

Date: 20.06.2026

To,

The Manager  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G  
Bandra-Kurla Complex, Bandra (E)  
MUMBAI-400 051  
Symbol: DENTA

**Company Name: Denta Water and Infra Solutions Limited**

Dear Sir/Madam,

**Sub: Response regarding the Clarification for Financial results - Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

This is in continuation with the earlier outcome submitted for the board meeting held on May 25, 2026 this is to inform you that we are hereby rectified the inadvertent clerical error in the outcome.

We are hereby submitting the corrected version after inserting Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the good corporate governance. We would like to further inform that it was unintentional and not deliberate.

You are kindly requested to accept this application and take into the records.

Yours faithfully

**For Denta Water and Infra Solutions Limited**

**Sujata Gaonkar**  
Company Secretary and Compliance Officer

**Denta Water and Infra Solutions Limited**

CIN: L70109KA2016PLC097869  
#40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road,  
Basavanagudi, Bengaluru 560004



080 - 2991 6509



info@denta.co.in



www.denta.co.in



Date: May 25, 2026

To,

The Manager  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G  
Bandra-Kurla Complex, Bandra (E)  
MUMBAI-400 051  
Symbol: DENTA

The Manager,  
Listing Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
MUMBAI-400 001  
Scrip Code: 544345

**Company Name: Denta Water and Infra Solutions Limited**

Dear Sir/Madam,

**Subject: Outcome of Board of Directors Meeting held on Monday 25, 2026.**

1. The Audited (Standalone and Consolidated) Financial Results of the Company for the Quarter and Financial Year ended March 31, 2026. In terms of the provisions of Regulation 33 of the Listing Regulations, we are enclosing herewith the copy of following as Annexure
  - a. Audited (Standalone and Consolidated) Financial Results for the quarter and year ended March 31, 2026;
  - b. Independent Auditor's Report (Standalone and Consolidated) on the said Audited Financial Results received from the Statutory Auditors of the Company;
2. Approved Re-appointment of M/s. SPML & Associates Chartered Accountants, Surat as Internal Auditor of the Company to undertake the Internal Audit for the financial year 2026–27 on such terms and conditions as may be mutually agreed upon. Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, is enclosed as Annexure.
3. Approved Re- appointment of M/s. Girish G R & Associate, Cost Auditors, Bangalore to undertake the audit of the cost accounting records of the Company for the Financial Year 2026-27, Subject to ratification of their remuneration by the Shareholders at the ensuing Annual General Meeting. Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, is enclosed as Annexure.

#### **4. Review of business operations**

Following are the brief update of business operation during the 4<sup>th</sup> Quarter ended on 31<sup>st</sup> March, 2026 and also a brief review of year ended 31<sup>st</sup> march 2026

During the financial year 2025–26, the Company witnessed significant operational growth supported by the effective utilisation of IPO proceeds towards procurement activities and execution of ongoing projects. The Company strengthened its organisational structure by increasing its headcount and appointing senior-level professionals across key functions to broaden its operational capabilities and support future expansion plans. The year-on-year

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growth in financial and operational performance reflects the Company’s efficient project execution and timely operational management.

The Company has also adopted a prudent financial approach by maintaining corporate fixed deposits and investments in mutual funds as part of its emergency and liquidity management strategy, demonstrating strong financial discipline and long-term vision. During the year, the Company continued its efforts to expand its order book by actively identifying and participating in suitable tenders and successfully secured certain Sewage Treatment Plant (STP) projects to ensure quicker execution and fund rotation.

Further, the Company is in the preliminary stage of implementation of an Enterprise Resource Planning (ERP) system aimed at strengthening operational control over new and ongoing projects through systematic review, monitoring and reporting mechanisms. The proposed ERP implementation is expected to enhance availability of operational and financial information, improve financial controls and strengthen the overall risk management framework of the Company.

Overall, the Company recorded steady growth during the year and expects favourable opportunities going forward with the reintroduction of the Jal Jeevan Mission by the Government, which is anticipated to positively benefit the business operations and future growth prospects of the Company.

Further details relating to the outstanding order book as on March 31, 2026, headcount and year-on-year operational growth are provided below:

Sl. No	Particulars	Details(Values in millions)
1	Outstanding order book as on 31st March, 2026	7,277.76/-
2	Head count	79
3	Operational Growth on YOY	23%
4	Profit Volume Growth on YOY	15%

The Board meeting commenced at 3:00 P.M. and concluded at 07.30 P.M.

