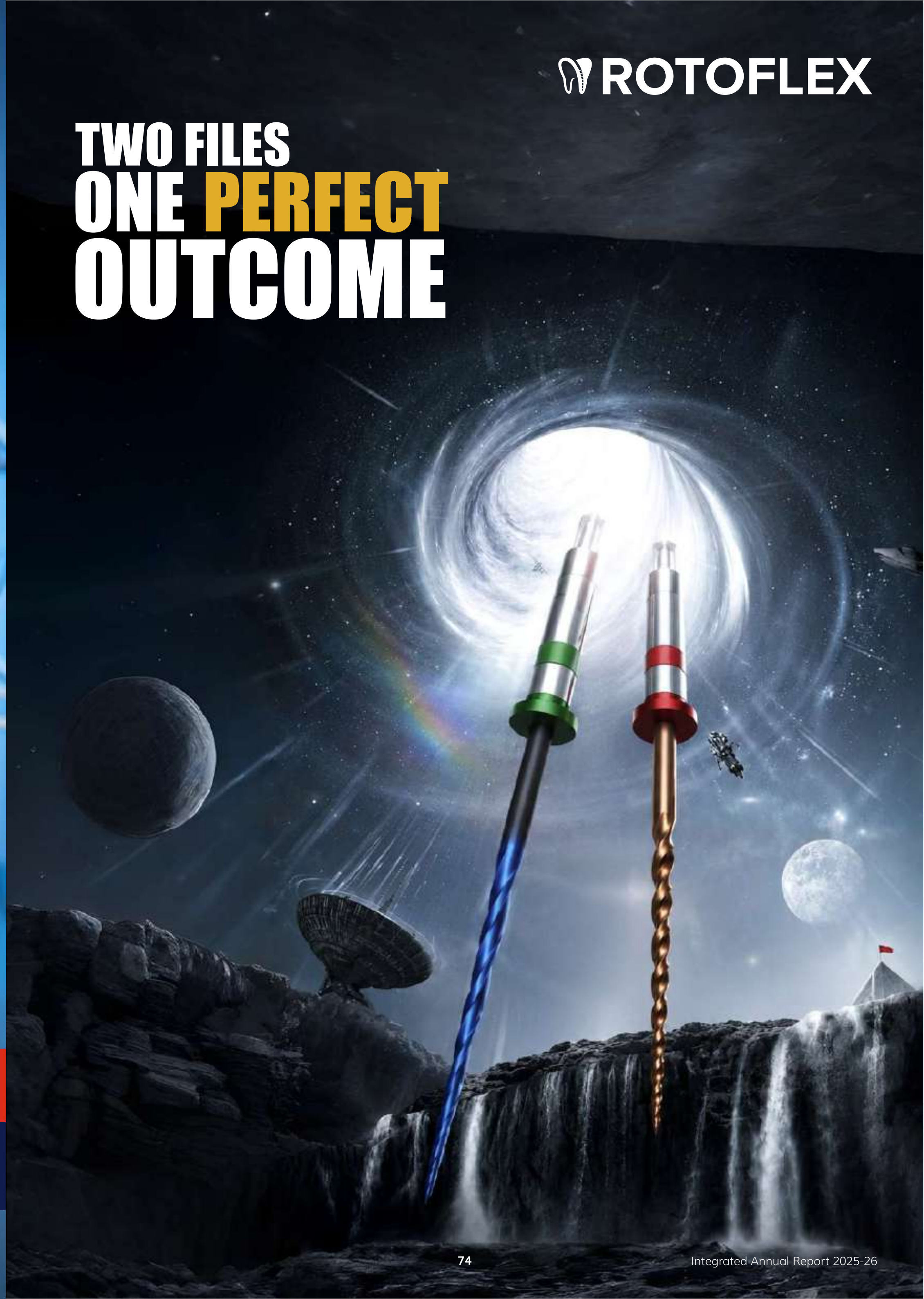
DISINFECTANT FOR SUCTION

Liquid & Powder Disinfectant
for Suction Systems

DISINFECTANT FOR MEDICAL INSTRUMENTS

Liquid & Powder Concentrate
for Medical Instrument Disinfection


PREVEST DenPro®
THE FUTURE OF DENTISTRY
ViroGuard
Foam
Surface Disinfectant Foam Sprey for Medical Devices
Aldehyde & Phenol FREE
500ml
For Professional Use Only
Tough on Germs
Gentle on Surface


ROTOFLEX
TWO FILES
ONE PERFECT
OUTCOME

Discover What's Next

Innovation Driven by
Research and Collaboration

Innovation is at the heart of Prevest DenPro's growth philosophy. The company's dedicated Prevest Research Institute serves as the foundation for developing next-generation dental solutions. Supported by a multidisciplinary team of scientists, biomaterial experts, and clinical researchers, the institute focuses on developing advanced formulations, improving product performance, and ensuring high standards of biocompatibility and clinical effectiveness.

The institute serves as the flagship research and development center for Prevest Denpro, specializing in cutting- edge research across multiple domains:

- Advanced Materials Development
- Oral Healthcare Technologies
- Restorative Dentistry Solutions
- Biomaterials Engineering
- Bioengineering Applications
- 3D Dentistry
- Hygiene & Disinfectants

The company has also established collaborations with more than **20 leading** dental colleges and universities across India along with associations with professional dental organizations. These partnerships enable clinical studies, scientific research, product validation, and continuous knowledge exchange, ensuring that Prevest DenPro's products address the practical needs of dental practitioners worldwide.

Prevest DenPro Limited signed a Memorandum of Understanding (MoU) with IIT Kanpur to collaborate on the research, development, and manufacturing of Class B and Class C biomaterials and biomedical devices for dental and orthopaedic applications. This strategic partnership combines IIT Kanpur's research expertise with Prevest DenPro's manufacturing capabilities to accelerate innovation, strengthen indigenous product development, and deliver advanced, high-quality healthcare solutions to both domestic and global markets.

Research and Development Overview

Executive Summary & Strategic Vision

The Prevest Research Institute is a DSIR-recognized R&D center (F.No. TUJIV-RD/4994/2024). During 2025–26, the department focused on innovation-driven growth through import substitution, in-house raw material synthesis, cost optimization, and strengthening of intellectual property capabilities. These initiatives accelerated the development and commercialization of dental and advanced biomaterial products while enhancing long-term sustainability.

Core Departmental Functions

The R&D department supports the complete product lifecycle from laboratory development to pilot-scale implementation. Major functions include:

- Development of import-substitute raw materials.
- Formulation and manufacturing development of dental and specialty materials.
- Process optimization and scale-up for in-house production.
- Analytical testing, material characterization, and validation.
- Technical documentation and training for production, quality, procurement, and regulatory teams.

> "Advancing dental science with precision, passion, and purpose—one innovation at a time."

Commercialized Innovations & In-House Production

Mineral Trioxide Aggregate (MTA) Portfolio

- In-house MTA powder production was stabilized to meet internal manufacturing requirements.
- The material is used in MTA Plus, MTA Aqua, and other formulations.
- An alumina-free radiopaque MTA based on di- and tri-calcium silicate was developed for bioceramic sealers and calcium silicate cements.

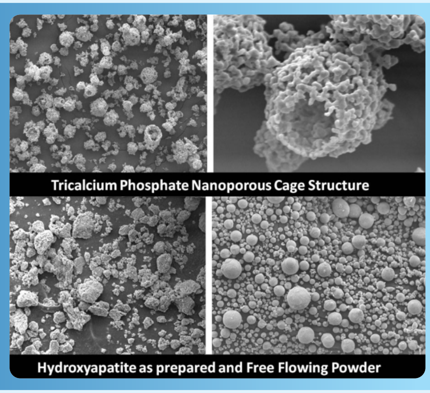
Cerafill Bioceramic Range

- Cerafill RCS – bioceramic root canal sealer available in 2g, 1.2g, and 0.5g syringes.
- Cerafill Putty – root repair material available in 2g packaging and a single-dose compule format ready for market introduction.

Advanced Particle Engineering & Suspensions

- Spray-Dried β-TCP and HA Powders: High-purity spherical particles (1–20 µm and 20–100 µm) with excellent flowability, biocompatibility, and osteoconductivity for dental and biomedical applications.
- Meso-Porous HA/TCP Spheres: Interconnected porous structures developed for controlled drug delivery and bone regeneration.

Hydroxyapatite Nano Suspension (15.5%): Stable nano-HA suspension designed for enamel remineralization, dentinal tubule occlusion, anti-sensitivity treatment, and non-abrasive whitening.



Tricalcium Phosphate Nanoporous Cage Structure

Hydroxyapatite as prepared and Free Flowing Powder

Key Technology Developments

Import Substitution & Raw Material Cost Optimization

N-Benzoyl Thiourea Synthesis

The R&D team successfully completed the in-house development of highly pure N-Benzoyl thiourea crystals. Purity and structural integrity were validated.

Benzoyil Thiourea Crystals

10-MDP Functional Monomer

Final-stage in-house synthesis of 10-MDP was achieved. The material demonstrated high hydrolytic stability and strong chemical bonding with tooth hydroxyapatite, with synthesis confirmed through physicochemical analysis against reference standards.

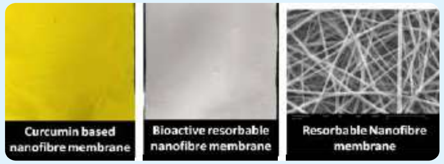
CeraZirBioActive (Ce-Zr MOF)

A ceria-incorporated zirconia metal-organic framework with nanoporous structure was developed as a reinforcement additive for glass ionomer cements and bioceramic root canal sealers, providing bioactive and antibacterial functionality.

Bioactive Resorbable Nanofibres & Membranes

Electrospun nanofibre membranes were engineered for controlled resorption, bioactivity, antimicrobial action, and regenerative tissue applications. Developed variants include:

- Curcumin-loaded nanofibre membrane with antimicrobial, antioxidant, and anti-inflammatory properties.
- Amorphous calcium phosphate (ACP) nanofibre membrane capable of sustained calcium/phosphate ion release for biomineralization and tissue regeneration.



Curcumin based nanofibre membrane | Bioactive resorbable nanofibre membrane | Resorbable Nanofibre membrane

Future Clinical Pipeline & Technologies Under Development

- **Bioglass Portfolio:** Development completed for sodium-containing sol-gel bioglass and 45S5 bioglass (sol-gel and melt-derived) for synthetic bone graft applications.
- **OSTOGLASS & OSTOCAS:** Documentation for manufacturing is currently in process for "OSTOGLASS" (a Bioglass-hydroxyapatite composite) and "OSTOCAS" (a calcium sulphate bone cement).
- **NeoCas:** A radiopaque calcium sulphate cement containing cerium oxide (CeO). This material, which utilizes water for its setting reaction, is currently in the powder-form developmental trial stage.
- **CariCure SDF:** Final R&D trials underway for 38% Silver Diamine Fluoride with Potassium Iodide solution.

LEADERSHIP
AND THE FUTURE VISION

Leading today with purpose
Shaping tomorrow with vision

INSPIRE PEOPLE

DRIVE INNOVATION

CREATE VALUE

BUILD A BETTER TOMORROW

Prevest DenPro's growth has been guided by an experienced leadership team with expertise across engineering, business management, dentistry, research, finance, and global markets. Under the strategic direction of its founders and management team, the company continues to pursue sustainable growth through innovation, operational excellence, and global expansion.

Supported by a dedicated team of professionals comprising scientists, engineers, dental experts, and business leaders, Prevest DenPro remains focused on creating long-term value for dental professionals, patients, partners, and shareholders.

With a strong foundation built on research, manufacturing excellence, regulatory strength, and customer-centric innovation, Prevest DenPro Limited continues to advance its mission of engineering the future of global dentistry.

Management Discussion and Analysis Report

The Management's Discussion and Analysis (MD&A) presents an overview of the financial performance and operational highlights of Prevest DenPro Limited for the financial year ended March 31, 2026. It provides Management's perspective on the Company's financial results, operational achievements, and the key factors that influenced its performance during the year.

This section aims to provide shareholders and other stakeholders with a comprehensive understanding of the Company's business environment, strategic priorities, competitive position, and operational progress. It also discusses significant developments across various business segments and highlights the Company's efforts to strengthen its market presence through innovation, quality, and customer-focused solutions.

In addition, the MD&A outlines the key opportunities and challenges facing the Company, along with the potential risks that may impact its future performance. It also presents Management's outlook on the Company's growth prospects and strategic direction, reflecting its commitment to sustainable growth, operational excellence, and long-term value creation for all stakeholders.

> **"Insight today. Strategy for tomorrow. Growth for the future."**

Management Discussion
& Analysis Report

Industry Structure and Developments

The global dental materials industry continues to demonstrate resilient growth, driven by increasing oral healthcare awareness, rising demand for aesthetic and restorative dentistry, technological advancements, and the rapid adoption of digital dentistry. The global dental materials market was valued at approximately USD 6.8 billion in 2025 and is projected to reach USD 11.3 billion by 2034, registering a CAGR of around 5.8%. The Indian dental consumables market is also witnessing robust growth and is expected to grow at a CAGR of nearly 9.7% through 2033, supported by increasing dental procedures, expanding healthcare infrastructure, and rising disposable incomes.

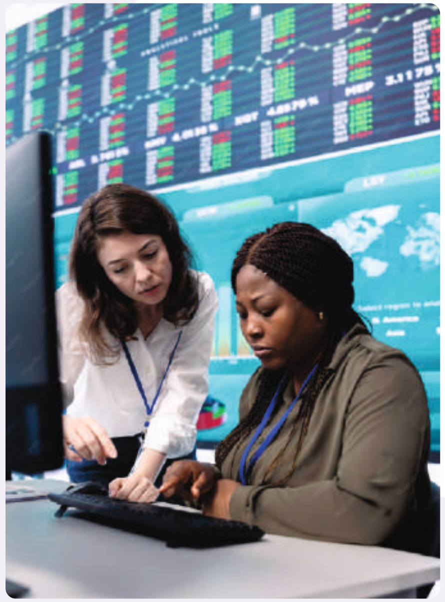
The industry is undergoing a significant transformation with the increasing adoption of digital workflows, CAD/CAM systems, intraoral scanners, 3D printing, and advanced restorative materials, enabling improved treatment outcomes and greater clinical efficiency. Additionally, the growing emphasis on infection prevention and indigenous manufacturing under the 'Make in India' initiative is creating opportunities for domestic manufacturers to reduce import dependence and strengthen supply chain resilience.

Prevest DenPro is well-positioned to capitalize on these industry trends through its diversified portfolio spanning restorative, endodontic, preventive, prosthodontic, digital dentistry, and infection control solutions. The Company's continued focus on innovation, research & development, localization of raw materials, and expanding global presence supports its long-term growth strategy and reinforces its position as one of India's leading dental materials manufacturers with an increasing international footprint.

Opportunities and Threats

Opportunities

- Growing demand for aesthetic, restorative, and preventive dental treatments worldwide.
- Rising adoption of digital dentistry, including CAD/CAM, intraoral scanners, and 3D printing solutions.
- Increasing export opportunities in emerging and developed international markets.
- Government initiatives promoting domestic manufacturing and import substitution under the Make in India programme.
- Expanding dental healthcare infrastructure and increasing awareness of oral hygiene in India.
- Opportunity to diversify into adjacent businesses such as disinfectants and digital dentistry solutions.



Threats

- Intense competition from established global and domestic dental materials manufacturers.
- Volatility in raw material prices and supply chain disruptions impacting production costs.
- Foreign exchange fluctuations affecting export realizations and import costs.
- Stringent regulatory requirements and changing compliance standards across global markets.
- Geopolitical uncertainties and global economic slowdown that may impact international demand and trade.

Segment-wise Performance

The Company operates in a single reportable business segment, i.e., manufacturing and marketing of dental materials and allied products. During the year, the Company's performance was supported by its diversified product portfolio catering to various dental specialties.

The restorative and endodontic product categories continued to be the key contributors to revenue, supported by sustained demand across domestic and international markets. The Company also strengthened its portfolio in preventive care, adhesives & bonding agents, prosthodontic materials, impression materials, and infection control solutions, further enhancing its market presence.

During the year, the Company continued to expand its presence in the Digital Dentistry segment through Prevest 3D, with a focus on 3D printing resins and digital workflow solutions. In addition, the Viro range of disinfectants and Oradox oral care products continued to complement the Company's core dental materials business by addressing the growing demand for infection prevention and oral healthcare solutions.

The Company's broad product portfolio, continuous product innovation, and expanding distribution network across domestic and international markets contributed to its overall business performance and reinforced its competitive position in the dental materials industry.

Outlook

The outlook for the Company remains positive, supported by growing demand for quality dental materials, increasing adoption of digital dentistry, rising awareness of oral healthcare, and expanding opportunities in both domestic and international markets. The Company will continue to strengthen its presence through new product launches, deeper market penetration, and expansion into high-growth segments such as digital dentistry, 3D printing solutions, infection control products, and oral care.

Risks and Concerns

The Company operates in a dynamic and competitive business environment and is exposed to risks arising from intense competition, fluctuations in raw material prices, supply chain disruptions, foreign exchange volatility, evolving regulatory requirements, and changing customer preferences. Rapid technological advancements in the dental industry also require continuous investments in research & development to maintain competitiveness.

The Company has established a robust risk management framework to identify, assess, and mitigate potential risks. It continues to focus on product innovation, diversification of markets, localization of critical raw materials, strengthening of the supply chain, regulatory compliance, and operational excellence to effectively manage these risks while ensuring sustainable business growth.

Management Discussion & Analysis Report

Internal Control Systems and Their Adequacy

The Company has robust internal control systems in place to ensure efficient and effective management of its operations. Regular audits, both internal and external, are conducted to evaluate the adequacy and effectiveness of these controls. The company continuously strives to improve its internal control mechanisms to mitigate risks and ensure compliance with regulatory requirements.

Discussion on Financial Performance with Respect to Operational Performance

During FY 2025-26, the Company recorded healthy operational and financial performance, supported by strong demand across domestic and international markets, continuous product innovation, and an expanding customer base. Revenue from Operations grew by 13.63%, reflecting improved sales volumes, increased market penetration, and a diversified product portfolio.

The Company's focus on operational excellence, efficient capacity utilization, disciplined cost management, and a favourable product mix resulted in improved profitability during the year. EBITDA, PBT, and PAT grew by 16.65%, 17.58%, and 17.67%, respectively, while EBITDA, PBT, and PAT margins also improved over the previous year. The Company's continued investments in research & development, digital dentistry solutions, and manufacturing capabilities, coupled with prudent financial management, enabled it to sustain healthy margins and strengthen its overall financial performance despite a dynamic business environment.

The Company recorded consistent revenue growth, supported by steady exports and an improved product mix. Operating margins remained healthy, aided by cost efficiencies despite an increase in inventory levels to support future demand.

Material developments in Human Resources / Industrial Relations front, including number of people employed

Human resources continue to be one of the Company's most valuable assets, playing a pivotal role in driving innovation, operational excellence, and sustainable growth. The Company is committed to attracting, developing, and retaining a skilled workforce by fostering a culture of continuous learning, employee engagement, performance excellence, and a safe and inclusive work environment. Regular training and development initiatives are undertaken to enhance technical, functional, and leadership capabilities of employees.

Industrial relations remained cordial and harmonious throughout the year, with no major industrial disputes or disruptions to operations. As on March 31, 2026, the Company had 139 employees on its rolls. The Company remains committed to maintaining a collaborative work culture and ensuring the health, safety, and well-being of its employees.

Future Outlook

- Portfolio Expansion: Strengthen the product portfolio by expanding into Digital Dentistry and Disinfectants.
- Domestic Growth: Increase market presence across Tier II and Tier III cities through new product launches and wider distribution.
- Global Expansion: Enter new international markets and enhance exports to additional countries.
- Innovation Focus: Invest in digital workflows, integrated restorative solutions, and complementary technologies to improve clinical outcomes.
- 3D Printing Ecosystem: Develop advanced dental 3D printing solutions, including printers, resins, and integrated applications.
- Localization: Increase the use of indigenous raw materials to reduce import dependence and strengthen supply chain resilience.
- Financial Strength: Leverage the Company's strong financial position to support sustainable growth and strategic investments.

Conclusion

FY 2025–26 marked another year of growth for the Company, driven by disciplined execution, research-led product development, and prudent financial management. While external challenges continue, the Company is well-positioned to capitalize on emerging opportunities in dental healthcare, both in India and abroad. We thank our shareholders, employees, partners, and customers for their continued trust and support.

Board's Report

Performance Summary

The financial year 2025–26 reflects Prevest DenPro Limited's continued commitment to innovation, excellence, and sustainable growth. Guided by our vision of advancing dental healthcare, we have remained focused on delivering high-quality, science-driven solutions while strengthening our global presence. Our unwavering dedication to customer satisfaction and operational excellence continues to create lasting value for all our stakeholders.

Throughout the year, the Company reinforced its strategic priorities through continuous investments in research and development, technological advancement, and manufacturing capabilities. Supported by strong corporate governance and responsible leadership, we have fostered a culture of integrity, resilience, and continuous improvement that enables us to respond effectively to evolving industry needs and emerging opportunities across international markets.

As we look to the future, Prevest DenPro Limited remains committed to building a resilient and purpose-driven enterprise. With the trust of our shareholders, customers, employees, and business partners, we are well-positioned to accelerate our growth journey and shape the future of dental healthcare through innovation, collaboration, and sustainable value creation for generations to come.

To,
The Members,
Prevest Denpro Limited

Your Directors are pleased to present their 27th Annual Report on the business and operations of the Company together with the Audited Financial Statements for the Financial Year ended March 31, 2026.

FINANCIAL AND OPERATIONAL PERFORMANCE

(Amount in ₹ Lakh)

Particulars	Standalone		Consolidated	
	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2026	Year ended March 31, 2025
Total Income (Revenue)	7,666.12	6717.76	7,672.36	6,709.42
Less: Expenses	4,812.08	4,290.49	4,911.12	4,284.44
Profit/(Loss) before taxation	**2,854.04**	**2,427.27**	**2,761.23**	**2,424.97**
Less: Tax Expense	712.22	607.14	712.19	609.46
Profit/(Loss) after tax	**2,141.82**	**1,820.13**	**2,049.05**	**1,815.52**

Results Of Operations & State Of Company's Affairs

During FY 2025–26, the Company has earned a profit before tax of Rs. 2,854.04 Lakh and an after-tax profit of Rs. 2,141.82 Lakh, as against a profit before tax of Rs. 2,427.27 Lakh and an after-tax profit of Rs. 1,820.13 Lakh during FY 2024–25.

During FY 2025–26, the Company has earned a consolidated profit before tax of Rs. 2,761.23 Lakh and an after-tax profit of Rs. 2,049.05 Lakh, as against a profit before tax of Rs. 2,424.97 Lakh and an after-tax profit of Rs. 1,815.52 Lakh during FY 2024–25.

The Company continues to focus on strengthening its operational framework and establishing a solid foundation for future growth. Your directors remain confident in the Company's long-term prospects and are optimistic about continued improvement in performance in the years ahead.

Change In Nature Of Business:

There is no change in the nature of business of the company during the financial year 2025-2026.

Dividend

The Board of Directors, after reviewing the Company's performance for the financial year 2025–26, has recommended a dividend of ₹ 1 (Rupees One) per equity share. This reflects the Company's ongoing efforts to enhance shareholder value and share the benefits of its performance with all stakeholders.

The proposed dividend is subject to approval of the shareholders at the ensuing Annual General Meeting. In accordance with applicable provisions of the Income-tax Act, 1961, tax will be deducted at source from the dividend amount payable to the Members.

Transfer To Reserves

During the year under review, no amount is proposed to be transferred to the General Reserve of the Company.

Share Capital

The paid-up share capital of the Company as on March 31, 2026, was Rs. 12,00,30,000, comprising 1,20,03,000 equity shares of Rs. 10 each, fully paid-up. During the year under review, the Company has not issued any additional shares.

The Company has also not issued any shares with differential voting rights or sweat equity shares during the year, and accordingly, no disclosures are required under Rule 8(13) of the Companies (Share Capital and Debentures) Rules, 2014.

Further, there are no shares held by trustees for the benefit of employees; hence, the provisions of Rule 16(4) of the said Rules are not applicable.

Public Deposits

During the year under review, the Company has not accepted any deposits within the meaning of Chapter V of the Companies Act, 2013. Accordingly, the provisions relating to acceptance of deposits are not applicable.

Subsidairy And Associates Companies

As on March 31, 2026, the Company has three wholly owned subsidiaries:

- Denvisio Biomed Limited
- Axiodent Inc.
- Prevest Denpro Gulf General Trading L.L.C

Pursuant to Section 129(3) of the Act, a statement containing the salient features of the financial statements of the Company's subsidiaries, associates, and joint ventures, in the prescribed format Form AOC-1, is annexed to this Report as **"Annexure A"**.

Consolidated Financial Statements

In accordance with the provisions of the Companies Act, 2013 ("the Act") and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, the Audited Consolidated Financial Statements of the Company form part of this Annual Report for the financial year 2025–26.

In accordance with Section 136 of the Act, the financial statements of the subsidiaries are also made available on the Company's website at www.prevestdenpro.com, under the Investors section.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT;

There are no material changes and commitments affecting the financial position of the Company between the end of the financial year and the date of this report.

Statutory Auditors And Statutory Audit Report

The members at the 22nd Annual General Meeting had appointed M/s. Mittal & Associates, Chartered Accountant, (Firm Registration No. 106456W) as a Statutory Auditors of the Company for a period of five years, from the conclusion of the 22nd Annual General Meeting until the conclusion of the 27th Annual General Meeting of the Company.

The Auditor's Report on the financial statements for the year ended March 31, 2026, does not contain any qualification, reservation, or adverse remark.

The Notes regarding the financial statements, as referred to in the Auditors' Report, are self-explanatory and do not require any further explanation from the Board.

Moreover, The Board of Directors at its Meeting held on May 27,2026 proposed the appointment of M/s. A D V & Associates, Chartered Accountant, (Firm Registration No. 128045W) as the Statutory Auditors of the Company for a period of five years, from the conclusion of the 27th Annual General Meeting until the conclusion of the 32nd Annual General Meeting of the Company.

The Statutory Auditors have confirmed that they satisfy the Independence criteria required under the Companies Act, 2013 and Code of Ethics issued by the Institute of Chartered Accountants of India and also confirm that they are eligible to continue with their appointment and that they have not been disqualified in any manner from continuing as Statutory Auditor.

Secretarial Auditors And Secretarial Audit Report

Pursuant to the provisions of Section 204 of the Companies Act, 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed NKM & Associates, a firm of Company Secretaries in Practice, to carry out the Secretarial Audit for the financial year ended March 31, 2026.

The Secretarial Audit Report issued by the Secretarial Auditor is annexed to the Report as **"Annexure B"**. The Report does not contain any qualifications, reservations, or adverse remarks.

Internal Auditors

In accordance with the provisions of Section 138 of the Companies Act, 2013, read with Rule 13 of the Companies (Accounts) Rules, 2014, and other applicable provisions, if any, the Company has appointed M/s VNB and Company, Chartered Accountants, as the Internal Auditors of the Company. The Internal Auditors periodically review the adequacy of internal control systems and the efficiency of business processes, and their findings and recommendations are reviewed by the Audit Committee from time to time for implementation and continuous improvement.

Cost Audit

Pursuant to the provisions of Section 148 of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014, the Company has

appointed PAN & Associates, Cost Accountants, as the Cost Auditors of the Company for the financial year 2025–26 to carry out the audit of the cost records maintained by the Company.

The Company continues to comply with the requirement of maintaining cost records as prescribed under the Act.

Particulars Of Loans, Guarantees Or Investments

The particulars of loans, guarantees, and investments made by the Company during the financial year, as required under the provisions of Section 186 of the Companies Act, 2013, are disclosed in the notes to the financial statements, which form an integral part of this Annual Report.

