

Rs. ₹

Anmol Sekhri Consultants Pvt. Ltd.

GROUND FLOOR, BANDRA ARCADE, NANDI GALLI,
OPP. RAILWAY STATION, BANDRA (WEST) MUMBAI 400 050.
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MOBILE : 98922 13456 / 98922 35678
E-mail : ansekhri@hotmail.com / corpassistance@yahoo.co.in

Report No: ASC-10737 / M

Date : 7th January, 2025

PROJECT LOTUS | COST ASSESSMENT REPORT

To,

The Board of Directors

Laxmi Detnal Limited (formally known as Laxmi Dental Export [Private] Limited)

103, Akruiti Arcade, J.P.Road,
Opposite A.H. Wadia School,
Andheri West, Mumbai - 400 058,
Maharashtra, India

Re: Proposed initial public offering of equity shares of face value of ₹ 2 each ("Equity Shares") by Laxmi Dental Export Limited (the "Company") and such offering (the "Offer")

With reference to the captioned matter, I, Anmol Sekhri, hereby accord my no objection and my consent for inclusion of my name and the attached cost assessment report dated 7th January, 2025 or any extract thereof in any documents issued by the Company in connection with the Offer, including the draft red herring prospectus, including any addenda or corrigenda ("**DRHP**") intended to be filed by the Company with the Securities and Exchange Board of India (the "**SEBI**") and any relevant stock exchange(s) where the Equity Shares are proposed to be listed (the "**Stock Exchanges**") and the red herring prospectus, including any addenda or corrigenda ("**RHP**") and the prospectus, including any addenda or corrigenda ("**Prospectus**") (the "**Offer Documents**") intended to be filed with the Registrar of Companies, Maharashtra at Mumbai ("**RoC**") and thereafter filed with the SEBI and the Stock Exchanges, as well as in other documents in relation to the Offer.

I confirm that the information contained in the Report including Annexure A and Annexure B is true, correct, complete, adequate and not misleading in any respect and without omission of any matter that is likely to mislead, and adequate to enable investors to make a well-informed decision.

I also consent to the Report (a) being designated as a material document in connection with the Offer and being included as part of "**Material Contracts and Documents for Inspection**" in the Offer Documents, and (b) being kept open for inspection by members of the public as a material document in connection with the Offer from the date of the RHP till the date of closing of the Offer, through online as well as offline modes. I also consent to the disclosure of my date of appointment for the purpose of preparing the Report in the Offer Documents.

I further consent to be named as an "**expert**" as defined under Section 2(38) of the Companies Act, 2013 read with Section 26(5) of the Companies Act, 2013 to the extent of information from the Report proposed to be included in the Offer Documents.

This Report does not impose any obligation on the Company to include in any Offer Documents all or any part of the information with respect to which consent for disclosure is being granted pursuant to this certificate.

I hereby confirm that I am an independent chartered engineer, with no direct or indirect interest in relation to the Company, its subsidiaries, its promoter, promoter group, its group companies, its directors, its key managerial personnel or its senior management, its officers, its shareholders, its officers, its employees, its agents, its representatives or directors of its subsidiaries or directors of its group companies of the Company except for provision of professional services in the ordinary course of our profession and that no such party is a 'related party' in relation to me in terms of the Companies Act, 2013 read with rules notified thereunder, each as amended, or the applicable accounting standards under applicable law, and that no circumstance subsists that would materially impact confirmations and findings as expressed in this certificate. Further, I am not interested in the formation, promotion or management of the Company.

A copy of my certificate of registration with the Institute of Chartered Engineers of India is attached hereto as **Annexure C**.

I further confirm that I have, where required, obtained requisite consent that may be required from any governmental authority or other person, in relation to any information used by us in the Report. I represent that the execution, delivery and performance of this consent have been duly authorised by all necessary actions (corporate or otherwise).

I further confirm that I will not withdraw this consent until the date of the listing of the Equity Shares.

