

Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
Dollar Industries Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/s. Dollar Industries Limited** ("the Company") for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025 together with the notes thereon (the "Statement"). The Statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulation"), and has been initialed by us for identification purpose.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on November 13, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making enquiries primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For SINGHI & CO.
Chartered Accountants
Firm Registration No.302049E

(Rahul Bothra)
Partner

Membership No. 067330

UDIN: 25067330RML6VD2345

Place: Kolkata
Dated: November 13, 2025

(₹ in Lakhs)

Statement of Unaudited Standalone Financial Results for the three months and six months ended September 30, 2025

SN	Particulars	Three months ended			Six months ended		Year ended
		30/09/2025 (Unaudited)	30/06/2025 (Unaudited)	30/09/2024 (Unaudited)	30/09/2025 (Unaudited)	30/09/2024 (Unaudited)	31/03/2025 (Audited)
I	Revenue from operations	47,028.94	38,385.10	44,582.80	85,414.04	76,780.37	168,218.59
II	Other income	147.24	70.17	110.67	217.41	176.74	540.05
III	Total income (I+II)	47,176.18	38,455.27	44,693.47	85,631.45	76,957.11	168,758.64
IV	Expenses						
	Cost of materials consumed	23,785.66	19,168.39	22,463.49	42,954.05	41,025.91	81,378.78
	Changes in inventories of finished goods and work-in-progress	(3,250.36)	(2,955.95)	(1,619.84)	(6,206.31)	(7,080.26)	(3,088.53)
	Employee benefits expense	2,979.37	2,643.06	2,593.80	5,622.43	4,872.97	10,050.18
	Finance costs	551.03	571.50	657.20	1,122.53	1,274.44	2,585.87
	Depreciation and amortization expense	987.08	946.30	898.94	1,933.38	1,740.22	3,751.46
	Sub-contract expenses	10,147.08	8,534.01	8,882.55	18,681.09	16,614.80	34,526.93
	Other expenses	7,232.81	6,976.51	7,385.91	14,209.32	13,241.75	27,799.12
	Total expenses (IV)	42,432.67	35,883.82	41,262.05	78,316.49	71,689.83	157,003.81
V	Profit from operations before exceptional items and tax (III-IV)	4,743.51	2,571.45	3,431.42	7,314.96	5,267.28	11,754.83
VI	Exceptional items (refer note 4 below)	-	-	-	-	-	318.86
VII	Profit before tax (V-VI)	4,743.51	2,571.45	3,431.42	7,314.96	5,267.28	12,073.69
VIII	Tax expenses						
	(1) Current tax	1,303.48	722.24	903.01	2,025.72	1,440.16	3,160.65
	(2) Tax related to earlier years	-	-	(52.00)	-	(52.00)	(52.00)
	(3) Deferred tax	(109.11)	(113.26)	(62.53)	(222.37)	(118.63)	(68.11)
	Total tax expenses (1+2+3)	1,194.37	608.98	788.48	1,803.35	1,269.53	3,040.54
IX	Profit for the period (VII-VIII)	3,549.14	1,962.47	2,642.94	5,511.61	3,997.75	9,033.15
X	Other comprehensive income / (loss)						
	Items that will not be reclassified to profit or loss in subsequent periods:						
	(1) Re-measurement gain/ (losses) on defined benefit plans	26.87	26.87	17.42	53.74	34.85	107.47
	(2) Income tax on above	(6.76)	(6.76)	(4.38)	(13.52)	(8.77)	(27.05)
	Items that will be reclassified to profit or loss in subsequent periods:	-	-	-	-	-	-
	Other comprehensive income (net of tax)	20.11	20.11	13.04	40.22	26.08	80.42
XI	Total Comprehensive income for the period (IX+X)	3,569.25	1,982.58	2,655.98	5,551.83	4,023.83	9,113.57
XII	Paid-up equity share capital (of ₹ 2/- each)	1,134.32	1,134.32	1,134.32	1,134.32	1,134.32	1,134.32
XIII	Other equity	-	-	-	-	-	85,350.22
XIV	Earnings per equity share (of ₹ 2/- each) (Not Annualised for the quarter)						
	(1) Basic (₹)	6.26	3.46	4.66	9.72	7.05	15.93
	(2) Diluted (₹)	6.26	3.46	4.66	9.72	7.05	15.93

