

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 December 31, 2025 and year to date results for the period from April 1, 2025 to December 31, 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 February 11, 2026, 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.



Place : New Delhi
Dated: February 11, 2026

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

(Rahul Bothra)

Partner

Membership No. 067330

UDIN: 2606733021TWRA7693

(₹ in Lakhs)

Statement of Unaudited Standalone Financial Results for the three months and nine months ended December 31, 2025

SN	Particulars	Three months ended			Nine months ended		Year ended
		31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	38,821.68	47,028.94	37,781.15	124,235.72	114,561.52	168,218.59
II	Other income	93.70	147.24	183.34	311.11	360.08	540.05
III	Total income (I+II)	38,915.38	47,176.18	37,964.49	124,546.83	114,921.60	168,758.64
IV	Expenses						
	Cost of materials consumed	19,401.78	23,785.66	19,289.92	62,355.83	60,315.83	81,378.78
	Changes in inventories of finished goods and work-in-progress	(3,438.64)	(3,250.36)	(2,878.85)	(9,644.95)	(9,959.11)	(3,088.53)
	Employee benefits expense	2,764.09	2,979.37	2,594.12	8,386.52	7,467.09	10,050.18
	Finance costs	553.44	551.03	677.40	1,675.97	1,951.84	2,585.87
	Depreciation and amortization expense	946.92	987.08	944.09	2,880.30	2,684.31	3,751.46
	Sub-contract expenses	8,627.73	10,147.08	8,003.52	27,308.82	24,618.32	34,526.93
	Other expenses	7,381.48	7,232.81	6,673.37	21,590.80	19,915.12	27,799.12
	Total expenses (IV)	36,236.80	42,432.67	35,303.57	114,553.29	106,993.40	157,003.81
V	Profit from operations before exceptional items and tax (III-IV)	2,678.58	4,743.51	2,660.92	9,993.54	7,928.20	11,754.83
VI	Exceptional items (refer note 4 below)	-	-	-	-	-	318.86
VII	Profit before tax (V+VI)	2,678.58	4,743.51	2,660.92	9,993.54	7,928.20	12,073.69
VIII	Tax expenses						
	(1) Current tax	678.19	1,303.48	707.12	2,703.91	2,147.28	3,160.65
	(2) Tax related to earlier years	15.29	-	-	15.29	(52.00)	(52.00)
	(3) Deferred tax	64.25	(109.11)	8.33	(158.12)	(110.30)	(68.11)
	Total tax expenses (1+2+3)	757.73	1,194.37	715.45	2,561.08	1,984.98	3,040.54
IX	Profit for the period (VII-VIII)	1,920.85	3,549.14	1,945.47	7,432.46	5,943.22	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	166.72	26.87	-	220.46	34.85	107.47
	(2) Income tax on above	(41.97)	(6.76)	-	(55.49)	(8.77)	(27.05)
	Items that will be reclassified to profit or loss in subsequent periods:						
	Other comprehensive income (net of tax)	124.75	20.11	-	164.97	26.08	80.42
XI	Total Comprehensive income for the period (IX+X)	2,045.60	3,569.25	1,945.47	7,597.43	5,969.30	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 (₹)	3.38	6.26	3.43	13.10	10.48	15.93
	(2) Diluted (₹)	3.38	6.26	3.43	13.10	10.48	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 February 11, 2026. 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.



DOLLAR INDUSTRIES LTD.

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 CIN NO. : L17299WB1993PLC058969

- 4) 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.
- 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. The company has clarified all the queries as received from both the Stock Exchanges to their satisfaction and approval is expected soon.
- 6) The Code on Wages 2019, the Industrial Relations Code 2020, the Code on Social Security 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the New Labour Codes") have been notified with effect from 21 November 2025. Whilst the New Labour Codes are effective from 21 November, 2025, the supporting rules are yet to be notified and during transition, the relevant provisions of the existing labour Acts and their respective rules, regulations, notifications, standards, schemes, etc. will continue to remain in force. The Company has assessed the impact of the changes and noted no significant impact in financial results for the quarter and nine months ended 31 December 2025 in accordance with Ind AS 19, read with "FAQs on key accounting implications arising from the New Labour Codes" published by The Institute of Chartered Accountants of India on 26 December 2025. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect of any further provisions as and when the relevant rules and notifications are notified and become applicable.



By Order of the Board of Directors
For Dollar Industries Limited

Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

Place : Kolkata
Date : February 11, 2026

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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 December 31, 2025 and year to date results for the period from April 1, 2025 to December 31, 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 purpose.
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 February 11, 2026. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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 reports of other auditors 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 one subsidiary, whose unaudited interim financial results include total revenues of Rs. 54.26 lakhs and Rs. 1,835.63 lakhs (before consolidation adjustments), total net profit/(loss) after tax of Rs.(249.06) lakhs and Rs. (232.32) lakhs (before consolidation adjustments), total comprehensive income of Rs.(249.06) lakhs and Rs.(232.32) lakhs (before consolidation adjustments), for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 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 : New Delhi

Dated: February 11, 2026

For SINGHI & CO.

Chartered Accountants

Firm Registration No.302049E

A handwritten signature in black ink, appearing to read 'R. Bothra'.