I agree to keep the information regarding the Offer and the contents of this certificate granted by us strictly confidential.



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I confirm that I will immediately communicate any changes in writing in the above information to the Company, book running lead manager to the Offer ("BRLMs") until the date when the Equity Shares that are allotted and transferred in the Offer, commence trading on the Stock Exchanges. In the absence of any such communication from us, BRLMs and the legal counsels, each to the Company and the BRLMs, can assume that there is no change to the above information until the Equity Shares commence trading on the Stock Exchanges pursuant to the Offer.

This Report, including any annexures hereto, is for information and for inclusion (in part or full) in the Offer Documents, and may be relied upon by the Company, BRLMs and the legal counsel to each of the Company and the BRLMs in relation to the Offer. I also authorize you to deliver this letter of consent to SEBI, the Stock Exchanges, the ROC, pursuant to the provisions of Section 26 and 32 of the Companies Act, 2013 and the rules and regulations made there under, as amended, or any other governmental or regulatory authority as may be required.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Offer Documents.

Sincerely,

For ANMOL SEKHRI CONSULTANTS PVT. LTD.



Authorized Signatory

Enclosed: Annexure A and Annexure B

CC:

Book Running Lead Managers

Nuvama Wealth Management Limited

801 - 804, Wing A, Building No 3,
Inspire BKC, G Block Bandra Kurla Complex,
Bandra East Mumbai - 400 051,
Maharashtra, India

Motilal Oswal Investment Advisors Limited

Motilal Oswal Tower,
Rahimtullah Sayani Road
Opposite Parel ST Depot, Prabhadevi,
Mumbai - 400 025
Maharashtra, India

SBI Capital Markets Limited

1501, 15th Floor, A & B Wing
Parinee Crescenzo
G Block, Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051
Maharashtra, India

(The aforementioned book running lead managers and any other book running lead managers appointed by the Company in relation to the Offer)

Legal Counsel to the Company as to Indian Law

Cyril Amarchand Mangaldas

5th Floor, Peninsula Chambers

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Peninsula Corporate Park
Ganpatrao Kadam Marg
Lower Parel
Mumbai 400 013
Maharashtra, India

Legal Counsel to the Book Running Lead Managers as to Indian Law

Trilegal

One World Centre,
10th floor, Tower 2A & 2B,
Senapati Bapat Marg, Lower Parel
Mumbai 400 013
Maharashtra, India



ANNEXURE A**I. SCOPE OF WORK:**

We have been advised by Laxmi Dental Limited to share a cost assessment report for the proposed purchases of Plant and Machinery and other related equipments.

II. ABOUT US

Name in full in block letters:	ANMOL SEKHRI
Father's Name:	GOBINDRAM SEKHRI
Nationality:	INDIAN
Date of Birth:	09-06-1951
Residential Address:	
Professional Address:	Ground Floor, Bandra Arcade Building, Nandi Theatre Road, Opp Railway Station, Bandra West, Mumbai 400050
Particular of qualification:	CHARTERED ENGINEER
Experiences:	CHARTERED ENGINEER

III. PROJECT OVERVIEW

The company is India's only end-to-end integrated dental products company offering a comprehensive portfolio of dental products. The Company manufactures dental products across our six manufacturing facilities segregated under Dental laboratories, Aligner Solutions & Paediatric where they have an array of branded products like Illusion Zirconia, iScan Pro intraoral scanner, Illusion Aligners, Taglus Thermoforming sheets, Taglus 3D Printing Resins, Bioflx, Kids-e-crowns, e-sdf, e-space-maintainer, other dental products like metal free and PFM crowns & bridges, Removables, etc. Their manufacturing facilities are ISO 13485:2016 compliant to comply with the quality standards.

The company aims to continue investing in expanding their manufacturing capacities to meet the anticipated future demand of our products. Additional investment in equipments & machines such the CAD/CAM Milling, CAD/CAM systems and softwares, 3D Printing, Intraoral Scanners, Automated & Robotic machines for thermoforming and trimming, laser marking & laser cutting, Speciality Extrusion Machine, Sintering, and other machines with automation features will help the company achieve increased product volumes, delivery timelines as per the customer requirements.