You are kindly requested to accept this application and take into the records.

Yours faithfully,

**For Denta Water and Infra Solutions Limited**

**Sujata Gaonkar**  
Company Secretary and Compliance Officer

**Denta Water and Infra Solutions Limited**

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**ANNEXURE**

**1. Re-appointment of M/s. SPML & Associates Chartered Accountants as Internal Auditor of the Company**

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Read with SEBI Master Circular on Continuous Disclosure Requirements

Sl.No	Particulars	Details
1	Reason for change viz., <del>appointment,</del> reappointment, <del>resignation,</del> removal, <del>death or otherwise</del>	Re-Appointment of M/s. SPML & Associates Chartered Accountants as Internal Auditor of the Company
2	Date of <del>appointment/</del> reappointment/ <del>cessation (as applicable) and term of</del> appointment/ reappointment;	May 25, 2026 for the financial year 2026-27
3	Brief profile (in case of appointment)	SPML & Associates Chartered Accountants is a firm based out of Surat. Offers a wide range of professional services in the field of Internal Audit.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not related to any Director.

**2. Re-appointment of M/s. Girish G R & Associate, Cost Auditors of the Company**

Disclosure required pursuant to Regulation 30 of the SEBI Listing Regulations read with Part A Para A of Schedule III read with SEBI Master Circular HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 last updated on January 30,2026:

Sl.No	Particulars	Details
1	Reason for change viz., <del>appointment,</del> reappointment, <del>resignation,</del> removal, <del>death or otherwise</del>	Re-Appointment of Cost Auditor of the Company
2	Date of <del>appointment/</del> reappointment/ <del>cessation (as applicable) and term of</del> appointment/ reappointment;	May 25, 2026 for the financial year 2026-27
3	Brief profile (in case of appointment)	Girish G R & Associates is a Cost Accountants firm based in Bangalore, Established in the year 2016 and offers a wide range of professional services in



		the field of cost audit and related works of different Industries.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not related to any Director.



**Independent Auditor's Report on the Audit of Quarterly and Annual Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended Report on the Audit of Consolidated Financial Statements**

**To the Board of Directors of**

**Denta Water and Infra Solution Limited**

**(Formerly known as Denta Properties and Infrastructure Private Limited)**

**Opinion**

We have audited the accompanying consolidated annual financial results of **DENTA WATER AND INFRA SOLUTIONS LIMITED (CIN- L70109KA2016PLC097869)** (hereinafter referred to as the "Company") for the year ended March 31, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

- a. Includes the results of the following entities:
  - Holding company: Denta Water and Infra Solutions Limited
  - Subsidiary: Denta properties and Investment (Partnership Firm)
- b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligation and Disclosure requirement) Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended March 31, 2026.

**Basis for Opinion**

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

### **Emphasis of Matter**

We draw attention to note 6 to the accompanying financial results, which describe that balances in the accounts of Trade Receivables and Trade Payables are subject to confirmation / reconciliation. Classification of Trade Payables as MSME and others is based on available information with management.

Our opinion is not modified in respect of these matters.

### **Managements and Board of Directors Responsibilities for the Consolidated Annual Financial Results**

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

**The Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.**

In preparing the consolidated annual financial results, the Management and the Board of Directors 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 the respective Board of Directors/ Board of Trustees either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors are responsible for overseeing the financial reporting process of each Company.

### **Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results 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 a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: –

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 in the consolidated annual financial results made by the Management and Board of Directors.
- **Conclude on the appropriateness of the Management's and Board of Directors' 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 appropriateness of this assumption. 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 annual financial results 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 consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the consolidated annual financial results that individually or in aggregate, make it probable that the economic decisions of a reasonably knowledge user of consolidated annual financial results 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 (i) to evaluate the effect of any identified misstatements in the consolidated annual financial results.

