

Dantech Digital Dental Solutions Private Limited
CIN: U32501TN2023PTC159624
Consolidated Balance Sheet as at March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
Equity and Liabilities			
I. Shareholders' funds			
Share capital	4	373.25	373.25
Reserves and surplus	5	1,231.42	1,367.72
Minority interest		11.96	112.50
		1,616.63	1,853.47
Non-current liabilities			
Long-term borrowings	6	24.13	17.22
Deferred tax liabilities (net)	7	-	9.33
Long-term provisions	8	11.15	8.22
		35.28	34.77
III. Current liabilities			
Short-term borrowings	6	842.25	181.92
Trade payables	9		
- Total outstanding dues of micro enterprises and small enterprises		18.27	11.09
- Total outstanding dues of creditors other than micro enterprises and small enterprises		262.44	134.92
Other current liabilities	10	51.81	74.75
Short-term provisions	8	5.84	7.90
		1,180.61	410.58
Total		2,832.52	2,298.82
Assets			
I. Non-current assets			
Property, plant and equipment and intangible assets	11		
a) Property, plant and equipment		509.58	425.06
b) Intangible assets		12.05	27.61
Goodwill on consolidation	12	1,075.61	995.98
Deferred tax assets (net)	7	148.89	-
Long-term loans and advances	13	24.95	16.60
Other non-current assets	14	29.91	22.78
		1,800.99	1,488.03
II. Current assets			
Inventories	15	178.42	75.35
Trade receivables	16	397.18	357.54
Cash and bank balances	17	324.30	282.22
Short-term loans and advances	13	131.50	94.10
Other current assets	14	0.13	1.58
		1,031.53	810.79
Total		2,832.52	2,298.82

The accompanying notes are an integral part of the consolidated financial statements

As per our report of even date
For M.K. Dandekar & Co. LLP
Chartered Accountants
ICAI Firm Registration No: 000679S / S000103

S. Ponnasudurai
Partner
Membership No. 223754

Place: Chennai
Date: August 03, 2026

**For and on behalf of the Board of Directors of
Dantech Digital Dental Solutions Private Limited,**

Varun Gunaseelan
Director
(DIN:06518534)

Place: Chennai
Date: August 03, 2026

M. Shivashankar
Director
(DIN:00715296)

Place: Chennai
Date: August 03, 2026



Dantech Digital Dental Solutions Private Limited

CIN: U32501TN2023PTC159624

Consolidated Statement of Profit and Loss for the year ended March 31, 2026

(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

Particulars	Note No.	Year Ended March 31, 2026	Year Ended March 31, 2025
I. Income			
Revenue from operations	18	2,769.23	1,970.26
Other income	19	153.63	74.66
Total income		2,922.86	2,044.92
II. Expenses			
Cost of raw materials and components consumed	20	762.14	570.75
Purchases of stock-in-trade	21	133.91	-
(Increase)/decrease in inventories of stock-in-trade	22	(71.94)	-
Employee benefit expenses	23	1,663.98	1,211.75
Depreciation and amortization	24	132.85	85.65
Finance cost	25	31.19	2.45
Other expenses	26	663.74	661.70
Total expenses		3,315.87	2,532.30
III. Profit/(loss) before tax (I - II)		(393.01)	(487.38)
IV. Tax expenses			
- Current tax		-	-
- Deferred tax		(158.22)	0.33
Total tax expenses		(158.22)	0.33
V. Profit/(loss) for the year (III - IV)		(234.79)	(487.71)
Less: Share of profit/(loss) attributable to Minority Interest		(95.64)	(40.87)
VI. Profit/(loss) for the year attributable to the shareholders of the Company		(139.15)	(446.84)
VI. Earnings per equity share	28		
- Basic (INR)		(6.29)	(13.09)
- Diluted (INR)		(6.29)	(13.09)
Nominal value of equity shares (INR)		10.00	10.00

The accompanying notes are an integral part of the consolidated financial statements

As per our report of even date

For M.K. Dandekar & Co. LLP

Chartered Accountants

ICAI Firm Registration No: 000679S / S000103

S. Poosandhar

Partner

Membership No. 223754

Place: Chennai

Date: August 03, 2026

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(DIN:06518534)

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M. Shivashankar

Director

(DIN:00715296)

Place: Chennai

Date: August 03, 2026



Dantech Digital Dental Solutions Private Limited
Consolidated Cash Flow Statement for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees, unless otherwise stated)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
A. Cash flow from operating activities:		
Profit / (loss) before tax	(393.01)	(487.38)
Adjustments for:		
Depreciation and amortization	132.85	85.65
Finance cost	31.19	2.45
Foreign exchange translation reserve (net)	(100.99)	0.19
Interest income	(1.64)	(21.68)
Operating profit before working capital changes	(331.60)	(420.77)
Movement in working capital:		
Increase / (decrease) in trade payables	134.70	80.43
Increase / (decrease) in provisions	0.87	13.40
Increase / (decrease) in other liabilities	(22.94)	47.71
Decrease / (increase) in trade receivables	(39.64)	(117.32)
Decrease / (increase) in inventories	(103.07)	12.82
Decrease / (increase) in loans and advances	(37.40)	(5.93)
Decrease / (increase) in other current assets	1.58	(24.36)
Cash generated from / (used in) operations	(397.50)	(414.02)
Net direct taxes (paid) / refunds	(8.35)	(14.68)
Net cash flow from / (used in) operating activities (A)	(405.85)	(428.70)
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	(184.34)	(199.39)
Sale of property, plant and equipment	-	0.07
(Increase) / decrease in other bank balances	(7.00)	1,025.00
Investment in subsidiaries	-	(514.20)
Interest received	1.46	34.33
Net cash flow from / (used in) investing activities (B)	(189.88)	345.81
C. Cash flows from financing activities:		
Proceeds from issue of equity shares	-	166.08
(Repayment of)/proceeds from short term borrowings (net)	660.33	102.16
(Repayment of)/proceeds from long term borrowings (net)	6.91	
Finance cost	(33.68)	0.09
Net cash flow from / (used in) financing activities (C)	633.56	268.33
Net increase / (decrease) in cash and cash equivalents (A+B+C)	37.83	185.44
Cash and cash equivalents at the beginning of the year	282.22	97.11
Cash and cash equivalents at the end of the year	320.05	282.55
The accompanying notes are an integral part of the standalone financial statements		