Further, pursuant to Paragraph A(2) of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the details of loans and advances given to subsidiaries have also been provided in the notes to the financial statements forming part of the Annual Report.

Particulars Of Remuneration Of Directors And Certain Specified Employees:

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and the Companies (Particulars of Employees) Rules, 1975, are annexed to this Report as **"Annexure C"**.

Further, pursuant to Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the particulars of employees, as prescribed under the said Rules, are provided below.

The Company confirms that the employment of the employees mentioned herein is permanent in nature and not contractual.

Name	Designation	Remuneration	Experience in Company	Qualification	Date of joining	Age	Name of the Previous Employer
Mr. Atul Modi	Managing Director	Rs.1.425 Cr	27 years	BE(Mechanical)	05/05/1999	72	-
Mrs. Namrata Modi	Whole-Time Director and CFO	Rs.1.425 Cr	27 years	MBA	05/05/1999	68	-
Mr. Vaibhav Munjal	Director and Chief Marketing Director	Rs.1.36 Cr	3 year	BE(Mechanical) and MBA	27/04/2023	42	Samsung India

Disclosure About The Receipt Of Commission

In terms of Section 197(14) of the Act and rules made there under, during the year under review, Mr. Vaibhav Munjal, Director of the Company, has received commission from the Company, pursuant to special resolution passed on AGM dated 30th August, 2023.

Risk Management Policy:

The Board of Directors of your Company have identified industry specific risk and other external, internal, political and technological risk which in opinion of the board are threat to the Company and Board has taken adequate measures and actions which are required to take for diminishing the adverse effect of the risk.

The Risk Management Policy of the Company is available on the website and can be accessed at: www.prevestdenpro.com.

Details In Respect Of Fraud Reported By Auditors:

Pursuant to Section 143(12) of the Act, during the year under review there were no frauds reported by the Statutory Auditors, Internal Auditors, Cost Auditors and Secretarial Auditors of the Company to the Audit Committee or the Board of Directors. Hence, there is nothing to report under Section 134(3)(ca) of the Act.

Conservation Of Energy, Technology, Absorption And Foreign Exchange Earnings And Outgo

Details required to be furnished pursuant to Section 134(3)(m) of the Companies Act, 2013 are as under:
Conservation of Energy:
As a manufacturer of dental materials and oral care products, our operations are not energy-intensive by nature. However, the Company continues to focus on responsible energy use. Efforts are made to ensure electricity is used efficiently by installing energy-saving devices and maintaining equipment regularly to avoid unnecessary consumption.

We have also adopted LED lighting, power-efficient systems, and automated machinery that consume less power while delivering consistent performance. While these measures don't have a major financial impact due to our industry profile, they reflect our ongoing commitment to energy-conscious practice.

Technology Absorption: We believe that technology and quality go hand in hand, especially in the dental care industry where precision and safety are paramount. Over the past year, we have continued to invest in improving our production capabilities by using modern machinery and precision tools.

Our production floors are equipped with advanced quality control equipment, and we have a dedicated team that oversees strict compliance with manufacturing standards. The focus remains on delivering products that meet both domestic and international expectations.

We also keep an eye on global advancements and are prepared to upgrade our infrastructure as and when needed. This readiness to adopt new technologies helps us stay competitive and ensures we continue offering reliable, high-quality dental solutions to our customer.

Foreign Exchange Earnings and Outgo:

(Amount in ₹ Crore)

Sl. No	Particulars	As at March 31, 2026	As at March 31, 2025
01	Foreign Exchange Earnings	39.05	35.87
02	Foreign Exchange Outgo	14.98	13.02

Research And Development:

The Company has a fully functional Research and Development Centre at its manufacturing unit, which continues to play an important role in supporting our efforts to develop and improve dental materials and oral care products.

During the year, the R&D team focused on improving product stability, exploring new formulations, and aligning our products with changing industry requirements, especially in terms of safety, performance, and regulatory standards.
The Centre is equipped with the necessary tools and facilities required for lab-scale development, testing, and product evaluation.

Human Resources:

Your Company treats its "Human Resources" as one of its most important assets. Your Company continuously invests in attraction, retention and development of talent on an ongoing basis, You Company thrust is on the promotion of talent internally through job rotation and job enlargement. The Company maintains healthy, cordial and harmonious industrial relation at all levels. The enthusiasm amongst employees has enabled the Company to remain at a leadership position in the industry.

Corporate Governance:

As a Small and Medium-sized Enterprise (SME) listed on the SME exchange of BSE Limited, the company is exempt from complying with certain corporate governance provisions. Specifically, pursuant to Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, compliance with corporate governance requirements specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para C, D, and E of Schedule V is not mandatory.
Further, please note that your Company has a paid-up equity share capital exceeding Rupees ten crore and a net worth exceeding Rupees twenty-five crore, as on the last day of the previous financial year. Accordingly, the provisions of Regulation 23 are applicable. Corporate governance does not form part of this Board's Report.

However, please be assured that the company is committed to adhering to good corporate governance practices. We are working diligently to ensure that our governance practices align with the highest standards and contribute to the overall integrity and transparency of the organization.

Management Discussion And Analysis

The Management Discussion and Analysis Report for the year under review, as required under Regulation 34(2)(e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is provided in a separate section and forms an integral part of this Annual Report for the financial year ended March 31, 2026.

Board Of Directors And Key Managerial Personnel

As on March 31, 2026 the company's Board has a strength of Six (06) Directors including Two (2) women Director. The Composition of the board is as below:

Sl. No.	Name of the Director	Category	Number of other Directorships held in other public/Listed companies	Number of Committee membership held in other public companies (limited to only Audit and Stakeholders' Relationship Committees)		% of Equity Shares held in the Company (%)
				As Chairperson	As Member	
1	Mr. Atul Modi	Chairman, Managing Director	1	Nil	Nil	37.52.%
2	Mrs. Namrata Modi	Whole Time Director, CFO	1	Nil	Nil	36.03%
3	Dr. Sai Kalyan Surapaneni	Director Research	1	Nil	Nil	0.00083%
4	Mr. Vaibhav Munjal	Director and CMO	1	Nil	Nil	Nil
5	Mrs. Niharika Modi	Non-Executive Director	Nil	Nil	Nil	0.03%
6	CA Pardeep Gandotra	Non-Executive Independent Director	Nil	Nil	Nil	Nil

During the year under review, the following changes took place in the Key Managerial Personnel of the Company:

- Mrs. Namrata Modi was re-appointed as the Whole-time Director of the Company with effect from December 21, 2025, pursuant to the resolution passed by the Board of Directors on December 20, 2025, for a term of three (3) years, subject to the approval of the Members.
- Mr. Sai Kalyan Surapaneni was re-appointed as the Executive Director of the Company with effect from December 21, 2025, pursuant to the resolution passed by the Board of Directors on December 20, 2025, for a term of three (3) years, subject to the approval of the Members.
- Mr. Nikhil Shrikant Bobade and Mr. Sudeep Murthy ceased to hold office as Independent Directors of the Company upon completion of their respective terms of office, with effect from the close of business hours on March 16, 2026.

After the closure of financial year, the following changes took place in the Key Managerial Personnel of the Company:

- Mr. Pardeep Gandotra ceased to hold office as an Independent Director of the Company upon completion of his term of office, with effect from the close of business hours on April 26, 2026.
- Mr. Piyush Kiranprakash Gupta was appointed as Additional Directors in the capacity of Non-Executive Independent Directors of the Company for a term of five(5) consecutive years with effect from April 22, 2026, subject to the approval of the Members.
- Mr. Abhijeet Sadashiv Haridas Gupta was appointed as Additional Directors in the capacity of Non Executive Independent Directors of the Company for a term of five(5) consecutive years with effect from April 22, 2026, subject to the approval of the Members.
- Mr. Sukhen Pal Babuta was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company for a term of five (5) consecutive years with effect from May 27, 2026, subject to the approval of the Members.
- Mr. Aman Sadhotra resigned from the office of Company Secretary and Compliance Officer of the Company with effect from April 6, 2026.
- Mr. Pratul Gupta was appointed as the Company Secretary and Compliance Officer of the Company with effect from May 27, 2026

Retire By Rotation

In accordance with the provisions of Section 152 of the Act read with rules thereunder and the Articles of Association of the Company, Mrs. Niharika Modi (DIN: 07818057), retires by rotation at the ensuing Annual General Meeting ("AGM") and being eligible, has offered herself for re-appointment. In compliance with Secretarial Standard-2, the brief resume, expertise and other details of Mrs. Niharika Modi (DIN: 07818057) is given in the notice convening this AGM. Based on the recommendations of the Nomination and Remuneration ("NRC") of the Company, the Board has recommended her reappointment as Director at the ensuing AGM.

Directors' Responsibility Statement

Pursuant to the provisions of section 134(5) of the Companies Act, 2013, the Directors confirm that.

- In the preparation of the annual accounts for the Financial Year ended March 31, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of your Company as at March 31, 2026 and of the profits of the Company for the period ended on that date;
- Proper and sufficient care have been taken for the maintenance of adequate accounting records in accordance with the provisions of Act for safeguarding the assets of your Company and for preventing and detecting fraud and other irregularities;
- The annual accounts have been prepared on a going concern basis;
- Proper internal financial controls laid down by the Directors were followed by the Company and that such internal financial controls were adequate and operating effectively; and
- Proper systems to ensure compliance with the provisions of all applicable laws were in place and that such systems were adequate and operating effectively.

Number Of Meetings Board Of Directors

During the Financial Year 2025–26, seven meetings of the Board were held on the following dates: May 27, 2025; June 29, 2025; August 13, 2025; October 25, 2025; November 12, 2025; December 20, 2025 and February 14, 2026.

The gap between any two meetings did not exceed one hundred and twenty days. The necessary quorum was present for all the meetings.

Attendance of Directors at the Board Meetings held during the financial year 2025-26:

Name of the Directors	Board Meetings entitled to attend	Board Meetings attended
Mr. Atul Modi	7	7
Mrs. Namrata Modi	7	7
Dr. Sai Kalyan Surapaneni	7	7
Mr. Vaibhav Munjal	7	4
Mrs. Niharika Modi	7	4
CA Pardeep Gandotra	7	1
Dr. Nikhil Shrikant Bobade	7	4
Dr. Sudeep Haralakatte Murthy	7	4

The Board Meetings are prescheduled, and adequate notice is given to the Board members. Board Meetings are generally held at the registered office of the Company either through video conference or through physical presence.

Independent Directors

Pursuant to the provisions of Section 149 of the Act and SEBI Listing Regulations, the Independent Directors have submitted declarations stating that each of them fulfils the criteria of independence as provided in Section 149(6) of the Act along with rules framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations. There has been no change in the circumstances affecting their status as Independent Directors of the Company. In the opinion of the Board, the Independent Directors are competent, experienced, proficient and possess the necessary expertise and integrity to discharge their duties and functions as Independent Directors. The Independent Directors of the Company have undertaken requisite steps towards the inclusion of their names in the data bank of Independent Directors maintained with the Indian Institute of Corporate Affairs.

The Independent Directors have complied with the Code of Conduct prescribed under Schedule IV of the Act and the declaration by Independent Directors had also been submitted by them.

Further, none of the Company's Directors are disqualified from being appointed as a director as specified in Section 164 of the Act. All Directors have further confirmed that they are not debarred from holding the office of a director under any order from SEBI or any other such authority.

During the financial year 2025-26, one (1) meeting of the Independent Directors was held on February 01, 2026, inter-alia, to review the following:

- Review performance of non-independent directors and the Board of Directors as a whole.
- Review performance of the Chairperson of the Company.
- Assess the quality, quantity, and timeliness of the flow of information between the management of the Company and the Board of Directors that is necessary for the Board to perform their duties effectively and reasonably.

The meeting was attended by all the Independent Directors.

The familiarization program and other disclosures as specified under SEBI (LODR) Regulations, 2015 is available on the Company's website www.prevestdenpro.com

Annual Evaluation Of Performance By The Board, Its Committees And Of Individual Directors:

Pursuant to the applicable provisions of the Act and the SEBI Listing Regulations, the Board of Directors has put in place a process to formally evaluate the effectiveness of the Board along with performance evaluation of each Director to be carried out on an annual basis. The performance evaluation was carried out by the NRC in its meeting. The recommendations of the Committee were subsequently considered by the Board thereby concluding the performance evaluation process.

The evaluation was conducted via a questionnaire containing qualitative questions with responses provided on a rating scale. Evaluation was based on criteria such as the composition of the Board and its Committees, their functioning, communication between the Board, its Committees and the management of the Company and performance of the Directors and Chairperson of the Board based on their participation in effective decision making and their leadership abilities.

The outcome of the performance evaluation as carried out on the basis of the above mechanism was discussed by the NRC and the Board at their respective meetings and noted the performance to be satisfactory and it also reflected the commitment of the Board members and its Committees to the Company

Committees Of The Board

Audit Committee

Composition of the Committee and Meetings held and attended by each member:

Name of the Member	Category	Designation	Meetings	
			Held	Attended
Dr. Sudeep Haralakatte Murthy	Independent Director	Chairperson	4	4
Dr. Nikhil Shrikant Bobade	Independent Director	Member	4	4
Mrs. Namrata Modi	Executive Director	Member	4	4

The Audit Committee is duly constituted in accordance with Section 177 of the Act read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014. It adheres to the terms of reference, prepared in compliance with Section 177 of the Act, and the SEBI Listing Regulations to the extent applicable. The Audit Committee of the Company is entrusted with the responsibility to supervise the Company's internal controls and financial reporting process. The Committee acts as a link between the Management, the Statutory Auditors, the Internal Auditors, Secretarial Auditors and the Board of Directors.

Subsequent to the close of the financial year ended March 31, 2026, pursuant to the appointments and cessation of Directors on the Board, the Audit Committee was reconstituted with effect from April 22, 2026 as under:

Name of the Member	Category	Designation
Dr. Piyush Kiranprakeash Gupta	Independent Director	Chairman
Dr. Abhijeet Sadashiv Haridas	Independent Director	Member
Mrs. Namrata Modi	Whole Time Director & CFO	Member

The reconstituted Audit Committee continues to function in accordance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and its terms of reference.

Nomination And Remuneration Committee

Composition of the Committee and Meetings attended by each member:

Name of the Member	Category	Designation	Meetings	
			Held	Attended
Dr. Nikhil Shrikant Bobade	Independent Director	Chairperson	1	1
Mrs. Niharika Modi	Non-Executive Director	Member	1	1
Dr. Sudeep Haralakatte Murthy	Independent Director	Member	1	1

The Nomination and Remuneration Committee has been constituted in order to bring about objectivity in determining the remuneration package while striking a balance between the interest of the Company and the shareholders. As per the provisions of the Act and the SEBI Listing Regulations, the Nomination and Remuneration Committee (the "Committee") has laid down the evaluation criteria for performance evaluation of Independent Directors and the Board. The manner for performance evaluation of Directors (including Independent Directors) and Board as whole has been covered in the Board's Report.

Subsequent to the close of the financial year ended March 31, 2026, pursuant to the appointments and cessation of Directors on the Board, the Nomination and Remuneration Committee was reconstituted with effect from April 22, 2026 as under:

Name of the Member	Category	Designation
Dr. Abhijeet Sadashiv Haridas	Independent Director	Chairperson
Dr. Piyush Kiranprakeash Gupta	Independent Director	Member
Mrs. Niharika Modi	Non-Executive Director	Member

The reconstituted Nomination and Remuneration Committee continues to function in accordance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and its terms of reference.

Stakeholder Relationship Committee

Composition of the Committee and Meetings held and attended by each member:

Name of the Member	Category	Designation	Meetings	
			Held	Attended
Mr. Atul Modi	Managing Director	Chairperson	1	1
Mrs. Namrata Modi	Executive Director	Member	1	1
Dr. Nikhil Shrikant Bobade	Independent Director	Member	1	1

During the financial year 2025–26, the Committee met once to review and resolve shareholder grievances and queries. All members of the Committee were present during the meeting.

Subsequent to the close of the financial year ended March 31, 2026, pursuant to the appointments and cessation of Directors on the Board, the Stakeholder Relationship Committee was reconstituted with effect from April 22, 2026 as under:

Name of the Member	Category	Designation
Dr. Piyush Kiranprakeash Gupta	Independent Director	Chairperson
Mrs. Atul Modi	Managing Director	Member
Mrs. Namrata Modi	Whole Time Director & CFO	Member

The reconstituted Nomination and Remuneration Committee continues to function in accordance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and its terms of reference.

Corporate Social Responsibility (csr) Committee

Your Company believes that Corporate Social Responsibility (CSR) is an integral part of its business. It seeks to operate its business in a sustainable manner that benefits society at large and aligns with the interests of its stakeholders. In accordance with section 135 and Schedule VII of the Companies Act, 2013, the Board of Directors has constituted a CSR Committee.

The CSR Committee has developed a CSR Policy, which has been uploaded to the company's website at www.prevestdenpro.com.

The committee's composition and the meetings held during the year are as follows:

Name of the Member	Category	Designation	Meetings	
			Held	Attended
Mr. Atul Modi	Managing Director	Chairperson	1	1
Mrs. Namrata Modi	Executive Director	Member	1	1
Dr. Nikhil Shrikant Bobade	Independent Director	Member	1	1

Subsequent to the close of the financial year ended 31 March 2026, pursuant to the appointments and cessation of Directors on the Board, the Corporate Social Responsibility Committee was reconstituted with effect from April 22, 2026 as under:

Name of the Member	Category	Designation
Mrs. Atul Modi	Managing Director	Chairperson
Dr. Piyush Kiranprakeash Gupta	Independent Director	Member
Mrs. Namrata Modi	Whole Time Director & CFO	Member

The reconstituted Corporate Social Responsibility Committee continues to function in accordance with the applicable provisions of the Companies Act, 2013, and its terms of reference. The disclosures as per Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014 related to CSR activities is detailed in **"Annexure D"**.

Annual Return

Pursuant to Section 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, a copy of the Annual Return of the Company for Financial Year 2025-26 prepared in accordance with Section 92(1) of the Act has been placed on the website and is available at www.prevestdenpro.com/investors/annual-returns/.

Board Report

Corporate Social Responsibility (csr) Committee

The Board of Directors of the Company has on the recommendation of the Audit Committee, adopted a Related Party Transactions Policy for identifying, reviewing, and approving transactions between the Company and the Related Parties, in compliance with the applicable provisions of the Listing Regulations, the Act and the Rules thereunder which is reviewed frequently by the Board, the policy is also available on the Company's website at www.prevestdenpro.com/investors/policies/.

The Company has a well-defined process of identification of related parties and tracking transactions with related parties, its approval and review process. All related party transactions entered into by the Company during the Financial Year 2025-26 were in the ordinary course of business and on an arm's length basis. There was no material related party transaction entered into by the Company with Promoters, Directors, Key Managerial Personnel, or other related parties, which may have a potential conflict with the interest of the Company at large.

The Audit Committee considered and granted Omnibus Approval for entering into transactions with related parties for the Financial Year 2025-26, which are repetitive in nature, at arm's length and in ordinary course of business, which was further approved by the Board. The transactions entered pursuant to the omnibus approval so granted and a statement giving details of all transactions with related parties are placed before the Audit Committee for quarterly review. The details of the related party Transactions are set out in Notes to the Standalone Financial Statements forming part of this Report.

Pursuant to the provisions of Section 188 of the Act read with rules framed thereunder, the disclosure of particulars of contracts/arrangements with Related Parties in Form AOC-2 is attached as **"Annexure E"** and forms part of this Report.

Prevention Of Insider Trading:

The Company has adopted a Code of Conduct for Prevention of Insider Trading, in accordance with the requirements of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time. The Company Secretary is the Compliance Officer for monitoring adherence to the said Regulations. The Code is displayed on the Company's website at www.prevestdenpro.com/investors/policies.

General Meetings

The Annual General Meeting of the Company was held at its registered office through VC for the Financial Year 2025-26.

Financial Year	Nature of Meeting	Time	Date
2025-26	AGM	12.30PM	10th September, 2025

Registrar And Share Transfer Agent Information

The Company has appointed Bigshare Services Private Limited as its Registrar and Share Transfer Agent (RTA) to handle all investor-related services, including share transfer, dematerialization, rematerialization, and other related activities.

RTA Contact Details:
Big Share Service Private Limited
Office No: S6-2, 6th Floor, Pinnacle Business Park,
Next to Ahura Centre, Mahakali Caves Road,
Andheri (East) Mumbai – 400093
Tel :- +91 -22-262638200
Email:- aliya@bigshareonline.com

Disclosure Under The Sexual Harassment Of Women At Workplace Act And Maternity Benefit Act

A.Sexual Harassment of Women at Workplace

In accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Companies (Accounts) Second Amendment Rules, 2025, the Company has implemented a comprehensive Prevention of Sexual Harassment (POSH) Policy.

An Internal Complaints Committee (ICC) is duly constituted at the corporate level to deal with complaints related to sexual harassment at the workplace. The policy covers all categories of employees, including permanent, temporary, contractual, interns, and trainees.

During the financial year ended March 31, 2026, the following is disclosed in accordance with the amended rules:

Particular	Number
Complaints received during the financial year	0
Complaints disposed of during the year	0
Complaints pending beyond 90 days	0
Total complaints pending as on March 31, 2026	0

The Company has also conducted awareness programs and training for employees and ICC members during the year. The ICC functions independently and ensures a safe, respectful, and inclusive workplace environment.

Number of Employees as on the closure of Financial year as under:
Male:119
Female:20

A.Compliance with the Maternity Benefit Act, 1961

- In accordance with Rule 8A of the Companies (Accounts) Rules, 2014 (inserted via the Companies (Accounts) Second Amendment Rules, 2025), the Company hereby confirms that it has complied with the provisions of the Maternity Benefit Act, 1961, including but not limited to:

- Grant of paid maternity leave as per applicable law
- Provision for nursing breaks
- Non-discrimination in employment and benefits

The Company remains committed to providing a safe, equitable, and inclusive workplace for all its employees.

Internal Financial Control And Their Adequacy

Your company has an effective internal control and risk-mitigation system that is continuously assessed and strengthened through the implementation of new or revised standard operating procedures. The internal control system of the company is aligned with its size, scale, and complexity of operations.

The primary focus of the internal audit is to test and review controls, assess risks, evaluate business processes, and compare controls with industry best practices. The Audit Committee of the Board of Directors actively reviews the adequacy and effectiveness of the internal control systems and provides recommendations for improvements. The company utilizes a robust Management Information System, which is an integral part of the control mechanism.

The Audit Committee, along with the Statutory Auditors and Business Heads, is regularly briefed on the findings of the internal audit and the corrective actions taken. The audit function plays a vital role in providing assurance to the Board of Directors. Noteworthy audit observations and the corresponding corrective actions implemented by the management are presented to the Audit Committee.

To maintain objectivity and independence, the Internal Audit function reports to the Chairman of the Audit Committee.

Transfer Of Unclaimed Dividend And Equity Shares To Investor Education And Protection Fund (IEPF)

Pursuant to Section 124 of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund Rules), 2016 ('the IEPF Rules'), during the year under review, no amount of Unclaimed dividend and corresponding equity shares were due to be transferred to IEPF account.

Environment And Safety

Your company is dedicated to ensuring a strong Safety, Health, and Environmental (SHE) performance in relation to its activities, products, and services. It takes consistent measures to develop safer process technologies and unit operations, investing significantly in areas such as process automation to enhance safety and reduce the potential for human error.

Additionally, the company emphasizes the importance of training in process and behavior-based safety, as well as adopting production processes that are both safe and environmentally friendly. The company maintains a continuous focus on improving its management system to enhance safety and environmental practices.

Furthermore, your company is committed to continuously taking further steps to provide a safe and healthy environment. This commitment reflects the ongoing dedication to ensuring the well-being of employees, stakeholders, and the community at large.

Significant And Material Orders Passed By The Regulators Or Courts

There are no significant and material orders passed by the Regulators/Courts that would impact the going concern status of the Company and its future operations.

Non-Disqualification Of Directors

None of the Directors of the Company has been debarred or disqualified from being appointed or continuing as director of Companies.

Secretarial Standards

The Company has complied with the applicable SS-1 (Secretarial Standard on Meetings of the Board of Directors) and SS-2 (Secretarial Standard on General Meetings) issued by the Institute of Company Secretaries of India.

Whistle Blower Policy/vigil Mechanism

The Company has Whistle Blower Policy/ Vigil Mechanism as required under Companies Act. 2013 and as per Listing Obligations and Disclosures Requirements Region Formulated by Securities and Exchange Board of India (SEBI) The Vigil (Whistle Blower) mechanism provides a channel to the employees and Directors to report to the management, concerns unethical behavior,

actual or suspected fraud or violation of the Code of Conduct or policy. The mechanism provides for adequate safeguards against victimization of employees and Directors to avail the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases. The said policy may be referred to at the Company's website at: www.prevestdenpro.com

Residual Disclosures

- During the year under review no application was made and no proceedings were pending against the company under the Insolvency and Bankruptcy Code, 2016 (31 of 2016).
- During the year under review there was no One Time settlement with any bank or Financial Institution.
- The Company's equity shares continue to remain listed on the SME Platform of BSE Limited under Scrip Code 543363. The Company has duly paid the annual listing fees for the financial year 2025–26.

Acknowledgment And Appreciation

Your Directors extend their heartfelt gratitude for the support and cooperation received from Banks, Government Authorities, Shareholders, Suppliers, and Customers. They also acknowledge and express their appreciation for the contributions made by the employees at all levels, which have played a crucial role in achieving the Company's goals.

Your Directors also highly value and appreciate the dedication and commitment of every Member of the Prevest family.

On behalf of the Board of Director
Prevest Denpro Limited

Sd/-	Sd/-
Atul Modi	Namrata Modi
Managing Director	Whole-time Director
DIN: 00788272	DIN: 00788266

Date: 11/08/2026
Place: Jammu

ANNEXURE "A"

Form AOC-I

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)
Part "A": Salient Features of the Financial Statement of Subsidiaries For The Year Ended March 31, 2026

(Amount in ₹ Lakh)

Sr. no.	Particulars	Details	Details	Details
1.	Name of the subsidiary	Denvisio Biomed Limited	Axiodent INC.	Prevest Denpro Gulf General Trading LLC
2.	The Date since when subsidiary was acquired	15/05/2023	01/02/2025	27/09/2025
3.	Reporting period for the subsidiary concerned, If different from the holding company's reporting period	NA	NA	31/12/2026
4.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	NA	USD and ₹ 93.84/USD	AED and ₹ 24.50/AED
	Share capital (including Preference Share Capital)	5	42.72	-
	Reserves & surplus	15.40	(94.18)	(18.71)
	Total assets	58.70	31.14	-
	Total Liabilities	38.29	82.60	18.71
	Investments	-	-	-
	Turnover	215.09	-	-
	Profit before taxation	7.16	-	(18.71)
	Provision for taxation	(0.04)	-	-
	Profit after taxation	7.19	-	(18.71)
	Proposed Dividend	-	-	-
	Extent of shareholding (in percentage)	100%	100%	-

Notes: The following information shall be furnished at the end of the statement:
1. Names of subsidiaries which are yet to commence operations – Prevest Denpro Gulf General Trading LLC
2. Names of subsidiaries which have been liquidated or sold during the year. – Not Applicable.