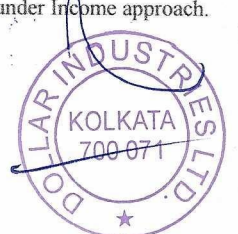
Notes:

- The above Un-audited Standalone Financial Results, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2025. The Statutory Auditors have conducted the limited review of the above unaudited standalone financial results.
- The Un-audited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("the Regulation") as amended.
- As the Company's business activity falls within a single significant primary business segment i.e. "Garment & Hosiery and related service", no separate segment information is disclosed. These, in the context of Ind AS 108 on "Operating Segments Reporting" are considered to constitute one segment and hence, the Company has not made any additional segment disclosures.
- The Exceptional Item reported in the year ended 31 March 2025 represents Rs.318.86 lakhs towards reversal of impairment on investment in Joint Venture due to change in fair value of investment as determined by an independent registered valuer using discounted free cash flow method under Income approach.

DOLLAR INDUSTRIES LTD.

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

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 CIN NO. : L17299WB1993PLC058969



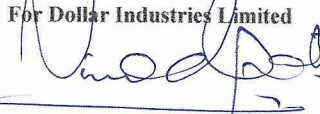
- 5) The Board in its meeting held on 26th September, 2025 had approved Composite Scheme of Arrangement under Sections 230 to 232 & other applicable sections of the Companies Act, 2013 amongst Dollar Industries Limited (Transferee Company), Dindayal Texpro Private Limited ("Demerged Company"), ADDS Projects Private Limited ("Transferor Company 1"), Amicable Properties Private Limited ("Transferor Company 2"), Bhawani Yarns Private Limited ("Transferor Company 3"), Dollar Brands Private Limited ("Transferor Company 4"), Goldman Trading Pvt. Ltd. ("Transferor Company 5"), KPS Distributors Private Limited ("Transferor Company 6"), PHPL Properties Private Limited ("Transferor Company 7") & Zest Merchants Private Limited ("Transferor Company 8") and their respective Shareholders and Creditors ("Scheme") by virtue of which substantial related party transactions will be pruned down. The Company has applied to BSE & NSE ('Stock Exchanges') for their prior approval to the Scheme before submission to NCLT for its approval. Approval from Stock Exchanges are awaited.
- 6) Standalone statement of Assets and Liabilities and Standalone statement of Cash Flows are Annexed herewith.



Place : Kolkata
Date : November 13, 2025



By Order of the Board of Directors
For Dollar Industries Limited


Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

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Standalone Statement of Assets and Liabilities

	Particulars	30/09/2025	31/03/2025
		Unaudited	Audited
A ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment		24,797.14	25,823.97
(b) Capital work-in-progress		790.41	63.13
(c) Right of use assets		1,579.48	1,410.71
(d) Other intangible assets		88.65	127.04
(e) Investment in Subsidiary and Joint Venture		2,229.46	1,829.50
(f) Financial assets			
(i) Investments		10.10	10.00
(ii) Loans		-	-
(iii) Other financial assets		362.97	277.64
(g) Deferred tax assets (net)		367.75	158.89
(h) Non-current tax assets (net)		113.74	100.45
(i) Other Assets		1,129.23	1,245.55
	Non-current assets	31,468.93	31,046.88
(2) Current assets			
(a) Inventories		55,663.63	51,126.33
(b) Financial assets			
(i) Trade receivables		52,432.64	53,921.64
(ii) Loans		225.00	-
(iii) Cash and cash equivalents		15.97	33.02
(iv) Bank balances other than (ii) above		10.47	7.31
(v) Others financial assets		173.31	92.18
(c) Other current assets		8,537.63	7,604.96
	Current assets	117,058.65	112,785.44
	TOTAL ASSETS	148,527.58	143,832.32
B EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital		1,134.32	1,134.32
(b) Other equity		89,200.57	85,350.22
	Total Equity	90,334.89	86,484.54
(2) LIABILITIES			
Non-Current Liabilities			
(a) Financial liabilities			
(i) Borrowings		2,466.62	3,083.27
(ii) Lease liabilities		1,102.05	1,006.82
(b) Provisions		1,148.68	1,065.24
	Non-Current Liabilities	4,717.35	5,155.33
Current Liabilities			
(a) Financial liabilities			
(i) Borrowings		27,005.62	26,600.09
(ii) Lease Liabilities		472.24	392.48
(iii) Trade payables			
Total outstanding dues of micro enterprises and small enterprises		211.29	479.86
Total outstanding dues of creditors other than micro enterprises and small enterprises		20,272.41	19,864.81
(iv) Other financial liabilities		4,447.20	3,929.00
(b) Other current liabilities		435.16	672.63
(c) Provisions		10.58	10.58
(d) Current tax liabilities (net)		620.84	243.00
	Current Liabilities	53,475.34	52,192.45
	TOTAL EQUITY AND LIABILITIES	148,527.58	143,832.32