Dantech Digital Dental Solutions Private Limited
Consolidated Cash Flow Statement for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees, unless otherwise stated)

Components of cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Cash on hand	0.99	0.12
Balances with banks:		
- In current accounts	272.06	282.10
- In term deposits with original maturity of less than three months	47.00	-
Total cash and cash equivalents	320.05	282.22

Notes:

1. Cash flow statement has been prepared under the 'Indirect Method' as set out in the AS 3 - Cash Flow statements.
2. Cash and cash equivalents represents cash and bank balances.
3. Previous year's figures have been regrouped / reclassified wherever applicable.

As per our report of even date
For M.K. Dandekar & Co. LLP
Chartered Accountants
ICAI Firm Registration No: 000679S / S000103

S. Poosaidurai
Partner
Membership No. 223754

Place: Chennai
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For and on behalf of the Board of Directors of
Dantech Digital Dental Solutions Private Limited,

Varun Gunaseelan
Director
(DIN:06518534)

M. Shivashankar
Director
(DIN:00715296)

Place: Chennai
Date: August 03, 2026



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

1 Corporate information

Dantech Digital Dental Solutions Private Limited (the "Company" or "Dantech") was incorporated in India on April 18, 2023 under the Companies Act, 2013 with CIN: U32501TN2023PTC159624 & the registered office of the Company situated in Chennai, Tamil Nadu. The Company manufactures custom-made dental prosthetics and digital dental products. It functions as a "digital-first" dental laboratory, providing high-precision solutions like crowns, bridges, and implants to dental professionals worldwide. The Company also operates through its subsidiaries which are as under:

- (a) Dantech Dental Lab Inc, USA and its subsidiaries -
 - Dantech Digital Dental Resources LLC, Ohio, USA
 - Auraria Dental Ceramics Dantech Digital LLC, USA
 - American Dental Arts Inc, Kansas, USA.
- (b) Subtech Digital Solutions Limited, UK

The consolidated financial statements were approved for issue in accordance with a resolution passed by the Board of Directors of the Company on August 03, 2026.

2 Basis of accounting and preparation of Consolidated Financial Statements

The consolidated financial statements of the company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013 read together with the Companies (Accounting Standards) Rules, 2021 and presentation requirements of Division I of Schedule III to the Companies Act, 2013. These consolidated financial statements have been prepared on an accrual basis and under the historical cost convention.

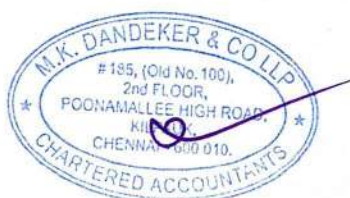
The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

3 Principles of Consolidation:

The Consolidated Financial Statements relating to Dantech Digital Dental Solutions Private Limited (the 'Company') and its Subsidiary Companies is hereinafter collectively referred to as "the Group". The Consolidated financial statements have been prepared on the following basis:

- (a) The financial statements of the subsidiary companies used in the consolidation are drawn upto the same reporting date as that of the Company i.e., March 31, 2026.
- (b) The financial statements of the Company and its subsidiary Companies have been combined on a line-by-line basis by adding together items like assets, liabilities, income and expenses, after eliminating intra-group balances, intra-group transactions.
- (c) The excess of cost to the Group of its investments in the subsidiary Companies over its share of equity of the subsidiary Companies, at the dates on which the investments in the subsidiary companies were made, is recognised as 'Goodwill' being an asset in the consolidated financial statements and is tested for impairment on annual basis. On the other hand, where the share of equity in the subsidiary companies as on the date of investment is in excess of cost of investments of the Group, it is recognised as 'Capital Reserve' and shown under the head 'Reserves & Surplus', in the consolidated financial statements. The Goodwill/Capital Reserve is determined separately for each subsidiary Company and such amounts are not off-setted between different entities.
- (d) Minority Interest in the net assets of the consolidated subsidiaries consist of the amount of equity attributable to the minority shareholders at the date on which investments in the subsidiary companies were made and further movements in their share in the equity, subsequent to the dates of investments. Net profit / loss for the year of the subsidiaries attributable to minority interest is identified and adjusted against the profit after tax of the Group in order to arrive at the income attributable to shareholders of the Company.
- (e) Goodwill arising on consolidation is not amortised but tested for impairment.
- (f) The following Subsidiary / Step down Subsidiary Companies have been considered in the preparation of the consolidated financial statements:

Name of the Company	Relationship	% of Holding	
		As at March 31, 2026	As at March 31, 2025
Dantech Dental Lab Inc, USA	Subsidiary	100.00	100.00
Subtech Digital Solutions, UK	Subsidiary	51.00	51.00
Auraria Dental Ceramics Dantech Digital LLC, Colorado, USA	Step down subsidiary	80.00	80.00
American Dental Arts Inc, Kansas, USA	Step down subsidiary	75.00	75.00
Dantech Digital Dental Resources LLC, Ohio, USA	Step down subsidiary	100.00	NA



3 Summary of significant accounting policies

(a) Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

(b) Property, plant and equipment

Property, plant and equipment, capital work in progress are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. Such cost includes the cost of replacing part of the plant and equipment. When significant parts of property, plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Items of stores and spares that meet the definition of property, plant and equipment are capitalized at cost and depreciated over their useful life. Otherwise, such items are classified as inventories.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

The Group identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

(c) Depreciation on property, plant and equipment

Depreciation on Property, Plant and Equipment ("PPE") is provided on the straight-line method over the estimated useful lives of the respective assets.