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



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


**Other Matters**

The consolidated annual financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

**For Maheshwari & Co.**

Chartered Accountants

Firm's Registration No.105834W



**Pawan Gattani**  
Partner

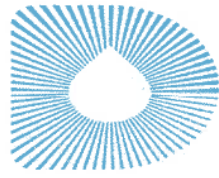


Membership No – 144734

**Date: May 25, 2026**

**Place: Mumbai**

**UDIN - 26144734PLJCYG8598**



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Water Revitalizing Experts

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Email: cs@denta.co.in, Web: www.denta.co.in

**Statement of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2026**

(Rs. In Millions, unless otherwise stated)

Particulars	Quarter Ended			Year Ended	
	March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>Revenue</b>					
Revenue from operations	553.12	535.20	541.52	2,503.79	2,032.85
Other income	19.04	21.22	30.66	91.94	47.45
<b>Total Revenue (A)</b>	<b>572.16</b>	<b>556.42</b>	<b>572.18</b>	<b>2,595.73</b>	<b>2,080.30</b>
<b>Expenses</b>					
Cost of Material Consumed	406.85	326.32	325.17	1,621.55	1,226.09
Employee benefits expense	17.53	19.52	15.02	71.36	56.59
Finance costs	0.81	2.50	2.01	8.80	3.59
Depreciation and amortisation expense	1.27	1.38	1.30	5.48	5.18
Other expenses	22.05	14.47	36.21	67.95	73.29
<b>Total expenses (B)</b>	<b>448.51</b>	<b>364.19</b>	<b>379.71</b>	<b>1,775.14</b>	<b>1,364.74</b>
<b>Profit/(loss) before tax (A-B)</b>	<b>123.65</b>	<b>192.23</b>	<b>192.47</b>	<b>820.59</b>	<b>715.56</b>
<b>Tax expense:</b>					
- Current tax	32.32	48.43	55.19	205.45	186.66
- Deferred tax	0.23	0.68	0.08	6.14	0.05
<b>Total tax expenses</b>	<b>32.55</b>	<b>49.11</b>	<b>55.27</b>	<b>211.59</b>	<b>186.71</b>
<b>Profit/(loss) for the period / year</b>	<b>91.10</b>	<b>143.12</b>	<b>137.20</b>	<b>609.00</b>	<b>528.85</b>
<b>Other Comprehensive Income / (Loss)</b>					
<b>Items that will not be reclassified to profit or loss</b>					
Re-measurement gain/ (losses) on defined benefit plans	(0.07)	(0.31)	(0.04)	(0.07)	(0.28)
Tax impact of items that will not be reclassified to statement of profit and loss	0.02	0.08	0.02	0.02	0.07
<b>Total other comprehensive income</b>	<b>(0.05)</b>	<b>(0.23)</b>	<b>(0.02)</b>	<b>(0.05)</b>	<b>(0.21)</b>
<b>Total comprehensive income for the period \ year</b>	<b>91.05</b>	<b>142.89</b>	<b>137.19</b>	<b>608.95</b>	<b>528.65</b>
<b>Total comprehensive income for the period attributable to:</b>					
Owners of the company	91.04	142.89	137.19	608.93	528.65
Non-controlling interests	0.01	-	-	0.02	-
<b>Paid up equity share capital (Face value Rs. 10 per share)</b>	<b>267</b>	<b>267</b>	<b>267</b>	<b>267</b>	<b>267</b>
<b>Other Equity</b>				<b>4,322.89</b>	<b>3,820.66</b>
<b>Earnings per equity share (not annualised for quarter)</b>					
Basic EPS (Rs.)*	3.41	7.09	6.70	22.81	25.83
Diluted EPS (Rs.)*	3.41	7.09	6.70	22.81	25.83

\*EPS and Diluted Not Annualized except for year ended on March 31, 2025 & March 31, 2026

*Dujitt TA*



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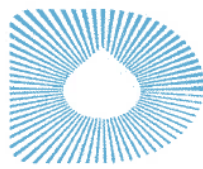
**Statement of Audited Consolidated Financial Results for the Quarter and year ended March 31, 2026**