DOLLAR INDUSTRIES LTD.

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Place : Kolkata

Date : November 13, 2025

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CIN NO. : L17299WB1993PLC058969

By Order of the Board of Directors
For Dollar Industries Limited


Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

Standalone Statement of Cash Flows

Particulars	For the		For the
	Six months ended		Year ended
	30/09/2025	30/09/2024	31/03/2025
	(Unaudited)	(Unaudited)	(Audited)
Cash flow from Operating Activities			
Profit before tax	7,314.96	5,267.28	12,073.69
Adjustments to reconcile profit before tax to net cash flows :			
Depreciation and amortisation	1,933.38	1,740.22	3,751.46
Provision for doubtful trade receivables	26.55	-	33.58
Provision for doubtful other receivables	107.85	-	-
Provision written back for investment in JV	-	-	(318.86)
Receivables written off	0.25	(0.98)	17.55
Provisions and liabilities written back	(5.59)	-	(22.71)
(Profit)/Loss on sale of property, plant and equipment (net)	(63.06)	(3.68)	(78.87)
Unrealised foreign exchange fluctuations	(25.19)	-	-
Interest income	(22.23)	(63.89)	(87.38)
Profit / (Loss) on Termination of ROU	(2.46)	(11.09)	(11.09)
Finance costs	1,000.51	1,156.30	2,378.51
Operating profit before working capital changes	10,264.97	8,084.16	17,735.88
Changes in working capital :			
(Increase)/ Decrease in trade receivables	1,487.40	1,137.88	(5,922.02)
(Increase)/ Decrease in inventories	(4,537.30)	(6,593.44)	(4,407.55)
(Increase)/ Decrease in loans, financial assets and other assets	(1,430.76)	(3,983.80)	325.57
Increase/ (Decrease) in trade payables	144.59	4,342.02	2,586.64
Increase/ (Decrease) in financial liabilities and other liabilities	276.39	209.81	208.08
Increase/ (Decrease) in provisions	137.18	120.56	283.13
Cash generated/ (used in) from Operating Activities	6,342.47	3,317.19	10,809.73
Income Tax paid (net of refund)	(1,661.17)	(535.61)	(2,167.25)
A. Net cash generated/(used in) from Operating Activities	4,681.30	2,781.58	8,642.48
Cash flow from Investing Activities			
Purchase of Property, plant and equipment including Capital WIP	(1,229.04)	(4,400.22)	(5,626.04)
Purchase of intangible assets and intangible assets under development	(2.13)	(2.58)	(2.58)
Sale of Property, plant and equipment	73.18	4.80	187.79
Purchase of Investment	(0.10)	-	-
Investment in Subsidiary Company	(399.96)	-	-
Security Deposit on ROU	(8.06)	(3.20)	(9.42)
Interest received	22.23	63.89	87.38
B. Net cash generated/(used in) Investing Activities	(1,543.88)	(4,337.31)	(5,362.87)
Cash flow from Financing Activities			
Proceeds from long term borrowings	-	792.16	1,476.09
Repayments of long term borrowings including current maturities	(616.65)	(632.60)	(601.04)
(Repayments)/Proceeds from short term borrowings (net)	405.53	4,385.40	253.61
Payments of lease liabilities (Principal)	(227.04)	(176.91)	(367.18)
Dividend paid	(1,701.48)	(1,701.48)	(1,701.48)
Interest paid (including interest on lease liability)	(1,014.83)	(1,092.70)	(2,318.78)
C. Net cash generated from/ (used in) Financing Activities	(3,154.47)	1,573.87	(3,258.78)
D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(17.05)	18.13	20.83
Opening Cash and Cash Equivalents	33.02	12.19	12.19
Closing Cash and Cash Equivalents	15.97	30.32	33.02