Part "B": Associates and Joint Ventures: Not Applicable

On behalf of the Board of Director
Prevest Denpro Limited

Sd/- Atul Modi Managing Director DIN: 00788272	Sd/- Namrata Modi Whole Time Director & CFO DIN: 00788266	Sd/- Pratul Gupta Company Secretary

Date: 11-08-2026
Place: Jammu

ANNEXURE "B"

Form No. MR.3

Secretarial Audit Report for the financial year ended on March 31, 2026
[Pursuant to Section 204(1) of the Companies Act, 2013 and the Rule 9 of the companies (Appointment and remuneration of managerial personnel) Rule, 2014]

To,
The Members
PrevestDenproLimited
[CIN: L85199JK1999PLC001969]
EPIP, Kartholi, Bari Brahmana, Samba,
Jammu & Kashmir-181133

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Prevest Denpro Limited (CIN: L85199JK1999PLC001969)**(hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company, the information provided by the Company, its officers, agents and authorised representatives during the conduct of secretarial audit, the explanations and clarifications given to me and the representations made by the Management.

Ihereby report that in my opinion, the Company has during the audit period covering the financial year ended onMarch 31, 2026, generally complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026, according to the provisions of:

I. The Companies Act, 2013 (**the Act**) and the Rules made there-under;

II. The Securities Contracts (Regulation) Act, 1956 ('**SCRA**') and the Rules made there-under;

III. The Depositories Act, 1996 and the Regulations and bye-laws framed there-under;

IV. Foreign Exchange Management Act, 1999 and the Rules and Regulations made there-under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; -

V. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('**SEBI Act'**) to the extent applicable to the Company;

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015;

(c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(d) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021-**Not Applicable during the period**

(e) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 – **Not Applicable during the period**

(f) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Regulations, 2021 - **Not Applicable during the period**

(g) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018- - **Not Applicable during the period**

(h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009- **Not Applicable during the period**

(i) The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993 (upto December 14, 2025) and the Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 2025 (from December 15, 2025) regarding the Companies Act and dealing with client.

V. The Management has Identified and confirmed the following laws as specifically applicable to the Company:

A. Industrial Specific Regulations
a. Drugs and Cosmetics Act, 1940("Drugs and Cosmetics Act" 1986 (the "Environment Rules")

b. Drugs (Prices Control) Order, 2013 ("DPCO")
c. Medical Device Rules, 2017 ("MDR") and Medical Devices (Amendment) Rules 2020
e. Legal Metrology Act, 2009 (the "Legal Metrology Act")

B. Environmental Laws

a) Environment Protection Act, 1986 (the "Environment Act")
b) Environment (Protection Rules, 1986 (the "Environment Rules")
c) Air (Prevention and Control of Pollution) Act, 1981 (the "Air Act")
d) Water (Prevention and Control of Pollution) Act, 1974 (the "Water Act")
e) Water (Prevention & Control of Pollution) Cess Act, 1977 ("Water Cess Act") and Water (Prevention &Control of Pollution) Cess Rules, 1978 ("Water Cess Rules")

C. Intellectual Property Rights

a. Trademarks Act, 1999

D. Industrial Labour Laws

1. Factories Act, 1948 ("Factories Act")
2. Contract Labour (Regulation and Abolition) Act, 1970
3. Compensation Act, 1923
4. Employees' Provident Funds and Miscellaneous Provisions Act, 1952
5. Employees' State Insurance Act, 1948
6. Industrial Disputes Act, 1947
7. Industrial Employment (Standing orders) Act, 1946
8. Child Labour and Adolescent (Prohibition and Regulation) Act, 1986
9. The Payment of Bonus Act, 1965
10. The Minimum Wages Act, 1948
11. The Payment of Wages Act, 1936
12. The Equal Remuneration Act, 1976
13. Maternity Benefit Act, 1961
14. Apprentices Act, 1961
15. Payment of Gratuity Act, 1972
16. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

I have also examined compliance with the applicable clauses of the following;

(a) Secretarial Standards issued by the Institute of Company Secretaries of India related to the meetings of Board of Directors and General Meetings;
(b) The Listing Agreements entered into by the Company with Stock Exchange, if any.

I have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company and test verification on random basis carried out for compliances under other applicable Acts, Laws and Regulations to the Company

The compliance by the Company of the applicable direct tax laws, indirect tax laws and other financial laws has not been reviewed in this Audit, since the same have been subject to review by the other designated professionals and being relied on the reports given by such designated professionals.

During the audit period under review, the Company has complied with the provisions of the Act, rules, regulations, guidelines, standards etc. as mentioned above except the following observations:

1. The Company did not make the requisite intimation to BSE Limited regarding the re-appointment of Mrs. Namrata Modi as Whole-Time Director and Mr. Sai Kalyan Surapaneni as Executive Director of the Company, as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The Company has paid remuneration to Mr. Sai Kalyan Surapaneni, Executive Director, in excess of the permissible limits prescribed under Section 197 read with Schedule V of the Companies Act, 2013, without obtaining the requisite statutory approvals. The Company has proposed to seek members' approval by way of Special Resolution at the ensuing Annual General Meeting for waiver of recovery of the excess remuneration paid, subject to the applicable provisions of the Act.

3. The Company delayed in making the requisite intimation to BSE Limited regarding the completion of tenure of office of Mr. Nikhil Shrikant Bobade and Mr. Sudeep Murthy as Independent Directors of the Company, as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice is given to all the Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting for meaningful participation at the Meeting.
- Decisions at the meetings of Board of Directors of the Company and Committee thereof were carried out with requisite majority.

Annexures to Board's Report

- During the year, Mrs. Namrata Modi was re-appointed as Whole-Time Director of the Company and Mr. Sai Kalyan Surapaneni as Executive Director of the Company for a period of 3 years with effect from December 21, 2025, subject to the approval of Members of the Company.
- During the year,Mr. Nikhil Shrikant Bobade (DIN: 09105095) and Mr. Sudeep Murthy (DIN: 09109498) had ceased to hold office as Independent Directors of the Company upon completion of tenure w.e.f. the closure of business hours on March 16, 2026.

I further report that based on the information provided and representation made by the Company and also on the review of compliance reports of the respective departmentduly signed by the department head and Compliance Certificate(s) of the Managing Director/Company Secretary/CFO taken on record by the Board of Directors of the Company, in my opinion adequate system and process exists in the company commensurate with the size and operations of the Companyto monitor and ensure compliance with the applicable laws, rules, regulations and guidelines.

Ifurther report that during the audit period the Company no events occurred which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

For NKM & Associates
Company Secretary
[Firm Registration No. I2018MH1812700]

Sd/-
Nikita Kedia
Proprietor
Membership No.: A54970
COP No.: 20414
PR No. 2470/2022

Place: Mumbai
Date: August 11, 2026

UDIN: A054970H001065045

Note: This report is to be read with our letter of even date which annexed as "Annexure A" and forms an integral part of this report.

Annexure – "A"

To,

The Members

PrevestDenpro Limited

[CIN: L85199JK1999PLC001969]

EPIP, Kartholi, Bari Brahmana, Samba,

Jammu & Kashmir-181133

Our Secretarial Audit Report of even date is to be read along with this letter;

1. Maintenance of secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit;
2. I have followed the audit practices and the processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion;
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company;
4. Where ever required, I have obtained the Management Representation about the compliance of laws, rules and regulation and happening of events etc.;
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedure on test basis;
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For NKM & Associates

Company Secretary

[Firm Registration No. I2018MH1812700]

Sd/-

Nikita Kedia

Proprietor

Membership No.: A54970

COP No.: 20414

PR No. 2470/2022

Place: Mumbai

Date: August 11, 2026

UDIN: A054970H001065045

Annexures to Board's Report

ANNEXURE "C"

Statement of Disclosure of Remuneration under Section 197 of Companies Act, 2013 and Rule 5(1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

1.Ratio of the remuneration of each Executive Director to the median remuneration of the Employees of the Company for the financial year ended March 31, 2026

Sr. no.	Name	Designation	Ratio to Median Remuneration of employees
1.	Atul Modi	Managing Director	46.54
2.	Namrata Modi	Whole Tie Director & CFO	46.54
3.	Sai Kalyan Surapaneni	Executive Director	17.96
4.	Vaibhav Munjal	Executive Director	44.44

2. The percentage increase in remuneration of Executive Director, Chief Financial Officer and Company Secretary during the financial year ended March 31, 2026.

Sr. no.	Name	Designation	Ratio to Median Remuneration of employees
1.	Atul Modi	Managing Director	25
2.	Namrata Modi	Whole Tie Director & CFO	25
3.	Sai Kalyan Surapaneni	Executive Director	6.94
4.	Vaibhav Munjal	Executive Director	–
5.	Aman Sadhotra	Company Secretary	9.74

3. The percentage increase in the median remuneration of Employees in the financial year is 10.76%.
4. Number of permanent employees on the rolls of the Company as on March 31, 2026 was 139.
5. The Company has not made any public issue of shares.
6. Average percentage increase in the salaries of employees other than the managerial personnel in the financial year is 9.55% whereas the average percentage in the managerial remuneration was 14.37%
7. The key parameters for any variable component of remuneration availed by the directors: Company provides commission of 2% on domestic sale exceeding Rs. 20 Crores to Mr. Vaibhav Munjal

It is hereby affirmed that the remuneration paid during the year is as per the Remuneration Policy of the Company.

On behalf of the Board of Director
Prevest Denpro Limited

Sd/-
Atul Modi
Managing Director
DIN: 00788272

Sd/-
Namrata Modi
Whole Time Director & CFO
DIN: 00788266

Date: 11-08-2026
Place: Jammu

ANNEXURE "D"
Annual Report on CSR

[Pursuant to Section 134(3)(o) of the Act and Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014]

1.Brief outline of CSR Policy of the Company:
The CSR policy has been instituted based on the Corporate Social Responsibility (CSR) philosophy of Company and is committed to undertake CSR activities in accordance with the CSR Regulations. The company conducts its business in a sustainable and socially responsible manner. This principle has been an integral part of the Company's corporate values and believe that corporate growth and development should be inclusive, and every Company must be responsible and shall contribute towards the betterment of society. The company is committed to the safety and health of the employees, protecting the environment and the quality of life in all regions in which the Company operates. Further, with respect to the Company's CSR philosophy, the Board has constituted the "CSR Committee" as its core CSR team, as a means of fulfilling this commitment.

The CSR activities of the Company are as per the provisions of Schedule VII of the Companies Act, 2013 and CSR Policy gives an overview of the projects and programs which are proposed to be undertaken by the Company in the coming years.

2.The Composition of the CSR Committee:

Sr. no.	Name of the Director	Nature of Directorship	Designation	Number of meetings of CSR committee held during the year	Number of meetings of CSR committee attended during the year
1.	Mr. Atul Modi	Executive Director	Chairperson	1	1
2.	Dr. Nikhil Shrikant Boabde	Independent Director	Member	1	1
3.	Mrs. Namrata Modi	Whole Time Director & CFO	Member	1	1

3.Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company:
(a)CSR Committee: www.prevestdenpro.com
(b)CSR Policy: www.prevestdenpro.com
(c)CSR projects approved by the Board: www.prevestdenpro.com

4.Details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable

5.Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sr. no.	Financial Year	Amount available for set-off from preceding financial years (in lacs)	Amount required to be set-off for the financial year, if any (in lacs)
1.	2022-23	0	0.65
2.	2023-24	0.65	0
3.	2024-25	0	3.57

6.Average net profit of the Company for last three financial year as per section 135(5):

Sr. no.	Particulars	Amount (in lacs)
1.	2022-23	2095.68
2.	2023-24	2141.46
3.	2024-25	2427.27
Average net profit of the company for last three financial year		2221.47

7. Prescribed CSR Expenditure:

Sr. no.	Particulars	Amount (in lacs)
1.	Prescribed CSR Expenditure (2% Average net profit of the Company for last three financial year as per section 135(5))	44.43
2.	Surplus arising out of the CSR projects or programs or activities of the previous financial years	0
3.	Amount required to be set off for the financial year, if any	2.32
4.	Total CSR obligation for the financial year (7a+7b-7c)	42.11

8.Details of CSR spent during the financial year:

(a)CSR amount spent or unspent for the financial year:

Sr. no.	Particulars	Amount (in lacs)
1.	Prescribed CSR Expenditure (2% Average net profit of the Company for last three financial year as per section 135(5))	44.43
2.	Surplus arising out of the CSR projects or programs or activities of the previous financial years	0
3.	Amount required to be set off for the financial year, if any	2.32
4.	Total CSR obligation for the financial year (7a+7b-7c)	42.11

Total Amount Spent	Amount Unspent (in Lacs)				
	Total Amount transferred to Unspent CSR Account as per section 135 (b)		Amount Transferred to any fund specified under Schedule VII as per second proviso to section 135 (5).		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer
42.11	NA	NA	NA	NA	NA

(b)Details of CSR amount spent against ongoing projects for the financial year: Not applicable

(c)Details of CSR amount spent against other than ongoing projects for the financial year:

S. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No)	Location of the project.		Amount spent for the project (in ` Lacs)	Mode of implementation Direct (Yes/No).	Mode of implementation Through implementing agency.	
				State	District			Name	CSR registration number
1	Enhancing life of Underprivileged Communities	Eradication Hunger, Poverty, Malnutrition	Yes	J&K	Samba	2.38	Yes	NA	NA
2	Proving Assistance for better Education	Promoting Education	Yes	J&K	Samba	09.08	Yes	NA	NA
3	Development of infrastructure and facilities in Government school	Promoting Education	Yes	J&K	Samba	0.20	Yes	NA	NA
4	Apprenticeship Programs under National Apprenticeship	Apprenticeship Program	Yes	J&K	Jammu	15.72	Yes	NA	NA
5	Development and Maintanance of Public Parks	Ensuring Environmental sustainability	Yes	J&K	Jammu	2.9	Yes	NA	NA
6	Healthcare Support	Healthcare Initiatives	Yes	J&K	Samba	0.40	Yes	NA	NA
7	Distributed food and blankets in flood -affected areas to support affected communities	Disaster management, including relief rehabilitation and reconstruction activities	Yes	J&K	Jammu	0.71	Yes	NA	NA
8	Education & Relief to poor	Promoting Education	No	Maharashtra	Thane	10	No	Krishna Foundation	CSR00045980

(d) Amount spent on Administrative Overheads: 0.72 Lakhs
(e) Amount spent on Impact Assessment, if applicable: Not applicable
(f) Total amount spent for the Financial Year (8b+8c+8d+8e): 42.11 Lakhs
(g) Excess amount for set off if any: NA

9. (a) Details of Unspent CSR amount for the preceding three financial years: NIL
   (b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): NIL

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: There was no creation or acquisition of capital assets through CSR spent in the financial year.

11. Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per section 135(5): NA

On behalf of the Board of Director
Prevest Denpro Limited

Sd/-
Atul Modi
Chairman of committee and Managing Director
DIN: 00788272

Sd/-
Namrata Modi
Chairman of committee and Whole Time Director & CFO
DIN: 00788266

Date: 11-08-2026
Place: Jammu

ANNEXURE "E"

FORM NO. AOC-2

Particulars of contracts / arrangements made with related parties

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

This Form pertains to the disclosure of particulars of contracts / arrangements entered into by the Company with related parties referred to in subsection (1) of Section 188 of the Companies Act, 2013, including certain arm's length transactions under third proviso thereto.

A: Details of contract or arrangement or transactions not at arms' length basis: None, during the reporting period, all transactions were at arm's length basis
There were no contracts or arrangements or transactions entered into during the year ended 31st March, 2026, which were not at arm's length basis.

B: Details of material contracts or arrangement or transactions at arm's length basis:
There were no material contracts or arrangements or transactions entered into during the year ended 31st March, 2026.

On behalf of the Board of Director
Prevest Denpro Limited

Sd/-
Atul Modi
Managing Director
DIN: 00788272

Sd/-
Namrata Modi
Whole Time Director & CFO
DIN: 00788266

Date: 13-08-2026
Place: Jammu

NOTICE OF 27th ANNUAL GENERAL MEETING

The Annual General Meeting represents one of the Company's most significant governance forums, fostering open dialogue and constructive engagement between the Board of Directors, the management team, and shareholders. It provides members with an opportunity to gain a comprehensive understanding of the Company's financial performance, strategic initiatives, and long-term vision, while actively participating in the decision-making process through informed voting on matters of corporate importance.

The Notice of the 27th Annual General Meeting outlines the ordinary and special business proposed for the consideration of the members, together with the relevant explanatory information, wherever applicable. The accompanying documents have been prepared to enable shareholders to make well-informed decisions while exercising their rights in a transparent and efficient manner, in accordance with the provisions of the Companies Act, 2013, the rules framed thereunder, and the applicable SEBI regulations.

The Board of Directors extends its sincere appreciation to the Company's shareholders for their continued confidence and unwavering support. Their active participation and valuable insights contribute significantly to strengthening the Company's governance framework and advancing its commitment to sustainable growth, innovation, operational excellence, and the creation of enduring value for all stakeholders.

NOTICE IS HEREBY GIVEN THAT THE 27TH (TWENTY SEVENTH) ANNUAL GENERAL MEETING OF THE MEMBERS OF PREVEST DENPRO LIMITED WILL BE HELD ON("THE COMPANY"), THURSDAY SEPTEMBER 17, 2026, AT 12.30 P.M. (IST), THROUGH VIDEO CONFERENCING / OTHER AUDIO-VISUAL MEANS TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS

1.To receive, consider and adopt:

a) The Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026 including the Audited Standalone Balance Sheet as at March 31, 2026 and the standalone statement of profit and loss for the year ended on that date together with the Reports of the Board of Directors and Auditors thereon; and

b) The Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, including the Audited Consolidated Balance Sheet as at March 31, 2026 and the Consolidated Statement of Profit and Loss for the year ended on that date together with the Report of the Auditors thereon.

2.To declare a Final Dividend of ₹1 (Rupee One) per equity share having face value of ₹10 each for the financial year ended March 31, 2026.

3.To appoint a Director in place of Mrs. Niharika Modi (DIN: 07818057), who retires by rotation and, being eligible, offers herself for re-appointment as a Director of the company.

4.To consider and approve appointment of M/s. A D V & Associates, Chartered Accountants, as Statutory Auditors of the Company:

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to provisions of Sections 139, 142 and all other applicable provisions of the Companies Act, 2013, if any, read with the Companies (Audit & Auditors) Rules, 2014, including any statutory enactment or modification thereof, and based on the recommendation of the Audit Committee and the Board, the consent of Members of the Company be and is hereby accorded for appointment of M/s. A D V & Associates, Chartered Accountants, (FRN No. 128045W) as the Statutory Auditors of the Company for a term of five (5) consecutive years to hold office from the conclusion of this Annual General Meeting until the conclusion of the 32nd Annual General Meeting of the Company to be held in Financial Year 2031-32, on such remuneration as may be decided by the Board of Directors in consultation with the Statutory Auditors of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board") (which term shall be deemed to include any duly authorized Committee thereof, for the time being exercising the powers conferred on the Board), be and is hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, proper or desirable and to settle any questions, difficulties and/or doubts that may arise in this regard in order to implement and give effect to this Resolution."

SPECIAL BUSINESS

5. Ratification of Remuneration of Cost Auditors.

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, and the Companies (Cost Records and Audit) Rules, 2014, (including any statutory amendment(s), modification(s) or re-enactment(s) thereof, for the time being in force) and pursuant to the recommendation of the Audit Committee and as approved by the Board of Directors at their respective Meetings held on August 13, 2025 (Financial Year 2025-26) and May 27, 2026 (Financial Year 2026-27), the remuneration payable to M/s. PAN & Associates, Cost Accountants (Firm Registration No. 003692), who were appointed by the Board of Directors of the Company to conduct the audit of the Cost records of the Company for the financial year 2025-2026 and 2026-2027 amounting to ₹1,00,000/- (Rupees One Lakh Only) per year plus applicable GST and reimbursement of travelling and out of pocket expenses be and is hereby ratified.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board") (which term shall be deemed to include any duly authorized Committee thereof, for the time being exercising the powers conferred on the Board), be and is hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, proper or desirable and to settle any questions, difficulties and/or doubts that may arise in this regard in order to implement and give effect to this Resolution.

6. Re-appointment of Mrs. Namrata Modi (DIN: 00788266) as the Whole-Time Director of the Company.

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"**RESOLVED THAT** in accordance with the provisions of Sections 196, 197, 198, 203 and all other applicable provisions of the Companies Act, 2013 read with Schedule V of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended and rules made thereunder, (including any statutory modification(s) or re-enactment thereof, for the time being in force) and based on the recommendations made by the Nomination and Remuneration Committee and Audit Committee, approval of the Members be and is hereby accorded to re-appointMrs. Namrata Modi (DIN: 00788266) as Whole time Director of the Company for a period of 3 (Three) years with effect from December 21, 2025 on the terms and conditions including remuneration as set out in the explanatory statement annexed to the Notice convening this Meeting, with liberty to the Board of Directors to alter and vary the terms and conditions of the said re-appointment including remuneration in such manner as may be agreed between the Board of Directors and Mrs. Namrata Modi.

RESOLVED FURTHER THAT in the event of absence or inadequacy of profits in any of the financial years, she will be entitled to the above-mentioned remuneration as minimum remuneration pursuant to Schedule 'V' to the Companies Act, 2013.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board") (which term shall be deemed to include any duly authorized Committee thereof, for the time being exercising the powers conferred on the Board), be and is hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, proper or desirable and to settle any questions, difficulties and/or doubts that may arise in this regard in order to implement and give effect to this Resolution."

7. Re-appointment of Mr. Sai Kalyan Surapaneni (DIN: 07330470) as the Executive Director of the Company and fix.

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"**RESOLVED THAT** iin accordance with the provisions of Sections 196, 197, 198, 203 and all other applicable provisions of the Companies Act, 2013 read with Schedule V of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended and rules made thereunder (including any statutory modification(s) or re-enactment thereof, for the time being in force) and based on the recommendations made by the Nomination and Remuneration Committee and Audit Committee, approval of the Members be and is hereby accorded to re-appoint Mr. Sai Kalyan Surapaneni (DIN: 07330470) as Executive Director of the Company, liable to retire by rotation, for a period of 3 (Three) years with effect from December 21, 2025, with an annual remuneration of upto Rs. 70,00,000/- (Rupees Seventy Lakhs only) per annum with suitable increments as may be decided by the Board as per recommendation of the applicable Committees on the terms and conditions as set out in the explanatory statement annexed to the Notice convening this Meeting, with liberty to the Board of Directors to alter and vary the terms and conditions of the said re-appointment in such manner as may be agreed between the Board of Directors and Mr. Sai Kalyan Surapaneni.

RESOLVED THAT in the event of absence or inadequacy of profits in any of the financial years, he will be entitled to the above-mentioned remuneration as minimum remuneration pursuant to Schedule 'V' to the Companies Act, 2013.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board") (which term shall be deemed to include any duly authorized Committee thereof, for the time being exercising the powers conferred on the Board), be and is hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, proper or desirable and to settle any questions, difficulties and/or doubts that may arise in this regard in order to implement and give effect to this Resolution."

8. Appointment of Mr. Piyush Kiranprakash Gupta (DIN: 11669545) as an Independent Director of the Company.

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), and the relevant provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approval of the Members be and is hereby accorded to appoint Mr. Piyush Kiranprakash Gupta (DIN: 11669545), who was appointed as an Additional (Independent) Director by the Board w.e.f. April 22, 2026 and who has given his consent for appointment and has submitted declaration that he meets with the criteria of independence and is eligible for appointment as an Independent Director of the Company , as an independent director of the company to hold office for a term of 5 consecutive years, w.e.f. April 22, 2026, not liable to retire by rotation.

RESOLVED FURTHER THAT pursuant to the provisions of sections 149 and 197 and any other applicable provisions of the Companies Act, 2013 and the rules made thereunder, Mr. Piyush Kiranprakash Gupta shall be entitled to receive remuneration apart from sitting fees for attending the Meetings of the Board or any Committee thereof as may be decided by the Board from time to time.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board") (which term shall be deemed to include any duly authorized Committee thereof, for the time being exercising the powers conferred on the Board), be and is hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, proper or desirable and to settle any questions, difficulties and/or doubts that may arise in this regard in order to implement and give effect to this Resolution."

9. Appointment of Mr. Abhijeet Sadashiv Haridas (DIN: 11669913) as an Independent Director of the Company.

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), and the relevant provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approval of the Members be and is hereby accorded to appoint Mr. Abhijeet Sadashiv Haridas (DIN: 11669913), who was appointed as an Additional (Independent) Director by the Board w.e.f. April 22, 2026 and who has given his consent for appointment and has submitted declaration that he meets with the criteria of independence and is eligible for appointment as an Independent Director of the Company . as an Independent Director of the Company to hold office for a term of 5 consecutive years, w.e.f. April 22, 2026, not liable to retire by rotation.

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149 and 197 and any other applicable provisions of the Companies Act, 2013 and the rules made thereunder, Mr. Abhijeet Sadashiv Haridas shall be entitled to receive remuneration apart from sitting fees for attending the Meetings of the Board or any Committee thereof as may be decided by the Board from time to time.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board") (which term shall be deemed to include any duly authorized Committee thereof, for the time being exercising the powers conferred on the Board), be and is hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, proper or desirable and to settle any questions, difficulties and/or doubts that may arise in this regard in order to implement and give effect to this Resolution."

10. Appointment of Mr. Sukhen Pal Babuta (DIN: 01739016) as an Independent Director of the Company.

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), and the relevant provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approval of the Members be and is hereby accorded to appoint Mr. Sukhen Pal Babuta (DIN: 01739016), who was appointed as an Additional (Independent) Director by the Board w.e.f. May 27, 2026 and who has given his consent for appointment and has submitted declaration that he meets with the criteria of independence and is eligible for appointment as an Independent Director of the Company as an independent director hold office for a term of 5 consecutive years, w.e.f. May 27, 2026, not liable to retire by rotation.

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149 and 197 and any other applicable provisions of the Companies Act, 2013 and the rules made thereunder, Mr. Sukhen Pal Babuta shall be entitled to receive remuneration apart from sitting fees for attending the Meetings of the Board or any Committee thereof as may be decided by the Board from time to time.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board") (which term shall be deemed to include any duly authorized Committee thereof, for the time being exercising the powers conferred on the Board), be and is hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, proper or desirable and to settle any questions, difficulties and/or doubts that may arise in this regard in order to implement and give effect to this Resolution."

11. Approval of waiver of recovery of excess managerial remuneration paid to Mr. Sai Kalyan Surapaneni, Executive Director for the Financial Year 2024-25& 2025-26

To consider and, if thought fit, to pass the following resolution as an Special Resolution:

RESOLVED THAT pursuant to the provisions of Section 197(10) of the Companies Act, 2013 read with Schedule V and other applicable provisions, if any of the Companies Act, 2013 ("the Act") and the Rules made there under, including any statutory modification thereof and pursuant to the recommendation of Nomination and Remuneration Committee and Board of Directors of the Company, consent of the Members of the Company be and is hereby accorded to ratify and confirm waiver of the recovery of excess remuneration of ₹11.38 lakhs /- paid to Mr. Sai Kalyan Surapaneni (DIN: 07330470), Executive Director of the Company, during the Financial Year 2024-25& 2025-26, which is in excess of the limits prescribed under Section 197(1) of the Companies Act, 2013 read with Section II (A) of Part II of Schedule V to the Act, in view of the limits as approved by the Members of the Company by way of Special resolution passed on AGM dated August 30, 2023.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board") (which term shall be deemed to include any duly authorized Committee thereof, for the time being exercising the powers conferred on the Board), be and is hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, proper or desirable and to settle any questions, difficulties and/or doubts that may arise in this regard in order to implement and give effect to this Resolution."

By Order of the Board of Directors
For Prevest Denpro Limited

Sd/-
Pratul Gupta
Company Secretary and Compliance officer

Place: Jammu
Date: August 11, 2026

NOTES

1. The Ministry of Corporate Affairs ('MCA') vide its General Circular No. 14/2020 dated April 8, 2020, General Circular No. 17/2020 dated April 13, 2020, General Circular No. 20/2020 dated May 5, 2020 and General Circular No. 09/2023 dated September 25, 2023, General Circular No. 09/2024 dated September 19, 2024 and General Circular No. 03/2025 dated September 22, 2025 (collectively referred to as "MCA Circulars"), has allowed the Companies to hold the Annual General Meeting (AGM) through Video Conferencing ('VC')/Other Audio Visual Means ('OAVM'). In compliance with the provisions of the Companies Act, 2013 ('Act'), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and MCA Circulars, the AGM of the Company is being held on Thursday, September 17, 2026 at 12:30 P.M. (IST) through VC/OAVM. The deemed venue for the AGM shall be the Registered Office of the Company.