For the Company, depreciation is provided based on the useful lives prescribed under Schedule II to the Companies Act, 2013. Depreciation is provided from the date on which the asset is first put to use. Leasehold improvements are amortised over the shorter of the primary lease term or the estimated useful life of the assets.

For the foreign subsidiaries, depreciation is provided on the straight-line method over a useful life of 5 years, consistently applied across the respective classes of PPE, based on the estimated useful lives of the assets as determined by the management of those subsidiaries.

The residual values, useful lives and methods of depreciation of PPE are reviewed at each financial year end and adjusted prospectively, wherever appropriate.

The financial statements of the foreign subsidiaries have been consolidated using accounting policies which are consistent with those followed by the Company, to the extent practicable. The difference in the useful lives applied by the foreign subsidiaries from those prescribed under Schedule II to the Companies Act, 2013 has been considered in the preparation of the consolidated financial statements.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

(d) Intangible assets

Intangible assets are amortized on a straight line basis over the estimated useful economic life. Intangible assets namely specialized software is amortized over a period of three years.

The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the changed pattern.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.



(e) Leases

Where the Group is lessee

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term.

(f) Borrowing cost

Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings. Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

(g) Impairment of property, plant and equipments and intangible assets

The carrying amounts of assets are reviewed at each Balance Sheet date to determine whether there is any indication of impairments of the carrying amount of the assets. If any indication exists, the recoverable amount of such assets is estimated. An impairment loss is recognized whenever the carrying amount of the asset exceeds the recoverable amount. When there is an indication that an impairment loss recognized for an asset in earlier accounting periods no longer exists or may have decreased such reversal of impairment loss is recognized in the Statement of Profit and Loss.

(h) Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

(i) Inventories

Raw materials, components, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on a weighted average basis. Stores and spares which do not meet the definition of property, plant and equipment are accounted as inventories.

Work-in-progress and finished goods are valued at lower of cost and net realizable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost is determined on a weighted average basis.

Stock-in-trade are valued at lower of cost and net realizable value. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on a weighted average basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

(j) Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

(k) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods:

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. The company collects Goods and Service Tax (GST) and other taxes on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.



Income from services:

Revenues from services are recognized as and when services are rendered. The company collects GST on behalf of the government and, therefore, it is not an economic benefit flowing to the company. Hence, it is excluded from revenue.

Interest income:

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

(l) Foreign currency translation**Foreign currency transactions and balances****(i) Initial recognition**

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Nonmonetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

(iii) Exchange differences

The Company accounts for exchange differences arising on translation/ settlement of foreign currency monetary items as below:

- Exchange differences arising on a monetary item that, in substance, forms part of the company's net investment in a non-integral foreign operation is accumulated in the foreign currency translation reserve until the disposal of the net investment. On the disposal of such net investment, the cumulative amount of the exchange differences which have been deferred and which relate to that investment is recognized as income or as expenses in the same period in which the gain or loss on disposal is recognized.
- Exchange differences arising on long-term foreign currency monetary items related to acquisition of a property, plant and equipment and intangible assets are capitalized and depreciated over the remaining useful life of the asset.
- Exchange differences arising on other long-term foreign currency monetary items are accumulated in the "Foreign Currency Monetary Item Translation Difference Account" and amortized over the remaining life of the concerned monetary item.
- All other exchange differences are recognized as income or as expenses in the period in which they arise.

For the purpose of 2 and 3 above, the Group treats a foreign monetary item as "long-term foreign currency monetary item", if it has a term of 12 months or more at the date of its origination. In accordance with MCA circular dated 09 August 2012, exchange differences for this purpose, are total differences arising on long-term foreign currency monetary items for the period. In other words, the company does not differentiate between exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other exchange difference.

(m) Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group recognizes contribution payable to the provident fund scheme as an expenditure, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre payment will lead to, for example, a reduction in future payment or a cash refund.

The Group operates one defined benefit plan for its employees, viz., gratuity. The costs of providing benefits under these plans are determined on the basis of actuarial valuation at each year-end. Separate actuarial valuation is carried out for each plan using the projected unit credit method. Actuarial gains and losses for both defined benefit plans are recognized in full in the period in which they occur in the statement of profit and loss.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The Group presents the leave as a current liability in the balance sheet, to the extent it does not have an unconditional right to defer its settlement for 12 months after the reporting date. Where Group has the unconditional legal and contractual right to defer the settlement for a period beyond 12 months, the same is presented as non-current liability.



(n) Income taxes

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

(o) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(p) Provisions and contingent liability

A provision is recognized when the Group has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

(q) Cash flow statement

Cash flows are reported using the indirect method, whereby net profit/ (loss) before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, investing and financing activities of the Group are segregated based on available information including taxes paid relating to these activities.