(Rs. In Millions, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	241.86	243.28
(b) Other Intangible assets	1.27	0.17
(c) Financial Assets		
(i) Investments	709.28	18.65
(ii) Loans	5.60	-
(iii) Other financial assets	12.87	12.09
(d) Other non-current assets	110.96	32.68
<b>Total Non-Current Assets (A)</b>	<b>1,081.84</b>	<b>306.87</b>
<b>(2) Current assets</b>		
(a) Inventories	1,187.96	732.99
(b) Financial Assets		
(i) Trade receivables	503.58	858.29
(ii) Cash and cash equivalents	265.76	613.27
(iii) Bank balances other than (ii) above	648.69	1,383.90
(iv) Other financial assets	55.01	12.25
(c) Other current assets	1,097.81	380.55
(d) Current tax assets ( net )	-	4.88
<b>Total current assets (B)</b>	<b>3,758.81</b>	<b>3,986.13</b>
<b>Total Assets [A+B]</b>	<b>4,840.65</b>	<b>4,293.01</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	267.00	267.00
Other Equity	4,322.89	3,820.66
<b>Total Equity (A)</b>	<b>4,589.89</b>	<b>4,087.66</b>
<b>Non-controlling Interest</b>	<b>0.02</b>	<b>-</b>
<b>Total Shareholder's fund</b>	<b>4,589.91</b>	<b>4,087.66</b>
<b>Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	1.83
(ii) Other financial liabilities	2.66	2.66
(b) Provisions	3.35	2.31
(c) Deferred tax liabilities (net)	8.17	2.03
<b>Total non-current liabilities</b>	<b>14.18</b>	<b>8.83</b>
<b>(2) Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	120.98	3.67
(ii) Trade payables		
-Total outstanding dues of micro and small enterprises	1.86	10.18
-Total outstanding dues of creditors other than micro and small enterprises	40.92	127.88
(iii) Other financial liabilities	22.71	-
(b) Other current liabilities	2.18	50.22
(c) Provisions	0.50	4.58
(d) Current tax liabilities (net)	47.40	-
<b>Total Current liabilities</b>	<b>236.55</b>	<b>196.53</b>
<b>Total liabilities (B)</b>	<b>250.74</b>	<b>205.36</b>
<b>Total Equity and Liabilities [A+B]</b>	<b>4,840.65</b>	<b>4,293.01</b>



Note: The above statement should be read with Significant Accounting Policies forming part of the Standalone Financial Statements.



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**Statement of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2026**

Particulars	(Rs. In Millions, unless otherwise stated)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>Cash Flow from/(Used in) Operating Activities</b>		
Profit before tax	820.59	715.61
<b>Adjustments to reconcile net profit to net cash provided by operating activities:</b>		
Depreciation and Amortization	5.48	5.18
Finance cost	10.66	3.59
Interest income	(44.53)	(34.32)
<b>Operating profit before working capital changes</b>	<b>792.20</b>	<b>690.06</b>
<b>Movement in working capital:</b>		
Decrease/(Increase) in trade receivables	354.71	(603.66)
(Increase)/Decrease in other financial assets	(42.76)	26.49
(Increase)/Decrease in other current assets	(727.00)	243.59
Changes in inventories	(454.97)	(537.86)
(Decrease)/Increase in trade payable	(95.28)	25.73
Increase/(Decrease) in provisions	1.08	(230.68)
Increase/(Decrease) in other financial liabilities	3.74	-
Changes in other current liabilities	(23.50)	(66.99)
<b>Cash generated/(used) in operations</b>	<b>(191.78)</b>	<b>(453.32)</b>
Income tax paid (net)	(153.17)	(265.79)
<b>Cash generated/(used) in operating activities</b>	<b>(A) (344.95)</b>	<b>(719.11)</b>
<b>Cash flow from investing activities</b>		
Purchase of Property, Plant and Equipment/capital expenditure including intangible asset	(5.16)	(3.34)
Interest received	44.53	34.32
(Increase)/Decrease in other non Current assets	(78.28)	11.65
Investment/Proceeds from fixed deposit with bank	(0.78)	85.25
Loan given	(5.60)	-
Investment	(690.55)	50.79
<b>Cash generated/ (used) in investing activities</b>	<b>(B) (735.83)</b>	<b>178.68</b>
<b>Cash flow from financing activities</b>		
Proceed /(Repayment) of borrowings (net)	115.48	(3.13)
Equity shares	-	1,916.17
Share issue expenses	(40.03)	-
Dividend distribution	(66.75)	-
Interest paid	(10.65)	(3.58)
<b>Cash generated/(used) in financing activities</b>	<b>(C) (1.94)</b>	<b>1,909.46</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>(A+B+C) (1,082.72)</b>	<b>1,369.03</b>
Cash and cash equivalent at beginning of year	1,997.17	628.14
Cash and cash equivalent at end of year	914.45	1,997.17
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>(1,082.72)</b>	<b>1,369.03</b>

Note: The above statement should be read with Significant Accounting Policies forming part of the Standalone Financial Statements.