2. According to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of Listing Regulations (as amended), and the MCA Circulars, the Company is providing the facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. The Company has engaged the services of National Securities Depository Limited (NSDL) for the purpose of holding AGM of the Company through VC/OAVM. The facility of casting votes by a member using a remote e-voting system as well as e-voting during the AGM will be provided by NSDL at https://www.evoting.nsdl.com

3. An Explanatory Statement pursuant to Section 102 of the Act and Rules framed thereunder, in respect of the Special Business under Item No. 5 to Item No. 10 forms part of this Notice. The Board of Directors of the Company at its Meeting held on Tuesday, August 11, 2026, considered that the Special Business under Item No. 5 to Item No. 10 being considered unavoidable, be transacted at the AGM of the Company.

4. Members attending the AGM through VC or OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

5. Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf. Since, the AGM is being conducted through VC/OAVM, the facility for appointment of proxies by the Members will not be available for the AGM and hence, the Proxy Form and Attendance Slip are not annexed to this Notice.

However, in pursuance of Section 113 of the Act and Rules framed thereunder, the Institutional/ Corporate members are entitled to appoint authorized representatives for the purpose of voting through remote e-Voting or for the purpose of participation and voting during the AGM. In this regard, the corporate members are requested to send a certified true copy of the board resolution together with attested specimen signature of authorized representative to the scrutinizer through email at csnikitakedia@gmail.com with a copy marked to evoting@nsdl.com.

6. Since the AGM will be held through VC/OAVM, the Route Map is not annexed with this Notice.

7. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote electronically at the AGM.

8. Further, pursuant to the MCA and SEBI Circulars, the Notice of the AGM along with login details for joining the AGM through VC/OAVM facility including e-voting are being sent in electronic form only to those Members whose e-mail addresses are registered with the Company/Depositories and to others member, a letter containing link to access AGM notice is being dispatched at their registered address. The Notice of the AGM shall be available on the website of the Company viz., www.prevestdenpro.com and on the website of the stock exchange where equity shares of the Company are listed viz., www.bseindia.com. The Notice shall also be available on the e-Voting website of NSDL viz., www.evoting.nsdl.com.

9. Members willing to express their views or ask questions during the AGM are required to register themselves as speakers by sending their requests at csprevestdenpro@gmail.comfrom their registered e-mail addresses mentioning their names, folio numbers/ demat account numbers, PAN details, mobile numbers and their questions. Only those Members who have registered themselves as speakers will be allowed to express their views/ask questions during the AGM. The Chairman of the Meeting/the Company reserves the right to restrict the number of questions, time allotted and number of speakers to ensure smooth conduct of the AGM.

10. All documents referred to in the Notice and the Explanatory Statement shall be made available for inspection by the Members of the Company, without payment of fees up to and including the date of AGM. Members desirous of inspecting the same may send their requests at csprevestdenpro@gmail.com from their registered e-mail addresses mentioning their names and folio numbers/ demat account numbers.

During the AGM, the Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or arrangements in which Directors are interested maintained under Section 189 of the Act or any other relevant document as may be required, shall be made available for inspection upon login at NSDL e-Voting system at https://www.evoting.nsdl.com.

11. Members can join the AGM through VC/OAVM mode 15 minutes before the scheduled time of the commencement of the Meeting by following the procedure mentioned above. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first serve basis. This will not include Large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first serve basis.

12. The Board of Directors has appointed Ms. Nikita Kedia, Proprietor of NKM & Associates, Company Secretaries (ACS 54970, CP 20414) as Scrutinizer for scrutinizing the voting process in a fair and transparent manner.

13. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the votes cast during the AGM, thereafter, unblock the votes cast through remote e-Voting and make a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing. The voting results along with the consolidated Scrutinizer's Report shall be submitted by the Company to the Stock Exchange i.e., BSE within two working days of conclusion of the AGM.

14. The Results declared along with the Report of the Scrutinizer shall be placed on the website of the Company and on the website of NSDL immediately after the declaration of results by the Chairman or a person authorized by him in writing.

15. Members who need any assistance before or during the AGM, may contact on the helpline number or other contact details provided below.

16.Members under the category of Institutional Investors are encouraged to attend the AGM and also vote through remote e-Voting or e-Voting during the AGM.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING ANNUAL GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on **Monday, September 14, 2026, at 09:00 A.M**.(IST) and ends on **Wednesday, September 16, 2026, at 05:00 P.M.** (IST) The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. **Thursday, September 10, 2026**, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being **Thursday, September 10, 2026.**

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the **"Beneficial Owner"** icon under **"Login"** which is available under **„IDeAS"** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Onlinefor IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under „Shareholder/Member" section. A new screen will open. You will

Type of shareholders	Login Method
	have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App **"NSDL Speede"** facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers" website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.
How to Log-in to NSDL e-Voting website?
1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under "Shareholder/Member" section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the „initial password" which was communicated to you. Once you retrieve your „initial password", you need to enter the „initial password" and the system will force you to change your password.
c) How to retrieve your „initial password"?
(i) If your email ID is registered in your demat account or with the company, your „initial password" is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your „User ID" and your „initial password".
(ii) If your email ID is not registered, please follow steps mentioned below **in process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
a) Click on **"Forgot User Details/Password?"**(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
b) **Physical User Reset Password?"** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

Annual General Meeting

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.
How to cast your vote electronically and join General Meeting on NSDL e-Voting system?
1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csnikitakedia@gmail.comwith a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre, Deputy Vice President, NSDL at evoting@nsdl.com.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to csprevestdenpro@gmail.com.

2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) csprevestdenpro@gmail.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps

mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM" placed under "Join meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at csprevestdenpro@gmail.com. The same will be replied by the company suitably.

6. Shareholders who would like to express their views/ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered e-mail address mentioning their names, DP ID and Client ID/folio number, PAN and mobile number at csprevestdenpro@gmail.com between Monday, September 07, 2026 from 09:00 a.m. (IST) and Friday, September 11, 2026 till 05:00 p.m. (IST). Only those Shareholders who have pre-registered themselves as a speaker will be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

7. Shareholders attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

EXPLANATORY STATEMENT IN RESPECT OF ITEM NO. 4 OF ORDINARY BUSINESS:

Item No. 4:

The term of M/S Mittal and Associates, Chartered Accountants, statutory auditors of the company is expiring on the conclusion the 27th Annual General Meeting of the company.

The Board of Directors of the Company ("the Board"), at its Meeting held on May 27, 2026 has, after considering the experience and expertise and on the recommendation of the Audit Committee, proposed to the Members of the Company, appointment of M/s. A D V & Associates, Chartered Accountants (FRN.: 128045W), as Statutory Auditors of the Company in place of the Retiring Auditor, for a term of five (5) consecutive years from the conclusion of 27th Annual General Meeting till the conclusion of the 32nd Annual General Meeting at such remuneration as may be fixed by the Board of Directors of the Company. M/s. A D V & Associates, Chartered Accountants have consented to their appointment as Statutory Auditors and have confirmed that if appointed, their appointment will be in accordance with Section 139 read with Section 141 of the Companies Act, 2013. They have also provided confirmation that they have subjected themselves to the peer review process of the Institute of Chartered Accountants of India (ICAI) and hold a valid certificate issued by the „Peer Review Board" of the ICAI.

The proposed remuneration to be paid to Auditors for the financial year 2026-27 is ₹ 7.2 Lacs plus applicable taxes as recommended by auditor committee. The remuneration for the subsequent year(s) of their term shall be fixed by the Board of Directors of the Company based on the recommendation of the Audit Committee.

There is no material change in the remuneration proposed to be paid to Auditors for the financial year 2026-27 and the remuneration paid to the Retiring Auditors for the financial year 2025-26. Approval of the member is hereby sought for the appointment of M/S A D V and associates, Chartered accountants as Statutory Auditor of the company to hold office from the conclusion of 27th Annual General Meeting till the conclusion of the 32nd Annual General Meeting at such remuneration as may be fixed by the board of directors of the company.

Considering their experience expertise, the board recommends the Ordinary Resolution set out at Item No. 4 of this Notice for approval by the Members.

None of the Directors, Key Managerial Personnel or their respective relatives are in any way concerned or interested, financially or otherwise, in the resolution set out at Item No. 4 of this Notice except to the extent of their respective shareholding in the Company, if any.

AS REQUIRED BY SECTION 102 (1) OF THE COMPANIES ACT, 2013, THE FOLLOWING EXPLANATORY STATEMENT SETS OUT ALL MATERIAL FACTS RELATING TO THE SPECIAL BUSINESS MENTIONED UNDER ITEM NUMBERS 5 TO 11 OF THE NOTICE DATED AUGUST 11, 2026

Item No. 5:

The Board of Directors on the recommendation of the Audit Committee had appointed M/s. PAN & Associates, Cost Accountants as the Cost Auditors of the Company to conduct the audit of the cost records of the Company for the financial year 2025-2026 and 2026-2027 at a remuneration of ₹1,00,000/- (Rupees One Lakh Only) plus applicable GST, and reimbursement of travelling and out-of-pocket expenses. at their respective meetings held on August 13, 2025(Financial Year 2025-26) and May 27, 2026 (Financial Year 2025-26).

M/s. PAN & Associates, Cost Accountants, (Firm Registration No. 003692) have confirmed that they hold a valid certificate of practice under sub section (1) of Section 6 of the Cost and Work Accountants Act, 1959 and is not disqualified under section 141 read with section 148 of the Companies Act, 2013 and rules made thereunder. They are independent Cost Accountants and maintain an arm"s length relationship with the Company.
In accordance with the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditor is required to be ratified by the Members of the Company.

Accordingly, consent of the Members is hereby sought by way of an Ordinary Resolution for ratification of the remuneration payable to the Cost Auditors for the financial year ending 2025-2026 and 2026-2027.

Considering that the remuneration is justified, the Board of Directors recommends the Ordinary Resolution set out at Item No. 05 of this Notice for the approval of the Members.
None of the Directors, Key Managerial Personnel or their respective relatives are in any way concerned or interested, financially or otherwise, in the resolution set out at Item No.05 of this Notice except to the extent of their respective shareholding in the Company, if any.

Item No. 6:

The Board of Directors of the Company in its Meeting held on December 20, 2025 has, subject to the approval of Members, re-appointed Mrs. Namrata Modi (DIN: 00788266, whose term was expiring on December 20, 2025, as a Whole time Director of the Company on the following terms and conditions as recommended by the Nomination and Remuneration Committee and Audit Committee:

Period: 3 years w.e.f. December 21, 2025, liable to retire by rotation

Nature of Duties:
Subject to superintendence, control and direction of the Board of Directors of the Company, she shall perform such duties and functions as would commensurate with her position as a Whole time Director of the Company and as may be delegated to her from time to time.

Remuneration: upto Rs. 15,00,000/- (Rs. Fifteen lakhs only) per month as may be decided by the Board

Minimum remuneration
Notwithstanding anything to the contrary herein contained where in any financial year during the currency of the tenure of Whole time Director, the company has no profits or its profits are inadequate, the company will pay above remuneration as minimum remuneration as per provisions of schedule V of the Companies Act 2013.

The approval of the Members is hereby sought byh way of special resolutions for re-appointment of Mrs. Namrata Modi (DIN: 00788266), as a Whole time Director of the Company for a period of Three (3) years with effect from December 21, 2025, liable to retire by rotation.

Considering her experience and expertise, the Board recommends the Special Resolution set out at Item No. 06 for approval of the Members.

Details of Mrs. Namrata Modi to the provisions of Secretarial Standards 2 issued by ICSI and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with statement containing required information pursuant to section ii of schedule V of the companies act , 2013 are annexed to the notice as Annexures "A" and "B".

Except for Mrs. Namrata Modi, Mr. Atul Modi, Managing Director, Mrs. Niharika Modi, Non Executive Director, Mr. Vaibhav Munjal, Executive Director, who are interested being relatives in the Resolution placed under Item No. 06, none of the other Directors, Key Managerial Persons or their respective relatives are in any way concerned or interested, financially or otherwise, in the said Resolution except to the extent of their respective shareholding in the Company, if any.

Item No. 7:

The Board of Directors of the Company in its Meeting held on December 20, 2025 has, subject to the approval of Members, re-appointed Mr. Sai Kalyan Surapaneni (DIN: 07330470) whose term was expiring on December 20, 2025, as an Executive Director of the Company on the following terms and conditions as recommeneded by the Nomination and Remuneration Committee and Audit Committee:

Period: 3 years w.e.f. December 21,2025, liable to retire by rotation

Nature of Duties:
Subject to superintendence, control and direction of the Board of Directors of the Company, he shall perform such duties and functions as would commensurate with his position as an Executive Director of the Company and as may be delegated to him from time to time.

Remuneration: Upto Rs. 70,00,000/- (Rupees Seventy Lakh Only) per annum as may be decided by the board.

Minimum Remuneration
Not with standing any thing to the contrary here in contain where in any financial year during the currency of tenure of executive director, the company has no profits or its profits are in adequate, the company pay above remuneration as minimum remuneration as per provisions of schedule V of the companies act 2013.

The approval of the Members is hereby sought by way of special resolutions for re-appointment of Mr. Sai Kalyan Surapaneni (DIN: 07330470), as an Executive Director of the Company for a period of Three (3) years with effect from December 21, 2025, liable to retire by rotation.

Considering his experience and expertise the board recommends the special resolutions set out at item number 07 for approval of the members.

Details of Mr. Sai Kalyan Surapaneni pursuant to the provisions of Secretarial Standards 2 issued by ICSI and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Statement containing required information pursuant to Section II of Schedule V of the Companies Act, 2013 are annexed to the notice as Annexure "A" and "B".

Except for Mr. Sai Kalyan Surapaneni, who is interested in Resolution placed under Item No. 07, none of the other Directors, Key Managerial Persons or their respective relatives are in any way concerned or interested, financially or otherwise, in the Resolution mentioned at Item No. 07 of this Notice, except to the extent of their respective shareholding in the Company, if any.

Item No. 8:

The Board of Directors at its Meeting held on April 22, 2026, on the basis of the recommendation made by the Nomination and Remuneration Committee and subject to approval of the Members and after taking into consideration his knowledge, background and experience, has appointed Mr. Piyush Kiranprakash Gupta (DIN: 11669545) as an Additional (Independent) Director of the Company for a period of 5 years with effect from April 22, 2026, not liable to retire by rotation.

According to the provisions of Section 161(1) of the Companies Act, 2013 ("the Act"), Mr. Piyush Kiranprakash Gupta is holding office as an Additional Director up to the date of ensuing Annual General Meeting. The Company is in receipt of notice from a Member proposing his candidature for appointment as Director of the Company along with his consent to act as a Director and the declaration that he meets the criteria of independence as provided in Section 149(6) of the Act. He has also given a declaration to the Company that he is not restrained from acting as a Director, by the Securities and Exchange Board of India or any such authority and is eligible to be appointed as a Director in terms of Section 164 of the Act.

Annual General Meeting

In the opinion of the Board, Mr. Piyush Kiranprakash Gupta is a person of integrity, possesses the relevant expertise/experience, and fulfills the conditions specified in the Act and the Listing Regulations for appointment as an Independent Director and he is independent of the Management of the Company.

The approval of the Members is hereby sought by way Ordinary Resolutions for the appointment of Mr. Piyush Kiranprakash Gupta (DIN: 11669545) as an Independent Director of the Company in accordance with the provisions of Sections 149, 150, 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013.

Considering his experience and expertise the Board recommends the Ordinary resolution set out at Item No.08 for approval of the Members.

Details of Mr. Piyush Kiranprakash Gupta to the provisions of Secretarial Standards 2 issued by ICSI and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are annexed to the notice as “Annexure A”.

Except for Mr. Piyush Kiranprakash Gupta, none of the other Directors, Key Managerial Persons or their respective relatives are in any way concerned or interested, financially or otherwise, in the Resolution mentioned at Item No. 08 of this Notice, except to the extent of their respective shareholding in the Company, if any.

Item No. 09:

The Board of Directors at its Meeting held on April 22, 2026, on the basis of the recommendation made by the Nomination and Remuneration Committee and subject to approval of the Members and after taking into consideration his knowledge, background and experience, has appointed Mr. Abhijeet Sadashiv Haridas (DIN: 11669913) as an Additional (Independent) Director of the Company for a period of 5 years with effect from April 22, 2026, not liable to retire by rotation.

According to the provisions of Section 161(1) of the Companies Act, 2013 („the Act”), Mr. Abhijeet Sadashiv Haridas is holding office as an Additional Director up to the date of ensuing Annual General Meeting. The Company is in receipt of notice from a Member proposing his candidature for appointment as Director of the Company along with his consent to act as a Director and the declaration that he meets the criteria of independence as provided in Section 149(6) of the Act. He has also given a declaration to the Company that he is not restrained from acting as a Director, by the Securities and Exchange Board of India or any such authority and is eligible to be appointed as a Director in terms of Section 164 of the Act. In the opinion of the Board, Mr. Abhijeet Sadashiv Haridas is a person of integrity, possesses the relevant expertise/experience, and fulfills the conditions specified in the Act and the Listing Regulations for appointment as an Independent Director and he is independent of the Management of the Company.

The approval of the Members is hereby sought by way of ordinary resolutions for the appointment of Mr. Abhijeet Sadashiv Haridas (DIN: 11669913) as an Independent Director of the Company in accordance with the provisions of Sections 149, 150, 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013.

Considering his experience and expertise the Board recommends the Ordinary resolution set out at Item No. 09 for approval of the Members.

Details of Mr. Abhijeet Sadashiv Haridas to the provisions of Secretarial Standards 2 issued by ICSI and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are annexed to the notice as “Annexure A”.

Except for Mr. Abhijeet Sadashiv Haridas, none of the other Directors, Key Managerial Persons or their respective relatives are in any way concerned or interested, financially or otherwise, in the Resolution mentioned at Item No. 09 of this Notice, except to the extent of their respective shareholding in the Company, if any.

Item No. 10:

The Board of Directors at its Meeting held on May 27, 2026, on the basis of the recommendation made by the Nomination and Remuneration Committee and subject to approval of the Members and after taking into consideration his knowledge, background and experience, has appointed Mr. Sukhen Pal Babuta (DIN: 01739016) as an Additional (Independent) Director of the Company for a period of 5 years with effect from May 27, 2026, not liable to retire by rotation.

According to the provisions of Section 161(1) of the Companies Act, 2013 („the Act”), Mr. Sukhen Pal Babuta is holding office as an Additional Director up to the date of ensuing Annual General Meeting. The Company is in receipt of notice from a Member proposing his candidature for appointment as Director of the Company along with his consent to act as a Director and the declaration that he meets the criteria of independence as provided in Section 149(6) of the Act. He has also given a declaration to the Company that he is not restrained from acting as a Director, by the Securities and Exchange Board of India or any such authority and is eligible to be appointed as a Director in terms of Section 164 of the Act. In the opinion of the Board, Mr. Sukhen Pal Babuta is a person of integrity, possesses the relevant expertise/experience, and fulfills the conditions specified in the Act and the Listing Regulations for appointment as an Independent Director and he is independent of the Management of the Company.

The approval of the Members is hereby sought by way of ordinary resolution for the appointment of Mr. Sukhen Pal Babuta (DIN: 01739016) as an Independent Director of the Company in accordance with the provisions of Sections 149, 150, 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013.

Considering the experience and expertise, the Board recommends the Ordinary resolution set out at Item No. 10 for approval of the Members.

Details of Mr. Sukhen Pal Babuta to the provisions of Secretarial Standards 2 issued by ICSI and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are annexed to the notice “Annexure A”.

Except for Mr. Sukhen Pal Babuta, none of the other Directors, Key Managerial Persons or their respective relatives are in any way concerned or interested, financially or otherwise, in the Resolution mentioned at Item No. 10 of this Notice, except to the extent of their respective shareholding in the Company, if any.

Item No 11

The Members are informed that Mr. Sai Kalyan Surapaneni (DIN: 07330470) is serving as the Executive Director of the Company.

The remuneration payable to Mr. Sai Kalyan Surapaneni was approved by the Members of the Company by way of a Special Resolution passed at the Annual General Meeting of the Company held on August 30, 2023, in accordance with the applicable provisions of the Companies Act, 2013 (“the Act”) and the Rules made thereunder.

During the Financial Years 2024-25 and 2025-26, the remuneration paidto Mr. Sai Kalyan Surapaneni exceeded the limits prescribed under Section 197(1) of the Act read with Section II of Part II of Schedule V to the Act, to the extent of ₹11.38 lakhs/- (“Excess Remuneration”).

The Excess Remuneration arose on account of inadequacyof profits, notwithstanding the remuneration limits approved by the Members pursuant to the Special Resolution passed at the Annual General Meeting held on August 30, 2023.

In terms of Section 197(9) of the Act, where a director draws or receives remuneration in excess of the limits prescribed under the Act, such excess amount is required to be refunded to the Company and, until such amount is refunded, is required to be held in trust for the Company. Further, Section 197(10) provides that the Company shall not waive recovery of any such amount unless approved by the company by special resolution within two years from the date the sum becomes refundable.

Accordingly, the Company proposes to seek the consent of the Members for ratification and confirmation of the proposed waiver of recovery of the Excess Remuneration of ₹11.38 lakhs /- paid to Mr. Sai Kalyan Surapaneni, subject to obtaining such approval/permission from the Central Government as may be required under the Act.

The proposed payment of remuneration to Mr. Sai Kalyan Surapaneni, being the Executive Director of the Company, also constitutes a related party transaction under the applicable provisions of the Act. The Audit Committee of the Company has reviewed and considered the said related party transaction and has recommended the same to the Board of Directors, in accordance with the applicable provisions of the Act and the Company's Policy on Related Party Transactions.

The Nomination and Remuneration Committee, and the Board of Directors, after considering the performance, responsibilities, contribution and role of Mr. Sai Kalyan Surapaneni in the affairs of the Company, and the circumstances resulting in the payment of the Excess Remuneration, have recommended the proposal for waiver of recovery of the Excess Remuneration, subject to the requisite statutory approvals.

The Company considers that the remuneration paid to Mr. Sai Kalyan Surapaneni is commensurate with his duties, responsibilities, experience and contribution to the Company and that the waiver of recovery of the Excess Remuneration is in the interest of the Company.

The Board, based on the recommendation of the Audit Committee & Nomination and Remuneration Committee, recommends the Special Resolution set out at Item No. 11 of the accompanying Notice for approval of the Members.

Details of Mr. Sai Kalyan Surapaneni pursuant to the provisions of Secretarial Standards 2 issued by ICSI and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Statement containing required information pursuant to Section II of Schedule V of the Companies Act, 2013 are annexed to the notice as Annexures “A” and “B”.

Except for Mr. Sai Kalyan Surapaneni, who is interested, in this Resolution, none of the other Directors, Key Managerial Persons or their respective relatives are in any way concerned or interested, financially or otherwise, in the said Resolution, except to the extent of their respective shareholding in the Company, if any.

ANNEXURE "A" TO THE NOTICE

Details of Director seeking appointment and re-appointment at the Annual General Meeting pursuant to the provisions of Secretarial Standards 2 and SEBI (LODR) Regulations, 2015

Name of Director	Mrs. Niharika Modi (DIN: 07818057)	Mrs. Namrata Modi (DIN: 00788266)	Mr. Sai Kalyan Surapaneni (DIN: 07304700)
Designation/Category	Non-Executive Director	Whole Time Director & CFO	Executive Director
Date of Birth / Age	24/03/1984 / 42 years	12/07/1958 / 68 years	16/01/1978 / 48 years
Qualifications	B. Tech (Computer Science & Engineering)	MBA	BDS, MDS
Experience (including expertise in specific functional areas)/ Brief Resume	Mrs. Niharika Modi is a Non-Executive Director of the Company. She holds a Bachelor of Technology degree in Computer Science and Engineering from Jaypee University of Information Technology, Noida, completed in 2007. She has over 14 years of experience in the Information Technology sector, with expertise in technology management, delivery operations, and digital transformation. She is currently associated with IBM as a Delivery Lead – Salesforce Practice Leader.	Overseeing the Company's finance and accounts functions, including financial reporting, budgeting, forecasting, cash flow management, and financial planning. Ensuring compliance with applicable financial regulations and internal policies, while driving operational efficiency through effective cross-functional coordination, risk management, and strategic financial oversight.	Mr. Sai Kalyan Surapaneni is an accomplished research and innovation professional with over two decades of experience in biomedical research, product development, and translational innovation. As the Director of Research at Prevest DenPro Limited, he leads the Company's research and development initiatives, driving the development of innovative dental materials and products. He has played a key role in formulating long-term R&D strategies, fostering collaborations with academic and industry partners, advancing product commercialization, and strengthening the Company's intellectual property portfolio. His extensive technical expertise and visionary leadership have significantly contributed to the Company's growth and innovation capabilities.
Terms and Conditions of appointment/re-appointment	Retire by rotation and being eligible, offers himself, for re-appointment as Non-Executive Director.	Re-appointment as a Whole Time Director for a term of three years commencing from December 21, 2025 up to December 20, 2028, liable to retire by rotation.	Re-appointment as an Executive Director for a term of three years commencing from December 21, 2025 up to December 20, 2028, liable to retire by rotation.
Remuneration last drawn	-	₹1.425 Crores only per annum	₹55.24 Lakhs only per annum
Remuneration sought to be paid	-	Upto ₹1,80,00,000/- (Rupees One Crore Eighty Lakhs only) per annum	Upto ₹70,00,000/- (Rupees Seventy Lakhs only) per annum
Date of first appointment	10th December, 2020	05th May, 1999	21st December, 2020

on the Board			
Relationship with other Directors/ Key Managerial Personnel	Mrs. Niharika Modi is the daughter of Mr. Atul Modi, Managing Director, the daughter of Mrs. Namrata Modi, and the spouse of Mr. Vaibhav Munjal, Executive Director. Except as stated above, she is not related to any other Director or Key Managerial Personnel of the Company.	Mrs. Namrata Modi is the spouse of Mr. Atul Modi, Managing Director, the mother of Mrs. Niharika Modi, Non-Executive Director, and the mother-in-law of Mr. Vaibhav Munjal, Executive Director. Except as stated above, she is not related to any other Director or Key Managerial Personnel of the Company.	Not related to any other Director/ Key Managerial Personnel of the Company
No. of Board Meetings attended during the financial year 2025-26	4	7	7
Directorships held in other companies	-	Denvisio Biomed Limited (Subsidiary of Prevest DenPro Limited)	Denvisio Biomed Limited (Subsidiary of Prevest DenPro Limited)
Board Membership & Committee Membership of other companies as on March 31, 2026	Nil	Nil	Nil
Name of listed entities from which the person has resigned in the past three years	NA	NA	NA
No. of Equity Shares held as on March 31, 2026	3,100 shares	43,24,920 shares	100 shares
In case of independent directors, the skills and capabilities required for the role and manner in which the proposed independent director meets such requirement	NA	NA	NA

Name of Director	Mr. Piyush Kiranprakash Gupta (DIN: 11669545)	Mr. Abhijeet Sadashiv Haridas (DIN: 11669913)	Mr. Sukhen Pal Babuta (DIN: 01739016)
Designation/Category	Independent Director	Independent Director	Independent Director
Date of Birth / Age	15/09/1991 / 34 years	20/06/1986/ 40 years	11/10/1963 / 62 years
Qualifications	BDS, MDS	BDS, MDS	CA
Experience (including expertise in specific functional areas)/ Brief Resume	Dr. Piyush Gupta is a specialist in Conservative Dentistry and Endodontics with an MDS from Pravara Institute of Medical Sciences (2020). He serves as an Assistant Professor at Bhabha Dental College while also practicing as a Micro-Endodontist and Consultant Endodontist since 2021. Recognized for his research and academic contributions, he has multiple publications, awards, and experience as a guest speaker.	Dr. Abhijeet Sadashi Haridas completed his BDS from Rajiv Gandhi University of Health Sciences (2009) and MDS in Conservative Dentistry & Endodontics from Pravara Institute of Medical Sciences (2016-2019). He has worked as an Associate Dentist with private practitioners and has actively contributed to academics through publications, paper presentations, and participation in multiple national and international dental conferences.	Mr. Sukhen Pal Babuta is an Independent Director of our Bank. He holds a bachelor's degree in science from the Punjab University. He is a certified associate of the Institute of Chartered Accountants of India since 1987 and an insolvency professional registered with the Insolvency and Bankruptcy Board of India. He has previously served as a director on the board of directors of Punjab & Sind Bank.
Terms and Conditions of appointment/re-appointment	Appointment as an Independent Director for a term of five years commencing from 22nd April 2 026 up to 21st April 2031, not liable to retire by rotation.	Appointment as an Independent Director for a term of five years commencing from 22nd April 2026 up to 21st April 2031, not liable to retire by rotation.	Appointment as an Independent Director for a term of five years commencing from 27th May 2026 up to 26th May 2031, not liable to retire by rotation.
Remuneration last drawn	NA	NA	NA
Remuneration sought to be paid	Mr. Piyush Kiranprakash gupta shall be entitled to receive remuneration apart from sitting fees for attending the meetings of the board or any committee thereof as may be decided by the board from time to time	Mr. Abhijeet Sadashiv haridas shall be entitled to receive remuneration apart from sitting fees for attending the meetings of the board or any committee thereof as may be decided by the board from time to time	Mr. Sukhen Pal Babuta shall be entitled to receive remuneration apart from sitting fees for attending the meetings of the board or any committee thereof as may be decided by the board from time to time
Date of first appointment on the Board	22nd April, 2026	22nd April, 2026	27th May, 2026
Relationship with other Directors/ Key Managerial Personnel	Not related to any other Director/ Key Managerial Personnel of the Company	Not related to any other Director/ Key Managerial Personnel of the Company	Not related to any other Director/ Key Managerial Personnel of the Company
No. of Board Meetings attended during the financial year 2025-26	-	-	-
Directorships held in other companies	-	-	• Neo Ascot Health Services Private Limited • Capital Small Finance Bank Limited
Board Membership & Committee Membership of other companies as on March 31, 2026	Nil	Nil	Capital Small Finance Bank Limited • Audit Committee • Corporate Social Responsibility Committee
Name of listed entities from which the person has resigned in the past three years	NA	NA	NA
No. of Equity Shares held as on March 31, 2026	Nil	Nil	Nil
In case of independent directors, the skills and capabilities required for the role and manner in which the proposed independent director meets such requirement	He possess required expertise and competencies that will allow him to make effective contribution to the Board.	He possess required expertise and competencies that will allow him to make effective contribution to the Board.	He possess required expertise and competencies that will allow him to make effective contribution to the Board.