(r) Operating cycle for current and non-current classification

All assets and liabilities have been classified as current or non-current as per the Companies Act, 2013. Based on the nature of activities and the normal time between the acquisition of the assets for processing and their realization in cash and cash equivalents, the Group has ascertained its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

4 Share capital	As at March 31, 2026	As at March 31, 2025
Authorised share capital		
50,00,000 (March 31, 2025: 50,00,000) Equity shares of INR 10/- each	500.00	500.00
	500.00	500.00
Issued, subscribed and paid up capital		
37,32,485 (March 31, 2025: 37,32,485) Equity shares of INR 10/- each	373.25	373.25
	373.25	373.25

a. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:

	As at March 31, 2026		As at March 31, 2025	
	Number	Amount	Number	Amount
At the beginning of the year	3,732,485	373.25	3,678,913	367.89
Add: Shares issued during the year	-	-	53,572	5.36
Outstanding at the end of the year	3,732,485	373.25	3,732,485	373.25

b. Terms/rights attached to equity shares:

The Company has one class of equity shares having par value of Rs. 10/- per share. Each shareholder is entitled for one vote per share held. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting, except in the case of interim dividend.

In the event of liquidation, the equity shareholders are eligible to receive remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

c. Shares held by holding/ ultimate holding Company and/ or their subsidiaries/ associates:

There are no shares held by the holding/ ultimate holding Company and/ or their subsidiaries/ associates.

d. Details of shareholders holding more than 5% shares in the Company

Name of the shareholder	As at March 31, 2026		As at March 31, 2025	
	Number	%	Number	%
Equity shares of INR 10 each fully paid				
Mr. Varun Gunaseelan	2,264,000	60.66%	2,264,000	60.66%
Dr. M. Shivashankar	566,000	15.16%	566,000	15.16%

e. Details of shares held by promoters

Name of the promoter	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% change during the year
As at March 31, 2026					
Mr. Varun Gunaseelan	2,264,000	-	2,264,000	60.66%	0.00%
Dr. M Shivashankar	566,000	-	566,000	15.16%	0.00%
As at March 31, 2025					
Mr. Varun Gunaseelan	2,264,000	-	2,264,000	60.66%	0.00%
Dr. M Shivashankar	566,000	-	566,000	15.16%	0.00%

f. Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date: Nil (March 31, 2025: Nil).

g. The Company has not reserved any shares for issue under options and contracts/commitments for the sale of shares/disinvestment (March 31,

h. Calls unpaid : Nil (March 31, 2025: Nil); Forfeited Shares : Nil (March 31, 2025: Nil).



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

5 Reserves and surplus	As at March 31, 2026	As at March 31, 2025
a. Securities premium		
As at the beginning of the year	1,993.79	1,833.07
Add: Additions during the year	-	160.72
As at the end of the year	1,993.79	1,993.79
b. Surplus / (deficit) in statement of profit and loss		
As at the beginning of the year	(625.91)	(179.07)
Add: Profit/(loss) for the year	(139.15)	(446.84)
As at the end of the year	(765.06)	(625.91)
c. Foreign currency translation reserve		
As at the beginning of the year	(0.16)	(0.16)
Add: Additions during the year	2.85	-
As at the end of the year	2.69	(0.16)
Total reserves and surplus	1,231.42	1,367.72

6 Borrowings	As at March 31, 2026		As at March 31, 2025	
	Long-term	Short-term	Long-term	Short-term
Secured				
Loan from banks	22.25	10.19	-	-
Unsecured				
Loan from related parties	1.88	680.61	17.22	181.92
Loan from others	-	151.45	-	-
	24.13	842.25	17.22	181.92

Note: Details of loans are as follows:

Particulars	As at March 31, 2026	As at March 31, 2025	Interest rate	Repayment
Secured				
Loan from banks				
Vehicle loan	32.44	-	2.99% per annum	Payable in equated monthly installments by April 2029
Unsecured				
Loan from related parties				
Mr. Varun Gunaseelan	495.00	180.00	8% per annum	Repayable on demand
Dr. Shivashankar	10.00	-	9% per annum	Repayable on demand
Mr. Rajan Gunaseelan	170.00	-	9% per annum	Repayable on demand
Mr. Arsen Karakelyan	7.49	19.14	8.50% per annum	Payable in equated monthly installments by August 2027
Loan from others				
Mr. T.P. Sivakumar	151.45	-	6% per annum	Repayable on or before June 23, 2026
Total	866.38	199.14		



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

7 Deferred tax assets/(liabilities) (net)	As at March 31, 2026	As at March 31, 2025
Deferred tax liability		
Property, plant and equipment and	(13.10)	(12.44)
Gross deferred tax (liability)	(13.10)	(12.44)
Deferred tax assets		
Employee benefits - gratuity	2.23	3.11
Employee benefits - compensated absences	2.19	-
Employee benefits - bonus	1.04	-
Carried forward losses and unabsorbed depreciation (refer note below)	156.53	-
Gross deferred tax asset	161.99	3.11
	148.89	(9.33)

Notes:

During the year, deferred tax assets aggregating to INR 156.53 lakhs in respect of carried forward losses and unabsorbed depreciation have been recognised based on management's assessment that there is virtual certainty, supported by convincing evidence, that sufficient future taxable income will be available against which such deferred tax assets can be realised. The assessment has been made considering the Company's business operations, expected future taxable profits and other available evidence as at the balance sheet date. Accordingly, the deferred tax assets have been recognised to the extent considered recoverable in accordance with Accounting Standard (AS) 22, Accounting for Taxes on Income.

The Company continues to pay income tax under older tax regime and have not opted for lower tax rate pursuant to Taxation Law (Amendment) Ordinance, 2019 considering the accumulated losses and other benefits under the income tax act, 1961.

