

Date: February 17, 2025

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

To,

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

Dear Sir/Madam,

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025 respectively, we are submitting herewith the Integrated Filing (Financials) of the Company for the quarter and nine months ended December 31, 2024. (Earlier submitted in Board Meeting outcome vide letter dated on February 14, 2025), as follows:

A. Unaudited Standalone and Consolidated Financial Results along with Limited Review Report -

Enclosed

B. Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. - **Not Applicable, Company got listed on January 29, 2025**

C. Format for disclosing outstanding default on loans and debt securities - **There is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.**

D. Format for disclosure of Related Party Transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter) - **Not Applicable**

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable**

Kindly take the same on your record.

Thanking you,

For **Denta Water And Infra Solutions Limited**
(Formerly known as Denta Properties And Infrastructure Private Limited)

Sujata Gaonkar
Company Secretary and Compliance Officer

Denta Water and Infra Solutions Limited

Formerly known as Denta Properties And Infrastructure Private Limited

CIN: U70109KA2016PLC097869
#40, 3rd Floor, Sri Lakshminarayana Mansion, South End Road,

Basavanagudi, Bengaluru 560004

080 - 29916509 info@denta.co.in www.denta.co.in



Independent Auditor's Limited Review Report on unaudited consolidated financial results of Denta Water and Infra Solutions Limited for Quarter and Nine Months period ended December 31, 2024 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Denta Water and Infra Solutions Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Denta Water and Infra Solutions Limited (the "Company") and its subsidiary for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Parent company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. The Statement has been approved by the Parent Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The statement includes the results of a partnership firm named "Denta Properties and Investment" in which the company has 99% stake.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. 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.

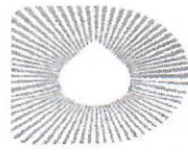
Our opinion is not modified in respect of these matters.

For Maheshwari & Co.
Chartered Accountants
FRN: 105834W



CA Pawan Gattani
Partner
M. No. 144734
UDIN: 25144734BMJFRP5280

Place: Mumbai
Date: February 14, 2025



Denta[®]
Water Revitalizing Experts

DENTA WATER AND INFRA SOLUTIONS LIMITED
CIN: U70109KA2016PLC097869
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 Unaudited Consolidated Financial Results for the Quarter and Nine months ended December 31, 2024

(Rs. In Millions, unless otherwise stated)

Particulars	Quarter Ended			Nine Months Ended		Year ended
	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue						
Revenue from operations	513.53	482.89	454.99	1,491.33	1,345.38	2,385.98
Other income	9.49	1.61	5.00	16.79	8.91	32.39
Total Revenue (A)	523.02	484.50	459.99	1,508.12	1,354.29	2,418.37
Expenses						
Cost of Material Consumed	304.49	308.67	352.17	907.58	865.30	1,519.78
Employee benefits expense	15.09	13.94	11.63	41.58	24.52	36.21
Finance costs	0.52	0.56	0.21	1.58	0.68	5.07
Depreciation and amortisation expense	1.30	1.30	1.26	3.88	3.57	4.85
Other expenses	9.86	9.03	6.59	30.44	19.14	38.61
Total expenses (B)	331.27	333.50	371.79	985.05	913.21	1,604.53
Profit/(loss) before tax (A-B)	191.75	151.01	88.20	523.07	441.08	813.84
Tax expense:						
- Current tax	42.00	40.49	22.19	131.47	107.16	208.21
- Deferred tax	0.11	0.01	(0.33)	(0.03)	(0.35)	0.95
Total tax expenses	42.11	40.50	21.86	131.45	106.81	209.16
Profit/(loss) for the period / year	149.64	110.51	66.33	391.63	334.27	604.68
Other Comprehensive Income / (Loss)						
Items that will not be reclassified to profit or loss						
Re-measurement gain/ (losses) on defined benefit plans	(0.34)	(0.06)	0.04	(0.24)	0.07	0.23
Tax impact of items that will not be reclassified to statement of profit and loss	0.08	0.02	(0.01)	0.06	(0.02)	(0.06)
Total other comprehensive income	(0.25)	(0.05)	0.03	(0.18)	0.05	0.17
Total comprehensive income for the period / year	149.39	110.46	66.36	391.45	334.32	604.85
Paid up equity share capital (Face value Rs. 10 per share)	192.00	192.00	192.00	192.00	192.00	192.00
Other Equity						1,450.43
Earnings per equity share (not annualised for quarter)						
Basic EPS (Rs.)*	7.79	5.76	3.45	20.40	17.41	31.49
Diluted EPS (Rs.)*	7.79	5.76	3.45	20.40	17.41	31.49

* EPS and Diluted EPS not annualized except for the year ended March 31, 2024



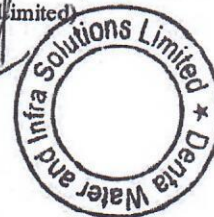
Notes To the Unaudited Consolidated Financial Results for The Quarter and Nine Months period Ended December 31, 2024

