

Limited Review Report on Unaudited Standalone Financial Results of the Company for three months ended June 30, 2026 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,
Om Towers,
32, Jawaharlal Nehru Road,
Kolkata- 700 071

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/s. Dollar Industries Limited** ("the Company") for three months ended June 30, 2026 together with the notes thereon (the "Statement"), attached herewith, 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 purposes.
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 August 10, 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 there under 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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.

Other Matter

5. The figures for the three months ended March 31, 2026 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Our conclusion is not qualified in respect of above matter.

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



Rahul Bothra

(RAHUL BOTHRA)
Partner

Membership No. 067330

UDIN: 26067330UKFTAP4293

Place: Kolkata

Dated: August 10, 2026

(₹ in Lakhs)

Statement of Unaudited Standalone Financial Results for the three months ended June 30, 2026

SN	Particulars	Three months ended			Year ended
		30/06/2026 (Unaudited)	31/03/2026 (Audited)	30/06/2025 (Unaudited)	31/03/2026 (Audited)
I	Revenue from operations	38,907.17	60,244.23	38,385.10	184,479.95
II	Other income	88.53	124.29	70.17	435.40
III	Total income (I+II)	38,995.70	60,368.52	38,455.27	184,915.35
IV	Expenses				
	Cost of materials consumed	22,785.20	21,808.39	19,168.39	84,164.22
	Changes in inventories of finished goods and work-in-progress	(7,222.93)	12,636.40	(2,955.95)	2,991.45
	Employee benefits expense	2,947.92	3,055.46	2,643.06	11,441.98
	Finance costs	496.88	526.46	571.50	2,202.43
	Depreciation and amortization expense	931.81	1,083.11	946.30	3,963.41
	Sub-contract expenses	8,860.07	8,851.67	8,534.01	36,160.49
	Other expenses	6,911.88	8,302.38	6,976.51	29,893.18
	Total expenses (IV)	35,710.83	56,263.87	35,883.82	170,817.16
	Profit from operations before exceptional items and tax (III-IV)	3,284.87	4,104.65	2,571.45	14,098.19
VI	Exceptional items	-	-	-	-
VII	Profit before tax (V+VI)	3,284.87	4,104.65	2,571.45	14,098.19
VIII	Tax expenses				
	(1) Current tax	872.16	1,060.32	722.24	3,764.23
	(2) Tax related to earlier years	-	(43.15)	-	(27.86)
	(3) Deferred tax	(33.24)	(53.03)	(113.26)	(211.15)
	Total tax expenses (1+2+3)	838.92	964.14	608.98	3,525.22
IX	Profit for the period (VII-VIII)	2,445.95	3,140.51	1,962.47	10,572.97
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	76.54	85.69	26.87	306.15
	(2) Income tax on above	(19.26)	(21.56)	(6.76)	(77.05)
	Items that will be reclassified to profit or loss in subsequent periods:	-	-	-	-
	Other comprehensive income (net of tax)	57.28	64.13	20.11	229.10
XI	Total Comprehensive income for the period (IX+X)	2,503.23	3,204.64	1,982.58	10,802.07
XII	Paid-up equity share capital (of ₹ 2/- each)	1,134.32	1,134.32	1,134.32	1,134.32
XIII	Other equity	-	-	-	94,450.81
	Earnings per equity share (of ₹ 2/- each) (Not Annualised for the quarter)				
	(1) Basic (₹)	4.31	5.54	3.46	18.64
	(2) Diluted (₹)	4.31	5.54	3.46	18.64

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 August 10, 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.

