May 16th , 2025

To,
National Stock Exchange of India Ltd,
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (East), Mumbai – 400 051

Company Symbol: DENTALKART
ISIN: INE0N5801013

Sub: Integrated Filing (Financials) for the quarter and financial year ended March 31, 2025

Dear Sir/Madam,

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with BSE Circular No. 20250102-4 dated January 02, 2025, please find enclosed herewith the Integrated Filing (Financials) for the quarter and financial year ended March 31, 2025.

This disclosure will also be hosted on the Company's website viz. www.dentalkart.com.

You are requested to take the same on record.

Thanking you,

Yours faithfully,

For **VASA DENTICITY LIMITED**

VIKAS AGARWAL
Digitally signed by VIKAS AGARWAL
Date: 2025.05.16 19:48:19 +05'30'

Vikas Agarwal
Managing Director
DIN: 07487686

Encl: As above

www.dentalkart.com
cs@dentalkart.com

Dated: May 16, 2025

To,
National Stock Exchange of India Ltd,
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (East), Mumbai – 400 051

Company Symbol: Dentalkart, ISIN: INE0N5801013

Subject: Outcome of the Meeting of the Board of Directors of VASA DENTICITY LIMITED (the Company") held on May 16, 2025 and submission of Audited Standalone and Consolidated Financial Results for the quarter and financial year ended on March 31st, 2025

Ref: Reg. 30 and Reg 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Respected Sir/ Madam,

Pursuant to the provisions of Regulation 30, Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), we wish to inform you that the Board of Directors (the 'Board') of VASA Denticity Limited at its meeting held today i.e. Friday May 16, 2025 have inter-alia to considered and approved Audited Standalone and Consolidated Financial Results along with Independent Auditor's Reports received from the auditors of the Company for the quarter and financial year ended on **March 31st, 2025**. (enclosed with this letter)

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, **M/s KRA & Co.**, Chartered Accountants (FRN: 020266N), have expressed an Un-modified opinion in respect of Financial Results of the Company for the quarter and nine months ended on December 31st, 2024.

Further, pursuant to Regulation 30(8) of the Listing Regulations the enclosed disclosures will be made available on the Company's website at: www.dentalkart.com.

The Board Meeting of the Company commenced at 03:30 P.M. (IST) and concluded at 05:40 P.M. (IST).

You are requested to take the above information on your records and disseminate the same on your website. Thanking you,

Yours sincerely,
VASA Denticity Limited

For VASA DENTICITY LIMITED
(Formerly known as VASA DENTICITY PVT. LTD.)

Vikas Agarwal
Managing Director
DIN: 07487686

Encl: a/a

K R A & CO.
Chartered Accountants
011 - 47082855
Fax: 011 - 47082855
H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY, HALF YEARLY AND YEAR TO DATE AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY

TO THE BOARD OF DIRECTORS OF VASA DENTICITY LIMITED

Opinion

We have audited the accompanying statement of Quarterly, half yearly and year to date standalone financial results of **VASA DENTICITY LIMITED** ("the company") for the quarter, half year and year ended March 31, 2025 ("Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (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 statement:

a. is presented in accordance with the requirements of the Listing 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 Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information for the quarter, half year and year ended March 31, 2025.

Basis for Opinion

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

Management's 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 Board of Directors are responsible for the preparation of these standalone annual financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

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 Companies Act 2013, 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 made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

(a) The standalone annual financial results include the results for the half year ended March 31, 2025, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the six months ended September 30, 2024, of the current financial year which was subject to limited review by us.

(b) The standalone annual financial results include the results for the quarter ended March 31, 2025, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the nine months ended December 31, 2024, of the current financial year which was subject to limited review by us.

Our opinion on the standalone annual financial results is not modified in respect of these matters.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)



Saurabh
Partner
Membership No.: 510541
UDIN: 25510541BMJJLY8106
Place: New Delhi
Date: May 16, 2025