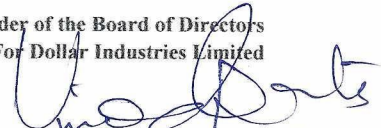
The above Statement of Cash Flow has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.



Place : Kolkata

Date : November 13, 2025

By Order of the Board of Directors
For Dollar Industries Limited



Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

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Limited Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
Dollar Industries Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results together with notes thereon of **M/s. Dollar Industries Limited** ('the Company'), its subsidiary (the Parent Company and its subsidiary together referred to as 'the Group') and its joint venture (refer Paragraph 4 for the list of subsidiary and joint venture included in the statement) for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025, ('the Statement') being submitted by the Parent Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), and has been initialed by us for identification purposes.
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors in their meeting on November 13, 2025. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS-34"), prescribed under Section 133 of the Companies Act, 2013, ('the Act') as amended, read with relevant rules issued there under, other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making enquiries primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
We have also performed procedures in accordance with the Circular issued by the SEBI under regulations 33(8) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the financial results of the entity given below:

Subsidiary Company
i) Dollar Garments Private Limited

Joint Venture
ii) Pepe Jeans Innerfashion Private Limited



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of 1 subsidiary, whose unaudited interim financial results include total revenues (before consolidation adjustment) of Rs. 159.15 Lakhs and Rs.1781.37 lakhs, total net profit after tax (before consolidation adjustment) of Rs.(125.37) lakhs and Rs.16.74 lakhs, total comprehensive income (before consolidation adjustment) of Rs.(125.37) lakhs and Rs.16.74 lakhs, for three months and six months ended September 30, 2025 respectively, as considered in the Statement which have been reviewed by their independent auditors.

The independent auditor's review report on interim financial information / financial results of the above entity have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this subsidiary is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors.



Place: Kolkata

Dated: November 13, 2025

For SINGHI & CO.
Chartered Accountants
Firm Registration No.302049E

(Rahul Bothra)

Partner

Membership No. 067330

UDIN: 25067330BOLGVE7010

(₹ in Lakhs)

Statement of Unaudited Consolidated Financial Results for the three months and six months ended September 30, 2025