(AN ISO 9001:2015 CERTIFIED ORGANISATION)



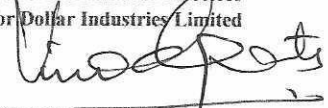
B.O. 9 Block No.13 Shop No.6 1st Floor Cloth Market Sanjay Place Agra-282001 (UP) India
 B.O. 9 133/778 Naya Purwa Kidwai Nagar Behind Gyanodaya School Kanpur UP - 208023 India
 Head Office 9 Om Tower 15th Floor 32 J. L. Nehru Road Kolkata 700071 India
 ☎ +91 33 2288 4064-66 📠 +91 33 2288 4063 ✉ care@dollarglobal.in 🌐 dollarglobal.in

CIN NO. : L17299WB1993PLC058969

- 4) 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 received approval from BSE & NSE ('Stock Exchanges') in the month of March'26 and applied to NCLT Kolkata Bench, which in turn has pronounced its first hearing motion order dated 11th May 2026 and also the approval is endorsed by the Shareholders in court convened meeting as per direction of Hon'ble NCLT, Kolkata. The requisite balance process is underway and likely to be approved by Hon'ble NCLT soon.
- 5) Figures for the three months ended March 31, 2026 are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the respective financial years which has been subjected to limited review by Statutory Auditors.

Place : Kolkata
Date : August 10, 2026

By Order of the Board of Directors
For Dollar Industries Limited


Vinod Kumar Gupta
(Managing Director)
DIN: 00877949**DOLLAR INDUSTRIES LTD.**

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

B.O. Block No.13 Shop No.6 1st Floor Cloth Market Sanjay Place Agra-282001 (UP) India
B.O. 133/778 Naya Purwa Kidwai Nagar Behind Gyanodaya School Kanpur UP - 208023 India
Head Office Om Tower 15th Floor 32 J. L. Nehru Road Kolkata 700071 India
+91 33 2288 4064-66 +91 33 2288 4063 care@dollarglobal.in dollarglobal.in

CIN NO. : L17299WB1993PLC058969

Limited Review Report on Unaudited Consolidated Financial Results of the Company for three months ended June 30, 2026 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,
Om Towers,
32, Jawaharlal Nehru Road,
Kolkata- 700 071

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results 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 three months ended June 30, 2026 together with notes thereon (herein after referred to as 'the Statement'), attached herewith, 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 August 10, 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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. We have not performed an audit and 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 results of the following entities:

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 as 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. 2,092.36 lakhs (before consolidation adjustments), total net profit after tax of Rs. 67.98 lakhs (before consolidation adjustments), total comprehensive income of Rs. 67.25 lakhs (before consolidation adjustments), for three months ended June 30, 2026, 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.

7. The figures for three months ended March 31, 2026 as reported in these consolidated financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The consolidated figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Our conclusion is not qualified in respect of above matters.



Place: Kolkata

Dated: August 10, 2026

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

(RAHUL BOTHRA)
Partner

Membership No. 067330
UDIN: 26067330 IST 8NM 7686

Statement of Unaudited Consolidated Financial Results for the three months ended Jun 30, 2026