STATEMENT OF ASSETS AND LIABILITIES

			As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
	EQUITY AND LIABILITIES			
1	**Shareholders' Funds**			
	a	Share Capital	1,662.17	1,601.62
	b	Reserves and Surplus	10,351.73	5,233.05
	c	Money received against share Warrants	1,250.00	-
		Total Equity	**13,263.90**	**6,834.67**
2	**Non-Current Liabilities**			
	a	Long-Term Borrowings	-	-
	b	Long term provisions	93.74	97.09
		Total Non - Current Liabilities	**93.74**	**97.09**
3	**Current Liabilities**			
	a	Short Term Borrowings	-	7.83
	b	Trade Payables		
		i Total Outstanding dues of Micro and Small Enterprises and	370.23	295.15
		ii Total Outstanding dues other than Micro and Small Enterprises	718.61	842.80
	c	Other Current Liabilities	440.73	441.72
	d	Short-Term Provisions	96.99	54.81
		Total Current Liabilities	**1,626.56**	**1,642.31**
	Total Equity and Liabilities		**14,984.20**	**8,574.07**
	Assets			
1	**Non-current assets**			
	a	Property, Plant and Equipment and Intangible assets		
		(i) Property, Plant and Equipment	1,394.01	138.29
		(ii) Intangible assets	101.71	48.41
		(iii) Intangible asset under development	453.24	124.79
		(iv) Capital work in progress	-	2.08
	b	Non Current Investment	190.60	10.00
	c	Deferred Tax Assets (net)	56.42	44.61
	d	Long Term Loans and Advances	-	83.36
	e	Other non Current Assets	252.02	-
		Total Non - Current Assets	**2,448.00**	**451.54**
2	**Current assets**			
	a	Current Investment	4,203.24	1,217.79
	b	Inventories	5,359.96	3,396.68
	c	Trade Receivables	1,365.27	1,126.75
	d	Cash and Cash Equivalents	412.42	1,284.62
	e	Short-Term Loans and Advances	745.65	873.56
	f	Other Current Assets	449.66	223.13
		Total Current Assets	**12,536.20**	**8,122.53**
	Total Assets		**14,984.20**	**8,574.07**

For VASA DENTICITY LIMITED
(Formely known as VASA DENTICITY PVT. LTD.)

Managing Director

VASA DENTICITY LIMITED

Regd. Office : KHASRA NO. 714, VILLAGE P.O. CHATTARPUR NEW DELHI SOUTH DELHI - 110074

CIN: L74999DL2016PLC305052

Website: www.dentalkart.com Email: cs@dentalkart.com Tel: 91-8527360456

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS

FOR THE QUARTER, HALF YEAR AND YEAR ENDED March 31, 2025

(Amount in Rs. Lacs

Sl. No.	Particulars	Half- Year Ended			Quarter Ended		Year Ended	
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	**Income**							
	a. Revenue from Operations	13,621.94	11,293.35	9,506.35	7,280.30	5,702.46	24,915.29	17,188.31
	b. Other Income	64.36	129.19	13.47	19.19	46.35	193.55	143.17
	Total Income	**13,686.30**	**11,422.54**	**9,519.82**	**7,299.49**	**5,748.81**	**25,108.84**	**17,331.48**
2	**Expenses**							
	a. Purchase of stock-in-trade	9,089.92	10,382.40	7,459.47	4,730.60	4,174.69	19,472.32	14,167.00
	b. Change in inventories of stock-in-trade	186.26	(2,153.24)	(703.52)	157.51	(60.16)	(1,966.98)	(1,618.56
	c. Employee Benefits Expenses	817.92	610.74	439.78	424.08	212.51	1,428.66	883.09
	d. Finance Costs	-	0.05	1.96	-	0.61	0.05	7.29
	e. Depreciation and Amortisation Expenses	106.08	64.46	55.48	56.46	28.02	170.54	100.18
	f. Other Expenses	2,323.33	1,351.03	1,089.07	1,316.23	562.19	3,674.36	1,851.76
	Total Expenses	**12,523.51**	**10,255.44**	**8,342.24**	**6,684.88**	**4,917.86**	**22,778.95**	**15,390.76**
3	**Profit before exceptional and extraordinary items and tax**	**1,162.79**	**1,167.10**	**1,177.58**	**614.61**	**830.95**	**2,329.89**	**1,940.72**
4	Exceptional item	-	-	-	-	-	-	-
5	**Profit before extraordinary items and tax**	**1,162.79**	**1,167.10**	**1,177.58**	**614.61**	**830.95**	**2,329.89**	**1,940.72**
6	Extraordinary items	-	-	-	-	-	-	-
7	**Profit before tax**	**1,162.79**	**1,167.10**	**1,177.58**	**614.61**	**830.95**	**2,329.89**	**1,940.72**
8	**Tax expense**							
	a. Current Tax	333.55	299.23	302.73	185.18	188.64	632.78	428.16
	c. Deferred Tax	(1.14)	(10.67)	(5.17)	(2.43)	6.88	(11.81)	(9.63
	d. Earlier year taxes	-	-	0.02	-	0.02	-	14.40
	Total tax expense	**332.41**	**288.56**	**297.58**	**182.75**	**195.54**	**620.97**	**432.93**
9	**Profit after tax**	**830.38**	**878.54**	**880.00**	**431.86**	**635.41**	**1,708.92**	**1,507.79**
10	**Paid-up Equity Share Capital (Face value of Rs.10 each)**	**1,662.17**	**1,601.62**	**1,601.62**	**1,662.17**	**1,601.62**	**1,662.17**	**1,601.62**
11	**Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year**	**5,233.05**	**5,233.05**	**298.52**	**5,233.05**	**298.52**	**5,233.05**	**298.52**
12	**Earnings Per Share (Face value of Rs. 10/- each)**							
	Basic (in Rs.) (not annualised)	5.05	5.49	5.49	2.60	3.97	10.53	9.74
	Diluted (in Rs.) (not annualised)	5.05	5.49	5.49	2.60	3.97	10.53	9.74