SN	Particulars	Three months ended			Six months ended		Year ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	47,185.72	39,912.62	44,687.25	87,098.34	78,060.61	171,045.97
II	Other income	143.44	66.38	114.44	209.82	183.81	534.84
III	Total income (I+II)	47,329.16	39,979.00	44,801.69	87,308.16	78,244.42	171,580.81
IV	Expenses						
	Cost of materials consumed	24,626.42	19,684.80	22,733.74	44,311.22	41,538.75	82,828.93
	Changes in inventories of finished goods and work-in-progress	(4,092.30)	(2,820.98)	(2,053.76)	(6,913.28)	(7,435.16)	(4,182.10)
	Employee benefits expense	3,038.67	2,708.61	2,616.58	5,747.28	4,918.15	10,206.42
	Finance costs	610.19	646.34	713.99	1,256.53	1,385.76	2,815.20
	Depreciation and amortization expense	987.81	947.03	900.02	1,934.84	1,742.36	3,755.58
	Sub-contract expenses	10,249.38	8,901.08	9,039.84	19,150.46	17,102.93	35,658.92
	Other expenses	7,333.01	7,150.73	7,458.31	14,483.74	13,482.91	28,267.10
	Total expenses (IV)	42,753.18	37,217.61	41,408.72	79,970.79	72,735.70	159,350.05
V	Profit/(Loss) before share of Profit/(Loss) in Equity Accounted Investment, Exceptional Items and tax (III-IV)	4,575.98	2,761.39	3,392.97	7,337.37	5,508.72	12,230.76
VI	Share in Profit/(Loss) in Equity Accounted Investments (Net of Tax)	51.53	74.96	27.47	126.49	63.35	152.37
	Profit/(Loss) before Exceptional Items and tax	4,627.51	2,836.35	3,420.44	7,463.86	5,572.07	12,383.13
	Exceptional Income/(Expenses) (Net)	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V+VI)	4,627.51	2,836.35	3,420.44	7,463.86	5,572.07	12,383.13
VIII	Tax expenses						
	(1) Current tax	1,265.42	770.13	893.48	2,035.55	1,501.21	3,281.62
	(2) Tax related to earlier years	-	0.02	(52.00)	0.02	(52.00)	(52.02)
	(3) Deferred tax	(113.21)	(113.34)	(62.67)	(226.55)	(118.91)	(68.50)
	Total tax expenses (1+2+3)	1,152.21	656.81	778.81	1,809.02	1,330.30	3,161.10
IX	Profit for the period (VII-VIII)	3,475.30	2,179.54	2,641.63	5,654.84	4,241.77	9,222.03
X	Other comprehensive income / (loss)						
	Items that will not be reclassified to statement of profit and loss in subsequent periods:						
	(1) Re-measurement gain/ (losses) on defined benefit plans	26.87	26.87	17.42	53.74	34.85	107.47
	(2) Income tax on above	(6.76)	(6.76)	(4.38)	(13.52)	(8.77)	(27.05)
	Items that will be reclassified to statement of profit and loss in subsequent periods:	-	-	-	-	-	-
	Other comprehensive income (net of tax) (Before share of OCI in Joint Venture)	20.11	20.11	13.04	40.22	26.08	80.42
XI	Share of other comprehensive income in Joint Venture	-	-	-	-	-	1.26
XII	Other comprehensive income (net of tax) (After share of OCI in Joint Venture) (X+XI)	20.11	20.11	13.04	40.22	26.08	81.68
XIII	Total Comprehensive income for the period (IX+XII)	3,495.41	2,199.65	2,654.67	5,695.06	4,267.85	9,303.71
	Net Profit attributable to :						
	a) Owners of the Company	3,517.09	2,132.16	2,651.22	5,649.25	4,181.53	9,103.55
	b) Non Controlling Interest	(41.80)	47.38	(9.59)	5.58	60.24	118.48
	Other Comprehensive Income attributable to :						
	a) Owners of the Company	20.11	20.11	13.04	40.22	26.08	81.68
	b) Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to :						
	a) Owners of the Company	3,537.20	2,152.27	2,664.26	5,689.47	4,207.61	9,185.23
	b) Non Controlling Interest	(41.80)	47.38	(9.59)	5.58	60.24	118.48
XIV	Paid-up equity share capital (of ₹ 2/- each)	1,134.32	1,134.32	1,134.32	1,134.32	1,134.32	1,134.32
XV	Other equity	-	-	-	-	-	84,459.62
XVI	Earnings per equity share (of ₹ 2/- each) (Not Annualised for the quarter)						
	(1) Basic (₹)	6.20	3.76	4.67	9.96	7.37	16.05
	(2) Diluted (₹)	6.20	3.76	4.67	9.96	7.37	16.05



DOLLAR INDUSTRIES LTD.