By Order of the Board of Directors
For Prevest Denpro Limited

Sd/
Pratul Gupta
Company Secretary and Compliance officer

Place: Jammu
Date: August 11, 2026

ANNEXURE "B" TO THE NOTICE

STATEMENT CONTAINING REQUIRED INFORMATION PURSUANT TO SECTION II OF SCHEDULE V OF THE COMPANIES ACT, 2013

I. General information:

(1) Nature of industry: The Company is engaged in the business of manufacturing of Dental Materials.

(2) Date or expected date of commencement of commercial production: The company is already in production from many years.

(3) In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus: Not applicable

(4) Financial performance based on given indicators

Financial Year 2025-26	Rs. in Lakhs
Total Income	7,666.12
Profit after Tax	2,141.82

(5) Foreign investments or collaborations, if any.: Nil

II. Information about the appointee:

Particulars	Mr. Sai Kalyan Surapaneni	Mrs. Namrata Modi
Background details	Mr. Sai Kalyan Surapaneni is an accomplished research and innovation professional with over two decades of experience in biomedical research, product development, and translational innovation. As the Director of Research at Prevest DenPro Limited, he leads the Company's research and development initiatives, driving the development of innovative dental materials and products. He has played a key role in formulating long-term R&D strategies, fostering collaborations with academic and industry partners, advancing product commercialization, and strengthening the Company's intellectual property portfolio. His extensive technical expertise and visionary leadership have significantly contributed to the Company's growth and innovation capabilities.	Mrs. Namrata Modi oversees the Company's finance and accounts functions, including financial reporting, budgeting, forecasting, cash flow management, and financial planning. She ensures compliance with all applicable financial regulations and internal policies while driving operational efficiency through effective cross functional coordination, robust risk management, and strategic financial oversight. Her leadership supports sound financial decision making and contributes to the Company's sustainable growth and overall business objectives.
Past Remuneration	₹55.24 Lakhs only per annum	₹1.425 Crores only per annum
Recognition or Awards	NA	NA
Job profile and his suitability	Over two decades of experience in biomedical research, dental materials, and product innovation, with a strong track record of translating research into commercially successful products. Leads the Company's research and development strategy, driving the development of innovative, high-quality dental materials and solutions.	**Overall management of the business and in particular to:** · Overseeing the accounts department to ensure accurate and timely financial reporting, implementing accounting policies and procedures, and monitoring financial transactions and reconciliations.

Particulars	Mr. Sai Kalyan Surapaneni	Mrs. Namrata Modi
	Strengthens the Company's innovation ecosystem through strategic collaborations with academic institutions, research organizations, and industry partners. Enhances the Company's intellectual property portfolio and technological capabilities by advancing patent-driven research and product development. Contributes to the Company's long-term growth and global competitiveness through visionary leadership, innovation, and commercialization of new technologies.	Developing and overseeing financial strategies, managing budgeting, forecasting, and financial planning, ensuring optimal cash flow management, overseeing investments and financial risk management, and preparing and presenting financial statements and reports to stakeholders. Ensuring compliance with financial regulations and standards, developing, implementing, and monitoring company policies and procedures, and aligning policies with the company's strategic goal. Coordinating cross departmental activities to ensure seamless operations, leading initiatives for operational efficiency and cost reduction, and monitoring the performance of various departments while providing guidance for improvement.
Remuneration proposed	Upto ₹70,00,000/- (Rupees Seventy Lakhs only) per annum as may be decided by the Board.	Upto ₹1,80,00,000/- (Rupees One Crore Eighty Lakhs only) per annum as may be decided by the Board.
Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin):	Taking into consideration the size of the Company, the profile of Mr. Sai Kalyan Surapaneni, the responsibilities shouldered by him and the industry benchmarks, the remuneration proposed is commensurate with the remuneration paid to similar senior level appointees in other companies.	Taking into consideration the size of the Company, the profile of Mrs. Namrata Modi , the responsibilities shouldered by him and the industry benchmarks, the remuneration proposed is commensurate with the remuneration paid to similar senior level appointees in other companies.
Pecuniary relationship directly or indirectly with the company, or relation with the managerial personnel, if any	Besides the remuneration proposed, Mr. Sai Kalyan Surapaneni does not have any other pecuniary relationship with the Company.	Apart from the remuneration proposed to be paid to her and her status as a Promoter and shareholder of the Company, Mrs. Namrata Modi does not haveany other pecuniary relationship with the Company. Mrs. Namrata Modi is related to thefollowing managerial personnels of the Company: Mr. Atul Modi, Executive Director – Spouse Mrs. Niharika Modi, Non-Executive Director – Daughter Mr. Vaibhav Munjal, Executive Director – Son-in-law

III. Other information:
(1) Reasons of loss or inadequate profits: Company has earned profit during last three consecutive financial years (including the current year). However, in future the company might have loss or inadequate profit due to market condition or competitive environment.
(2) Steps taken or proposed to be taken for improvement: Company is planning to expand its existing production capacity in the same line of business and is also exploring the new business segments for diversification/ expansion.
(3) Expected increase in productivity and profits in measurable terms: Company is increasing its production capacity and is adding new range of products.

By Order of the Board of Directors
For Prevest Denpro Limited
Sd/-
Pratul Gupta
Company Secretary and Compliance officer

Place: Jammu
Date: August 11, 2026

Standalone FINANCIAL STATEMENT

Balance Sheet

to the Standalone financial Statement for the year ended 31st March, 2026

PREVEST DENPRO LIMITED
EPIP, KARTHOLI, BARI BRAHMANA, SAMBA-181133
Email: info@prevestdenpro.com, Website: www.prevestdenpro.com, Tel: +0191 350 6858
CIN: L85199JK1999PLC001969
Standalone Balance Sheet as at 31st March, 2026

(All amounts are in Lakhs unless otherwise stated)

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I	**Equity & Liabilities**			
	1.Shareholders funds:			
	a.Share Capital	2	1,200.30	1,200.30
	b.Reserves and Surplus	3	11,382.01	9,360.22
			12,582.31	**10,560.52**
	2.Share Application Money pending Allotment:			-
	3.Non-Current liabilities:			
	a.Long-Term Borrowings		-	-
	b.Deferred Tax Liabilities (net)	4	125.10	99.51
	c.Other Long Term Liabilities		-	-
	d.Long Term Provisions		-	-
			125.10	**99.51**
	4.Current Laibilities:			
	a.Short Term Borrowings		-	-
	b.Trade Payables	5		
	total outstanding dues of micro enterprises and small enterprises		68.39	108.67
	total outstanding dues of trade payables other than micro and small enterprises		175.06	51.71
	c.Other Current Liabilities	6	440.01	438.10
	d.Short Term Provisions	7	33.59	8.97
			717.05	**607.45**
	Total		**13,424.46**	**11,267.48**
II	**Assets**			
	1.Non-Current Assets:			
	a) Property, Plant & Equipment and Intangible Assets	8		
	(i) Property, Plant & Equipment		2,657.30	2,679.88
	(ii) Intangible Assets		-	-
	(iii) Capital Work in Progress		-	-
	(iv) Intangible assets under development		-	-
	b.Non-Current Investments	9	47.72	47.72
	c.Deffered Tax Assets (net)		-	-
	d.Long Term Loans & Advances	10	113.81	12.51
	e.Other Non-Current Assets		-	-
			2,818.83	**2,740.10**
	2.Current Assets:			
	a.Current Investments	10	869.04	470.04
	b.Inventories	11	1,072.78	789.38
	c.Trade Receivables	12	878.86	781.12
	d.Cash and Cash Equivalents	13	7,264.97	6,046.29
	e.Short Term Loans and Advances	14	203.83	210.38
	f.Other Current Assets	15	316.15	230.17
			10,605.62	**8,527.38**
	Total		**13,424.46**	**11,267.48**

The accompanying notes 1 to 35 are an integral part of the Financial Statements
In terms of our report attached.

For Mittal & Associates
Chartered Accountants
FRN: 106456W

For and on behalf of the Board of Directors

sd/-
Atul Modi
Managing Director
DIN:00788272

sd/-
Namrata Modi
Executive Director & CFO
DIN:00788266

sd/-
Sourabh Bagaria
Partner
Membership Number: 183850
UDIN: 26183850NDOTCY2088
Place:Mumbai
Date: 27th May, 2026

sd/-
Pratul Gupta
Company Secretary
PAN: DKFPG2042Q

Place: Jammu
Date: 27th May, 2026

Profit & Loss

to the Standalone financial Statement for the year ended 31st March, 2026

PREVEST DENPRO LIMITED
EPIP, KARTHOLI, BARI BRAHMANA, SAMBA-181133
Email: info@prevestdenpro.com, Website: www.prevestdenpro.com, Tel: +0191 350 6858
CIN: L85199JK1999PLC001969
Standalone Statement of Profit & Loss account for the year ended 31st March, 2026

(All amounts are in Lakhs unless otherwise stated)

	Particulars	Note No.	For The Year ended 31st March, 2026	For The Year ended 31st March, 2025
I	**Income**			
	Revenue from Operations	16	7,166.42	6,306.77
	Other Incomes	17	499.70	410.99
	Total Income		7,666.12	6,717.76
II	**Expenses**			
	Cost of Raw Materials Consumed	18	1,781.77	1,407.92
	Purchase of Stock in Trade		-	-
	Change in Inventories of Work in Progress & Finished Goods	19	(118.17)	(25.65)
	Employee Benefits Expenses	20	1,180.10	1,026.52
	Finance Costs		-	-
	Depreciation and amortization expenses	21	199.25	190.20
	Other Expenses	22	1,769.14	1,691.51
	Total Expenses		4,812.08	4,290.49
III	**Profit before Exceptional Items & Tax**		2,854.04	2,427.27
	Exceptional Items			-
IV	**Profit before tax**		2,854.04	2,427.27
	Tax Expense			
	a.CurrentTax		690.36	575.99
	b.Earlier Year Tax		(3.73)	0.34
	c.DeferredTax		25.59	30.81
VI	**Profit for the period**		2,141.82	1,820.13
VI	Earning per equity share			
	Basic & Diluted	23	17.84	15.16

The accompanying notes 1 to 35 are an integral part of the Financial Statements
In terms of our report attached.

For Mittal & Associates
Chartered Accountants
FRN: 106456W

For and on behalf of the Board of Directors

sd/-
Atul Modi
Managing Director
DIN:00788272

sd/-
Namrata Modi
Executive Director & CFO
DIN:00788266

sd/-
Sourabh Bagaria
Partner
Membership Number: 183850
UDIN: 26183850NDOTCY2088
Place:Mumbai
Date: 27th May, 2026

sd/-
Pratul Gupta
Company Secretary
PAN: DKFPG2042Q

Place: Jammu
Date: 27th May, 2026

Cash Flow Statement

to the Standalone financial Statement for the year ended 31st March, 2026

PREVEST DENPRO LIMITED
EPIP, KARTHOLI, BARI BRAHMANA, SAMBA-181133
Email: info@prevestdenpro.com, Website: www.prevestdenpro.com, Tel: +0191 350 6858
CIN: L85199JK1999PLC001969
Standalone Cash Flow-Statement for the year ended 31st March, 2026

(All amounts are in Lakhs unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	2,854.04	2,427.27
Adjustments for:		
Depreciation & Amortisation Expense	199.25	190.20
Interest Income	(429.56)	(368.06)
Operating Profit Before Working Capital Changes	**2,623.72**	**2,249.40**
Adjusted for (Increase)/ Decrease in:		
	-	-
Trade Receivables	(97.73)	35.81
Inventories	(283.40)	(167.34)
Short Term Loans and Advances	6.55	(99.10)
Other Current Assets	(85.98)	-
Trade Payables	83.07	30.45
Other Current Liabilities	1.91	51.00
Cash Generated From Operations	**(375.59)**	**(149.17)**
Appropriation of Profit		
Net Income Tax paid/ refunded	662.01	602.65
Net Cash Flow from/(used in) Operating Activities: (A)	1,586.12	1,497.59
Cash Flow From Investing Activities:		
Net (Purchases)/Sales of Fixed Assets (including capital work in progress)	(176.67)	(195.27)
Interest Income	429.56	368.06
Net Increase/(Decrease) in Investments	(500.30)	(346.86)
Net Cash Flow from/(used in) Investing Activities: (B)	(247.41)	(174.06)
Cash Flow from Financing Activities:		
Net Increase/(Decrease) in Long Term Borrowings	-	-
Dividend Paid	(120.03)	(120.03)
Net Cash Flow from/(used in) Financing Activities (C)	(120.03)	(120.03)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1,218.69	1,203.48
Cash & Cash Equivalents As At Beginning of the Year	6,046.29	4,842.79
Cash & Cash Equivalents As At End of the Year	7,264.97	6,046.29

The accompanying notes 1 to 35 are an integral part of the Financial Statements
In terms of our report attached.

For Mittal & Associates
Chartered Accountants
FRN: 106456W

For and on behalf of the Board of Directors

sd/-
Atul Modi
Managing Director
DIN:00788272

sd/-
Namrata Modi
Executive Director & CFO
DIN:00788266

sd/-
Sourabh Bagaria
Partner
Membership Number: 183850
UDIN: 26183850NDOTCY2088
Place:Mumbai
Date: 27th May, 2026

sd/-
Pratul Gupta
Company Secretary
PAN: DKFPG2042Q

Place:Jammu
Date: 27th May, 2026

BS Notes

to the Standalone financial Statement for the year ended 31st March, 2026

Notes to the Standalone Financial Statements for the year ended 31st March, 2026

(All amounts are in Lakhs unless otherwise stated)

Note-2: Share Capital

Particulars	As at 31st March, 2026	As at 31st March, 2025
1.Authorised Equity Share Capital		
1a.1,25,00,000 Shares of Rs.10 each	1,250.00	1,250.00
2.Issued, Subscribed & Paid-Up Equity Share Capital		
2a.1,20,03,000 Equity Shares of Rs.10 each	1,200.30	1,200.30
Total	**1,200.30**	**1,200.30**

a) Reconciliation of the Shares oustanding at the beginning and at the end of the reporting period

Number of shares outstanding at the beginning of the year	Qty	1,20,03,000	1,20,03,000
	Value	1,200.30	1,200.30
Add: Equity shares issued during the year		-	-
Less: Shares bought back during the year		-	-
Number of shares outstanding at the end of the year	Qty	1,20,03,000	1,20,03,000
	Value	1,200.30	1,200.30

c) Terms/ rights attached to shares

The Company has only one class of equity share having a par value of Rs.10/- per share.
Each holder of equity share is entitled to one vote per share.

d) Details of Shares held by each shareholder holding more than 5% shares

Name of shareholders	As at 31st March, 2026		As at 31st March, 2025	
	% held	No. of shares	% held	No. of shares
1. Atul Modi	37.52	45,03,680	37.52	45,03,680
2. Namrata Modi	36.03	43,24,920	36.03	43,24,920

e) Details of Shares held by Promotors

Name of shareholders	As at 31st March, 2026		% Change	As at 31st March, 2025	
	% held	No. of shares		% held	No. of shares
1. Atul Modi	37.52	45,03,680	-	37.52	45,03,680
2. Namrata Modi	36.03	43,24,920	-	36.03	43,24,920

f) Information regarding issue of shares in the last five years

The Company has not issued any shares without payment being received in cash.
The Company issued 85,50,000 bonus shares in the ratio of 30:1 on April 27, 2021
The Company has not undertaken any buy-back of shares.

Note-3: Reserves and Surplus

Particulars	As at 31st March, 2026	As at 31st March, 2025
[A]: Capital Reserve Account		
Opening Balance	42.67	42.67
Additions during the year	-	-
Closing Balance	42.67	42.67
[B]: Security premium		
Balance as per last Financial statements	1,978.16	1,978.16
Add : Amount Received during the year	-	-
Less : Amount Utilised	-	-
Closing Balance	1,978.16	1,978.16
[C]: Surplus Account		
Opening Balance	7339.40	5,639.30
Less: Dividend Paid	(120.03)	(120.03)
Add: Net Surplus during the year	2,141.82	1,820.13
Closing Balance	9,361.19	7,339.40
Total of Reserves and Surplus (A+B+C)	11,382.01	9,360.22

Standalone
Financial Statement

BS Notes

to the Standalone financial Statement for the year ended 31st March, 2026

Note-4: Deferred Tax Liability

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening Deferred Tax Liability	99.51	68.69
Addition/Subtraction during the year	25.59	30.81
Closing Deferred Tax Liability	125.10	99.51

Note-5: Trade Payables

Particulars	As at 31st March, 2026	As at 31st March, 2025
a. total outstanding dues of micro enterprises and small enterprises; and	68.39	108.67
b. total outstanding dues of creditors other than micro enterprises and small enterprises.	175.06	51.71
Total	**243.45**	**160.38**

Particulars (Outstanding from due date of payment / from date of transaction)	As at 31st March, 2026	As at 31st March, 2025
i) MSME		
Unbilled/Not Due	-	-
Less than 1 year	68.39	108.67
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
	68.39	108.67
ii) Others		
Unbilled/Not Due	-	-
Less than 1 year	175.06	51.71
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
	175.06	51.71
iii) Disputed dues- MSME		
Unbilled/Not Due	-	-
Less than 1 year	-	-
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
	-	-
iv) Disputed dues- Others		
Unbilled/Not Due	-	-
Less than 1 year	-	-
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
	-	-
Total	243.45	160.38

The information required to be disclosed under MSMED Act, 2006 has been determined to the extent such parties have been identified on the basis of the information available with company. The details of amount outstanding to Micro & Small Enterprises are as under:-

Particulars	As at 31st March, 2026	As at 31st March, 2025
Principal amount from Micro and Small Enterprises	68.39	108.67
Interest due on above and the unpaid interest	-	-
Interest paid	-	-
Payment made beyond the appointed day during the year	-	-
Interest due and payable for the period of delay	-	-
Interest accrued and remaining unpaid	-	-
Amount of further interest remaining due and payable in succeeding years	-	-

BS Notes

to the Standalone financial Statement for the year ended 31st March, 2026

Note-6: Other Current Liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Advances received from Customers	110.84	124.91
Other Payables		
Statutory Liabilities	28.05	19.63
Payable for Expenses	233.52	213.91
Payable for Capital Goods	2.38	7.61
Security Deposits	65.21	66.78
Employee Securities	-	0.59
Other Payable	-	4.66
Total	440.01	438.10

Note-7: Short Term Provisions

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision for Income Tax (net off advance tax and TDS)	33.59	8.97
Closing Balance	33.59	8.97

Note-9: Non current Investment

Particulars	As at 31st March, 2026	As at 31st March, 2025
Investment in Equity Instrument		
Unquoted		
Investment in Subsidiary		
Denvisio Biomed Limited	5.00	5.00
Axiodent INC	42.72	42.72
Total	47.72	47.72

Disclosures for Non-Current Investments	As at 31st March, 2026	As at 31st March, 2025
Aggregate Cost of Quoted Investments	-	-
Aggregate Cost of Unquoted Investments	47.72	47.72
Aggregate Market Value of Quoted Investment	-	-
Provision for Diminution in Value of Investments	-	-

Note-9: Long Term Loans and Advances

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured,Considered Good		
Loan to Related Parties	113.81	12.51
Total	113.81	12.51

*** Advances to related parties represent loans and advances extended to subsidiary companies, with details provided below:**

Name of Company	Relation	As at 31st March, 2026	As at 31st March, 2025
Denvisio Biomed Limited	Subsidiary	12.51	12.51
Axiodent INC USA	Subsidiary	75.56	-
Prevest Denpro Gulf General – Trading LLC	Subsidiary	25.74	-

Note-10: current Investment

Particulars	As at 31st March, 2026	As at 31st March, 2025
Quoted		
Investments in Mutual Funds		
Franklin India Smaller Companies Fund	3.80	3.80
HDFC Large and Midcap Fund	81.90	19.50
ICICI Prudential Blue Chip Fund	79.54	23.34
Kotak Equity Opportunities Fund	45.50	39.50
Kotak Standard Multicap Fund	-	47.65
Kotak Flexicap Fund	85.45	-
L & T Midcap Fund	4.60	4.60
Mirae Asset India Equity Fund	-	52.75
Mirae Asset Large Cap Fund	76.75	-
UTI Flexicap Fund	24.50	18.50
HDFC Large & Mid Cap Fund	-	10.40
Nippon Mutual Fund SIP	-	16.00
Nippon India Power& Infra Fund	50.00	50.00
Nippon India Large Cap Fund	31.00	-
Nippon India MultiCap Fund	85.00	-
Frankline India Multicap Fund NFO	25.00	25.00
HDFC Top 100 Fund	88.00	66.00
ICICI Prudential Business Cycle Fund	40.00	20.00
ICICI Prudential Mutual Fund Collection	50.00	50.00
ICICI Prudential Mutual Fund SIP	30.00	6.00
SBI Focused Equity Fund	23.00	17.00
Motilal Oswal Flexicap Fund Growth	45.00	-
Total	869.04	470.04
Aggregate amount of quoted investments	869.04	470.04
Aggregate market value of quoted investments	911.25	560.98

Note-11: Inventories

Particulars	As at 31st March, 2026	As at 31st March, 2025
Raw Materials	346.16	292.12
Work-in-Progress	47.97	6.78
Finished Goods	165.21	88.22
Packing Material	513.45	402.26
Total	1,072.78	789.38

Refer Accounting policies Valauation of Inventories.