SN	Particulars	Three months ended			Year ended
		30/06/2026 (Unaudited)	31/03/2026 (Audited)	30/06/2025 (Unaudited)	31/03/2026 (Audited)
I	Revenue from operations	40,480.78	62,154.65	39,912.62	188,096.11
II	Other income	84.76	121.40	66.38	421.12
III	Total income (I+II)	40,565.54	62,276.05	39,979.00	188,517.23
IV	Expenses				
	Cost of materials consumed	22,507.28	21,526.01	19,684.80	86,013.25
	Changes in inventories of finished goods and work-in-progress	(6,162.99)	13,975.06	(2,820.98)	2,789.82
	Employee benefits expense	3,117.38	3,137.72	2,708.61	11,708.81
	Finance costs	552.30	577.74	646.34	2,444.37
	Depreciation and amortization expense	933.71	1,083.76	947.03	3,966.25
	Sub-contract expenses	9,012.05	9,211.80	8,901.08	37,129.01
	Other expenses	7,230.09	8,536.94	7,150.73	30,486.34
	Total expenses (IV)	37,189.82	58,049.03	37,217.61	174,537.85
	Profit/(Loss) before share of Profit/(Loss) in Equity Accounted Investment, Exceptional Items and tax (III-IV)	3,375.72	4,227.02	2,761.39	13,979.38
VI	Share in Profit/(Loss) in Equity Accounted Investments (Net of Tax)	111.15	32.21	74.96	239.68
	Profit/(Loss) before Exceptional Items and tax	3,486.87	4,259.23	2,836.35	14,219.06
	Exceptional Income/(Expenses) (Net)	-	-	-	-
VII	Profit/(Loss) before tax (V+VI)	3,486.87	4,259.23	2,836.35	14,219.06
VIII	Tax expenses				
	(1) Current tax	895.39	1,060.32	770.13	3,764.23
	(2) Tax related to earlier years	-	(43.15)	0.02	(27.84)
	(3) Deferred tax	(33.60)	(58.52)	(113.34)	(225.52)
	Total tax expenses (1+2+3)	861.79	958.65	656.81	3,510.87
IX	Profit for the period (VII-VIII)	2,625.08	3,300.58	2,179.54	10,708.19
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	75.57	81.81	26.87	302.27
	(2) Income tax on above	(19.02)	(20.58)	(6.76)	(76.07)
	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)	56.55	61.23	20.11	226.20
XI	Share of other comprehensive income in Joint Venture	-	3.38	-	3.38
XII	Other comprehensive income (net of tax) (After share of OCI in Joint Venture) (X+XI)	56.55	64.61	20.11	229.58
XIII	Total Comprehensive income for the period (IX+XII)	2,681.63	3,365.19	2,199.65	10,937.77
	Net Profit attributable to :				
	a) Owners of the Company	2,602.42	3,257.94	2,132.16	10,743.01
	b) Non Controlling Interest	22.66	42.64	47.38	(34.82)
	Other Comprehensive Income attributable to :				
	a) Owners of the Company	56.79	65.58	20.11	230.55
	b) Non Controlling Interest	(0.24)	(0.97)	-	(0.97)
	Total Comprehensive Income attributable to :				
	a) Owners of the Company	2,659.21	3,323.52	2,152.27	10,973.56
	b) Non Controlling Interest	22.42	41.67	47.38	(35.79)
XIV	Paid-up equity share capital (of ₹ 2/- each)	1,134.32	1,134.32	1,134.32	1,134.32
XV	Other equity	-	-	-	93,731.70
XVI	Earnings per equity share (of ₹ 2/- each) (Not Annualised for the quarter)				
	(1) Basic (₹)	4.59	5.74	3.76	18.94
	(2) Diluted (₹)	4.59	5.74	3.76	18.94


DOLLAR INDUSTRIES LTD.

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

B.O. 9 Block No.13 Shop No.6 1st Floor Cloth Market Sanjay Place Agra-282001 (UP) India
B.O. 9 133/778 Naya Purwa Kidwai Nagar Behind Gyanodaya School Kanpur UP - 208023 India
Head Office 9 Om Tower 15th Floor 32 J. L. Nehru Road Kolkata 700071 India
☎ + 91 33 2288 4064-66 ☎ +91 33 2288 4063 ✉ care@dollarglobal.in 💻 dollarglobal.in

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 August 10, 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 June 30, 2026, 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 received approval from BSE & NSE ('Stock Exchanges') in the month of March'26 and applied to NCLT Kolkata Bench, which in turn has pronounced its first hearing motion order dated 11th May 2026 and also the approval is endorsed by the Shareholders in court convened meeting as per direction of Hon'ble NCLT, Kolkata. The requisite balance process is underway and likely to be approved by Hon'ble NCLT soon.
- 6) Figures for the three months ended March 31, 2026 are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the respective financial years which has been subjected to limited review by Statutory Auditors.

Place : Kolkata
Date : August 10, 2026



By Order of the Board of Directors
For Dollar Industries Limited

Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

DOLLAR INDUSTRIES LTD.

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

B.O. Block No.13 Shop No.6 1st Floor Cloth Market Sanjay Place Agra-282001 (UP) India
B.O. 133/778 Naya Purwa Kidwai Nagar Behind Gyanodaya School Kanpur UP - 208023 India
Head Office Om Tower 15th Floor 32 J. L. Nehru Road Kolkata 700071 India
☎ + 91 33 2288 4064-66 ☎ +91 33 2288 4063 ✉ care@dollarglobal.in 🌐 dollarglobal.in
CIN NO. : L17299WB1993PLC058969