## Notes To the Audited Consolidated Financial Results for The Quarter and year Ended March 31, 2026


1. Denta Water and Infra Solutions Limited (the 'Company') has prepared Consolidated financial results (the 'Statement') for the quarter and year ended March 31, 2026 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations, 2015') and the Accounting Standards specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and the relevant provision of the Companies Act, 2013, as applicable.
2. The above audited consolidated financial results of the Company approved by the Board of Directors at their meetings held on Thursday, May 25, 2026.
3. During the quarter ended March 31, 2025, the Company had completed its Initial Public; Offer (IPO) of 75,00,000 equity shares of face value of 10 each at an issue price of 294 per share (including a share premium of Rs.284 per share). The issue comprised of full fresh issue of equity shares aggregating to Rs. 220.50 million. Pursuant to the IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on January 29, 2025

The Company's share of total offer expenses is estimated to be ₹ 25.16 million. The IPO proceeds (net of IPO expenses of ₹ 24.42 million) has been fully utilized as on March 31, 2026

4. The Statutory Auditors have carried out audit review of the above audited consolidated financial results for the quarter, and year ended March 31, 2026.
5. The Company is engaged primarily in the business of water revitalizing and groundwater recharging activities hence it did not give rise to different operating segments in accordance with Ind AS 108 - Operating Segments.
6. Balances in the accounts of Trade Receivables and Trade Payables are subject to confirmation / reconciliation. The management does not expect any material adjustment in respect of the same effecting the financial statements on such reconciliation / adjustments.
7. The EPS and diluted EPS are not annualized for the quarter ending figures.
8. The statement includes the results of the following entities:
  - a. Holding Company: Denta Water and Infra Solutions Limited
  - b. Subsidiary: Denta properties and Investment (Partnership Firm)
9. The figures for the quarter ended March 31, 2026 are the balancing figures between reviewed figures for the year ended March 31, 2026 and the reviewed figures for the Nine Months period ended December 31, 2025, and the figures for quarter ended March 31, 2025, are the balancing figures between reviewed figures for the year period ended March 31, 2025 and the reviewed figures for the Nine months period ended December 31, 2024.
10. Previous period's / year's figures have been regrouped / reclassified, where necessary to conform to current period's classification.

**Place: Bangalore**  
**Date: May 25, 2026**

**For and on behalf of Board of Directors of**  
**Denta Water and Infra Solutions Limited**  
(Formerly known as Denta Properties and  
Infrastructure Private Limited)

  
**Sujith TR**  
CFO/Whole Time Director  
DIN - 09777433



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

To the Board of Directors of

**Denta Water and Infra Solution Limited**

**(Formerly known as Denta Properties and Infrastructure Private Limited)**

**Opinion**

We have audited the accompanying standalone annual financial results of **DENTA WATER AND INFRA SOLUTIONS LIMITED (CIN- L70109KA2016PLC097869)** (hereinafter referred to as the "Company") for the year ended March 31, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligation and Disclosure requirement) Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended March 31, 2026.

**Basis for Opinion**

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



### **Emphasis of Matter**

We draw attention to note 6 to the accompanying financial results, which describe that balances in the accounts of Trade Receivables and Trade Payables are subject to confirmation / reconciliation. Classification of Trade Payables as MSME and others is based on available information with management.

Our opinion is not modified in respect of these matters.

### **Managements and Board of Directors Responsibilities for the Standalone Annual Financial Results**

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

**The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.**

In preparing the standalone annual financial results, the Management and the Board of Directors 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 the respective Board of Directors/ Board of Trustees either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.**

The respective Board of Directors are responsible for overseeing the financial reporting process of each Company.

### **Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: –

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 in the standalone annual financial results made by the Management and Board of Directors.
- **Conclude on the appropriateness of the Management’s and Board of Directors’ 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 appropriateness of this assumption. 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 annual financial results 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 annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone annual financial results that individually or in aggregate, make it probable that the economic decisions of a reasonably knowledge user of standalone annual financial results 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 (i) to evaluate the effect of any identified misstatements in the standalone annual financial results.