Note-12: Trade Receivables

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, Considered Good		
Aggregate amount of Trade Receivables outstanding for a period exceeding six months	2.73	2.74
Others	876.12	778.38
	-	-
Total	878.86	781.12

Trade Receivables ageing schedule	As at 31st March, 2026	As at 31st March, 2025
i) Undisputed Trade receivables – considered good		
Unbilled/Not Due	-	-
Less than 6 months	876.12	778.38
6 months - 1 year	2.73	0.60
1-2 years	-	0.17
2-3 years	-	1.98
More then 3 years	-	-
	878.86	**781.12**
ii) Undisputed Trade receivables – considered doubtful		
Unbilled/Not Due	-	-
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More then 3 years	-	-
	-	-
iii) Disputed Trade receivables – considered good		
Unbilled/Not Due	-	-
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More then 3 years	-	-
	-	-

BS Notes

to the Standalone financial Statement for the year ended 31st March, 2026

iv) Disputed Trade receivables – considered doubtful		
Unbilled/Not Due	-	-
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More then 3 years	-	-
	878.86	781.12

Note-13: Cash and Cash Equivalents

Particulars	As at 31st March, 2026	As at 31st March, 2025
Cash and cash equivalents:		
Cash in hand	1.22	4.81
Balance in Forex Card	39.86	30.21
Balance with Banks		
a. in current accounts	278.28	172.47
b. in deposit accounts having Maturity less than 3 Months	1282.89	1,094.24
Other Bank Balances		
Fixed deposits with maturity of more than three months but less than twelve months	5,662.72	4,744.55
Total	7,264.97	6,046.29

Disclosure of Foreign Currency Holding in cash

Particulars	As at 31st March, 2026	As at 31st March, 2025
Cash Holdings		
USD - Amount in foreign currency	0.01	0.02
Equivalent currency (INR)	1.32	1.44

Note-14: Short Term Loans & Advances

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered Good		
Advances to Suppliers	189.86	204.89
Advances to employee	13.96	5.15
Advances to Related Party*	-	0.34
Total	203.83	210.38

*** Advances to related parties represent loans and advances extended to subsidiary companies, with details provided below:**

Name of Company	Relation	As at 31st March, 2026	As at 31st March, 2025
Denvisio Biomed Limited	Subsidiary	-	-
Axiodent INC	Subsidiary	-	0.34

Note-15: Other Current Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balance with Government Authorities	221.47	100.76
Security Deposits with Government & Other Departments	12.25	11.84
Gratuity fund with LIC	9.15	7.06
Prepaid Expenses	24.66	43.31
Interest accrued on Fixed Deposit	48.62	43.93
Other Assets	-	23.28
Total	316.15	230.17

PL Notes

to the Standalone financial Statement for the year ended 31st March, 2026

Notes to the Standalone Financial Statements for the year ended 31st March, 2026

(All amounts are in Lakhs unless otherwise stated)

Particulars	For The Year ended 31st March, 2026	For The Year ended 31st March, 2025
Note-16 : Revenue from Operations		
Sale of Products	7,267.53	6,403.73
Less:.Discount on Sale	191.68	191.97
Other Operating Revenue	86.97	92.48
Freight Charges on Sales	3.59	2.54
Total	7,166.42	6,306.77
Export Sale	4,223.46	3,592.09
Domestic Sale	2,942.97	2,714.69
Note-17 : Other Incomes		
Interest on Bank Deposits	429.56	368.06
Interest on Loan Given	4.71	-
Foreign Exchange Variation	48.58	30.89
Miscellaneous Income	0.79	12.03
Turnover Incentive	15.87	-
Interest on Income Tax Refund	0.19	-
Total	499.70	410.99
Note-18 : Cost of Raw Material Consumed		
Opening Stock	694.38	552.70
Add: Purchases- Raw Materials & Packing Materials	1947.00	1,534.45
Add: Consumables	-	15.16
Sub-Total	1947.00	1,549.61
Less: Closing Stock	859.61	694.38
Total	1,781.77	1,407.92
Value of Purchase of Raw material		
Indigenous	657.32	646.15
Imported	1,155.37	888.30
Note-19 : Change in Inventories		
Inventories at the beginning of the year		
Work in Progress	6.78	4.71
Finished Goods	88.22	64.64
SubTotal	95.00	69.35
Inventories at the end of the year:		
Work in Progress	47.97	6.78
Finished Goods	165.21	88.22
SubTotal	**213.17**	**95.00**
Net Changes	(118.17)	(25.65)
Note-20 : Employee Benefits Expenses		
Salaries and Wages	681.18	577.29
Director Remuneration	458.55	409.74
Company's Contribution to Provident and other fund	36.00	33.57
Staff welfare Expenses	3.28	2.08
Gratuity	1.09	3.84
Total	1,180.10	1,026.52
Note-21: Depreciation & Amortization		
Depreciation as per Note-8	199.25	190.20
Total	199.25	190.20

PL Notes

to the Standalone financial Statement for the year ended 31st March, 2026

***Note-22:* Other Expenses**

Power and Fuel	43.80	41.45
Freight, Packing & Forwarding	287.80	409.28
Repair & Maintenance to Building	26.62	28.71
Repair & Maintenance to Plant & Machinery	13.20	19.12
Repair & Maintenance to Other	33.41	32.43
Advertisement	9.80	8.07
Rates & Taxes	158.27	121.90
Insurance	43.36	19.13
Traveling Expenses	145.99	123.45
Business Promotion Expenses	464.68	425.25
Legal & Professional Expenses	150.01	116.11
Bank Charges	27.10	25.40
Housekeeping and Security Charges	32.27	30.87
Commission Charges	20.22	19.78
Fees & Subscription	62.11	45.60
Payment to Auditor	-	
For Statutory Audit	6.00	6.00
For Tax Audit	2.62	2.02
Rent	6.19	5.34
Labortary Expenses	12.38	4.81
Printing & Stationery	8.49	6.94
Software Expenses	7.25	5.08
Telephone & Internet Expenses	12.07	6.05
CSR expenses	42.11	45.48
Donation	0.11	
Miscellenous Expenses	152.87	135.93
Loss on sale of assets	-	0.15
Bad Debts	0.41	7.15
Total	**1,769.14**	**1,691.51**

***Note-23:* Earning Per Share**

Net Profit after tax as per statement of Profit and Loss attributable to Equity Shareholders	2141.82	1820.13
Weighted Average number of equity shares used as denominator for calculating EPS*	120.03	120.03
Basic & Diluted Earning per share	**17.84**	**15.16**

Fixed Assets

to the Standalone financial Statement for the year ended 31st March, 2026

Note-8 Property, Plant & Equipment and Intangible Assets

(All amounts are ₹ in Lakhs except otherwise stated)

Sr No.	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		As At 01-04-2025	Addition	Deduction during the year	As At 31-03-2026	As At 01-04-2025	For the Year	Deduction during the year	As At 31-03-2026	As At 31-03-2026	As At 31-03-2025
	Tangible Assets										
1	Leasehold Land	51.05	-	-	51.05	-			-	51.05	51.05
2	Buildings	1,355.90	15.59	-	1,371.49	173.86	42.93		216.79	1,154.70	1,182.04
3	Plant and Machinery	1,328.56	38.34	-	1,366.90	265.03	82.53		347.56	1,019.34	1,063.53
4	Furniture Fixtures	177.99	28.60	-	206.59	63.27	13.92		77.18	129.40	114.72
5	Office Equipments	104.27	10.52	-	114.78	69.88	10.49		80.37	34.41	34.39
6	Vehicles	230.47	55.96	-	286.43	122.20	21.91		144.11	142.32	108.27
7	Computers	78.75	8.90	-	87.64	52.63	15.25		67.88	19.76	26.11
8	Electric Installations	139.93	18.77	-	158.70	40.16	12.22		52.38	106.32	99.77
	TOTAL	**3,466.91**	**176.67**	**-**	**3,643.58**	**787.03**	**199.25**	**-**	**986.28**	**2,657.30**	**2,679.88**
1	**Capital Work in Progress**	-		-	-				-	-	-
	Sub Total (B)	-	-		-					-	-
	Total Assets	**3,466.91**	**176.67**	**-**	**3,643.58**	**787.03**	**199.25**	**-**	**986.28**	**2,657.30**	**2,679.88**
	Previous Year	**3,271.64**	**203.66**	**8.39**	**3,466.91**	**596.83**	**197.39**	**-**	**787.03**	**2,679.88**	**2,674.81**

There are no immovable properties the title deeds of which are not held in the name of the company.

Capital work-in-progress aging schedule

Capital work-in-progress	Amount in capital work-in-progress for a period of				Total
	Less than 1 year	1-2 Year	2-3 Year	more than 3 year	
Project in Progress					
Balance as at 31 March 2026	-	-	-	-	
Balance as at 31 March 2025	-	-	-	-	-

There are no projects which are suspended or whose completion is overdue or has exceeded its cost compared to its original plan.

Note 24 Related Party

to the Standalone financial Statement for the year ended 31st March, 2026

Note-24

Related Party Disclosures

(i) Names of the related party and nature of relationship where control/significant influence exists

Key management personnel (KMP) and their close members of family

Name of related party	Nature of relationship
Key Management Personnel & Directors	
Atul Modi	Managing Director
Namrata Modi	Executive Director & CFO
Sai Kalyan Surapaneni	Executive Director
Vaibhav Munjal	Executive Director
Nikhil Shrikant Bobade	Non-Executive Director
Sudeep Murthy	Non-Executive Director
Niharika Modi	Non-Executive Director
Pardeep Gandotra	Non-Executive Director
Krishna Rathi	Company Secretary (till 31.08.2023)
Aman Sadhotra	Company Secretary (w.e.f. 01.09.2023)

Entities in which KMP/relative of KMP is interested

Denvisio Biomed Limited	Subsidiary Company
Axiodent INC (USA)	Subsidiary Company
Prevest Denpro Gulf General Trading LLC, Dubai	Subsidiary Company
NV International	(Partnership firm of Atul Modi & Niharika Modi)
Dentstal India	(Partnership firm of Atul Modi & Namrata Modi)

Note 24 Related Party

to the Standalone financial Statement for the year ended 31st March, 2026

(ii) Details of transactions with related parties and balances

Name	Relationship	Nature of transaction	31 March 2026		31 March 2025	
			Amount of transaction during the year	Balance as at 31 March 2025 Receivables/ (Payables)	Amount of transaction during the year	Balance as at 31 March 2025 Receivables/ (Payables)
Atul Modi	Managing Director	Salary	142.50	(8.45)	120.00	(2.72)
Namrata Modi	Executive Director & CFO	Salary	142.50	(8.05)	120.00	(6.32)
		Rent	5.28	(0.44)	5.28	(0.40)
Sai Kalyan Surapaneni	Executive Director	Salary	54.99	(3.28)	51.18	(3.15)
Vaibhav Munjal	Executive Director	Salary	118.56	(6.61)	118.56	(6.49)
		Commission	16.26	(10.98)	16.96	(6.21)
Sudeep Murthy	Non-Executive Director	Sitting Fee	0.60	(0.14)	0.60	-
Niharika Modi	Non-Executive Director	Sitting Fee	0.60	(0.14)	0.60	-
Nikhil Shrikant Bobade	Non-Executive Director	Sitting Fee	0.60	(0.14)	0.60	-
Pardeep Gandotra	Non-Executive Director	Sitting Fee	1.00	-	-	-
Aman Sadhotra	Company Secretary	Salary	10.52	(0.20)	11.56	(0.94)
		Loan Given	1.50	-	1.00	-
		Loan Repayment received	1.50	-	1.00	-
Denvisio Biomed Limited	Entities in which relative of KMP is interested	Sale	22.51	(29.01)	17.06	(28.42)
		Rent Income	3.60		4.60	
		Marketing Support	183.42		144.88	
		Loan Given		12.51	-	12.51
		Loan Repayment received	-		-	
Axiodent INC (USA)	Entities in which relative of KMP is interested	Sale	7.60	6.21	14.26	14.26
		Loan Given	66.39	75.56	0.34	0.34
		Interest Income	3.89			
Prevest Denpro Gulf General Trading LLC, Dubai	Entities in which relative of KMP is interested	Sale		25.74	-	-
		Loan Given	24.26		-	-
		Interest Income	0.82			

Note 25-28

to the Standalone financial Statement for the year ended 31st March, 2026

Note-25 EARNINGS IN FOREIGN EXCHANGE

Particulars	For The Year ended 31st March, 2026	For The Year ended 31st March, 2025
Export of goods calculated on F.O.B. basis	4,223.46	3,592.09
royalty, know-how, professional and consultation fees	-	-
interest and dividends	-	-
other income	-	-

Note-26 VALUE OF IMPORTS ON CIF BASIS

Parteulars	For The Year ended 31st March, 2026	For The Year ended 31st March, 2025
Raw Material	1,155.37	888.30
Capital Goods	-	-
Others	-	-
	1,155.37	**888.30**

Note-27 EXPENDITURE IN FOREIGN CURRENCY

Parteulars	For The Year ended 31st March, 2026	For The Year ended 31st March, 2025
Travelling Expenses	25.68	14.83
Business Promotion Expenses	10.98	23.70
	36.67	**38.52**

Note-28

SEGMENT REPORTING

The company operates in one single segment hence no requirement of segment reporting.

Note 29

to the Standalone financial Statement for the year ended 31st March, 2026

Note-29
DETAILS OF CONTINGENT LIABILITIES AND COMMITMENTS

(All amounts are in Lakhs unless otherwise stated)

Particulars	As at March 31, 2026	2025
Contingent Liabilities		
(a) Claims against the company not acknowledged as debt;	-	-
(b) Guarantees	-	-
(c) Other money for which the company is contingently liable:	-	-
Commitments	-	-
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b) Uncalled liability on shares and other investments partly paid	-	-
(c) Other commitments	-	-
	-	-
TOTAL	-	-

Note 30 CSR

to the Standalone financial Statement for the year ended 31st March, 2026

Note: 30 Corporate Social Responsibilities

(All amounts are ₹ in Lakhs except otherwise stated)

Particulars	31st March, 2026	31st March, 2025
Corporate Social Responsibilities		
Gross amount required to be spent by the company during the year	44.43	38.95
Amount approved by the Board to be spent during the year	44.43	38.95
Amount spent during the year on:		
Amount spent on - Cremation Ground	-	-
Construction / acquisition of any asset	-	-
On purposes other than above	42.11	45.48
Details of related party transactions	-	-
Details of un-spent amount		
Opening Balance	(3.57)	2.97
Amount deposited in SpecifiedFund of Sch.VII within 6months	-	-
Amount required to be spent during the year	44.43	38.95
Amount spent during the year	42.11	45.48
Closing Balance	(1.25)	(3.57)

Details of ongoing projects:

Financial Year ending on	Opening Balance		Amount required to be spent during the year	Amount spent during the year		Closing Balance	
	With Company	In Separate CSR Unspent A/c		From Company's bank A/c	From Separate CSR Unspent A/c	With Company	In Separate CSR Unspent A/c
31st March, 2025	2.97	-	38.95	45.48	-	(3.57)	-
31st March, 2026	(3.57)	-	44.43	42.11	-	(1.25)	-

Details of Provision for CSR Expenses

Financial Year ending on	Opening Balance	Provision during the year	Amount spent out of provision	Closing Balance of provision
31st March, 2025	2.97	38.95	45.48	(3.57)
31st March, 2026	(3.57)	44.43	42.11	(1.25)

Computation of amount to be spent on CSR activities

Particulars	FY 22-23	FY 23-24	FY 24-25
Profit After Tax	1,571.01	1,612.37	1,820.13
Add: Income Tax	524.67	529.09	606.80
Profit Before Tax	2,095.68	2,141.46	2,426.93
Average Net profit for three year			2,221.36
2% of profit			44.43

Note 31 Gratuity

to the Standalone financial Statement for the year ended 31st March, 2026

Note-31 EMPLOYEE BENEFITS

(All amounts are ₹ in Lakhs except otherwise stated)

The Company has adopted the Accounting Standard 15 (revised 2005) on Employee Benefits during the restated financials period. The disclosure as envisaged under the Accounting Standard is provided hereunder:

Details of Gratuity Expenses	*2025-26*	*2024-25*
Profit and loss account for the period		
Current service cost	6.84	6.80
Interest on obligation	2.89	2.48
Expected return on plan assets	(3.74)	(2.89)
Net actuarial loss/(gain)	(5.13)	(2.54)
Recognised Past Service Cost-Vested	-	-
Loss (gain) on curtailments	-	-
Total included in 'Employee Benefit Expense'	0.86	3.84
prior year charge	-	-
Total Charge to P&L	**0.86**	**3.84**
Reconciliation of defined benefit obligation		
Opening Defined Benefit Obligation	41.22	34.20
Transfer in/(out) obligation		
Current service cost	6.84	6.80
Interest cost	2.89	2.48
Actuarial loss (gain)	(5.21)	(2.26)
Past service cost	-	-
Benefits paid	(0.42)	-
prior year charge	-	-
Closing Defined Benefit Obligation	**45.32**	**41.22**
Table of experience adjustments		
Defined Benefit Obligation	45.32	41.22
Plan Assets	54.47	48.27
Net liability/(assets) recongnise in balance sheet	**(9.15)**	**(7.06)**
Reconciliation of plan assets		
Opening value of plan assets	48.27	41.31
Transfer in/(out) plan assets	-	-
Expenses deducted from the fund	-	-
Expected return	3.74	2.89
Actuarial gain/(loss)	(0.09)	0.29
Contributions by employer	2.96	3.78
Benefits paid	(0.42)	-
Closing value of plan assets	**54.47**	**48.27**
Bifurcation of liability		
Current Liability	-	-
Non-Current Liability	-	-
Net Liability	-	-
Principle actuarial assumptions		
Discount Rate	7.75%	7.00%
Expected Return on Plan Assets	7.75%	7.00%
Salary Escalation Rate	6.25%	6.25%
Withdrawal Rates	10.00% p.a	5.00% p.a

Note 32 to 35 regulatory req

to the Standalone financial Statement for the year ended 31st March, 2026

Note-32 Ratio and Its Elements

All amount are ` in Lakhs except otherwise stated

	31st March, 2026	31st March, 2025
Note:		
(1) Ratio Analysis		
A. Current Ratio		
Current Assets	10,605.63	8,527.38
Current Liabilities	717.05	607.45
Current ratio	14.79	14.04
Increase / (Decrease) in ratio	5.36%	-
B. Debt Equity Ratio		
Long term borrowings	-	-
Short term borrowings	-	-
Total Debt	-	-
Share Capital	1,200.30	1,200.30
Reserves & Surplus	11,382.01	9,360.22
Money received against Share Warrants	-	-
Shareholder's Equity	12,582.31	10,560.52
Debt Equity Ratio	-	-
Increase / (Decrease) in ratio		
C. Debt Service Coverage Ratio		
Profit before tax	2,854.04	2,427.27
Add: Interest	-	-
Depreciation & Amortization	199.25	190.20
Earnings available for debt service	3,053.29	2,617.46
Interest	-	-
Short term borrowings	-	-
Debt Service	-	-
Debt Service Coverage Ratio	-	-
Increase / (Decrease) in ratio	-	-
D. Return on equity (%)		
Net profit after taxes	2,141.82	1,820.13
Equity (As defined in Debt Equity Ratio)	12,582.31	10,560.52
Return on equity ratio	17.02%	17.24%
Increase / (Decrease) in ratio	-1.23%	-
E. Inventory Turnover Ratio		
Cost of Goods Sold	1,663.60	1,382.28
Opening stock	789.38	622.04
Closing stock	1,072.78	789.38
Average Inventory	931.08	705.71
Inventory Turnover Ratio (no. of times)	1.79	1.96
Increase / (Decrease) in ratio	-8.78%	-
F. Trade Receivables turnover Ratio		
Revenue from Operations	7,166.42	6,306.77
Average Trade Receivables	829.99	799.03
Trade Receivable Turnover ratio (no. of times)	8.63	7.89
Increase / (Decrease) in ratio	9.39%	-
G. Trade Payables Turnover Ratio		
Total Purchase	1,947.00	1,534.45
Average Trade Payables	201.91	145.15
Trade Payables Turnover Ratio (no. of times)	9.64	10.57
Increase / (Decrease) in ratio	-8.78%	-

Note 32 to 35 regulatory req

to the Standalone financial Statement for the year ended 31st March, 2026

H. Net Capital turnover ratio		
Revenue from Operations	7,166.42	6,306.77
Current assets - Current Liabilities	9,888.58	7,919.93
Net Capital turnover ratio	72.47%	79.63%
Increase / (Decrease) in ratio	-8.99%	-
I. Net Profit Ratio (%)		
Net Profit	2,141.82	1,820.13
Revenue from Operations	7,166.42	6,306.77
Net Profit Ratio	29.89%	28.86%
Increase / (Decrease) in ratio	3.56%	-
J. Return on capital employed		
Profit before taxes	2,854.04	2,427.27
Add: Interest	-	-
Profit before interest and taxes	2,854.04	2,427.27
Capital Employed	12,582.31	10,560.52
Return on capital employed	22.68%	22.98%
Increase / (Decrease) in ratio	-1.31%	-

Note 32 to 35 Regulatory Req

to the Standalone financial Statement for the year ended 31st March, 2026

Note-33 Additional Regulatory Information

Details of Benami Property held

The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

Details of Loans and advances

The company has granted loan to Axiodent INC (Wholly owned Subsidiary Company) which are repayable on demand and without specifying any terms or period of repayment the detial is as follows:

Name of Party	Loan Given	O/s as on 31.03.2026
Axiodent INC USA	75.56	75.56
Prevest Denpro Gulf General Trading LLC, Dubai	24.26	25.74

Wilful Defaulter

The company has not been declared as a wilful Defaulter by any Financial Institution or bank as at the date of Balance Sheet.

Relationship with Struck off Companies

The Company do not have any transactions with companies struck off.

Registration of charges or satisfaction with Registrar of Companies (ROC)

The company has no pending charges or satisfaction which are yet to be registered with the ROC beyond the Statutory period.

Compliance with number of layers of companies

The company has complied with the provision of the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

Compliance with approved Scheme(s) of Arrangements

There are no Schemes of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

Discrepancy in utilization of borrowings

The company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date. There are no discrepancy in utilisation of borrowings.

Utilisation of Borrowed funds and share premium:

(A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries).

(B) the company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party).

The company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:

a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries); or

b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or;

b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Note-34 Additional Information:

Undisclosed income

The Company has no transaction that is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

Details of Crypto Currency or Virtual Currency

The company has not traded or invested in Crypto currency or Virtual Currency.

Note-35 *Previous year figures have been regrouped, rearranged and reclassified wherever considered necessary.*

Consolidated FINANCIAL STATEMENT

Balance Sheet

to the Consolidated Financials Statement for the year ended 31st March, 2026

PREVEST DENPRO LIMITED
EPIP, Kartholi, Bari Brahmana, Samba, Jammu-181133
Email: info@prevestdenpro.com, Website: www.prevestdenpro.com, Tel: +0191 350 6858
CIN: L85199JK1999PLC001969
Consolidated Balance Sheet as at 31st March, 2026
(All amounts are in Lakhs unless otherwise stated)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I **Equity & Liabilities**			
1.Shareholders funds:			
a.Share Capital	2	1,200.30	1,200.30
b.Reserves and Surplus	3	11,279.53	9,356.88
2.Share Application Money pending Allotment:		-	-
3.Non-Current liabilities:			
a.Long-Term Borrowings		-	-
b.Deferred Tax Liabilities (net)	4	125.10	99.51
c.Other Long Term Liabilities		-	-
d.Long Term Provisions		-	-
		12,604.93	10,656.68
4.Current Liabilities:			
a.Short Term Borrowings		-	-
b.Trade Payables	5		
total outstanding dues of micro enterprises and small enterprises		68.39	108.67
total outstanding dues of trade payables other than micro and small enterprises		180.75	53.39
c.Other Current Liabilities	6	431.42	425.14
d.Short Term Provisions	7	33.59	8.97
		714.14	**596.17**
Total		13,319.07	11,252.86
II **Assets**			
1.Non-Current Assets:			
a) Property, Plant & Equipment and Intangible Assets	8		
(i) Property, Plant & Equipment		2,660.05	2,681.31
(ii) Intangible Assets		9.87	-
(iii) Capital Work in Progress		-	-
(iv) Intangible assets under development		-	-
b.Non-Current Investments		-	-
c.Deffered Tax Assets (net)		-	-
d.Long Term Loans & Advances		-	-
e.Other Non-Current Assets		-	-
		2,669.92	2,681.31
2.Current Assets:			
a.Current Investments	9	869.04	470.04
b.Inventories	10	1,089.39	803.50
c.Trade Receivables	11	871.17	767.25
d.Cash and Cash Equivalents	12	7,285.38	6,089.84
e.Short Term Loans and Advances	13	203.83	210.04
f.Other Current Assets	14	330.35	230.88
		10,649.15	**8,571.54**
Total		13,319.07	11,252.86

The accompanying notes 1 to 35 are an integral part of the Financial Statements
In terms of our report attached.
For Mittal & Associates
Chartered Accountants
FRN: 106456W

For and on behalf of the Board of Directors

sd/-
Atul Modi
Managing Director
DIN:00788272

sd/-
Namrata Modi
Executive Director & CFO
DIN:00788266

sd/-
Sourabh Bagaria
Partner
Membership Number: 183850
UDIN: 26183850YLCOGI3733
Place:Mumbai
Date: 27th May,2026

sd/-
Pratul Gupta
Company Secretary
PAN: DKFPG2042Q

Place: Jammu
Date: 27th May,2026

Profit & Loss

to the Consolidated Financials Statement for the year ended 31st March, 2026

PREVEST DENPRO LIMITED
EPIP, Kartholi, Bari Brahmana, Samba, Jammu-181133
Email: info@prevestdenpro.com, Website: www.prevestdenpro.com, Tel: +0191 350 6858
CIN: L85199JK1999PLC001969
Consolidated Balance Sheet as at 31st March, 2026
(All amounts are in Lakhs unless otherwise stated)

Particulars	Note No.	For The Year ended 31st March, 2026	For The Year ended 31st March, 2025
I **Income**			
Revenue from Operations	15	7,180.85	6,302.81
Other Incomes	16	491.51	406.61
Total Income		7,672.36	6,709.42
II **Expenses**			
Cost of Raw Materials Consumed	17	1,781.77	1,407.93
Purchase of Stock in Trade		-	-
Change in Inventories (WIP&FGs)	18	(120.66)	(37.93)
Employee Benefits Expenses	19	1,324.04	1,135.38
Finance Costs		-	-
Depreciation and amortization expenses	20	200.88	190.32
Other Expenses	21	1,725.10	1,588.75
Total Expenses		4,911.12	4,284.45
Profit before Exceptional Items & Tax		2,761.23	2,424.97
Exceptional Items			-
III **Profit before tax**		2,761.23	2,424.97
Tax Expense			
a.CurrentTax		690.36	578.30
b.Earlier Year Tax		(3.76)	0.34
b.DeferredTax		25.59	30.81
IV **Profit for the period**		2,049.05	1,815.52
Basic & Diluted EPS	22	17.07	15.13

The accompanying notes 1 to 35 are an integral part of the Financial Statements
In terms of our report attached.
For Mittal & Associates
Chartered Accountants
FRN: 106456W

For and on behalf of the Board of Directors

sd/-
Atul Modi
Managing Director
DIN:00788272

sd/-
Namrata Modi
Executive Director & CFO
DIN:00788266

sd/-
Sourabh Bagaria
Partner
Membership Number: 183850
UDIN: 26183850YLCOGI3733
Place:Mumbai
Date: 27th May,2026

sd/-
Pratul Gupta
Company Secretary
PAN: DKFPG2042Q

Place: Jammu
Date: 27th May,2026

Cash Flow Statement

to the Consolidated Financials Statement for the year ended 31st March, 2026

PREVEST DENPRO LIMITED
EPIP, Kartholi, Bari Brahmana, Samba, Jammu-181133
Email: info@prevestdenpro.com, Website: www.prevestdenpro.com, Tel: +0191 350 6858
CIN: L85199JK1999PLC001969
Consolidated Cash Flow Statement for the year ended 31st March, 2026
(All amounts are in Lakhs unless otherwise stated)

Particulars	For The Year ended 31st March, 2026	For The Year ended 31st March, 2025
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	2,761.23	2,424.97
Adjustments for:		
Depreciation & Amortisation Expense	200.88	190.32
Interest Income	(429.56)	(368.06)
Operating Profit Before Working Capital Changes	**2,532.55**	**2,247.22**
Adjusted for (Increase)/ Decrease in:		
Short term provision		
Trade Receivables	(103.93)	45.93
Inventories	(285.89)	(179.46)
Other current assets	(99.47)	(98.31)
Short term loans and advances	6.22	-
Trade Payables	87.08	42.75
Other Current Liabilities	6.28	28.60
Cash Generated From Operations	**(389.71)**	**(160.48)**
Appropriation of Profit		
Net Income Tax paid/ refunded	661.97	605.02
Net Cash Flow from/(used in) Operating Activities: (A)	**1,480.86**	**1,481.75**
Cash Flow From Investing Activities:		
Net (Purchases)/Sales of Fixed Assets (including capital work in progress)	(189.49)	(196.83)
Interest Income	429.56	368.06
Net Increase/(Decrease) in Investments	(399.00)	(304.14)
Net Cash Flow from/(used in) Investing Activities: (B)	**(158.92)**	**(132.90)**
Cash Flow from Financing Activities:		
Net Increase/(Decrease) in Long Term Borrowings		-
Dividend Paid	(120.03)	(120.03)
Net Cash Flow from/(used in) Financing Activities (C)	**(120.03)**	**(120.03)**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**1,201.92**	**1,228.81**
Effects of exchange Rate on Cash & cash Equivalents	(6.38)	-
Cash & Cash Equivalents As At Beginning of the Year	6,089.84	4,861.03
Cash & Cash Equivalents As At End of the Year	7,285.38	6,089.84

The accompanying notes 1 to 35 are an integral part of the Financial Statements

In terms of our report attached.
For Mittal & Associates
Chartered Accountants
FRN: 106456W

For and on behalf of the Board of Directors

sd/-
Atul Modi
Managing Director
DIN:00788272

sd/-
Namrata Modi
Executive Director & CFO
DIN:00788266

sd/-
Sourabh Bagaria
Partner
Membership Number: 183850
UDIN: 26183850YLCOGI3733
Place:Mumbai
Date: 27th May,2026

sd/-
Pratul Gupta
Company Secretary
PAN: DKFPG2042Q

Place: Jammu
Date: 27th May,2026

BS Notes

to the Consolidated Financials Statement for the year ended 31st March, 2026

Notes to the Consolidated Financial Statements for the year ended 31st March, 2026

(All amounts are in Lakhs unless otherwise stated)

Note-2: Share Capital

Particulars	As at March 31, 2026	As at March 31, 2025
1.Authorised Equity Share Capital		
1a.1,25,00,000 Shares of Rs.10 each	1250.00	1,250.00
2.Issued, Subscribed & Paid-Up Equity Share Capital		
2a.1,20,03,000 Equity Shares of Rs.10 each	1200.30	1,200.30
Total	**1,200.30**	**1,200.30**

a) Reconciliation of the Shares oustanding at the beginning and at the end of the reporting period

Number of shares outstanding at the beginning of the year	Qty	1,20,03,000.00	1,20,03,000
	Value	1,200.30	1,200.30
Add: Equity shares issued during the year		-	-
Less: Shares bought back during the year		-	-
Number of shares outstanding at the end of the year	Qty	1,20,03,000.00	1,20,03,000
	Value	1,200.30	1,200.30

c) Terms/ rights attached to shares

The Company has only one class of equity share having a par value of Rs.10/- per share.
Each holder of equity share is entitled to one vote per share.

d) Details of Shares held by each shareholder holding more than 5% shares

Name of shareholders	As at 31st March, 2026		As at 31st March, 2025	
	% held	No. of shares	% held	No. of shares
1. Atul Modi	37.52	45,03,680	37.52	45,03,680.00
2. Namrata Modi	36.03	43,24,920	36.03	43,24,920.00

e) Details of Shares held by Promotors

Name of shareholders	As at 31st March, 2026			As at 31st March, 2025		
	No. of shares	% held	% Change	No. of shares	% held	% Change
1. Atul Modi	45,03,680	37.52	-	45,03,680	37.52	-
2. Namrata Modi	43,24,920	36.03	-	43,24,920	36.03	-

f) Information regarding issue of shares in the last five years

The Company has not issued any shares without payment being received in cash.
The Company issued 85,50,000 bonus shares in the ratio of 30:1 on April 27, 2021
The Company has not undertaken any buy-back of shares.