8 Provisions	As at March 31, 2026		As at March 31, 2025	
	Long-term	Short-term	Long-term	Short-term
Provision for gratuity (refer note 30)	8.19	0.39	8.22	0.02
Provision for compensated absence	2.96	5.45	-	7.88
	11.15	5.84	8.22	7.90

9 Trade payables (refer note below)	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro and small enterprises	18.27	11.09
Total outstanding dues of creditors other than micro and small enterprises	262.44	134.92
	280.71	146.01



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

Note:

A. Details of dues to micro and small enterprises as defined under the MSMED Act, 2006	As at March 31, 2026	As at March 31, 2025
(a) The principal amount and the interest due thereon remaining unpaid to any supplier as at the end		
(i) Principle amount due to micro and small enterprises	18.27	11.09
(ii) Interest due on above	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	-	-

The above information with respect to Micro and Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

B. Trade payables ageing summary

As at March 31, 2026

Particulars	Outstanding for following periods from due date of payment *					Total
	Unbilled Dues	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
Total outstanding dues of micro enterprises and small enterprises	-	18.27	-	-	-	18.27
Total outstanding dues of creditors other than micro enterprises and small enterprises	6.77	255.44	0.23	-	-	262.44
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
	6.77	273.71	0.23	-	-	280.71

*Date of transaction is considered as due date in cases where no due date of payment is specified.



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

As at March 31, 2025

Particulars	Outstanding for following periods from due date of payment *					Total
	Unbilled Dues	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
Total outstanding dues of micro enterprises and small enterprises	-	11.09	-	-	-	11.09
Total outstanding dues of creditors other than micro enterprises and small enterprises	9.62	125.30	-	-	-	134.92
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
	9.62	136.39	-	-	-	146.01

*Date of transaction is considered as due date in cases where no due date of payment is specified.

10 Other current liabilities

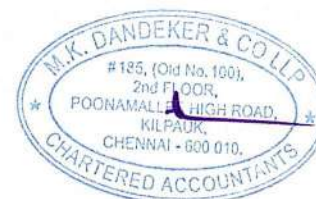
	As at March 31, 2026	As at March 31, 2025
Employee benefits payable	31.81	19.94
Interest accrued but not due on loan from related parties	0.05	2.54
Statutory dues	8.15	17.85
Outstanding liabilities	11.80	33.88
Advance from customers	-	0.54
	51.81	74.75



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

11. Property, plant & equipment and intangible assets

Particulars	Tangible Assets							Intangible Assets
	Computer	Furniture, fixtures & fittings	Office equipments	Vehicle	Leasehold Improvements	Plant & machinery	Total	Software
A. Cost								
As at April 1, 2024	19.13	24.51	27.24	-	72.75	196.56	340.19	40.24
Additions	16.25	17.92	1.31	-	0.83	101.57	137.88	8.91
Additions - Business Acquisition	1.43	-	-	-	-	51.17	52.60	-
Deletions	-	-	(0.09)	-	-	-	(0.09)	-
Exchange translation difference (net)	-	-	-	-	-	1.34	1.34	-
As at March 31, 2025	36.81	42.43	28.46	-	73.58	350.64	531.92	49.15
Additions	9.17	4.72	5.05	44.84	16.45	104.11	184.34	-
Deletions	-	-	-	-	-	-	-	-
Exchange translation difference (net)	0.33	1.99	0.01	-	-	23.51	25.84	-
As at March 31, 2026	46.31	49.14	33.52	44.84	90.03	478.26	742.10	49.15
B. Accumulated Depreciation / Amortisation								
As at April 1, 2024	3.73	1.55	3.37	-	9.18	16.68	34.51	7.50
Charge for the year	8.68	4.57	5.26	-	13.92	39.18	71.61	14.04
Deletions	-	-	(0.02)	-	-	-	(0.02)	-
Exchange translation difference (net)	0.01	0.05	-	-	-	0.70	0.76	-
As at March 31, 2025	12.42	6.17	8.61	-	23.10	56.56	106.86	21.54
Charge for the year	12.23	6.38	5.82	8.09	15.86	68.91	117.29	15.56
Deletions	-	-	-	-	-	-	-	-
Exchange translation difference (net)	0.14	0.56	-	0.58	0.06	7.03	8.37	-
As at March 31, 2026	24.79	13.11	14.43	8.67	39.02	132.50	232.52	37.10
C. Net Block								
As at March 31, 2025	24.39	36.26	19.85	-	50.48	294.08	425.06	27.61
As at March 31, 2026	21.52	36.03	19.09	36.17	51.01	345.76	509.58	12.05



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

12 Goodwill on consolidation (refer note below)	As at March 31, 2026	As at March 31, 2025
Goodwill arising on investment in subsidiaries		
- Subtech Digital Solutions Limited, UK	244.83	244.83
- Dantech Dental Labs Inc, USA	830.78	751.15
	1,075.61	995.98

Note:

Goodwill arising on consolidation represents the excess of the cost of acquisition over the Group's share of the net assets of the subsidiaries acquired, at the date of acquisition.

Goodwill arising on acquisition of American Dental Arts Inc, USA (ADA) and Auraria Dental Ceramics LLC, USA (ADC), by Dantech Dental Labs Inc, USA (DDL) is recognised in the consolidated financial statements of DDL and forms part of goodwill arising on consolidation in the consolidated financial statements of the Group.

As DDL is a wholly owned foreign subsidiar of Company, the goodwill arising on acquisition of ADA and ADC is translated into INR at the closing exchange rate applicable at the reporting date, in accordance with the Group's policy for translation of foreign operations. Accordingly, the balance of such goodwill as at March 31, 2026 has been translated at the closing exchange rate of INR 94.65 per USD (March 31, 2025: INR 85.58 per USD).

Further, goodwill arising on investment in Subtech Digital Solutions Limited, UK, (SDL) has arisen directly in the consolidation of the Company and accordingly has not been subject to the aforesaid foreign currency translation.