For VASA DENTICITY LIMITED
(Formely known as VASA DENTICITY PVT. LTD.)

Managing Director

Notes:-

1 The above financial results for the Quarter, half year and Year ended March 31, 2025 have been reviewed by Audit committee and

2 The Company is engaged primarily in the business of trading dental products on PAN India basis. Accordingly, there are no separate

3 The financial result has been prepared in accordance with the recognition and measurement principles laid down in the Accounting

4 Figures for the previous year have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of

Place: New Delhi
Date: 16.05.2025

For VASA DENTICITY LIMITED.

For VASA DENTICITY LIMITED
(Formely known as VASA DENTICITY PVT. LTD.)

Managing Director

Vikas Agarwal
Managing Director
DIN -07487686

STATEMENT OF CASH FLOWS

	For the year ended	For the year ended
	31.03.2025	31.03.2024
	(Audited)	(Audited)
A. Cash flow from Operating activities		
Profit before tax	2,329.89	1,940.72
Adjustments for:		
Interest income	(26.69)	(56.30)
Depreciation & Amortization	170.54	100.18
Foreign exchange (gain)/loss	(46.84)	(46.39)
Finance cost	0.05	7.29
profit on sale of investment	(84.68)	(31.63)
Profit on sale of asset	(4.51)	-
Employee stock option	42.33	-
Operating profit before working capital changes	2,380.09	1,913.87
Movements in working capital :		
Increase / (Decrease) in Trade Payable	(2.27)	467.65
Increase / (Decrease) in Other Current Liabilities	(0.98)	254.36
Increase / (Decrease) in Provisions	7.25	6.57
(Increase) / Decrease in Inventories	(1,963.28)	(1,618.56)
(Increase) / Decrease in Trade Receivables	(238.51)	(1,028.98)
(Increase) / Decrease in Short Term Loans & Advances	127.91	(482.57)
(Increase) / Decrease in Long Term Loans & Advances	83.36	-
(Increase) / Decrease in Other non Current Assets	(13.25)	-
(Increase) / Decrease in Other Current Assets	(236.32)	(171.15)
Cash generated from operations	144.00	(658.81)
Income tax Refund/ (paid) during the year	(601.21)	(482.04)
Net cash from operating activities (A)	(457.21)	(1,140.85)
B. Cash flow from Investing activities		
Purchase of property, Plant & equipment and intangible asset	(1,811.90)	(212.03)
Sale of property, plant and equipment	10.47	-
Interest received	36.49	43.85
Investment in Equity share (Related party)	(180.60)	(10.00)
Investment in Mutual Funds	(4,482.16)	(3,202.37)
Sale of Mutual Funds	1,581.38	2,016.21
Movement in other fixed deposits	668.98	(881.45)
Net cash from investing activities (B)	(4,177.34)	(2,245.79)
C. Cash flow from Financing activities		
Proceeds/ (Repayment) of Long Term Borrowings (Net)	-	(19.22)
Proceeds/ (Repayment) of Short Term Borrowings (Net)	(7.83)	(74.98)
Finance cost paid	(0.05)	(8.30)
Proceed from issue of share warrant	1,250.00	-
Proceed from issue of Share (Net of issue expenses)	3,427.98	3,744.14
Net cash from financing activities (C)	4,670.10	3,641.64
Net increase in cash and cash equivalents (A+B+C)	35.55	255.00
Cash and cash equivalents at the beginning of the year	376.84	121.84
Cash and cash equivalents at the end of the year (excluding fixed deposits)	412.39	376.84

For VASA DENTICITY LIMITED
(Formely known as VASA DENTICITY PVT. LTD.)