The company plans to expand their service offerings in terms of deploying more intraoral scanners in the market, in order to achieve the goal of going digital and increasing the digital sales in the dental market. Through the means of marketing, the company aims to increase the brand awareness and penetrate the market further by increasing the number of Roadshows, Events & Exhibitions, In-clinic-branding, brand endorsements for existing and new products in pipeline. With this giving their dental network a platform to increase their business and eventually increase company revenue.

With the vast range of product offering in various divisions like Dental Laboratory, Aligner Solutions and Paediatric the products help their dental network in offering a choice to their patients which eventually results in patient conversion as there's a product for everyone suiting their individual needs. They also intend to invest in introducing newer generation dental products with even more enhanced materials, digital technologies etc.

This planned expansion will help the company be one of the very few companies in India that offers

Digital PAN India presence, ncrease global presence, Branded product portfolio, Extensive Sales Network, Increased Dental Network and Brand Recognition



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IV. METHODOLOGY

We have been advised by Laxmi Dental Limited to share a cost assessment report for the proposed purchases of Plant and Machinery and other related equipments.

The company has provided a list, along with the quantities, of all the Equipments that they have proposed to purchase for FY 24 – 25 and FY 25 – 26 for company and its subsidiary Bizdent Devices Private Limited

For the purpose of this exercise, the company has also shared the relevant quotations for the proposed purchases.

Furthermore, the company has shared the purpose and uses of the individual equipments that are proposed to be purchased. The company has also discussed in detail the various Plant and Machinery and Other Equipments, their scope of use, the benefits that they would expect to receive from them as well as their process regarding the purchases being proposed.

The company has advised that several equipments are specialized in nature and would need to be imported or purchased from vendors outside the country. In case of such purchases, in addition to the expected cost provided by the vendor, Import duty at 8.65% and Freight and transportation costs at 8% (plus GST of 12% on the same), on the expected cost from the vendor have been considered. In case the items are procured locally no such costs have been considered and the costs as provided by the vendor have been considered as is, with the exception of GST costs, at the applicable rates, over and above the costs as provided by the vendors.

The accompanying Annexure B further details the breakup of these proposed expenses for FY 24 – 25 as well as 25 – 26.



ANNEXURE B

Details of proposed capital expenditure:

SUMMARY OF CAPEX

Laxmi Dental Ltd

(in ₹ million)

Details of capital expenditure	Amount required for Fiscal 2024-25	Amount required for Fiscal 2025-26	Total capital expenditure requirements
CADCAM	131.59	197.23	328.82
Infrastructure	40.76	11.49	52.25
Other machines	12.58	7.21	19.79
Injection moulding and extrusion	0.97	11.99	12.96
Research and development and quality control	8.64	5.00	13.65
Infrastructure-New Development	7.60	0.00	7.60
Total	202.14	232.92	435.07

Description of machinery

Category	Description
CADCAM	Includes printers including 3D printers, model printers, milling, CADCAM software, scanners and computers
Infrastructure	Includes all kind of furniture and fixtures, canteen infrastructure, UPS, solar panel, diesel generator set, racks and piping, compressors, HVAC, fire hydrant, diesel generator and chiller
Injection moulding and extrusion	Includes moulding machine and all kind of moulds, power press and dyes to cut different shapes, thermoforming sheets
Other machines	Include packing, polishing, laser marking machine, pump, furnaces and weighing balance, resin machine, extrusion and tools
Research and development and quality control	Includes all kinds of material testing and research and development for new products, including testing for bio compatibility, toxicology, mechanical
Infrastructure- new development	Includes compressors, HVAC, fire hydrant, diesel generator and chiller

Estimated Cost (Laxmi Dental Ltd)

The table below sets forth the break-up of the total estimated costs for the purchase of equipment:

S. No.	Expenditure Category	Description of the machine	Usage of the machine	Quantity	Total estimated costs (in ₹ million)**
1	CADCAM	Milling Machines	Metal & Metal free Product milling	85	78.81
2	CADCAM	Cad License	For designing , Scanning, Nesting & Back Office	30	3.93
3	CADCAM	3D Printers	3D Printing	32	59.84
4	CADCAM	Other Types Of Printers	3D Printing	15	34.00
5	CADCAM	Scanners	Scanning to make digital scan	300	105.00
6	CADCAM	Laptop	For designing , Scanning, Nesting & Back Office	300	36.60
7	CADCAM	Softwares	For designing , Scanning, Nesting & Back Office including implant, crown & bridge + model creator	10	3.10
8	CADCAM	Softwares	For designing , Scanning, Nesting & Back Office including crown & bridge + model creator	30	7.54
9	Infrastructure	Hvac Machines	HVAC Machines+Furniture's and fixtures +Canteen Infrastructure+Training area with visual aids and other tools +Piping plumbing electrical+Utilities compressors for the full plant+Solar Power Plant Boisar Plant	1	10.72
10	Infrastructure	Furniture'S And Fixtures including labour	HVAC Machines+Furniture's and fixtures +Canteen Infrastructure+Training area with visual aids and other tools +Piping plumbing electrical+Utilities compressors for the full plant+Solar Power Plant Boisar Plant	1	0.93
11	Infrastructure	Furniture'S And Fixtures including labour	HVAC Machines+Furniture's and fixtures +Canteen Infrastructure+Training area with visual aids and other tools +Piping plumbing electrical+Utilities compressors for the full plant+Solar Power Plant Boisar Plant	900	2.23
12	Infrastructure	Canteen Infrastructure	HVAC Machines+Furniture's and fixtures +Canteen Infrastructure+Training area with visual aids and other tools +Piping plumbing electrical+Utilities compressors for the full plant+Solar Power Plant Boisar Plant	1	0.59

S. No.	Expenditure Category	Description of the machine	Usage of the machine	Quantity	Total estimated costs (in ₹ million)**
13	Infrastructure	Training Area With Visual Aids And Other Tools	HVAC Machines+Furniture's and fixtures +Canteen Infrastructure+Training area with visual aids and other tools +Piping plumbing electrical+Utilities compressors for the full plant+Solar Power Plant Boisar Plant	1	2.52
14	Infrastructure	Piping Plumbing Electrical	HVAC Machines+Furniture's and fixtures +Canteen Infrastructure+Training area with visual aids and other tools +Piping plumbing electrical+Utilities compressors for the full plant+Solar Power Plant Boisar Plant	150	0.17
15	Infrastructure	Utilities Compressors For The Full Plant	HVAC Machines+Furniture's and fixtures +Canteen Infrastructure+Training area with visual aids and other tools +Piping plumbing electrical+Utilities compressors for the full plant+Solar Power Plant Boisar Plant	1	0.45
16	Infrastructure	Solar Power Plant Boisar Plant	HVAC Machines+Furniture's and fixtures +Canteen Infrastructure+Training area with visual aids and other tools +Piping plumbing electrical+Utilities compressors for the full plant+Solar Power Plant Boisar Plant	1	23.15
17	Infrastructure	Diesel Generator Set	Compressors, HVAC, fire hydrant, diesel generator & chillar	1	2.52
18	Infrastructure	UPS Set	Compressors, HVAC, fire hydrant, diesel generator & chillar	1	0.71
19	Infrastructure	Solar Pannels 200 kW	Compressors, HVAC, fire hydrant, diesel generator & chillar	1	8.26
20	Other Machines	Furnaces	Dental Furnaces	54	15.58
21	Other Machines	Dust Extraction Centralised	Extrusion & Tools	2	3.54
22	Other Machines	Vacuum pump	Machine for new resin production, weight and stock movement	1	0.14
23	Other Machines	Hot Box	Machine for new resin production, weight and stock movement	1	0.24
24	Other Machines	Fabrication	Machine for new resin production, weight and stock movement	1	0.29
25	Infrastructure- New Development	AHU Room	Compressors, HVAC, fire hydrant, diesel generator & chillar	1	7.60
26	Injection Moulding & Extrusion	125 Die 5 Cavity	Power press & dies to cut different shapes	2	0.59
27	Injection Moulding & Extrusion	Cavity Punch	Power press & dies to cut different shapes	20	0.12