(Rahul Bothra)

Partner

Membership No. 067330

UDIN: 26067330JDAWmNUSQ

Statement of Unaudited Consolidated Financial Results for the three months and nine months ended December 31, 2025

SN	Particulars	Three months ended			Nine months ended		Year ended
		31/12/2025 (Unaudited)	30/09/2025 (Unaudited)	31/12/2024 (Unaudited)	31/12/2025 (Unaudited)	31/12/2024 (Unaudited)	31/03/2025 (Audited)
I	Revenue from operations	38,843.12	47,185.72	38,072.76	125,941.46	116,133.37	171,045.97
II	Other income	89.90	143.44	172.43	299.72	356.24	534.84
III	Total income (I+II)	38,933.02	47,329.16	38,245.19	126,241.18	116,489.61	171,580.81
IV	Expenses						
	Cost of materials consumed	20,176.02	24,626.42	19,558.24	64,487.24	61,096.99	82,828.93
	Changes in inventories of finished goods and work-in-progress	(4,271.96)	(4,092.30)	(3,228.64)	(11,185.24)	(10,663.80)	(4,182.10)
	Employee benefits expense	2,823.81	3,038.67	2,652.40	8,571.09	7,570.55	10,206.42
	Finance costs	610.10	610.19	735.11	1,866.63	2,120.87	2,815.20
	Depreciation and amortization expense	947.65	987.81	945.13	2,882.49	2,687.49	3,755.58
	Sub-contract expenses	8,766.75	10,249.38	8,196.86	27,917.21	25,299.79	35,658.92
	Other expenses	7,465.66	7,333.01	6,732.28	21,949.40	20,215.19	28,267.10
	Total expenses (IV)	36,518.03	42,753.18	35,591.38	116,488.82	108,327.08	159,350.05
V	Profit/(Loss) before share of Profit/(Loss) in Equity Accounted Investment, Exceptional Items and tax (III-IV)	2,414.99	4,575.98	2,653.81	9,752.36	8,162.53	12,230.76
VI	Share in Profit/(Loss) in Equity Accounted Investments (Net of Tax)	80.98	51.53	55.79	207.47	119.14	152.37
	Profit/(Loss) before Exceptional Items and tax	2,495.97	4,627.51	2,709.60	9,959.83	8,281.67	12,383.13
	Exceptional Income/(Expenses) (Net)	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V+VI)	2,495.97	4,627.51	2,709.60	9,959.83	8,281.67	12,383.13
VIII	Tax expenses						
	(1) Current tax	668.36	1,265.42	706.13	2,703.91	2,207.34	3,281.62
	(2) Tax related to earlier years	15.29	-	(0.02)	15.31	(52.02)	(52.02)
	(3) Deferred tax	59.55	(113.21)	8.33	(167.00)	(110.58)	(68.50)
	Total tax expenses (1+2+3)	743.20	1,152.21	714.44	2,552.22	2,044.74	3,161.10
IX	Profit for the period (VII-VIII)	1,752.77	3,475.30	1,995.16	7,407.61	6,236.93	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	166.72	26.87	-	220.46	34.85	107.47
	(2) Income tax on above	(41.97)	(6.76)	-	(55.49)	(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)	124.75	20.11	-	164.97	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)	124.75	20.11	-	164.97	26.08	81.68
XIII	Total Comprehensive income for the period (IX+XII)	1,877.52	3,495.41	1,995.16	7,572.58	6,263.01	9,303.71
	Net Profit attributable to :						
	a) Owners of the Company	1,835.81	3,517.09	1,997.20	7,485.07	6,178.73	9,103.55
	b) Non Controlling Interest	(83.04)	(41.80)	(2.04)	(77.46)	58.20	118.48
	Other Comprehensive Income attributable to :						
	a) Owners of the Company	124.75	20.11	-	164.97	26.08	81.68
	b) Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to :						
	a) Owners of the Company	1,960.56	3,537.20	1,997.20	7,650.04	6,204.81	9,185.23
	b) Non Controlling Interest	(83.04)	(41.80)	(2.04)	(77.46)	58.20	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 (₹)	3.24	6.20	3.52	13.20	10.89	16.05
	(2) Diluted (₹)	3.24	6.20	3.52	13.20	10.89	16.05



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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 February 11, 2026. 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 December 31, 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. The company has clarified all the queries as received from both the Stock Exchanges to their satisfaction and approval is expected soon.
- 6) The Code on Wages 2019, the Industrial Relations Code 2020, the Code on Social Security 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the New Labour Codes") have been notified with effect from 21 November 2025. Whilst the New Labour Codes are effective from 21 November, 2025, the supporting rules are yet to be notified and during transition, the relevant provisions of the existing labour Acts and their respective rules, regulations, notifications, standards, schemes, etc. will continue to remain in force. The Company has assessed the impact of the changes and noted no significant impact in financial results for the quarter and nine months ended 31 December 2025 in accordance with Ind AS 19, read with "FAQs on key accounting implications arising from the New Labour Codes" published by The Institute of Chartered Accountants of India on 26 December 2025. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect of any further provisions as and when the relevant rules and notifications are notified and become applicable.



By Order of the Board of Directors
For Dollar Industries Limited

Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

Place : Kolkata
Date : February 11, 2026

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