Note-3: Reserves and Surplus

Particulars	As at March 31, 2026	As at March 31, 2025
[A]: Capital Reserve Account		
Opening Balance	42.67	42.67
Additions during the year		-
Closing Balance	**42.67**	**42.67**
[B]: Security premium		
Balance as per last Financial statements	1,978.16	1,978.16
Add : Amount Received during the year	-	-
Less : Amount Utilised	-	-
Closing Balance	**1,978.16**	**1,978.16**
[C]: Surplus Account		
Opening Balance	7336.11	5,640.62
Less: Dividend Paid	(120.03)	(120.03)
Add: Net Surplus during the year	2,049.05	1,815.52
Closing Balance	**9,265.13**	**7,336.11**
[D]: Foreign Exchange Fluctuation Reserve		
Opening Balance	(0.06)	-
Add:	(6.36)	(0.06)
Closing Balance	**(6.42)**	**(0.06)**
Total of Reserves and Surplus (A+B+C)	**11,279.53**	**9,356.88**

BS Notes

to the Consolidated Financials Statement for the year ended 31st March, 2026

Note-4: Deferred Tax Liability

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Deferred Tax Liability	99.51	68.69
Addition/Subtraction during the year	25.59	30.81
Closing Deferred Tax Liability	125.10	99.51

Note-5: Trade Payables

Particulars	As at March 31, 2026	As at March 31, 2025
a. total outstanding dues of micro enterprises and small enterprises; and	68.39	108.67
b. total outstanding dues of creditors other than micro enterprises and small enterprises.	180.75	53.39
Total	249.14	162.06

Particulars (Outstanding from due date of payment / from date of transaction)	As at March 31, 2026	As at March 31, 2025
i) MSME		
Unbilled/Not Due	-	-
Less than 1 year	68.39	108.67
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
	68.39	108.67
ii) Others		
Unbilled/Not Due	-	-
Less than 1 year	180.75	51.31
1-2 Years	-	2.08
2-3 Years	-	-
More then 3 Years	-	-
	180.75	53.39
iii) Disputed dues- MSME		
Unbilled/Not Due	-	-
Less than 1 year	-	-
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
	-	-
iv) Disputed dues- Others		
Unbilled/Not Due	-	-
Less than 1 year	-	-
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
	-	-
Total	249.14	162.06

The information required to be disclosed under MSMED Act, 2006 has been determined to the extent such parties have been identified on the basis of the information available with company. The details of amount outstanding to Micro & Small Enterprises are as under:-

Particulars	As at March 31, 2026	As at March 31, 2025
Principal amount from Micro and Small Enterprises	68.39	108.67
Interest due on above and the unpaid interest	-	-
Interest paid	-	-
Payment made beyond the appointed day during the year	-	-
Interest due and payable for the period of delay	-	-
Interest accrued and remaining unpaid	-	-
Amount of further interest remaining due and payable in succeeding years	-	-

Note-6: Other Current Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Advances received from Customers	110.84	124.91
Other Payable		
Statutory Liabilities	34.63	25.02
Payable for Expenses	218.35	195.57
Payable for Capital Goods	2.38	7.61
Security Deposits	65.21	66.78
Employee Securities	-	0.59
Other Payable	-	4.66
Total	431.42	425.14

BS Notes

to the Consolidated Financials Statement for the year ended 31st March, 2026

Note-7: Short Term Provisions

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Income (net off advance tax and TDS)	33.59	8.97
Closing Balance	33.59	8.97

Note-9: current Investment

Particulars	As at March 31, 2026	As at March 31, 2025
Quoted		
Investments in Mutual Funds		
Franklin India Smaller Companies Fund	3.80	3.80
HDFC Large and Midcap Fund	81.90	19.50
ICICI Prudential Blue Chip Fund	79.54	23.34
Kotak Equity Opportunities Fund	45.50	39.50
Kotak Standard Multicap Fund	-	47.65
Kotak Flexicap Fund	85.45	-
L & T Midcap Fund	4.60	4.60
Mirae Asset India Equity Fund	-	52.75
Mirae Asset Large Cap Fund	76.75	-
UTI Flexicap Fund	24.50	18.50
HDFC Large & Mid Cap Fund	-	10.40
Nippon Mutual Fund SIP	-	16.00
Nippon India Power& Infra Fund	50.00	50.00
Nippon India Large Cap Fund	31.00	-
Nippon India MultiCap Fund	85.00	-
Frankline India Multicap Fund NFO	25.00	25.00
HDFC Top 100 Fund	88.00	66.00
ICICI Prudential Business Cycle Fund	40.00	20.00
ICICI Prudential Mutual Fund Collection	50.00	50.00
ICICI Prudential Mutual Fund SIP	30.00	6.00
SBI Focused Equity Fund	23.00	17.00
Motilal Oswal Flexicap Fund Growth	45.00	-
Total	869.04	470.04
Aggregate amount of quoted investments	869.04	470.04
Aggregate market value of quoted investments	560.98	242.62

Note-10: Inventories

Particulars	As at March 31, 2026	As at March 31, 2025
Raw Materials	346.16	292.12
Work-in-Progress	47.97	6.78
Finished Goods	181.81	102.33
Packing Material	513.45	402.26
Total	1,089.39	803.50

Note-11: Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, Considered Good		
Aggregate amount of Trade Receivables outstanding for a period exceeding six months	2.73	2.77
Others	868.44	764.48
Total	871.17	767.25

Trade Receivables ageing schedule	As at March 31, 2026	As at March 31, 2025
i) Undisputed Trade receivables – considered good		
Unbilled/Not Due	-	-
Less than 6 months	868.44	764.48
6 months - 1 year	2.73	0.60
1-2 years	-	0.19
2-3 years	-	1.98
More then 3 years	-	-
	871.17	767.25
ii) Undisputed Trade receivables – considered doubtful		
Unbilled/Not Due	-	-
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More then 3 years	-	-

BS Notes

to the Consolidated Financials Statement for the year ended 31st March, 2026

iii) Disputed Trade receivables – considered good		
Unbilled/Not Due	-	-
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More then 3 years	-	-
	-	-
iv) Disputed Trade receivables – considered doubtful		
Unbilled/Not Due	-	-
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More then 3 years	-	-
	-	-
	871.17	767.25

Note-12: Cash and Cash Equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Cash in hand	1.25	4.88
Balance in Forex Card	39.86	30.21
Balance with Banks		
a. in current accounts	298.67	215.96
b. in deposit accounts having Maturity less than 3 Months	1,282.89	1,094.24
Other Bank Balances		
Fixed deposits with maturity of more than three months but less than twelve months	5,662.72	4,744.55
Total	7,285.38	6,089.84

Disclosure of Foreign Currency Holding in cash

Particulars	As at March 31, 2026	As at March 31, 2025
Cash Holdings		
USD - Amount in foreign currency	0.01	0.02
Equivalent currency (INR)	1.32	1.44

Note-13: Short Term Trade Advances

Particulars	As at March 31, 2026	As at March 31, 2025
Advances to Suppliers	189.86	204.89
Advances to employee	13.96	5.15
Total	203.83	210.04

Note-14: Other Current Assets

rticulars	As at March 31, 2026	As at March 31, 2025
Advance Income Tax & TDS (net of provision for income tax)	-	0.62
Balance with Government Authorities	225.16	100.76
Security Deposits with Government & Other Departments	12.86	11.94
Gratuity fund with LIC	9.15	7.06
Prepaid Expenses	34.56	43.31
Interest accrued on Fixed Deposit	48.62	43.93
Other Assets	-	23.27
Total	330.35	230.88

PL Notes

to the Consolidated Financials Statement for the year ended 31st March, 2026

Notes to the Consolidated Financial Statements for the year ended 31st March, 2026

(All amounts are in Lakhs unless otherwise stated)

Particulars	For The Year ended 31st March, 2026	For The Year ended 31st March, 2025
Note-15*: *Revenue from Operations		
Sale of Products	7,299.93	6,399.98
Less:.Discount on Sale	210.49	192.35
Other Operating Revenue	86.97	92.65
Freight Charges on Sales	4.44	2.54
Total	7,180.85	6,302.81
Export Sale	4,223.46	3,577.83
Domestic Sale	3,076.47	2,822.15
Note-16*: *Other Incomes		
Interest on Bank Deposits	429.56	368.06
Foreign Exchange Variation	48.58	30.89
Misclaneous Income	0.87	7.65
Turnover Incentive	12.27	-
Interest on Income Tax Refund	0.23	0.01
Total	491.51	406.61
Note-17*: *Cost of Raw Material Consumed		
Opening Stock	694.38	552.70
Add: Purchases- Raw Materials & Packing Materials	1,947.00	1,534.45
Add: Consumables	-	15.16
Sub-Total	**1,947.00**	**1,549.61**
Less: Closing Stock	859.61	694.38
Cost of Raw Material Consumed	1,781.77	1,407.93
Value of Purchase of Raw material		
Indigenous	657.32	646.15
Imported	1,155.37	888.30
Note-18*: *Change in Inventories		
Inventories at the beginning of the year		
Work in Progress	6.78	4.71
Finished Goods	102.48	66.63
Adjustment in Opening Inventory	(0.15)	
SubTotal	109.11	71.34
Inventories at the end of the year:		
Work in Progress	47.97	6.78
Finished Goods	181.81	102.48
SubTotal	229.78	**109.27**
Net Changes	(120.66)	(37.93)
Note-19*: *Employee Benefits Expenses		
Salaries and Wages	817.98	681.30
Director Remuneration	458.55	409.74
Company's Contribution to Provident and other fund	41.67	38.11
Staff welfare Expenses	4.75	2.38
Gratuity	1.09	3.84
Total	1,324.04	1,135.38
Note-20:* *Depreciation & Amortization		
Depreciation on Tangible Assets	199.88	190.32
Amortization on Intangible Assets	1.00	
Total	200.88	190.32

PL Notes

to the Consolidated Financials Statement for the year ended 31st March, 2026

***Note-21:* Other Expenses**

Power and Fuel	44.80	42.32
Freight, Packing & Forwarding	290.34	410.44
Repair & Maintenance to Building	26.62	28.71
Repair & Maintenance to Plant & Machinery	13.20	19.12
Repair & Maintenance to Other	36.55	35.69
Advertisement	13.26	14.43
Rates & Taxes	158.27	124.98
Insurance	43.45	19.13
Traveling Expenses	158.53	130.50
Business Promotion Expenses	331.18	280.69
Legal & Professional Expenses	176.45	117.05
Bank Charges	27.78	25.56
Housekeeping and Security Charges	32.27	30.87
Comission Charges	22.65	19.78
Fees & Subscription	88.67	45.60
Payment to Auditor		
For Statutory Audit	6.50	6.50
For Tax Audit	2.62	2.02
Rent	8.94	5.34
Office Expenses	1.89	
Labortary Expenses	12.38	4.81
Printing & Stationery	8.87	7.45
Software Expenses	7.67	5.22
Telephone & Internet Expenses	12.20	6.12
CSR expenses	42.11	45.48
Donation	0.11	
Miscellenous Expenses	154.98	150.12
Loss on sale of assets	-	0.15
Late Fee Penatlty & Interest	0.12	-
Bad Debts	0.45	7.15
Digital marketing Service	2.23	3.49
Total	**1,725.10**	**1,588.75**

***Note-22:* Earning Per Share**

Net Profit after tax as per statement of Profit and Loss attributable to Equity Shareholders	2,049	1815.52
Weighted Average number of equity shares used as denominator for calculating EPS*	120.03	120.03
Basic & Dilluted Earning per share	17.07	15.13

Fixed Assets

to the Consolidated Financials Statement for the year ended 31st March, 2026

Note-8 Property, Plant & Equipment and Intangible Assets

Sr No.	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		As At 01-04-2025	Addition	Deduction during the year	As At 31-03-2026	As At 01-04-2025	For the Year	Deduction during the year	As At 31-03-2026	As At 31-03-2026	As At 31-03-2025
A	**Tangible Assets**										
1	Leasebold Land	51.05	-		51.05	-			-	51.05	51.05
2	Buildings	1,355.90	15.59	-	1,371.49	173.86	42.93	-	216.79	1,154.70	1,182.04
3	Plant and Machinery	1,328.56	38.34	-	1,366.90	265.03	82.53	-	347.56	1,019.34	1,063.53
4	Furniture Fixtures	178.57	28.60	-	207.18	63.27	13.97	-	77.24	129.93	115.31
5	Office Equipments	104.34	11.37	-	115.71	69.89	10.58	-	80.47	35.24	34.45
6	Vehicles	230.47	55.96	-	286.43	122.20	21.91	-	144.11	142.32	108.27
7	Computers	79.65	9.99	-	89.63	52.75	15.74	-	68.49	21.15	26.90
8	Electric Installations	139.93	18.77	-	158.70	40.16	12.22	-	52.38	106.32	99.77
	Sub Total (A)	**3,468.47**	**178.62**	-	**3,647.09**	**787.16**	**199.88**		**987.04**	**2,660.05**	**2,681.31**
B	**Intangible Assets**	-		-					-		
	Trade Mark	-	5.36	-	5.36	-	0.36		0.36	4.99	-
	Software		5.51		5.51	-	0.63		0.63	4.88	-
		-		-							
	Sub Total (B)	-	**10.87**	-	**10.87**	-	**1.00**		**1.00**	**9.87**	-
	Total Assets	**3,468.47**	**189.49**	-	**3,657.96**	**787.16**	**200.88**		**988.04**	**2,669.92**	**2,681.31**
	Previous Year	**3,271.64**	**205.22**	**8.39**	**3,468.47**	**596.83**	**190.32**		**787.16**	**2,681.31**	**2,429.31**

There are no immovable properties the title deeds of which are not held in the name of the company.

Capital work-in-progress aging schedule

Capital work-in-progress	Amount in capital work-in-progress for a period of				Total
	Less then 1 year	1-2 Year	2-3 Year	more then 3 year	
Project in Progress					
Balance as at 31 March 2026	-	-	-	-	-
Balance as at 31 March 2025	-	-	-	-	-

There are no projects which are suspended or whose completion is overdue or has exceeded its cost compared to its original plan.

Note 23 - Related Party

to the Consolidated Financials Statement for the year ended 31st March, 2026

Note-23
Related Party Disclosures

(i) Names of the related party and nature of relationship where control/significant influence exists

Key management personnel (KMP) and their close members of family

Name of related party	Nature of relationship
Key Management Personnel & Directors	
Atul Modi	Managing Director
Namrata Modi	Executive Director & CFO
Sai Kalyan Surapaneni	Executive Director
Vaibhav Munjal	Executive Director
Nikhil Shrikant Bobade	Non-Executive Director
Sudeep Murthy	Non-Executive Director
Niharika Modi	Non-Executive Director
Pardeep Gandotra	Non-Executive Director
Krishna Rathi	Company Secretary (till 31.08.2023)
Aman Sadhotra	Company Secretary (w.e.f. 01.09.2023)

Entities in which KMP/relative of KMP is interested	
Denvisio Biomed Limited	Subsidiary Company
Axiodent INC	Subsidiary Company
Prevest Denpro Gulf General Trading LLC	Subsidiary Company
NV International	(Partnership firm of Atul Modi & Niharika Modi)
Dentstal India	(Partnership firm of Atul Modi & Namrata Modi)

(ii) Details of transactions with related parties and balances

Name	Relationship	Nature of transaction	31 March 2026		31 March 2025	
			Amount of transaction during the year	Balance as at 31 March 2026 Receivables/ (Payables)	Amount of transaction during the year	Balance as at 31 March 2025 Receivables/ (Payables)
Atul Modi	Managing Director	Salary	142.50	(8.45)	120.00	(2.72)
Namrata Modi	Executive Director & CFO	Salary	142.50	(8.05)	120.00	(6.32)
		Rent	5.28	(0.44)	5.28	(0.40)
Sai Kalyan Surapaneni	Executive Director	Salary	54.99	(3.28)	51.18	(3.15)
Vaibhav Munjal	Executive Director	Salary	118.56	(6.61)	118.56	(6.49)
		Commission	16.26	(10.98)	16.96	(6.21)
Sudeep Murthy	Non-Executive Director	Sitting Fee	0.60	(0.14)	0.60	-
Niharika Modi	Non-Executive Director	Sitting Fee	0.60	(0.14)	0.60	-
Nikhil Shrikant Bobade	Non-Executive Director	Sitting Fee	0.60	(0.14)	0.60	-
Pardeep Gandotra	Non-Executive Director	Sitting Fee	1.00	-		
Aman Sadhotra	Company Secretary	Salary	10.52	(0.20)	11.56	(0.94)
		Loan Given	1.50	-	1.00	-
		Loan Repayment received	1.50	-	1.00	-

Note 24 - 27

to the Consolidated Financials Statement for the year ended 31st March, 2026

Note-24 EARNINGS IN FOREIGN EXCHANGE

Particulars	For The Year ended 31st March, 2026	For The Year ended 31st March, 2025
Export of goods calculated on F.O.B. basis	4223.46	3577.83
royalty, know-how, professional and consultation fees	-	-
interest and dividends		
other income		

Note-25 VALUE OF IMPORTS ON CIF BASIS

Parteculars	For The Year ended 31st March, 2026	For The Year ended 31st March, 2025
Raw Material	1,155.37	888.30
Capital Goods	-	-
Others	-	-
	1,155.37	**888.30**

Note-26 EXPENDITURE IN FOREIGN CURRENCY

Parteculars	For The Year ended 31st March, 2026	For The Year ended 31st March, 2025
Travelling Expenses	25.68	14.83
Business Promotion Expenses	10.98	23.70
	36.67	**38.52**

Note-27
SEGMENT REPORTING

The company operates in one single segment hence no requirement of segment reporting.

Note 28 Contingent Liability

to the Consolidated Financials Statement for the year ended 31st March, 2026

Note-28
DETAILS OF CONTINGENT LIABILITIES AND COMMITMENTS

(All amounts are in Lakhs unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Contingent Liabilities		
(a) Claims against the company not acknowledged as debt;	-	-
(b) Guarantees	-	-
(c) Other money for which the company is contingently liable:	-	-
Commitments	-	-
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b) Uncalled liability on shares and other investments partly paid	-	-
(c) Other commitments	-	-
	-	-
TOTAL	-	-

Note-29 CSR

to the Consolidated Financials Statement for the year ended 31st March, 2026

Note: 29 Corporate Social Responsibilities **(All amounts are in Lakhs unless otherwise stated)**

Corporate Social Responsibility (CSR) is applicable only to the Holding Company under Section 135 of the Companies Act, 2013.There are no unspent amounts towards Corporate Social Responsibility ("CSR") on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act, 2013 in compliance with second proviso to sub-section (5) of Section 135 of the said Act.

Particulars	31st March, 2026	31st March, 2025
Corporate Social Responsibilities		
Gross amount required to be spent by the company during the year	44.43	38.95
Amount approved by the Board to be spent during the year	44.43	38.95
Amount spent during the year on:		
Amount spent on - Cremation Ground	-	-
Construction / acquisition of any asset	-	-
On purposes other than above	42.11	45.48
Details of related party transactions	-	-
Details of un-spent amount		
Opening Balance	(3.57)	2.97
Amount deposited in SpecifiedFund of Sch.VII within 6months	-	-
Amount required to be spent during the year	44.43	38.95
Amount spent during the year	42.11	45.48
Closing Balance	(1.25)	(3.57)

Details of ongoing projects:

Financial Year ending on	Opening Balance		Amount required to be spent during the year	Amount spent during the year		Closing Balance	
	With Company	In Separate CSR Unspent A/c		From Company's bank A/c	From Separate CSR Unspent A/c	With Company	In Separate CSR Unspent A/c
31st March, 2025	2.97	-	38.95	45.48	-	(3.57)	-
31st March, 2026	(3.57)	-	44.43	42.11	-	(1.25)	-

Details of Provision for CSR Expenses

Financial Year ending on	Opening Balance	Provision during the year	Amount spent out of provision	Closing Balance of provision
31st March, 2025	2.97	38.95	45.48	(3.57)
31st March, 2026	(3.57)	44.43	42.11	(1.25)

Computation of amount to be spent on CSR activities

Particulars	FY 22-23	FY 23-24	FY 24-25
Profit After Tax	1,571.01	1,612.37	1,820.13
Add: Income Tax	524.67	529.09	606.80
Profit Before Tax	2,095.68	2,141.46	2,426.93
Average Net profit for three year			2,221.36
2% of profit			44.43

Note-30 Gratuity

to the Consolidated Financials Statement for the year ended 31st March, 2026

Note-30 EMPLOYEE BENEFITS

(All amounts are in Lakhs unless otherwise stated)

The Company has adopted the Accounting Standard 15 (revised 2005) on Employee Benefits during the restated financials period. The disclosure as envisaged under the Accounting Standard is provided hereunder:

Details of Gratuity Expenses	*2025-26*	*2024-25*
Profit and loss account for the period		
Current service cost	6.84	6.80
Interest on obligation	2.89	2.48
Expected return on plan assets	(3.74)	(2.89)
Net actuarial loss/(gain)	(5.13)	(2.54)
Recognised Past Service Cost-Vested	-	-
Loss (gain) on curtailments	-	-
Total included in 'Employee Benefit Expense'	0.86	3.84
prior year charge	-	-
Total Charge to P&L	**0.86**	**3.84**
Reconciliation of defined benefit obligation		
Opening Defined Benefit Obligation	41.22	34.20
Transfer in/(out) obligation		
Current service cost	6.84	6.80
Interest cost	2.89	2.48
Actuarial loss (gain)	(5.21)	(2.26)
Past service cost	-	-
Benefits paid	(0.42)	-
prior year charge	-	-
Closing Defined Benefit Obligation	**45.32**	**41.22**
Table of experience adjustments		
Defined Benefit Obligation	45.32	41.22
Plan Assets	54.47	48.27
Net liability/(assets) recongnise in balance sheet	**(9.15)**	**(7.06)**
Reconciliation of plan assets		
Opening value of plan assets	48.27	41.31
Transfer in/(out) plan assets	0.00	0.00
Expenses deducted from the fund	-	-
Expected return	3.74	2.89
Actuarial gain/(loss)	-0.09	0.29
Contributions by employer	2.96	3.78
Benefits paid	(0.42)	-
Closing value of plan assets	**54.47**	**48.27**
Bifurcation of liability		
Current Liability	-	-
Non-Current Liability	-	-
Net Liability	**-**	**-**
Principle actuarial assumptions		
Discount Rate	7.75%	7.00%
Expected Return on Plan Assets	7.75%	7.00%
Salary Escalation Rate	6.25%	6.25%
Withdrawal Rates	10.00% p.a	5.00% p.a

Note 31

to the Consolidated Financials Statement for the year ended 31st March, 2026

Note 31

Additional Information regarding consolidation

(All amounts are in Lakhs unless otherwise stated)

Sr.No	Name of the entity in the group	Net Assets, i.e., total assets minus total liabilities		Share in Profit or Loss	
		As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount
	31st March, 2026				
I	**Parents**				
	Prevest Denpro Limited	100.44%	12,534.60	104.53%	2,141.82
II	**subsidiaries**				
	Indian				
a	Denvisio Biomed Limited	0.16%	20.40	0.35%	7.19
	Foreign				
a	Axiodent Inc (USA)	-0.41%	(51.46)	-3.75%	(76.91)
b	Prevest Denpro Gulf General Trading LLC (Dubai)	-0.19%	(23.71)	-1.13%	(23.06)
	Total	**100.00%**	**12,479.83**	**100.00%**	**2,049.05**
	31st March, 2025				
I	**Parents**				
	Prevest Denpro Limited	99.58%	10,512.80	100.25%	1,820.13
II	**subsidiaries**				
	Indian				
a	Denvisio Biomed Limited	0.13%	13.21	0.38%	6.89
	Foreign				
a	Axiodent Inc (USA)	0.30%	31.17	-0.63%	(11.49)
	Total	**100%**	**10,557.18**	**100.00%**	**1,815.52**
II	**Minority Interests in all subsidiaries**	-	-	-	-

Note 32 - 35 Regulatory Req

to the Consolidated Financials Statement for the year ended 31st March, 2026

Note-32 Ratio and Its Elements *(All amounts are in Lakhs unless otherwise stated)*

	31st March, 2026	31st March, 2025
Note:		
(I) Ratio Analysis		
A. Current Ratio		
Current Assets	10,649.15	8,571.54
Current Liabilities	714.15	596.17
Current ratio	14.91	14.38
Increase / (Decrease) in ratio	3.71%	
B. Debt Equity Ratio		
Long term borrowings	-	-
Short term borrowings	-	-
Total Debt	-	-
Share Capital	1,200.30	1,200.30
Reserves & Surplus	11,279.53	9,356.88
Money received against Share Warrants	-	-
Shareholder's Equity	12,479.83	10,557.18
Debt Equity Ratio	-	-
C. Debt Service Coverage Ratio		
Profit before tax	2,761.23	2,424.97
Add: Interest	-	-
Depreciation & Amortization	200.88	190.32
Earnings available for debt service	2,962.11	2,615.29
Interest	-	-
Short term borrowings	-	-
Debt Service	-	-
Debt Service Coverage Ratio	-	-
D. Return on equity		
Net profit after taxes	2,049.05	1,815.52
Equity (As defined in Debt Equity Ratio)	12,479.83	10,557.18
Return on equity ratio	16.42%	17.20%
Increase / (Decrease) in ratio	-4.53%	
E. Inventory Turnover Ratio		
Cost of Goods Sold	1,661.11	1,370.00
Opening stock	803.50	
Closing stock	1,089.39	803.50
Average Inventory	946.44	803.50
Inventory Turnover Ratio	1.76	1.71
Increase / (Decrease) in ratio	2.94%	
F. Trade Receivables turnover Ratio		
Revenue from Operations	7,180.85	6,302.81
Average Trade Receivables	819.21	767.25
Trade Receivable Turnover ratio (in times)	8.77	8.21
Increase / (Decrease) in ratio	6.70%	
G. Trade Payables Turnover Ratio		
Total Purchase	1,947.00	1,534.45
Average Trade Payables	205.60	162.06
Trade Payables Turnover Ratio (in days)	9.47	9.47
Increase / (Decrease) in ratio	0.02%	

Note 32 - 35 Regulatory Req

to the Consolidated Financials Statement for the year ended 31st March, 2026

H. Net Capital turnover ratio		
Revenue from Operations	7,180.85	6,302.81
Current assets - Current Liabilities	9,935.01	7,975.37
Net Capital turnover ratio	72.28%	79.03%
Increase / (Decrease) in ratio	-8.54%	
I. Net Profit Ratio		
Net Profit	2,049.05	1,815.52
Revenue from Operations	7,180.85	6,302.81
Net Profit Ratio	28.53%	28.80%
Increase / (Decrease) in ratio	-0.94%	
J. Return on capital employed		
Profit before taxes	2,761.23	2,424.97
Add: Interest	-	-
Profit before interest and taxes	2,761.23	2,424.97
Share Holders Funds	12,479.83	10,557.18
Add: Borrowings	-	-
Total Capital Employed	12,479.83	10,557.18
Return on capital employed	22.13%	22.97%
Increase / (Decrease) in ratio	-3.68%	

Note 32 - 35 Regulatory Req

to the Consolidated Financials Statement for the year ended 31st March, 2026

Note-33 Additional Regulatory Information

a)Additional Regulatory Information as required by Para Y of Part - I to Schedule III to the Companies Act, 2013:

The title deeds of all immovable properties disclosed in the consolidated financial statements are held in the name of the respective entities of the Group.