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S. No.	Expenditure Category	Description of the machine	Usage of the machine	Quantity	Total estimated costs (in ₹ million)**
28	Injection Moulding & Extrusion	125 6 Cavity	Power press & dies to cut different shapes	3	0.92
29	Injection Moulding & Extrusion	New Moulding Machine^	To mould & fabricate different dental products and its accessories	2	11.33
30	R&D and QC	UTM Set	For different testing e.g bio compatibility, toxicology, mechanical etc	1	0.93
31	R&D and QC	Vacuum Leak Tester Prima Series Model PVL - 0131 - Prima	For different testing e.g bio compatibility, toxicology, mechanical etc	1	0.47
32	R&D and QC	Tearing Strength Tester - Elemendorf Method (Model No : PTT-156)	For different testing e.g bio compatibility, toxicology, mechanical etc	1	0.12
33	R&D and QC	In Vitro cytotoxicity	For different testing e.g bio compatibility, toxicology, mechanical etc	17	0.32
34	R&D and QC	Skin Sensitization	For different testing e.g bio compatibility, toxicology, mechanical etc	17	1.13
35	R&D and QC	Intracutaneous Reactivity /Skin Irritation test	For different testing e.g bio compatibility, toxicology, mechanical etc	17	0.35
36	R&D and QC	Acute systemic test	For different testing e.g bio compatibility, toxicology, mechanical etc	17	0.38
37	R&D and QC	Sub Chronic test	For different testing e.g bio compatibility, toxicology, mechanical etc	17	8.73
38	R&D and QC	Implantation 4 weeks	For different testing e.g bio compatibility, toxicology, mechanical etc	17	1.22
			Total		435.07

**Including applicable GST.



Quotations and Validity (Laxmi Dental Limited)

S. No.	Particulars of machine	Category of expenditure	Total No. of Units	Cost per unit (in ₹ mn)	Total Cost (in mn)	Quotations received from	Date of quotation	Validity of quotations
1	Milling Machines ^*#%#	CADCAM	85	0.93	78.81	Aidite (Qinhuangdao) Technology Co., Ltd.	September 11, 2024	September 10, 2025
2	Cad License +Pc	CADCAM	30	0.13	3.93	Concept Computers	June 25, 2024	June 24, 2025
3	3D Printers^*#%#	CADCAM	32	1.87	59.84	PrismLab China Ltd.	November 20, 2024	November 19, 2025
4	Other Types Of Printers ^*#%#	CADCAM	15	2.27	34.00	Fastform 3D Technology Co., Ltd.	August 30, 2024	August 29, 2025
5	Intra Oral Scanner ^*%#	CADCAM	300	0.35	105.00	Alliedstar Medical Equipment Co. Limited	November 19, 2024	November 18, 2025
6	Laptop*	CADCAM	300	0.12	36.60	Soft Tech Systems	November 19, 2024	November 18, 2025
7	CAD License C&B+MC+Im!	CADCAM	10	0.31	3.10	Exocad GMBH	November 21, 2024	November 20, 2025
8	CAD License C&B+MC!	CADCAM	30	0.25	7.54	Exocad GMBH	November 21, 2024	November 20, 2025
	Total (A)				328.82			
9	Hvac Machines -	Infrastructure	1	10.72	10.72	Arihant Aircon Service	June 18, 2024	September 30, 2025
10	Furniture'S And Fixtures including labour	Infrastructure	1	0.93	0.93	Shree Moksh Plywood Limited & Hardware	June 10, 2024	May 31, 2025
11	Furniture'S And Fixtures including labour	Infrastructure	900	0.002	2.23	Om Chairs	November 21, 2024	November 20, 2025
12	Canteen Infrastructure*	Infrastructure	1	0.59	0.59	Shree Manek Kitchen Equipments Pvt. Ltd	June 12, 2024	June 11, 2025
13	Training Area With Visual Aids And Other Tools	Infrastructure	1	2.52	2.52	All Wave A V Systems Private Limited	June 27, 2024	June 26, 2025
14	Piping Plumbing Electrical	Infrastructure	150	0.001	0.17	Lighting Engineers	August 29, 2024	August 28, 2025