13 Loans & advances	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Long-term		Short-term	
Unsecured, considered good				
Advance to employees	-	-	-	0.33
Balances with government authorities	-	-	110.91	81.81
Advance tax (net of provision)	24.95	16.60	-	-
Advance to suppliers	-	-	2.03	2.39
Prepaid expenses	-	-	18.56	9.57
	24.95	16.60	131.50	94.10

14 Other assets	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Non-current		Current	
Security deposits	27.11	22.78	-	-
Term deposits with original maturity of more than 12 months	2.75	-	-	-
Interest accrued but not due on term deposits	0.05	-	0.13	-
Receivable from related party	-	-	-	1.58
	29.91	22.78	0.13	1.58

15 Inventories	As at March 31, 2026	As at March 31, 2025
(Valued at lower of cost and net realizable value)		
Raw materials and components	106.48	75.35
Stock-in-trade	71.94	-
	178.42	75.35



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

16 Trade receivables (refer note below)	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Outstanding for a period exceeding six months from the date they were due for payment	12.96	2.19
Others	384.22	355.35
	397.18	357.54

Note: Ageing for trade receivables

As at March 31, 2026

Particulars	Not Due	Outstanding for following periods from due date of payment *					Total
		Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed trade receivables – considered good	244.36	139.86	12.53	0.44	-	-	397.18
Undisputed trade receivables – considered doubtful	-	-	-	-	-	-	-
Disputed trade receivables – considered good	-	-	-	-	-	-	-
Disputed trade receivables – considered doubtful	-	-	-	-	-	-	-
	244.36	139.86	12.53	0.44	-	-	397.18

*Date of transaction is considered as due date in cases where no due date of payment is specified.

As at March 31, 2025

Particulars	Not Due	Outstanding for following periods from due date of payment *					Total
		Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed trade receivables – considered good	-	355.35	1.88	0.31	-	-	357.54
Undisputed trade receivables – considered doubtful	-	-	-	-	-	-	-
Disputed trade receivables – considered good	-	-	-	-	-	-	-
Disputed trade receivables – considered doubtful	-	-	-	-	-	-	-
	-	355.35	1.88	0.31	-	-	357.54

*Date of transaction is considered as due date in cases where no due date of payment is specified.

17 Cash and bank balances	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents		
Cash on hand	0.99	0.12
Balances with banks:		
- In current accounts	272.06	282.10
- In term deposits with original maturity of less than three months	47.00	-
	320.05	282.22
Other bank balances		
- In term deposits with original maturity of more than 3 months but less than 12 months	4.25	-
	4.25	-
	324.30	282.22



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

18 Revenue from operations	Year Ended March 31, 2026	Year Ended March 31, 2025
Sale of products		
Dental and related products		
- Finished goods	2,687.42	1,970.26
- Stock-in-trade	73.39	-
	<u>2,760.81</u>	<u>1,970.26</u>
Sale of services		
- Design services	8.42	-
	<u>8.42</u>	<u>-</u>
	<u>2,769.23</u>	<u>1,970.26</u>
19 Other income	Year Ended March 31, 2026	Year Ended March 31, 2025
Interest income on:		
- Bank deposits	0.35	21.27
- Others	1.29	0.41
Exchange differences (net) (refer note below)	141.48	18.62
Miscellaneous Income	10.51	34.36
	<u>153.63</u>	<u>74.66</u>
20 Cost of raw materials and components consumed	Year Ended March 31, 2026	Year Ended March 31, 2025
Opening stock	75.35	15.95
Add: Purchases	793.27	630.15
Less: Closing stock	(106.48)	(75.35)
	<u>762.14</u>	<u>570.75</u>
21 Purchases of stock-in-trade	Year Ended March 31, 2026	Year Ended March 31, 2025
Itero scanners	133.91	-
	<u>133.91</u>	<u>-</u>
22 (Increase) / decrease in inventories of stock-in-trade	Year Ended March 31, 2026	Year Ended March 31, 2025
Opening stock	-	-
Less: Closing stock	(71.94)	-
	<u>(71.94)</u>	<u>-</u>
23 Employee benefit expenses	Year Ended March 31, 2026	Year Ended March 31, 2025
Salaries, wages and bonus	1,472.98	1,112.26
Contribution to provident and other funds	98.01	32.13
Gratuity and leave encashment	4.06	13.41
Staff welfare expenses	88.93	53.95
	<u>1,663.98</u>	<u>1,211.75</u>

Note: Exchange differences (net) includes unrealised exchange difference of INR 147.23 Lakhs (March 31, 2025: INR 19.08 Lakhs)



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

24 Depreciation and amortisation	Year Ended March 31, 2026	Year Ended March 31, 2025
Depreciation on property, plant and equipment	117.29	71.61
Amortisation on intangible assets	15.56	14.04
	132.85	85.65
25 Finance cost	Year Ended March 31, 2026	Year Ended March 31, 2025
Interest on loan from related parties	30.22	2.45
Interest on loan from bank and others	0.97	-
	31.19	2.45
26 Other expenses	Year Ended March 31, 2026	Year Ended March 31, 2025
Repairs and maintenance:		
- Plant and machinery	14.56	11.56
- Building	0.10	1.66
- Others	21.50	19.17
Power and fuel	24.50	21.20
Bank charges	46.24	32.97
Freight and courier charges	82.58	49.49
Advertisement and business promotion expenses	26.68	19.69
Telephone, postage and communication	26.63	15.91
Legal and professional charges	81.63	162.83
Software license and subscription charges	38.68	15.98
Rent	130.33	112.32
Management fees	-	4.32
Rates and taxes	18.00	9.10
Payments to auditor (refer note below)	5.67	17.67
Printing and stationery	12.81	15.10
Insurance expenses	30.11	25.34
Travelling and conveyance expenses	42.98	91.13
Security expenses	5.40	4.58
Apprenticeship stipend	12.58	2.27
Miscellaneous expense	42.76	29.41
	663.74	661.70