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

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CIN NO. : L17299WB1993PLC058969



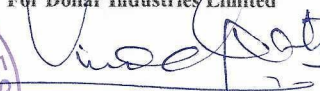
Notes :

- 1) The above Un-audited Consolidated Financial Results, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2025. The Statutory Auditors have conducted the limited review audit of the above unaudited consolidated financial results.
- 2) The Un-audited Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("the Regulation") as amended.
- 3) As on September 30, 2025, Dollar Industries Limited ("the Group") being parent company comprises of one Subsidiary and one Joint Venture Company.
- 4) As the Group business activity falls within a single significant primary business segment i.e. "Garment & Hosiery and related service", no separate segment information is disclosed. These, in the context of Ind AS 108 on "Operating Segments Reporting" are considered to constitute one segment and hence, the Company has not made any additional segment disclosures.
- 5) The Board in its meeting held on 26th September, 2025 had approved Composite Scheme of Arrangement under Sections 230 to 232 & other applicable sections of the Companies Act, 2013 amongst Dollar Industries Limited (Transferee Company), Dindayal Texpro Private Limited ("Demerged Company"), ADDS Projects Private Limited ("Transferor Company 1"), Amicable Properties Private Limited ("Transferor Company 2"), Bhawani Yarns Private Limited ("Transferor Company 3"), Dollar Brands Private Limited ("Transferor Company 4"), Goldman Trading Pvt. Ltd. ("Transferor Company 5"), KPS Distributors Private Limited ("Transferor Company 6"), PHPL Properties Private Limited ("Transferor Company 7") & Zest Merchants Private Limited ("Transferor Company 8") and their respective Shareholders and Creditors ("Scheme") by virtue of which substantial related party transactions will be pruned down. The Company has applied to BSE & NSE (Stock Exchanges) for their prior approval to the Scheme before submission to NCLT for its approval. Approval from Stock Exchanges are awaited.
- 6) Consolidated statement of Assets and Liabilities and Consolidated statement of Cash Flows are Annexed herewith.



Place : Kolkata
Date : November 13, 2025

By Order of the Board of Directors
For Dollar Industries Limited



Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

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Consolidated Statement of Assets and Liabilities

Particulars	30/09/2025	31/03/2025
	Unaudited	Audited
A ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	24,806.38	25,834.67
(b) Capital work-in-progress	790.41	63.13
(c) Right of use assets	1,579.48	1,410.71
(d) Other intangible assets	88.65	127.04
(e) Goodwill on consolidation	4.33	4.33
(f) Investment in Joint Venture	280.12	153.63
(g) Financial assets		
(i) Investments	10.10	10.00
(ii) Loans	-	-
(iii) Other financial assets	362.97	277.64
(h) Deferred tax assets (net)	372.90	159.86
(i) Non-current tax assets (net)	141.13	100.69
(j) Other Assets	1,129.23	1,245.55
Non-current assets	29,565.70	29,387.25
(2) Current assets		
(a) Inventories	58,758.78	54,431.68
(b) Financial assets		
(i) Trade receivables	54,469.47	55,921.51
(ii) Loans	225.00	-
(iii) Cash and cash equivalents	17.19	33.80
(iv) Bank balances other than (ii) above	10.47	7.31
(v) Others financial assets	173.31	92.18
(c) Other current assets	8,639.49	7,735.10
Current assets	122,293.71	118,221.58
TOTAL ASSETS	151,859.41	147,608.83
B EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	1,134.32	1,134.32
(b) Other equity	88,447.62	84,459.62
Equity attributable of Owners of the Company	89,581.94	85,593.94
Non-Controlling Interest	596.18	390.56
Total Equity	90,178.12	85,984.50
(2) LIABILITIES		
Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	2,466.62	3,083.27
(ii) Lease liabilities	1,102.05	1,006.82
(b) Provisions	1,148.68	1,065.24
Non-Current Liabilities	4,717.35	5,155.33
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	29,765.74	29,884.66
(ii) Lease Liabilities	472.24	392.48
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	211.29	479.86
Total outstanding dues of creditors other than micro enterprises and small enterprises	20,837.56	20,369.50
(iv) Other financial liabilities	4,574.01	4,028.35
(b) Other current liabilities	471.68	1,034.76
(c) Provisions	10.58	10.58
(d) Current tax liabilities (net)	620.84	268.81
Current Liabilities	56,963.94	56,469.00
TOTAL EQUITY AND LIABILITIES	151,859.41	147,608.83