1. Denta Water and Infra Solutions Limited (the 'Company') and its subsidiary(a partnership firm) has prepared Consolidated financial results (the 'Statement') for the quarter and nine months period ended December 31, 2024 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 unaudited consolidated financial results of the Company approved by the Parent company's Board of Directors at their meetings held on Friday, February 14, 2025.
3. During quarter ended and nine months ended December 31, 2023 the parent company was not listed, so the unaudited financial results of the company are not published. However, the management has exercised necessary due diligence to ensure that the said results provide a true and fair view of its affairs.
4. The Statutory Auditors have carried out limited review of the above unaudited consolidated financial results for the quarter and nine months period ended December 31, 2024.
5. Subsequent to the quarter ended December 31, 2024, the Parent Company has completed an Initial Public Offer ("IPO") by way of fresh issue of 75,00,000 Equity Shares of face value of Rs 10/- each of the Company for an issue price of Rs 294/- per equity share aggregating to Rs 2,205 million.
6. The Equity shares of the Parent Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on January 29, 2025.
7. 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.
8. 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.
9. The figures for the quarter ended December 31, 2024 are the balancing figures between reviewed figures in respect of the nine months period ended December 31, 2024 and the special purpose audited figures for the half year ended September 30, 2024, and the figures for quarter ended December 31, 2023, are the balancing figures between reviewed figures for the nine months period ended December 31, 2023 and the reviewed figures for the half year ended September 30, 2023.
10. The EPS and diluted EPS are not annualized for the quarter and nine months period ending figures.
11. Previous period's / year's figures have been regrouped / reclassified, where necessary to conform to current period's classification.

Place: Bangalore
Date: February 14, 2025

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


Manish Shetty
Managing Director
DIN - 09075221



Independent Auditor's Limited Review Report on unaudited standalone financial results of Denta Water and Infra Solutions Limited for Quarter and Nine Months period ended December 31, 2024 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Denta Water and Infra Solutions Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Denta Water and Infra Solutions Limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. **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.

For Maheshwari & Co.
Chartered Accountants
FRN: 105834W

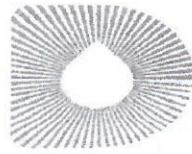
CA Pawan Gattani
Partner

M. No. 144734

UDIN: 25144734BMJFRO9443



Place: Mumbai
Date: February 14, 2025



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DENTA WATER AND INFRA SOLUTIONS LIMITED

CIN: U70109KA2016PLC097869

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 Unaudited Standalone Financial Results for the Quarter and Nine months ended December 31, 2024

(Rs. in Millions, unless otherwise stated)

Particulars	Quarter Ended			Nine Months Ended		Year ended
	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue						
Revenue from operations	513.53	482.89	454.99	1,491.33	1,345.38	2,385.98
Other income	9.49	1.61	3.71	16.79	5.20	30.88
Total Revenue (A)	523.02	484.50	458.70	1,508.12	1,350.58	2,416.86
Expenses						
Cost of Material Consumed	304.48	308.67	352.17	907.58	865.30	1,519.78
Employee benefits expense	15.09	13.94	11.63	41.58	24.52	36.21
Finance costs	0.52	0.56	0.21	1.58	0.64	5.02
Depreciation and amortisation expense	1.30	1.30	1.26	3.88	3.57	4.85
Other expenses	9.91	8.91	5.27	30.36	19.09	38.61
Total expenses (B)	331.32	333.37	370.54	984.98	913.12	1,604.48
Profit/(loss) before tax (A-B)	191.70	151.13	88.16	523.15	437.46	812.38
Tax expense:						
- Current tax	42.02	40.49	22.18	131.49	106.25	206.86
- Deferred tax	0.11	0.01	(0.33)	(0.03)	(0.35)	0.95
Total tax expenses	42.13	40.50	21.85	131.47	105.91	207.81
Profit/(loss) for the period / year	149.57	110.63	66.30	391.68	331.56	604.57
Other Comprehensive Income / (Loss)						
Items that will not be reclassified to profit or loss						
Re-measurement gain/ (losses) on defined benefit plans	(0.34)	(0.06)	0.04	(0.24)	0.07	0.23
Tax impact of items that will not be reclassified to statement of profit and loss	0.08	0.02	(0.01)	0.06	(0.02)	(0.06)
Total other comprehensive income	(0.25)	(0.05)	0.03	(0.18)	0.05	0.17
Total comprehensive income for the period \ year	149.32	110.58	66.33	391.51	331.61	604.74
Paid up equity share capital (Face value Rs. 10 per share)	192.00	192.00	192.00	192.00	192.00	192.00
Other Equity						1,450.43
Earnings per equity share (not annualised for quarter)						
Basic EPS (Rs.)*	7.79	5.76	3.45	20.40	17.27	31.49
Diluted EPS (Rs.)*	7.79	5.76	3.45	20.40	17.27	31.49

*EPS and Diluted Not Annualized except for year ended on March 31, 2024



Notes To the Unaudited Standalone Financial Results for The Quarter and Nine Months period Ended December 31, 2024

1. Denta Water and Infra Solutions Limited (the 'Company') has prepared Standalone financial results (the 'Statement') for the quarter and nine months period ended December 31, 2024 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 unaudited standalone financial results of the Company approved by the Board of Directors at their meetings held on Friday, February 14, 2025.
3. During quarter ended and nine months ended December 31, 2023 the company was not listed, so the unaudited financial results of the company are not published. However, the management has exercised necessary due diligence to ensure that the said results provide a true and fair view of its affairs.
4. The Statutory Auditors have carried out limited review of the above unaudited standalone financial results for the quarter and nine months period ended December 31, 2024.
5. Subsequent to the quarter ended December 31, 2024, the Company has completed an Initial Public Offer ("IPO") by way of fresh issue of 75,00,000 Equity Shares of face value of Rs 10/- each of the Company for an issue price of Rs 294/- per equity share aggregating to Rs 2,205 million.
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11. Previous period's / year's figures have been regrouped / reclassified, where necessary to conform to current period's classification.

Place: Bangalore
Date: February 14, 2025

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


Manish Shetty
Managing Director
DIN - 09075221