Managing Director

K R A & CO.
Chartered Accountants
011 - 47082855
Fax: 011 - 47082855
H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY, HALF YEARLY AND YEAR TO DATE AUDITED CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF VASA DENTICITY LIMITED

Opinion

We have audited the accompanying statement of Quarterly, half yearly and year to date consolidated financial results of **VASA DENTICITY LIMITED** ("the Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") for the quarter, half year and year ended March 31, 2025 ("Statement") attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (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 statement:

a. Includes the annual financial results of the following entity:
   a. Waldent Innovations Private Limited
   b. Smileworks Private Limited

b. is presented in accordance with the requirements of the Listing 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 Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information for the quarter, half year and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" 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 together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Companies Act, 2013 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 we have obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's 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 Group's Management and Board of Directors are responsible for the preparation of these consolidated annual financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the

assets of the Group 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 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 Board of Directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Group's financial reporting process.

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 Companies Act 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Group 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 made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management 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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial 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 Group 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

(a) The consolidated annual financial results include the results for the half year ended March 31, 2025, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the six months ended September 30, 2024, of the current financial year which was subject to limited review by us.

(b) The consolidated annual financial results include the results for the quarter ended March 31, 2025, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the nine months ended December 31, 2024, of the current financial year which was subject to limited review by us.

(c) The consolidated annual financial results include the audited financial results/financial information of one subsidiary, whose financial results/financial information reflect total revenue of Rs. 30.38 Lacs, total net loss after tax of Rs. 17.37 Lacs and net cash inflow of Rs. 26.54 Lacs for the year ended on that date, as considered in the consolidated annual financial results. These financial statements have been audited by the other auditors whose reports have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosure included in respect of this subsidiary is based solely on the report of the other auditor.

Our opinion on the consolidated annual financial results is not modified in respect of these matters.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)



Saurabh
Partner
Membership No.: 510541
UDIN: 25510541BMJJLZ5646
Place: New Delhi
Date: May 16, 2025

VASA DENTICITY LIMITED

Regd. Office : KHASRA NO. 714, VILLAGE P.O. CHATTARPUR NEW DELHI SOUTH DELHI - 110074
CIN: L74999DL2016PLC305052
Website: www.dentalkart.com Email: cs@dentalkart.com Tel: 91-8527360456

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS
FOR THE QUARTER, HALF YEAR AND YEAR ENDED March 31, 2025

(Amount in Rs. Lacs)

Sl. No.	Particulars	Half- Year Ended			Quarter Ended		Year Ended	
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	**Income**							
	a. Revenue from Operations	13,643.22	11,293.35	9,506.35	7,301.58	5,702.46	24,936.57	17,188.31
	b. Other Income	64.36	129.19	13.50	19.19	46.38	193.55	143.20
	Total Income	**13,707.58**	**11,422.54**	**9,519.85**	**7,320.77**	**5,748.84**	**25,130.12**	**17,331.51**
2	**Expenses**							
	a. Purchase of stock-in-trade	9,099.31	10,382.40	7,459.47	4,739.99	4,174.69	19,481.71	14,167.00
	b. Change in inventories of stock-in-trade	174.87	(2,153.24)	(703.52)	146.12	(60.16)	(1,978.37)	(1,618.56)
	c. Employee Benefits Expenses	833.94	610.74	439.78	440.10	212.51	1,444.68	883.09
	d. Finance Costs	0.87	0.05	1.96	0.87	0.61	0.92	7.29
	e. Depreciation and Amortisation Expenses	108.40	64.46	55.72	58.78	28.14	172.86	100.42
	f. Other Expenses	2,343.88	1,352.38	1,089.00	1,336.70	562.12	3,696.26	1,851.69
	Total Expenses	**12,561.27**	**10,256.79**	**8,342.41**	**6,722.56**	**4,917.91**	**22,818.06**	**15,390.93**
3	**Profit before exceptional and extraordinary items and tax**	**1,146.31**	**1,165.75**	**1,177.44**	**598.21**	**830.93**	**2,312.06**	**1,940.58**
4	Exceptional item	-	-	-	-	-	-	-
5	**Profit before extraordinary items and tax**	**1,146.31**	**1,165.75**	**1,177.44**	**598.21**	**830.93**	**2,312.06**	**1,940.58**
6	Extraordinary items	-	-	-	-	-	-	-
7	**Profit before tax**	**1,146.31**	**1,165.75**	**1,177.44**	**598.21**	**830.93**	**2,312.06**	**1,940.58**
8	**Tax expense**							
	a. Current Tax	333.55	299.23	302.73	185.18	188.64	632.78	428.16
	c. Deferred Tax	(0.10)	(10.43)	(5.10)	(1.39)	6.95	(10.53)	(9.56)
	d. Earlier year taxes	-	-	0.02	-	0.02	-	14.40
	Total tax expense	**333.45**	**288.80**	**297.65**	**183.79**	**195.61**	**622.25**	**433.00**
9	**Profit after tax and before minority interest**	**812.86**	**876.95**	**879.79**	**414.42**	**635.32**	**1,689.81**	**1,507.58**
	Less: Minority interest	(6.95)	-	-	(6.95)	-	(6.95)	-
10	**Profit for the year**	**819.81**	**876.95**	**879.79**	**421.37**	**635.32**	**1,696.76**	**1,507.58**
11	**Paid-up Equity Share Capital (Face value of Rs.10 each)**	**1,662.17**	**1,601.62**	**1,601.62**	**1,662.17**	**1,601.62**	**1,662.17**	**1,601.62**
12	**Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year**	**5,232.84**	**5,232.84**	**NA**	**5,232.84**	**NA**	**5,232.84**	**NA**
13	**Earnings Per Share (Face value of Rs. 10/- each)**							
	Basic (in Rs.) (not annualised)	4.98	5.48	5.49	2.54	3.97	10.45	9.74
	Diluted (in Rs.) (not annualised)	4.98	5.48	5.49	2.54	3.97	10.45	9.74