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S. No.	Particulars of machine	Category of expenditure	Total No. of Units	Cost per unit (in ₹ mn)	Total Cost (in mn)	Quotations received from	Date of quotation	Validity of quotations
15	Utilities Compressors For The Full Plant	Infrastructure	1	0.45	0.45	Samarthair Pneumatics Private Limited	September 3, 2024	September 2, 2025
16	Solar Power Plant Boisar Plant	Infrastructure	1	23.15	23.15	Tata Power Solarroof	June 14 2024	June 13 2025
17	Diesel Generator Set	Infrastructure	1	2.52	2.52	Kalpaka Power Control Private Limited	November 05, 2024	May 04, 2025
18	UPS Set	Infrastructure	1	0.71	0.71	Lucent Power	September 11 2024	March 10 2025
19	Solar Pannels 200 kW [^]	Infrastructure	1	8.26	8.26	Maker'S Décor Enterprises	August 31 2024	February 27 2025
	Total (B)				52.25			
20	Furnaces	Other Machines	54	0.29	15.58	Aidite (Qinhuangdao) Technology Co.Limited	June 8, 2024	June 7, 2025
21	Dust Extraction Centralised	Other Machines	2	1.77	3.54	Solids & Automation Technologies	June 24, 2024	June 23, 2025
22	Vacuum pump*	Other Machines	1	0.14	0.14	Alpha Vacuum Technology	August 30 2024	February 26 2025
23	Hot Box*	Other Machines	1	0.24	0.24	Shree Swami Scientific Co	August 28 2024	February 24 2025
24	Fabrication*	Other Machines	1	0.29	0.29	National Fabrication Works	August 24 2024	February 20 2025
	Total (C)				19.79			
25	AHU Room	Infrastructure-New Development	1	7.60	7.60	AAA Clean Tech	November 15 2024	May 14 2025
	Total (D)				7.60			
26	125 Die 5 Cavity	Injection Moulding & Extrusion	2	0.30	0.59	Shivkrupa Engineering	August 06 2024	May 05 2025
27	Cavity Punch	Injection Moulding & Extrusion	20	0.01	0.12	Shivkrupa Engineering	August 06 2024	May 05 2025
28	125 6 Cavity	Injection Moulding & Extrusion	3	0.31	0.92	Shivkrupa Engineering	August 06 2024	May 05 2025
29	New Moulding Machine*	Injection Moulding & Extrusion	2	5.66	11.33	Milacron India Pvt. Ltd.	November 19, 2024	May 18, 2025
	Total (E)				12.96			
30	UTM Set*	R&D and QC	1	0.93	0.93	ACME Engineers	August 16 2024	May 15 2025