Note: Details of Payments to auditor

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
- As auditor	3.25	17.67
- Taxation matters	0.50	-
- Other services	1.92	-
	5.67	17.67



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

27 Contingent liabilities and Commitments

a. Contingent liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Claims against the Company not acknowledged as debt (refer note below)	20.00	-
	20.00	-

Note:

The Company is defending a claim by Mr. Ajay Sadana, former COO, regarding an alleged commitment to grant ESOPs valued at INR 20.00 Lakhs as part of his employment compensation. The details are as follows:

- (1) Mr. Sadana joined the Company as COO effective 10 June 2024. Certain discussions / communications took place regarding the proposed ESOP arrangement, but the Company maintains that no formal ESOP scheme was approved / implemented and no ESOPs were vested or allotted.
- (2) A legal notice from Mr. Sadana dated 21 February 2026 demanded INR 20.00 Lakhs, 18% p.a. interest from July 2025 and ₹50,000 towards legal costs. The Company disputed the claim through its legal counsel.
- (3) A reminder dated 17 March 2026 was also received and responded to on 18 March 2026, reiterating the Company's denial of any legally enforceable ESOP entitlement.
- (4) Subsequent to 31 March 2026, the claimant filed a civil suit before the District Judge, West, Tis Hazari Courts, Delhi, seeking ₹20 lakh plus interest and other costs/reliefs. Pre-suit interest was quantified at INR 6.79 Lakhs up to 30 April 2026.
- (5) Based on management's assessment and legal advice, the Company believes that no present obligation exists as at 31 March 2026 and, accordingly, no provision has been recognised.
- (6) The matter remains subject to determination by the appropriate legal forum, and the possibility and timing of any future outflow remain uncertain.
- (7) For disclosure purposes, the principal claim amount is INR 20.00 Lakhs as at the reporting date; interest and other costs cannot be reliably determined and are dependent on the outcome of the proceedings.

b. Commitments

There are no capital and other commitments as at March 31, 2026 (March 31, 2025: INR Nil)

28 Earnings per share (EPS)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
The following reflects the profit and share data used in the basic and diluted EPS computations:		
Profit / (loss) for the year	(234.79)	(487.71)
Weighted average number of equity shares (Numbers)	3,732,485	3,726,614
Nominal value per share (INR)	10.00	10.00
Basic (INR)	(6.29)	(13.09)
Diluted (INR)	(6.29)	(13.09)

29 Disclosure in respect of Leases pursuant to Accounting Standard (AS 19) "Leases"

The Company has taken various commercial / office premises under cancellable operating leases. These lease agreements are normally renewed on expiry. The lease is cancellable at the option of either of the parties. There are no exceptional / restrictive covenants in the lease agreements. The Lease rental expense incurred in respect of operating leases during the year is INR 130.33 Lakhs (March 31, 2025: INR 112.32 Lakhs).



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

30 Employee benefit obligations
Contributions to defined contribution plans

The Company recognised the following expenses towards various defined contribution plans in the statement of profit and loss.

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Provident fund	14.58	13.20
	14.58	13.20

Defined benefit plan - Gratuity

The Company has a defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who has completed atleast five years of service gets a gratuity on departure @ 15 days of last drawn salary for each completed year of service. The scheme is unfunded.

The following principal assumptions used in determining gratuity for the company's plans are shown below:

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Discount rate	6.59%	6.78%
Salary escalation rate	6.00%	8.00%
Attrition rate	15.00%	3.00%

Expenses recognised in statement of profit and loss

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Interest cost on obligation	0.56	0.19
Current service cost	8.29	3.74
Past service cost	-	-
Actuarial (gain)/ loss	(8.51)	1.61
	0.34	5.54

Movement in defined benefit liability recognised in Balance Sheet

Particulars	As at March 31, 2026	As at March 31, 2025
Present value of obligation - opening	8.24	2.71
Interest Cost	0.56	0.19
Current service cost	8.29	3.74
Past service cost	-	-
Actuarial (gain) / loss on liability	(8.51)	1.61
Benefits paid	-	-
Present value of obligation - closing	8.58	8.25



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

Current and Non-Current Liability

Particulars	As at March 31, 2026	As at March 31, 2025
Current liability (less than 1 year)	0.39	0.02
Non-Current liability (more than 1 year)	8.19	8.22

The estimate of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

Effects of changes in assumptions

Discount Rate

The discount rate has decreased from 6.78% to 6.59% and hence there is an increase in liability leading to actuarial loss due to change in discount rate.

Salary Escalation Rate

The salary escalation rate has decreased from 8.00% to 6.00% and hence there is an decrease in liability leading to actuarial gain due to change in salary escalation.



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

31 Related party disclosures

A. List of related parties

Name of related party	Relationship
Mr. Varun Gunaseelan	Director - Key management personnel
Dr. M. Shivashankar	Director - Key management personnel
Mr. Rajan Gunaseelan	Director - Key management personnel
Mr. G. Karthik	Relative of Director
Mr. Shravan Gunaseelan	Relative of Director
Ms. R. Lakshmi	Relative of Director
Dr. Hema Rajah	Director - Key management personnel - Subtech Digital Solutions, UK
Arsen Karakelyan	Director - Key management personnel - Auraria Dental Ceramics Dantech Digital LLC, USA
Melvin Thorp	President - Key management personnel - American Dental Arts Inc, USA
Isabella Ruth Jay McLaughlin Hill	Director - Key management personnel - Subtech Digital Solutions, UK
Rajan Dental Institute Private Limited	Entities in which KMP and/or relatives of KMP exercise significant influence or control
North Lane Dental Practice	