For VASA DENTICITY LIMITED
(Formely known as VASA DENTICITY PVT LTD.)

Managing Director

STATEMENT OF ASSETS AND LIABILITIES

				As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
	EQUITY AND LIABILITIES				
1	**Shareholders' Funds**				
	a	Share Capital		1,662.17	1,601.62
	b	Reserves and Surplus		10,339.35	5,232.84
	c	Money received against share Warrants		1,250.00	-
		Total Equity		**13,251.52**	**6,834.46**
2	**Minority Interest**			**113.45**	**-**
3	**Non-Current Liabilities**				
	a	Long-Term Borrowings		-	-
	b	Long term provisions		93.74	97.09
		Total Non - Current Liabilities		**93.74**	**97.09**
4	**Current Liabilities**				
	a	Short Term Borrowings		11.80	7.83
	b	Trade Payables			
		i	Total Outstanding dues of Micro and Small Enterprises and	370.23	295.15
		ii	Total Outstanding dues other than Micro and Small Enterprises	727.02	842.80
	c	Other Current Liabilities		456.05	442.12
	d	Short-Term Provisions		97.78	54.81
		Total Current Liabilities		**1,662.88**	**1,642.71**
	Total Equity and Liabilities			**15,121.59**	**8,574.26**
	Assets				
1	**Non-current assets**				
	a	Property, Plant and Equipment and Intangible assets			
		(i) Property, Plant and Equipment		1,475.68	139.49
		(ii) Intangible assets		101.72	48.41
		(iii) Intangible capital work in progress		453.94	124.79
		(iv) Other capital work in progress		187.01	2.08
	b	Goodwill on consolidation		2.22	2.22
	c	Non Current Investment		-	
	d	Deferred Tax Assets (net)		55.38	44.85
	e	Long Term Loans and Advances		7.30	83.36
	f	Other non Current Assets		252.02	-
		Total Non - Current Assets		**2,535.27**	**445.20**
2	**Current assets**				
	a	Current Investment		4,203.24	1,217.79
	b	Inventories		5,371.35	3,396.68
	c	Trade Receivables		1,387.70	1,126.75
	d	Cash and Cash Equivalents		440.49	1,290.82
	e	Short-Term Loans and Advances		783.20	873.56
	f	Other Current Assets		400.34	223.46
	Total Current Assets			**12,586.32**	**8,129.06**
	Total Assets			**15,121.59**	**8,574.26**

For VASA DENTI
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STATEMENT OF CASH FLOWS