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S. No.	Particulars of machine	Category of expenditure	Total No. of Units	Cost per unit (in ₹ mn)	Total Cost (in mn)	Quotations received from	Date of quotation	Validity of quotations
31	Vacuum Leak Tester Prima Series Model PVL - 0131 - Prima*	R&D and QC	1	0.47	0.47	Presto Stantest Private Limited	August 30 2024	February 26 2025
32	Tearing Strength Tester - Elemendorf Method (Model No : PTT-156)*	R&D and QC	1	0.12	0.12	Presto Stantest Pvt Ltd	August 30 2024	February 26 2025
33	In Vitro cytotoxicity*	R&D and QC	17	0.02	0.32	Ninkilim Life Sciences Private Limited	August 29 2024	February 25 2025
34	Skin Sensitization	R&D and QC	17	0.07	1.13	Ninkilim Life Sciences Private Limited	August 29 2024	February 25 2025
35	Intracutaneous Reactivity /Skin Irritation test	R&D and QC	17	0.02	0.35	Ninkilim Life Sciences Private Limited	August 29 2024	February 25 2025
36	Acute systemic test	R&D and QC	17	0.02	0.38	Ninkilim Life Sciences Private Limited	August 29 2024	February 25 2025
37	Sub Chronic test	R&D and QC	17	0.50	8.73	Ninkilim Life Sciences Private Limited	August 29 2024	February 25 2025
38	Implantation 4 weeks	R&D and QC	17	0.07	1.22	Ninkilim Life Sciences Private Limited	August 29 2024	February 25 2025
	Total (f)				13.65			
	Grand Total(A+B+C+D+E+F)				435.07			

for quotations which are denominated in foreign currency, namely, USD, the exchange rate for conversion used is 1 USD = ₹84.66 & 1 Euro = 107.91, which is the applicable exchange rate as of December 6, 2024(Source:fbil.org.in)

- ^ USD
- ! Euro
- * GST inclusive
- # Transport freight including GST 12%
- % import duty 13.75% and 8.65% for serial no.5
- Serial no. 9 inclusive of GST 28%

Rs. \$ £

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Sr.no.	Assessable value per unit (after conversion at the rate of ₹84.66)	Custom duties (13.75% = BCD 7.5% + custom health cess 5% + surcharge 1.25%)	Freight charges 8% + GST (12%)
1	7,55,640	1,03,901	67,705.34
3	15,23,880	2,09,534	1,36,540
4	18,47,120	2,53,979	1,65,501.95
20	2,35,088	32,325	21,063.88
		Custom duty 8.65%	
5	2,96,310	25,631	26,549

Sr.no.	Cost per unit in Euro	Assessable value per unit (after conversion at the rate of ₹107.91)
7	2,898	3,12,723
8	2,328	2,51,214



Report No: ASC-10737 / M

Date : 7th January, 2025**1. Investment in Company's Subsidiary, Bizdent Devices Private Limited, for the capital expenditure requirements for purchase of new machinery by such Subsidiary**

The table below sets forth the details of proposed capital expenditure:

(in ₹ million)

Details of capital expenditure	Amount required for Fiscal 2024-25	Amount required for Fiscal 2025-26	Total capital expenditure requirements
CADCAM	96.60	143.89	240.49
Infrastructure	0.00	2.10	2.10
Other Machines	3.59	3.86	7.45
Total Value	100.19	149.85	250.04

Description of machinery

Category	Description
CADCAM	Includes 3D Printers, milling and thermoforming machines. CAD/CAM software, scanners and computers
Infrastructure	Includes all kind of furniture and fixtures. Canteen infrastructure, UPS, solar panel, diesel generator set, racks and piping
Other machines	Include packing, polishing, laser marking machine, pump, furnaces and weighing balance

Estimated Cost

The table below sets forth the breakup of the total estimated costs for the purchase of equipment

S. No	Expenditure Category	Description of the machine	Usage of the machine	Quantity	Total estimated costs (in ₹ million) **
1	CADCAM	3D Printers	3D Printing	18	33.38
2	CADCAM	Cad Software	Dental design software	9	5.27
3	CADCAM	Computers	For designing, Scanning, Nesting & Back Office	398	40.73
4	CADCAM	Thermoforming Machine	Trimming Machine + Taglus Autoform Roll + Thermoforming	12	56.10
5	CADCAM	Scanners	Scanning to make digital scan	300	105.00
6	Infrastructure	Furniture's and fixtures	Office furniture, fixtures & general facility enhancement	1	2.10
7	Other Machines	Other Machines	Aligner Laser marking, packaging, wrapping and Disc polishing machine	17	7.46
			Total		250.04