The group has not revalued its Property, Plant and Equipment. Accordingly disclosures as required under this para is not applicable.

The Group does not have any Capital work in progress as on 31st March, 2026.
The group does not have any intangible assets Under-Development. Accordingly disclosures as required under this para are not applicable.

Details of Benami Property held
There has been no proceeding initiated or pending against the Group or any of its entities for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and the rules made thereunder. Accordingly disclosures under this para is not applicable.

Details of Loans and advances
The group has not granted loans or advances in the nature of loan to promoters, directors, KMP and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, which are repayable on demand or without specifying any terms or period of repayment. Accordingly disclosures as required under this para are not applicable.

Wilful Defaulter
Neither the Holding Company nor any of its subsidiaries has been declared as wilful defaulter by any bank or financial institution or other lender. Accordingly disclosures under this para is not applicable.

Relationship with Struck off Companies
Neither the Holding Company nor any of its subsidiaries has entered into any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956. Accordingly disclosures under this para is not applicable.

Registration of charges or satisfaction with Registrar of Companies (ROC)
There are no charges or satisfactions relating to any entity within the Group that are pending for registration with the Registrar of Companies beyond the statutory period. Accordingly disclosures under this para is not required.

Compliance with number of layers of companies
The Group has complied with the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with the Companies (Restriction on Number of Layers) Rules, 2017. Accordingly, the disclosures required under this paragraph of Schedule III to the Companies Act, 2013 are not applicable.

Compliance with approved Scheme(s) of Arrangements
The Group has not been subject to any Scheme of Arrangements approved by the Competent Authority under Sections 230 to 237 of the Companies Act, 2013 during the year. Accordingly, the disclosures required under this paragraph of Schedule III are not applicable.

Discrepancy in utilization of borrowings
The Group has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date. There are no discrepancy in utilisation of borrowings.

Utilisation of Borrowed funds and share premium:
No entity within the Group has advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

No entity within the Group has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Note-34 Additional Regulatory Information as required by Para 5 (ix) to (xi) of Part - II to Schedule III to the Companies Act, 2013:

Undisclosed income
There are no transactions recorded in the books of account of any entity within the Group that have been surrendered or disclosed as income during the year in tax assessments under the Income-tax Act, 1961. Accordingly, the disclosures required under this paragraph of Schedule III to the Companies Act, 2013 are not applicable.

Details of Crypto Currency or Virtual Currency
No entity within the Group has traded or invested in Crypto Currency or Virtual Currency and therefore, the disclosures as sought is not applicable. The company has not traded or invested in Crypto currency or Virtual Currency.

Note-35 Previous year figures have been regrouped, rearranged and reclassified wherever considered necessary.

Accounting Policy
Standalone

1. Notes to the Standalone Financial Statements for the year ended 31st March, 2026:

Corporate Information:
Prevest Denpro Limited with registered office at EPIP Kartholi, Bari Brahmana, Samba, Jammu 181133, Jammu & Kashmir, India is mainly owned and controlled by (i) Shri Atul Modi S/o Shri 0 P Modi resident of Trikuta Nagar, Jammu-180020 and Smt. Namrata Modi W/o Shri Atul Modi resident of Trikuta Nagar, Jammu-180020. The company is primarily involved in the manufacturing of Dental Preparations.

Significant Accounting Policies
Basis of Preparation of Standalone Financial Statements

These standalone financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013, Companies (Accounting Standards) rules, 2015 and Companies (Accounting Standards) amendments Rules 2016 and other applicable provisions of the Act.

Use of Estimates
The preparation of standalone financial statements is in conformity with GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

Accounting Convention
The company follows the mercantile system of accounting, recognizing income and expenditure on accrual basis. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to specifically otherwise, are consistent with the generally accepted accounting principles.
The following significant accounting policies are adopted in the preparation and presentation of these standalone financial statements:

• REVENUE RECOGNITION

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Sale of goods: Revenue is recognized when the significant risks and rewards of ownership of the goods have been passed to the buyer. Sales are disclosed net of GST, trade discounts and returns, as applicable.

Income from services: Revenue from services is recognized when services have been rendered and there should be no uncertainty regarding consideration and its ultimate collection.

Interest Income: Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

• PROPERTY, PLANT & EQUIPMENT

a) Fixed are stated as per Cost Model i.e., at cost less accumulated depreciation and impairment, if any;

b) Costs directly attributable to acquisition are capitalized until the Fixed Assets are ready for use, as intended by the management;

c) Subsequent expenditures relating to fixed assets are capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs & maintenance costs are recognized in the Statement of profit & Loss when incurred;

d) The cost and related accumulated depreciated are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit or Loss. Assets to be disposed of are reported at the lower of the carrying value or the fair value less cost to sell.

e) Depreciation on Tangible Assets in case of company is provided in such a manner so that the cost of asset (Net of realizable value) will be amortized over their estimated remaining useful life on SLM basis as per the useful life prescribed under Schedule II to the Companies Act 2013.

f) Depreciation methods, useful lives, and residual values are reviewed periodically, including at each financial year end;

• IMPAIRMENT

The Management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

• INVENTORIES

Inventories are valued after providing for obsolescence, as follows:

a)Raw Materials, Stores & Spare parts and Packing Material-Lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost is determined on Weighted Average Cost basis.

b) Work-in-Progress is valued at raw material cost plus proportionate conversion cost.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale, however due to the nature of the company the own manufactured goods are valued at a Retail Method basis on a consistent basis.

• RETIREMENT BENEFITS & OTHER EMPLOYEE BENEFITS

All short term employee benefits are accounted on undiscounted basis during the accounting period based on services rendered by employees.

The Company's contribution to Provident Fund and Employees State Insurance Scheme is determined based on a fixed percentage of the eligible employees' salary and charged to the Statement of Profit and Loss on accrual basis.

The Group has made provision for payment of Gratuity to its employees. This Provision is made as per the method prescribed under the Payment of Gratuity Act. The cost of providing gratuity under this plan is determined on the basis of actuarial valuation at year end. Under the Gratuity Fund Plan, the holding company contributes to a LIC administered Group Gratuity Fund on behalf of employees.

• FOREIGN EXCHANGE TRANSACTIONS

Foreign-currency denominated monetary assets and liabilities if any are translated at exchange rates in effect at the Balance Sheet date. The gains or losses resulting from the transactions relating to purchase of current assets like Raw Material etc. are included in the Statement of Profit and Loss. Revenue, expense and cash-flow items denominated in foreign currencies are translated using the exchange rate in effect on the date of the transaction.

• CASH FLOW STATEMENT

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non- cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated.

• BORROWING COSTS

Borrowing costs that are directly attributable to the acquisition or construction of a qualifying asset are capitalized as part of the cost of that asset till such time the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use. Costs incurred in raising funds are amortized equally over the period for which the funds are acquired. All other borrowing costs are charged to profit and loss account.

• INCOME TAX

The accounting treatment for the Income Tax in respect of the Company's income is based on the Accounting Standard on 'Accounting for Taxes on Income' (AS-22).

The provision made for Income Tax in Accounts comprises both, the current tax and deferred tax. Provision for Current Tax is made on the assessable Income Tax rate applicable to the relevant assessment year after considering various deductions available under the Income Tax Act, 1961.
Deferred tax is recognized for all timing differences; being the differences between the taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Such deferred tax is quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. The carrying amount of deferred tax asset/liability is reviewed at each Balance Sheet date and consequential adjustments are carried out.

• EARNINGS PER SHARE

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.
The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

• PROVISIONS AND CONTINGENT LIABILITIES

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that is reasonably estimable, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the likely future outflow of economic benefits required to settle the obligation at the reporting date.
Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

• CASH & CASH EQUIVALENTS

Cash and cash equivalents comprise cash and cash on deposit with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

• LEASE

Leases where the Lessor effectively retains substantially all the risks and benefits of ownership of the Leased Asset, are classified as 'Operating Leases". Lease rentals with respect to assets taken on 'Operating Lease' are charged to Statement of Profit and Loss on a straight line basis over the lease term.

Leases which effectively transfer to the Company substantially all the risks and benefits incidental to the ownership of the leased item are classified as 'Finance Lease'. Assets acquired on Finance Lease which substantially transfer all the risks and rewards of ownership to the Company are capitalized as assets by the Company at the lower of the fair value and the present value of the minimum lease payment and a liability is created for an equivalent amount. Lease rentals payable is apportioned between the liability and finance charge so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

- **INVESTMENTS**

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.
On disposal of an investment, the difference between it carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

- **SEGMENT REPORTING**

Company is operating under a single segment.

For Mittal & Associates
Chartered Accountant
FRN: 106456W

For and on behalf of the Board of Directors

Sd/-
Atul Modi
Managing Director
DIN: 00788272

Sd/-
Namrata Modi
Executive Director & CFO
DIN: 00788266

Sd/-
Sourabh Bagaria
Partner
Membership Number: 183850
UDIN: 26183850NDOTCY2088
Place: Mumbai
Date:27th May,2026

Sd/-
Pratul Gupta
Company Secretary
PAN: DKFPG2042Q

Place: Jammu
Date:27th May,2026

Accounting Policy
Consolidated

1. Notes to the Consolidated Financial Statements for the year ended 31st March, 2026:

Corporate Information:

Prevest Denpro Limited with registered office at EPIP Kartholi, Bari Brahmana, Samba, Jammu 181133, Jammu & Kashmir, India is mainly owned and controlled by (i) Shri Atul Modi S/o Shri 0 P Modi resident of Trikuta Nagar, Jammu-180020 and Smt. Namrata Modi W/o Shri Atul Modi resident of Trikuta Nagar, Jammu-180020. The company is primarily involved in the manufacturing of Dental Preparations.

Significant Accounting Policies

Basis of Preparation of Consolidated Financial Statements

These Consolidated financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013, Companies (Accounting Standards) rules, 2015 and Companies (Accounting Standards) amendments Rules 2016 and other applicable provisions of the Act.

Use of Estimates

The preparation of Consolidated financial statements is in conformity with GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

Accounting Convention

The group follows the mercantile system of accounting, recognizing income and expenditure on accrual basis. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to specifically otherwise, are consistent with the generally accepted accounting principles.

Basis of consolidation:

(I) The consolidated financial statements relate to **Prevest Denpro Limited** (the Parent Company) and its wholly owned subsidiary companies **Denvisio Biomed Limited, Axiodent INC** and **Prevest Denpro Gulf General Trading LLC** (together referred to as "Group") which have been prepared in accordance with Accounting Standard 21 (AS-21) - "Consolidated Financial Statements". The consolidated financial statements have been prepared on the following basis:

(i) The financial statements of the Parent and its subsidiary company have been combined on a line by line basis by adding together the book values of like items of assets, liabilities, income and expenses after fully eliminating intra-group balances and unrealised profits or losses on intra-group transactions.

(ii) The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the Parent Company's separate financial statements.

The subsidiary considered in the consolidated financial statements is:

S. No.	Name of Company	Country of Incorporation	Proportion (%) of shareholding Year ended March 31, 2026	Proportion (%) of shareholding Year ended March 31, 2025
1	Denvisio Biomed Limited	India	100%	100%
2	Axiodent INC	USA	100%	100%
3	Prevest Denpro Gulf General Trading LLC	UAE	0%	-

The following significant accounting policies are adopted in the preparation and presentation of these Consolidated financial statements:

1. Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Sale of goods: Revenue is recognized when the significant risks and rewards of ownership of the goods have been passed to the buyer. Sales are disclosed net of GST, trade discounts and returns, as applicable.

Income from services: Revenue from services is recognized when services have been rendered and there should be no uncertainty regarding consideration and its ultimate collection.

Interest Income: Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

2. Property, Plant & Equipment

a) Fixed are stated as per Cost Model i.e., at cost less accumulated depreciation and impairment, if any;

b) Costs directly attributable to acquisition are capitalized until the Fixed Assets are ready for use, as intended by the management;

c) Subsequent expenditures relating to fixed assets are capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs & maintenance costs are recognized in the Statement of profit & Loss when incurred;

d) The cost and related accumulated depreciated are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit or Loss. Assets to be disposed of are reported at the lower of the carrying value or the fair value less cost to sell.

e) Depreciation on Tangible Assets in case of company is provided in such a manner so that the cost of asset (Net of realizable value) will be amortized over their estimated remaining useful life on SLM basis as per the useful life prescribed under Schedule II to the Companies Act 2013.

f) Depreciation methods, useful lives, and residual values are reviewed periodically, including at each financial year end;

3. IMPAIRMENT

The Management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

4. INVENTORIES

Inventories are valued after providing for obsolescence, as follows:

a) Raw Materials, Stores & Spare parts and Packing Material-Lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost is determined on Weighted Average Cost basis.

Inventories are valued after providing for obsolescence, as follows:

b) Work-in-Progress is valued at raw material cost plus proportionate conversion cost.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale, however due to the nature of the company the own manufactured goods are valued at a Retail Method basis on a consistent basis, however the Trading Goods are valued at the lower of Cost or Net Realizable Value.

5. RETIREMENT BENEFITS & OTHER EMPLOYEE BENEFITS

All short term employee benefits are accounted on undiscounted basis during the accounting period based on services rendered by employees.

The Company's contribution to Provident Fund and Employees State Insurance Scheme is determined based on a fixed percentage of the eligible employees' salary and charged to the Statement of Profit and Loss on accrual basis.

The Group has made provision for payment of Gratuity to its employees. This Provision is made as per the method prescribed under the Payment of Gratuity Act. The cost of providing gratuity under this plan is determined on the basis of actuarial valuation at year end. Under the Gratuity Fund Plan, the holding company contributes to a LIC administered Group Gratuity Fund on behalf of employees.

6. FOREIGN EXCHANGE TRANSACTIONS

Foreign-currency denominated monetary assets and liabilities if any are translated at exchange rates in effect at the Balance Sheet date. The gains or losses resulting from the transactions relating to purchase of current assets like Raw Material etc. are included in the Statement of Profit and Loss. Revenue, expense and cash-flow items denominated in foreign currencies are translated using the exchange rate in effect on the date of the transaction.

7. CASH FLOW STATEMENT

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non- cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated.

8. BORROWING COSTS

Borrowing costs that are directly attributable to the acquisition or construction of a qualifying asset are capitalized as part of the cost of that asset till such time the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use. Costs incurred in raising funds are amortized equally over the period for which the funds are acquired. All other borrowing costs are charged to profit and loss account.

9. INCOME TAX

The accounting treatment for the Income Tax in respect of the Company's income is based on the Accounting Standard on 'Accounting for Taxes on Income' (AS-22). The provision made for Income Tax in Accounts comprises both, the current tax and deferred tax. Provision for Current Tax is made on the assessable Income Tax rate applicable to the relevant assessment year after considering various deductions available under the Income Tax Act, 1961.

Deferred tax is recognized for all timing differences; being the differences between the taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Such deferred tax is quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. The carrying amount of deferred tax asset/liability is reviewed at each Balance Sheet date and consequential adjustments are carried out.

10. EARNINGS PER SHARE

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

PROVISIONS AND CONTINGENT LIABILITIES

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that is reasonably estimable, and it is probable that an outflow of

economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the likely future outflow of economic benefits required to settle the obligation at the reporting date.
Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

12. CASH & CASH EQUIVALENTS

Cash and cash equivalents comprise cash and cash on deposit with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

13. LEASE

Leases where the Lessor effectively retains substantially all the risks and benefits of ownership of the Leased Asset, are classified as 'Operating Leases". Lease rentals with respect to assets taken on 'Operating Lease' are charged to Statement of Profit and Loss on a straight line basis over the lease term.
Leases which effectively transfer to the Company substantially all the risks and benefits incidental to the ownership of the leased item are classified as 'Finance Lease'. Assets acquired on Finance Lease which substantially transfer all the risks and rewards of ownership to the Company are capitalized as assets by the Company at the lower of the fair value and the present value of the minimum lease payment and a liability is created for an equivalent amount. Lease rentals payable is apportioned between the liability and finance charge so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

14. INVESTMENTS

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.
On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.
Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.
On disposal of an investment, the difference between it carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

15. SEGMENT REPORTING

Company is operating under a single segment.

For Mittal & Associates
Chartered Accountant
FRN: 106456W

Sd/-
Sourabh Bagaria
Partner
Membership Number: 183850
UDIN: 26183850YLCOGI3733
Place:Mumbai
Date:27th May,2026

For and on behalf of the Board of Directors

Sd/-
Atul Modi
Managing Director
DIN:00788272

Sd/-
Namrata Modi
Executive Director & CFO
DIN:00788266

Sd/-
Pratul Gupta
Company Secretary
PAN:DKFPG2042Q

Place: Jammu
Date:27th May,2026

Independent Auditor's Report Standalone

To The Members of PREVEST DENPRO LIMITED
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of **PREVEST DENPRO LIMITED**("the Company"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss, and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed (AS) under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31stMarch, 2026, and its profit and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 independence requirements that are relevant to our audit of the Standalone Financial Statements 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit ofthe financial statements for the year ended March 31, 2026.These matters were addressed in the context of ouraudit of the financial statements as a whole and in forming our opinion thereon and we do not provide a separateopinion on these matters. We have determined that there are no key audit matters to communicate in our report

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to thepreparation of theseStandalone Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with theAS and otheraccounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting recordsin accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimatesthat are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, thatwere operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparationand presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement,whether due to fraud or error.

In preparing the Standalone Financial Statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are 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 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 these Standalone Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- 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 events or conditions 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 Standalone 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 Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 Standalone 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely are circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1) As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss, and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid Standalone Financial Statements comply with the AS specified under Section 133of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure A"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies(Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

I) The Company does not have any pending litigations which would impact its financial position.
ii) The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
iii) There was no amount which was required to be transferred to the Investor Education and Protection Fund by the company.
iv)(a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

v) The final dividend paid by the Company during the year, in respect of the same declared for the previous year, is in accordance with Section 123 of the Act to the extent it applies to payment of dividend.

i) Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in

the respective software. Further, where audit trail (edit log) facility was enabled and operated throughout the year for the accounting software, we did not come across any instance of the audit trail feature being tampered with.

2) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government interms of Section 143(11) of the Act, we give in **"Annexure B"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

For **Mittal & Associates**
Chartered Accountants
Firm Registration number: **106456W**

Sd/-
Sourabh Bagaria
Partner
Membership number: 183850
UDIN: 26183850NDOTCY2088
Place: Mumbai
Date: 27th May, 2026

Annexure "A"

To the Independent Auditor's Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of PREVEST DENPRO LIMITED of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, include in adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the Standalone Financial Statements.

Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected.

Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls were operating effectively as at 31st March 2026, based on the internal financial controls with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **Mittal & Associates**
Chartered Accountants
Firm Registration number: **106456W**

Sd/-
Sourabh Bagaria
Partner
Membership number: 183850
UDIN: 26183850NDOTCY2088
Place: Mumbai
Date: 27th May, 2026

Annexure "B"

To the Independent Auditor's Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Prevest Denpro Limited of even date)

i) In respect of the Company's Property, Plant and Equipment's and Intangible Assets:

a)1. According to the information and explanations given to us, the Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;

2. According to the information and explanations given to us, the Company does not have Intangible Assets.

b) The Fixed Assets have been physically verified by the management in a phased manner which, in our opinion, is reasonable having regard to the size of the company and nature of its assets. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the book's records and the physical fixed assets have been noticed.

c) According to the information and explanations given to us and the records examined by us and based on the examination of the registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.

(b) The Company has not been sanctioned working capital limits in excess of five crore rupees (at any point of me during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.

iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has made investment in wholly owned subsidiary and Granted loan to its wholly owned subsidiary during the year.

A. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has granted loan to its wholly owned subsidiary the detail is as follows:

Particulars	Amount (Rs. In Lakh)
1. Aggregate amount granted during the year	24.26
2. Balance outstanding as at balance sheet date	24.26

B. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans to parties other than subsidiary.

(b) According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that the terms and conditions of the loans given are prima facie, not prejudicial to the interest of the Company.
(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has given loan to its wholly owned subsidiary which is repayable on demand and schedule of repayment of principal has not been stipulated.
(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loan given.
(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdues of existing loans given to the same party.
(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has given loans repayable on demand without
Specifying terms or period of repayment to th related parties and the details are as follows:

Particulars	All Parties	Promoters	Related Parties
Aggregate amount of loans/ advances in nature of loans:			
- Repayable on demand (A)	–	–	24.26
- Agreement does not specify any terms or period of repayment (B)	–	–	24.26

iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

v) The Company has not accepted deposits during the year and does not have any unclaimed deposits as at 31st March,2026 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

vi) We have broadly reviewed the books of accounts maintained by the Company pursuant to the rules prescribed by the Central Government for maintenance of cost records under Section 148(1) of the Act in respect of its manufactured goods and services provided by it and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not carried out a detailed examination of the records with a view to determine whether these are accurate or complete.
vii) According to the information and explanations given to us, in respect of statutory dues:

a) According to the information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has generally been regular in depositing undisputed statutory dues including Income-Tax, Goods and Services Tax and any other material statutory dues applicable to it with the appropriate authorities.

b) According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at 31st March, 2026 for a period of more than six months from the date on when they become payable.

c) According to the information and explanations given to us, there are no dues of income tax, duty of excise and service tax and value added tax have not been deposited with the appropriate authorities on account of any dispute.

viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

ix) In our opinion and according to the information and explanations given to us, the Company has not taken loan from any bank or financial institution and also not declared wilful defaulter from any bank or financial institution or government or any government authority; accordingly the provisions of clause 3 (ix) of the order are not applicable to the company.

x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

xi) (a) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
(c) The company has not received any whistle blower complaints during the year (and upto the date of this report).

xii) The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

xiii) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

xiv) (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi) (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a) of the Order is not applicable.

(b) The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under Clause 3(xvi)(b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under Clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

xviii) There has been no resignation of the statutory auditors of the Company during the year.

xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx) (a) In our opinion and according to the information and explanations given to us, the company has, during the year, spent the amount required to be spent under sub-section (5) of section 135 of the Companies Act, 2013. Accordingly, there are no unspent amounts on other than ongoing projects, requiring transfer to a fund specified in Schedule VII to the Companies Act, 2013 in compliance with the second proviso to sub-section (5) of section 135.

(b) According to the information and explanations given to us, and based on our examination of the records of the company, there are no amounts remaining unspent in respect of any ongoing project, as required under sub-section (6) of section 135 of the Companies Act, 2013 pursuant to any ongoing Corporate Social Responsibility (CSR) projects. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable.

For **Mittal & Associates**
Chartered Accountants
Firm Registration number: **106456W**

Sd/-
Sourabh Bagaria
Partner
Membership number: 183850
UDIN: 26183850NDOTCY2088
Place: Mumbai
Date: 27th May, 2026

Independent Auditor's Report Consolidate

To The Members of **PREVEST DENPRO LIMITED**
Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **PREVEST DENPRO LIMITED** (hereinafter referred to as the "Holding Company") and its wholly owned subsidiaries (Holding Company and its wholly owned subsidiaries together referred to as "the Group"), which comprise the Balance Sheet as at 31stMarch, 2026, the Statement of Profit and Loss, and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards (AS) prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the group as at 31st March, 2026 and its consolidated profit and its consolidated cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing specified undersection 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are independent of the group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the consolidated financial statements 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements for the year ended March 31, 2026. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Other Matter

We did not audit the Financial Statements of foreign subsidiary Company **Axiodent INC and Prevset Denpro Gulf General Trading LLC** included in the Consolidated Financial Results; whose Financial Statements include net assets of Rs. (51.46) lakhs& (23.71) lakhs respectively (before consolidation adjustments) and total revenue of Rs. 12.63 lakhs& NIL respectively(before consolidation adjustments) for the year ended 31st March, 2026. These Financial Statement have been certified by the Parent management and furnished to us, and our conclusion on the Statement, in so far relates to the amount and disclosure included in respect of subsidiaries, is based solely on these managements certified financial statement.

Our opinion is not modified in respect of this matter.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the group in accordance with the Accounting Standards (AS) and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each 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 consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group are 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the companies included in the Group are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are 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 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 these consolidated financial statements.

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 consolidated 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(I) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- 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 events or conditions that may cast significant doubt on the Holding company and its wholly owned subsidiaries company 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 consolidated 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 Holding company and its wholly owned subsidiaries company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated 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 consolidated 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1) As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Holding company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss, and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies(Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i) The Company does not have pending litigations which would impact its financial position.

ii) The Holding Company and its wholly owned subsidiaries company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.

iii) There was no amount which was required to be transferred to the Investor Education and Protection Fund by the company.

iv) (a) The management of the Holding Company and its wholly owned subsidiaries company has represented that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company and its wholly owned subsidiaries company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management the Holding Company and its wholly owned subsidiaries company has represented, that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the the Holding Company and its wholly owned subsidiaries company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the the Holding Company and its wholly owned subsidiaries company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

v) The final dividend paid by the Holding Company during the year, in respect of the same declared for the previous year, is in accordance with Section 123 of the Act to the extent it applies to payment of dividend.

vi) In our opinion and according to the information and explanations given to us, and based on our examination of the books of account maintained by the Holding Company and its subsidiary [Denvisio Biomed Limited], which have been audited by us:

The companies have used accounting software for maintaining their books of account which has a feature of recording audit trail (edit log) facility as required under Rule 3(1) of the Companies (Accounts) Rules, 2014 and the same has been operated throughout the year for all relevant transactions recorded in the respective books of account;

Further, during the course of audit, we did not observe any instance of the audit trail feature being tampered with.

Our reporting on this matter does not include [Axiodent INC], whose financial information is unaudited and has been furnished to us by the management. Accordingly, we have not been able to obtain sufficient appropriate audit evidence to comment on whether such company has complied with the requirements relating to the audit trail feature.

For **Mittal& Associates**
Chartered Accountants
Firm Registration number: **106456W**

Sd/-
Sourabh Bagaria
Partner
Membership number: 183850
UDIN:26183850YLCOGI3733
Place: Mumbai
Date: 27th May, 2026

Independent Auditor
Report-Consolidate

Annexure "A"

To the Independent Auditor's Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **PREVEST DENPRO LIMITED** of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.

The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the consolidated financial statements.

Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected.

Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Company and its subsidiary companies, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system with reference to Consolidated Financial Statements and such internal financial controls with reference to Consolidated Financial Statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to Consolidated Financial Statements established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For **Mittal & Associates**
Chartered Accountants
Firm Registration number: **106456W**

Sd/-
Sourabh Bagaria
Partner
Membership number: 183850
UDIN:26183850YLCOGI3733
Place: Mumbai
Date: 27th May, 2026

PREVEST DenPro®
THE FUTURE OF DENTISTRY

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