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

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

**Other Matters**

The standalone annual financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

**For Maheshwari & Co.**

Chartered Accountants

Firm's Registration No.105834W

  
**Pawan Gattani**  
Partner



Membership No – 144734

**Date: May 25, 2026**

**Place: Mumbai**

**UDIN - 26144734ZWUBUH8602**



**DENTA WATER AND INFRA SOLUTIONS LIMITED**

CIN: L70109KA2016PLC097869

40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road,  
Basavanagudi, Bangalore, South Bangalore Karnataka 560004 IN

Email: cs@denta.co.in, Web: www.denta.co.in

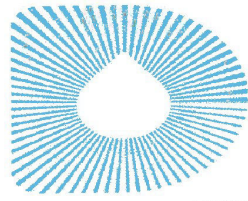
**Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026**

*(Rs. In Millions, unless otherwise stated)*

Particulars	Quarter Ended			Year Ended	
	March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>Revenue</b>					
Revenue from operations	553.12	535.20	541.52	2,503.79	2,032.85
Other income	18.30	20.55	30.66	90.53	47.45
<b>Total Revenue (A)</b>	<b>571.42</b>	<b>555.75</b>	<b>572.18</b>	<b>2,594.32</b>	<b>2,080.30</b>
<b>Expenses</b>					
Cost of Material Consumed	404.99	326.32	325.17	1,619.69	1,226.08
Employee benefits expense	17.53	19.52	15.02	71.36	56.59
Finance costs	2.67	2.50	2.01	10.66	3.59
Depreciation and amortisation expense	1.27	1.38	1.30	5.48	5.18
Other expenses	21.97	14.48	36.21	67.87	73.24
<b>Total expenses (B)</b>	<b>448.43</b>	<b>364.19</b>	<b>379.71</b>	<b>1,775.06</b>	<b>1,364.68</b>
<b>Profit/(loss) before tax (A-B)</b>	<b>122.99</b>	<b>191.56</b>	<b>192.47</b>	<b>819.26</b>	<b>715.62</b>
<b>Tax expense:</b>					
- Current tax	31.72	48.26	55.17	204.68	186.66
- Deferred tax	0.23	0.68	0.08	6.14	0.05
<b>Total tax expenses</b>	<b>31.95</b>	<b>48.94</b>	<b>55.25</b>	<b>210.82</b>	<b>186.71</b>
<b>Profit/(loss) for the period / year</b>	<b>91.04</b>	<b>142.62</b>	<b>137.23</b>	<b>608.44</b>	<b>528.91</b>
<b>Other Comprehensive Income / (Loss)</b>					
<b>Items that will not be reclassified to profit or loss</b>					
Re-measurement gain/ (losses) on defined benefit plans	(0.07)	(0.31)	(0.04)	(0.07)	(0.28)
Tax impact of items that will not be reclassified to statement of profit and loss	0.02	0.08	0.02	0.02	0.07
<b>Total other comprehensive income</b>	<b>(0.05)</b>	<b>(0.23)</b>	<b>(0.02)</b>	<b>(0.05)</b>	<b>(0.21)</b>
<b>Total comprehensive income for the period \ year</b>	<b>90.99</b>	<b>142.39</b>	<b>137.21</b>	<b>608.39</b>	<b>528.71</b>
<b>Paid up equity share capital (Face value Rs. 10 per share)</b>	267.00	267.00	267.00	267.00	267.00
<b>Other Equity</b>				4,322.34	3,820.74
<b>Earnings per equity share (not annualised for quarter)</b>					
Basic EPS (Rs.)*	3.41	5.34	6.70	22.79	25.83
Diluted EPS (Rs.)*	3.41	5.34	6.70	22.79	25.83

\*EPS and Diluted Not Annualized except for year ended on March 31, 2025 & March 31, 2026





# Denta®

Water Revitalizing Experts

DENTA WATER AND INFRA SOLUTIONS LIMITED

CIN: L70109KA2016PLC097869

40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road,  
Basavanagudi, Bangalore, South Bangalore Karnataka 560004 IN

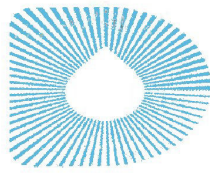
Email: cs@denta.co.in, Web: www.denta.co.in