**Including applicable GST.

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Date : 7th January, 2025

An indicative list of such machinery that Company intends to purchase, along with details of the quotations we have received for verification in this respect is set forth below:

(in ₹ million)

S. No	Particulars of machine	Category of expenditure	Total No. of Units	Cost per unit (in ₹)	Total Cost	Quotations received from	Date of quotation	Validity of quotations
1	3D Printing ^*%#	CADCAM	18	1.85	33.38	Prismlab China Limited	June 06, 2024	June 6 2025
2	Basic Computers *	CADCAM	18	0.03	0.47	Concept Computers	June 25, 2024	June 25, 2025
3	Basic Computers Laptop *	CADCAM	70	0.03	2.35	Concept Computers	June 25, 2024	June 25, 2025
4	Cad / Cam Computers*	CADCAM	10	0.13	1.31	Concept Computers	June 25, 2024	June 25, 2025
5	Hyperbrain Software ^	CADCAM	5	0.71	3.57	Prismlab China Limited	June 06, 2024	June 6, 2025
6	Intra Oral Scanner ^*%#	CADCAM	300	0.35	105.00	Alliedstar Medical Equipment Co. Limited	November 19, 2024	November 18, 2025
7	Laptop*	CADCAM	300	0.12	36.60	Soft Tech Systems	November 19, 2024	November 18, 2025
8	Onyxceph License!	CADCAM	4	0.43	1.71	Image Instruments GmbH	June 11, 2024	June 11, 2025
9	Taglus Autoform Roll *	CADCAM	2	1.25	2.50	Vedia Solutions	June 06, 2024	June 6, 2025
10	Thermoforming*	CADCAM	2	1.25	2.50	Vedia Solutions	June 06, 2024	June 6, 2025
11	Trimming Machine ^*%#	CADCAM	8	6.39	51.10	Prismlab China Limited	June 06, 2024	June 6, 2025
	Total (A)				240.49			
12	Ups Batteries 100 Kva *	Infrastructure	1	2.10	2.10	Power Pack Systems	June 07, 2024	June 07, 2025
	Total (B)			2.10	2.10			
13	Laser Marking Machine *	Other Machines	5	0.27	1.37	Mehta Hitech Industries Limited	August 30, 2024	August 30, 2025
14	Packing/ wrapping Machine *	Other Machines	2	0.97	1.94	Sk Wraps System	November 20, 2024	November 19, 2025
15	Disc Finishing Machine/Polishing (Tumbler) *	Other Machines	5	0.41	2.07	APX International	November 21, 2024	November 20, 2025
16	Disc Finishing Machine/Polishing (Tumbler) *	Other Machines	5	0.41	2.07	APX International	November 20, 2024	November 19, 2025
	Total (C)				7.45			
		GRAND TOTAL (A+B+C)			250.04			

for quotations which are denominated in foreign currency, namely, USD, the exchange rate for conversion used is 1 USD = ₹84.66 and Euro = 107.91, which is the applicable exchange rate as of December 6, 2024 (Source:fbil.org.in)

Rs. \$ £

Anmol Sekhri Consultants Pvt. Ltd.

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Date : 7th January, 2025

- ^ USD
- ! Euro
- * GST inclusive
- # Transport freight including GST 12%
- % import duty 13.75% and 8.65% for serial no. 6

<i>Sr.no.</i>	<i>Assessable value per unit (after conversion at the rate of ₹ 83.96)</i>	<i>Custom duties (13.75% = BCD 7.5% + Custom health cess 5% + surcharge 1.25%)</i>	<i>Freight charges 8% + GST (12%)</i>
1	15,11,280	2,07,801	1,35,410.69
11	52,05,520	7,15,759	4,66,414.59
		Custom duty 8.65%	
6	2,96,310	25,631	26,549