Place : Kolkata
Date : November 13, 2025

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By Order of the Board of Directors
For Dollar Industries Limited

Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

Consolidated Statement of Cash Flows

Particulars	For the		For the
	Six months ended		Year ended
	30/09/2025	30/09/2024	31/03/2025
	(Unaudited)	(Unaudited)	(Audited)
Cash flow from Operating Activities			
Profit before tax	7,463.86	5,572.07	12,383.13
Adjustments to reconcile profit before tax to net cash flows :			
Depreciation and amortisation	1,934.84	1,742.36	3,755.58
Provision for doubtful trade receivables	26.55	-	33.58
Provision for doubtful other receivables	107.85	-	-
Receivables written off	0.25	(0.98)	17.55
Provisions and liabilities written back	(5.59)	-	(22.71)
(Profit)/Loss on sale of property, plant and equipment (net)	(63.06)	(3.68)	(79.61)
Unrealised foreign exchange fluctuations	(25.19)	-	-
Interest income	(22.23)	(70.96)	(96.46)
Profit / (Loss) on Termination of ROU	(2.46)	(11.09)	(11.09)
Finance costs	1,134.51	1,267.62	2,607.84
Share of loss / (profit) of Joint venture	(126.49)	(63.35)	(152.37)
Operating profit before working capital changes	10,422.84	8,431.99	18,435.44
Changes in working capital :			
(Increase)/ Decrease in trade receivables	1,821.10	371.85	(7,102.18)
(Increase)/ Decrease in inventories	(4,327.10)	(6,954.06)	(5,775.06)
(Increase)/ Decrease in loans, financial assets and other assets	(1,402.49)	(3,970.96)	330.49
Increase/ (Decrease) in trade payables	(165.61)	4,966.24	3,064.70
Increase/ (Decrease) in financial liabilities and other liabilities	(53.39)	108.96	435.97
Increase/ (Decrease) in provisions	137.18	120.56	283.13
Cash generated/ (used in) from Operating Activities	6,432.53	3,074.58	9,672.49
Income Tax paid (net of refund)	(1,723.97)	(603.52)	(2,294.21)
A. Net cash generated/(used in) from Operating Activities	4,708.56	2,471.06	7,378.28
Cash flow from Investing Activities			
Purchase of Property, plant and equipment including Capital WIP	(1,229.04)	(4,400.22)	(5,626.65)
Purchase of intangible assets and intangible assets under development	(2.13)	(2.58)	(2.58)
Sale of Property, plant and equipment	73.18	4.80	190.59
Purchase of Investment	(0.10)	-	-
Security Deposit on ROU	(8.06)	(3.20)	(9.42)
Interest received	22.23	64.27	96.46
B. Net cash generated/(used in) Investing Activities	(1,143.92)	(4,336.93)	(5,351.60)
Cash flow from Financing Activities			
Proceeds from issue of Equity Shares (Right Issue)	200.04	-	-
Proceeds from long term borrowings	-	792.16	1,476.09
Repayments of long term borrowings including current maturities	(616.65)	(632.60)	(601.04)
(Repayments of)/Proceeds from short term borrowings (net)	(118.92)	4,772.76	1,483.99
Payments of lease liabilities	(227.04)	(176.91)	(367.18)
Dividend paid	(1,701.48)	(1,701.48)	(1,701.48)
Interest paid (including interest on lease liability)	(1,117.20)	(1,168.76)	(2,495.77)
C. Net cash generated from/ (used in) Financing Activities	(3,581.25)	1,885.17	(2,205.39)
D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(16.61)	19.30	(178.71)
Opening Cash and Cash Equivalents	33.80	212.51	212.51
Closing Cash and Cash Equivalents	17.19	231.81	33.80

The above Consolidated Statement of Cash Flow has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

Place : Kolkata
Date : November 13, 2025



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