Statement of Audited Standalone Asset & Liabilities as at March 31, 2026

(₹ in Million, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	241.86	243.28
(b) Other Intangible assets	1.27	0.17
(c) Financial Assets		
(i) Investments	714.42	18.73
(ii) Other financial assets	12.87	12.09
(d) Other non-current assets	110.96	32.68
<b>Total Non-Current Assets (A)</b>	<b>1,081.38</b>	<b>306.95</b>
<b>(2) Current assets</b>		
(a) Inventories	1,187.96	732.99
(b) Financial Assets		
(i) Trade receivables	503.58	858.29
(ii) Cash and cash equivalents	265.02	613.27
(iii) Bank balances other than (ii) above	648.69	1,383.90
(iv) Other financial assets	55.01	12.25
(c) Other current assets	1,097.81	370.81
(d) Current tax assets ( net )	-	4.88
<b>Total current assets (B)</b>	<b>3,758.07</b>	<b>3,976.39</b>
<b>Total Assets [A+B]</b>	<b>4,839.45</b>	<b>4,283.34</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	267.00	267.00
Other Equity	4,322.34	3,820.74
<b>Total Equity (A)</b>	<b>4,589.34</b>	<b>4,087.74</b>
<b>Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	1.83
(ii) Other financial liabilities	2.66	2.66
(b) Provisions	3.35	2.31
(c) Deferred tax liabilities (net)	8.17	2.03
<b>Total non-current liabilities</b>	<b>14.18</b>	<b>8.83</b>
<b>(2) Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	120.98	3.67
(ii) Trade payables		
-Total outstanding dues of micro and small enterprises	1.86	10.22
-Total outstanding dues of creditors other than micro and small enterprises	40.92	127.84
(iii) Other financial liabilities	22.71	18.97
(b) Other current liabilities	1.62	25.68
(c) Provisions	0.50	0.39
(d) Current tax liabilities (net)	47.34	-
<b>Total Current liabilities</b>	<b>235.93</b>	<b>186.77</b>
<b>Total liabilities (B)</b>	<b>250.12</b>	<b>195.60</b>
<b>Total Equity and Liabilities [A+B]</b>	<b>4,839.45</b>	<b>4,283.34</b>





**Denta**<sup>®</sup>  
Water Revitalizing Experts

**Denta Water and Infra Solutions Limited**  
(Formerly known as Denta Properties and Infrastructure Private Limited)  
CIN: L70109KA2016PLC097869  
Standalone Cash Flow Statement for the period ended March 31, 2026

(₹ in Million, unless otherwise stated)

Particulars		For the year ended March 31, 2026	For the year ended March 31, 2025
<b>Cash Flow from/(Used in) Operating Activities</b>			
Profit before tax		819.26	715.62
<b>Adjustments to reconcile net profit to net cash provided by operating activities:</b>			
Depreciation and Amortization		5.48	5.18
Finance cost		12.52	3.59
Interest income		(44.53)	(34.32)
<b>Operating profit before working capital changes</b>		<b>792.73</b>	<b>690.07</b>
<b>Movement in working capital:</b>			
Decrease/(Increase) in trade receivables		354.71	(603.66)
(Increase)/Decrease in other financial assets		(42.76)	26.49
(Increase)/Decrease in other current assets		(727.00)	243.59
Changes in inventories		(454.97)	(537.86)
(Decrease)/Increase in trade payable		(95.28)	25.73
Increase/(Decrease) in provisions		1.08	(230.68)
Increase/(Decrease) in other financial liabilities		3.74	-
Changes in other current liabilities		(24.06)	(66.99)
<b>Cash generated/(used) in operations</b>		<b>(191.81)</b>	<b>(453.31)</b>
Income tax paid (net)		(152.46)	(265.79)
<b>Cash generated/(used) in operating activities</b>	<b>(A)</b>	<b>(344.27)</b>	<b>(719.10)</b>
<b>Cash flow from investing activities</b>			
Purchase of Property, Plant and Equipment/capital expenditure including intangible asset		(5.16)	(3.34)
Interest received		44.53	34.32
(Increase)/Decrease in other non Current assets		(78.28)	11.65
Investment/Proceeds from fixed deposit with bank		(0.78)	85.25
Investment		(695.69)	50.79
<b>Cash generated/ (used) in investing activities</b>	<b>(B)</b>	<b>(735.37)</b>	<b>178.68</b>
<b>Cash flow from financing activities</b>			
Proceed /(Repayment) of borrowings (net)		115.47	(3.13)
Equity shares		-	1,916.17
Share issue expenses		(40.03)	-
Dividend distribution		(66.75)	-
Interest paid		(12.52)	(3.59)
<b>Cash generated/(used) in financing activities</b>	<b>(C)</b>	<b>(3.82)</b>	<b>1,909.45</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>(A+B+C)</b>	<b>(1,083.46)</b>	<b>1,369.03</b>
Cash and cash equivalent at beginning of year		1,997.17	628.14
Cash and cash equivalent at end of year		913.71	1,997.17
<b>Net Increase/(Decrease) in cash and cash equivalents</b>		<b>(1,083.46)</b>	<b>1,369.03</b>