B. Transactions with related parties

Name of the related party	Relationship	Nature of transactions	Year Ended March 31, 2026	Year Ended March 31, 2025
Mr. Varun Gunaseelan	Director - Key management personnel	Remuneration	-	32.00
		Loan taken	315.00	180.00
		Loan repaid	-	100.00
		Interest on loan taken	28.27	2.54
Dr. M. Shivashankar		Remuneration	-	27.00
		Professional charges	-	0.30
		Accommodation expense	-	2.39
	Relative of the Director - Key management personnel	Loan taken	10.00	-
		Interest on loan taken	0.38	-
		Sale of goods	0.29	-
Mr. Rajan Gunaseelan		Loan taken	170.00	-
		Interest on loan taken	0.67	-
Mr. G. Karthik		Loan taken	100.00	-
		Loan repaid	100.00	-
Mr. Shravan Gunaseelan	Entities in which KMP and/or relatives of KMP exercise significant influence or control	Salary	-	19.91
Ms. R. Lakshmi		Consultancy Charges	-	7.20
Rajan Dental Institute Private Limited	Entities in which KMP and/or relatives of KMP exercise significant influence or control	Sale of goods	139.79	146.30
Melvin Thorp	President - Key management personnel - American Dental Arts Inc, USA	Salary	92.72	100.63
Isabella Ruth Jay McLaughlin Hill	Director - Key management personnel - Subtech Digital Solutions, UK	Salary	49.74	27.15
North Lane Dental Practice	Entities in which KMP and/or relatives of KMP exercise significant influence or control	Sale of goods	13.06	6.40
Arsen Karakelyan	Director - Key management personnel - Auraria Dental Ceramics Dantech Digital LLC, USA	Loan taken	-	20.29
		Loan repaid	11.65	1.38
		Interest on loan taken	0.90	0.70



C. Balance outstanding with related parties

Name of the related party	Relationship	Nature of balances	As at March 31, 2026	As at March 31, 2025
Mr. Varun Gunaseelan	Director - Key management personnel	Loan payable	495.00	180.00
Dr. M. Shivashankar		Interest on loan payable	-	2.29
Mr. Rajan Gunaseelan		Loan payable	10.00	-
		Loan payable	170.00	-
Rajan Dental Institute Private Limited	Entities in which KMP and/or relatives of KMP exercise significant influence or control	Trade receivables	17.81	37.40
North Lane Dental Practice		Trade receivables	4.05	1.48
Arsen Karakelyan	Director - Key management personnel - Auraria Dental Ceramics Dantech Digital LLC, USA	Loan payable	7.49	19.14
		Interest on loan payable	0.05	-

D Terms and conditions of transactions with related parties

The transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and settlement occurs in cash as per the terms of the agreement.

- E** For the year ended March 31, 2026, the Company has not recorded any impairment of receivables relating to amounts owed by related parties (March 31, 2025: INR Nil). No expense has been recognized in the current year or prior years for bad or doubtful debts in respect of the amounts owed by the related parties.

F Commitments with related parties

There are no commitments with related parties as at March 31, 2026 (March 31, 2025: INR Nil).

32 Disclosure pursuant to AS 28 "Impairment of Assets"

Based on management's assessment of the future discounted cash flows expected to be generated from the Company's digital dental solutions, dental laboratory and related support services, the recoverable amount of the relevant assets exceeds their carrying amount. Accordingly, no impairment loss has been recognised during the year.

33 Disclosure pursuant to AS 17 "Segment Reporting"

The Company operates predominantly in the business of providing digital dental solutions and related dental laboratory and support services. Accordingly, the Company has a single reportable business segment and no separate segment information is required to be disclosed.



Dantech Digital Dental Solutions Private Limited
Notes to Consolidated Financial Statements for the year ended March 31, 2026
(All Amounts are in Lakhs of Indian Rupees (INR), unless otherwise stated)

34 Additional Regulatory Information

- (i) During the year, no revaluation of Property, Plant and Equipment and Intangible Assets has been done by the Company.
- (ii) No proceedings have been initiated or pending against the Company for holding any Benami Property under the Benami Transactions (Prohibitions) Act, 1988 and the rules made thereunder.
- (iii) The Company has no loans or advances in the nature of loans given to specified persons that are Repayable on Demand or without specifying any terms or period of repayment.
- (iv) The Company has no Borrowings from Banks or Financial Institutions on the basis of security of Current Assets.
- (v) The Company has not been declared as wilful defaulter by any bank or financial institution or other lender during the year.
- (vi) The Company had no transactions with Companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the year.
- (vii) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act read with Companies (Restriction on number of layers) Rules, 2017 during the year.
- (viii) During the year, the Company has no Scheme of Arrangements approved by the Competent Authority to be implemented in the books of accounts.
- (ix)(a) During the year, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (ix)(b) During the year, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (x) The Company does not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as Income during the year in the tax assessments under the Income Tax Act, 1961.
- (xi) The Company has not traded or invested in Crypto currency or Virtual currency during the year.

35 Subsequent events

There have been no events after the reporting date that require disclosure in these consolidated financial statements.

36 Previous year figures

Previous year figures have been regrouped / reclassified, where necessary, to conform to this year's classification.

As per our report of even date
For M.K. Daneker & Co. LLP
Chartered Accountants
ICAI Firm Registration No: 000679S / S000103


S. Poosaidurai
Partner
Membership No. 223754

Place: Chennai
Date: August 03, 2026



For and on behalf of the Board of Directors of
Dantech Digital Dental Solutions Private Limited,


Varun Gunaseelan
Director
(DIN: 06518534)

Place: Chennai
Date: August 03, 2026


M. Shivashankar
Director
(DIN: 00715296)

Place: Chennai
Date: August 03, 2026