	For the year ended	For the year ended
	31.03.2025	31.03.2024
	(Audited)	(Audited)
A. Cash flow from Operating activities		
Profit before tax	**2,312.06**	**1,940.58**
Adjustments for:		
Interest income	(26.69)	(56.30)
Depreciation & Amortization	172.86	100.42
Foreign exchange (gain)/loss	(46.84)	(46.39)
Finance cost	0.92	7.29
profit on sale of investment	(84.68)	(31.63)
Profit on sale of asset	(4.51)	-
Impact on consolidation	-	(3.61)
Asset written off	1.20	-
Minority interest	120.40	-
Employee stock option	42.33	-
Operating profit before working capital changes	**2,487.05**	**1,910.36**
Movements in working capital :		
Increase / (Decrease) in Trade Payable	6.14	467.65
Increase / (Decrease) in Other Current Liabilities	13.93	253.82
Increase / (Decrease) in Provisions	8.04	6.57
(Increase) / Decrease in Inventories	(1,974.67)	(1,618.56)
(Increase) / Decrease in Trade Receivables	(260.97)	(1,028.98)
(Increase) / Decrease in Short Term Loans & Advances	90.35	(482.57)
(Increase) / Decrease in Long Term Loans & Advances	76.06	-
(Increase) / Decrease in Other non Current Assets	(13.25)	-
(Increase) / Decrease in Other Current Assets	(186.64)	(170.90)
Cash generated from operations	**246.04**	**(662.61)**
Income tax Refund/ (paid) during the year	(601.21)	(482.04)
Net cash from operating activities (A)	**(355.17)**	**(1,144.65)**
B. Cash flow from Investing activities		
Purchase of property, Plant & equipment and intangible asset	(2,083.60)	(212.03)
Sale of property, plant and equipment	10.47	-
Interest received	36.49	43.85
Investment in Mutual Funds	(4,482.16)	(3,202.37)
Sale of Mutual Funds	1,581.38	2,016.21
Movement in other fixed deposits	668.98	(881.45)
Net cash from investing activities (B)	**(4,268.44)**	**(2,235.79)**
C. Cash flow from Financing activities		
Proceeds/ (Repayment) of Long Term Borrowings (Net)	-	(19.22)
Proceeds/ (Repayment) of Short Term Borrowings (Net)	3.97	(74.98)
Finance cost paid	(0.92)	(8.30)
Proceed from issue of share warrant	1,250.00	-
Proceed from issue of Share (Net of issue expenses)	3,427.98	3,744.14
Net cash from financing activities (C)	**4,681.03**	**3,641.64**
Net increase in cash and cash equivalents (A+B+C)	**57.42**	**261.20**
Cash and cash equivalents at the beginning of the year	**383.04**	**121.84**
Cash and cash equivalents at the end of the year (excluding fixed deposits)	**440.46**	**383.04**

For VASA DENTICITY
(Formely known as VA

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Notes:-

1. The above financial results for the Quarter, half year and Year ended March 31, 2025 have been reviewed by Audit committee and
2. The Company is engaged primarily in the business of trading dental products on PAN India basis. Accordingly, there are no separate
3. The financial result has been prepared in accordance with the recognition and measurement principles laid down in the Accounting
4. Figures for the previous year have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those o

Place: New Delhi
Date: 16.05.2025

For VASA DENTICITY LIMITED.

For VASA DENTICITY LIMITED
(Formely known as VASA DENTICITY PVT. LTD.)

Manag

Vikas Agarwal
Managing Director
DIN -07487686

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT, ETC. –

Statement of Deviation / Variation in utilization of funds raised

Name of listed entity	VASA Denticity Limited
Mode of Fund-Raising	Public Issues i.e. Initial Public Offer (IPO)
Date of Raising Funds	May 30, 2023
Amount Raised	Fresh Issue: Rs. 4062.72 Lakh Offer for Sale: Rs. 1344 Lakh Total Offer size: Rs. 5406.72 Lakh
Report filed for Quarter ended	March 31st, 2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to changein terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following table: (in lakh)

Original Object	**Modified Object, If Any**	**Original Allocation**	**Modified Allocation,if any**	**Funds Utilized**	**Amount of Deviation/Variation For the quarter According to applicable object**	**Remarks if any**
To Meet Working Capital Requirements	NA	2600.00	NA	2600.00	NA	No deviation from object
Expenditure to enhance visibility and awareness of our brands	NA	300.00	NA	213.09	NA	
To meet offer expenses	NA	296.29	NA	296.29	NA	
General Corporate Purpose	NA	866.43	NA	490.74	NA	
Total	**NA**	**4062.72**	**NA**	**3600.12**	**NA**	

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

– Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS

– Not Applicable as the provisions of Regulations 17 to 27 are not applicable to the company in view of its status as an SME-listed entity.

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)

– Since the Auditor's Report does not contain any qualifications, It is Not Applicable.