Note: The above statement should be read with Significant Accounting Policies forming part of the Standalone Financial Statements.

*Signature*  
Denta Water and Infra Solutions Limited

## Notes To the Audited Standalone Financial Results for The Quarter and year Ended March 31, 2026

1. Denta Water and Infra Solutions Limited (the 'Company') has prepared Standalone financial results (the 'Statement') for the quarter and year ended March 31, 2026 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations, 2015') and the Accounting Standards specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and the relevant provision of the Companies Act, 2013, as applicable.
2. The above audited standalone financial results of the Company approved by the Board of Directors at their meetings held on Monday, May 25, 2026.
3. During the quarter ended March 31, 2025, the Company had completed its Initial Public Offer (IPO) of 75,00,000 equity shares of face value of 10 each at an issue price of 294 per share (including a share premium of Rs.284 per share). The issue comprised of full fresh issue of equity shares aggregating to Rs. 220.50 million. Pursuant to the IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on January 29, 2025

The Company's share of total offer expenses is estimated to be Rs. 251.60 million. The IPO proceeds (net of IPO expenses of Rs. 251.60 million) has been fully utilized as on March 31, 2026.

4. The Statutory Auditors have carried out audit review of the above audited standalone financial results for the quarter, and year ended March 31, 2026.
5. The Company is engaged primarily in the business of water revitalizing and groundwater recharging activities hence it did not give rise to different operating segments in accordance with Ind AS 108 - Operating Segments.
6. Balances in the accounts of Trade Receivables and Trade Payables are subject to confirmation / reconciliation. The management does not expect any material adjustment in respect of the same effecting the financial statements on such reconciliation / adjustments.
7. The EPS and diluted EPS are not annualized for the quarter ending figures.
8. The figures for the quarter ended March 31, 2026 are the balancing figures between reviewed figures for the year ended March 31, 2026 and the reviewed figures for the Nine Months period ended December 31, 2025, and the figures for quarter ended March 31, 2025, are the balancing figures between reviewed figures for the year period ended March 31, 2025 and the reviewed figures for the Nine months period ended December 31, 2024.
9. Previous period's / year's figures have been regrouped / reclassified, where necessary to conform to current period's classification.

**Place: Bangalore**  
**Date: May 25, 2026**

**For and on behalf of Board of Directors of  
Denta Water and Infra Solutions Limited\***  
(Formerly known as Denta Properties and  
Infrastructure Private Limited)

*Sujith TR*  
**Sujith TR**  
CFO/Whole Time Director  
DIN - 09777433



Date: 25.05.2026

To,

The Manager  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza,C-1, Block G  
Bandra-Kurla Complex, Bandra (E)  
MUMBAI-400 051  
Symbol: DENTA

The Manager,  
Listing Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
MUMBAI-400 001  
Scrip Code: 544345

**Company Name: Denta Water and Infra Solutions Limited**

Dear Sir/Madam,

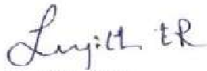
Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Sujith T R Whole Time Director and Chief Financial Officer of Denta Water and Infra Solutions Limited having its Registered Office at # 40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road, Basavanagudi, Bangalore, Bangalore South, Karnataka, India, 560004 hereby declare that, Maheshwari and Co. (FRN 105834W) Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on Annual Audited Financial Results of the Company (Standalone & Consolidated) for the year ended March 31, 2026.

Kindly take the above on record.

Thanking You,

For **Denta Water and Infra Solutions Limited**

  
Sujith T R  
Whole Time Director and Chief Financial Officer

