Singhi & Co.
Chartered Accountants

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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, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 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 12, 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.

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

SINGHI & CO. ★ Chartered Accountants ★

(Rahul Bothra)
Partner
Membership No. 067330
UDIN: 26067330EHPTQ81634

Place: Kolkata
Dated: November 12, 2026

DOLLAR
WEAR THE CHANGE

50 GLORIOUS YEARS

(₹ in Lakhs)

Statement of Unaudited Standalone Financial Results for the three months and six months ended September 30, 2026

SN	Particulars	Three months ended			Six Months ended		Year ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	53,730.93	38,907.17	47,028.94	92,638.10	85,414.04	1,84,479.95
II	Other income	165.38	88.53	147.24	253.91	217.41	435.40
III	**Total income (I+II)**	**53,896.31**	**38,995.70**	**47,176.18**	**92,892.01**	**85,631.45**	**1,84,915.35**
IV	**Expenses**						
	Cost of materials consumed	28,035.31	22,785.20	23,785.66	50,820.51	42,954.05	84,164.22
	Changes in inventories of finished goods and work-in-progress	(2,859.45)	(7,222.93)	(3,250.36)	(10,082.38)	(6,206.31)	2,991.45
	Employee benefits expense	2,991.15	2,947.92	2,979.37	5,939.07	5,622.43	11,441.98
	Finance costs	484.15	496.88	551.03	981.03	1,122.53	2,202.43
	Depreciation and amortization expense	981.55	931.81	987.08	1,913.36	1,933.38	3,963.41
	Sub-contract expenses	11,593.86	8,860.07	10,147.08	20,453.93	18,681.09	36,160.49
	Other expenses	7,810.49	6,911.88	7,232.81	14,722.37	14,209.32	29,893.18
	Total expenses (IV)	**49,037.06**	**35,710.83**	**42,432.67**	**84,747.89**	**78,316.49**	**1,70,817.16**
V	**Profit from operations before exceptional items and tax (III-IV)**	**4,859.25**	**3,284.87**	**4,743.51**	**8,144.12**	**7,314.96**	**14,098.19**
VI	**Exceptional items**	-	-	-			
VII	**Profit before tax (V+VI)**	**4,859.25**	**3,284.87**	**4,743.51**	**8,144.12**	**7,314.96**	**14,098.19**
VIII	**Tax expenses**						
	(1) Current tax	1,234.53	872.16	1,303.48	2,106.69	2,025.72	3,764.23
	(2) Tax related to earlier years	(0.05)	-	-	(0.05)	-	(27.86)
	(3) Deferred tax	6.92	(33.24)	(109.11)	(26.32)	(222.37)	(211.15)
	Total tax expenses (1+2+3)	**1,241.40**	**838.92**	**1,194.37**	**2,080.32**	**1,803.35**	**3,525.22**
IX	**Profit for the period (VII-VIII)**	**3,617.85**	**2,445.95**	**3,549.14**	**6,063.80**	**5,511.61**	**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	76.54	26.87	153.08	53.74	306.15
	(2) Income tax on above	(19.27)	(19.26)	(6.76)	(38.53)	(13.52)	(77.05)
	Items that will be reclassified to profit or loss in subsequent periods:	-	-	-	-	-	-
	Other comprehensive income (net of tax)	**57.27**	**57.28**	**20.11**	**114.55**	**40.22**	**229.10**
XI	**Total Comprehensive income for the period (IX+X)**	**3,675.12**	**2,503.23**	**3,569.25**	**6,178.35**	**5,551.83**	**10,802.07**
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**	-	-	-	-	-	**94,450.81**
XIV	**Earnings per equity share (of ₹ 2/- each) (Not Annualised for the quarter)**						
	(1) Basic (₹)	6.38	4.31	6.26	10.69	9.72	18.64
	(2) Diluted (₹)	6.38	4.31	6.26	10.69	9.72	18.64

Notes:

1) 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 12, 2026 The Statutory Auditors have conducted the limited review of the above unaudited standalone financial results

2) 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.

3) 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.

SINGHI & CO. ★ Chartered Accountants ★

DOLLAR INDUSTRIES LTD. KOLKATA 700 071

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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 Second Motion Petition hearing was held on 14th October 2026 where the Hon'ble Tribunal admitted the said Petition and directed that notice be served upon the concerned statutory and regulatory authorities and has listed the matter for hearing on 27th November 2026.

5) The previous period figures have been regrouped wherever necessary, to confirm to the current period figures.

6) Standalone statement of Assets and Liabilities and Standalone Statement of Cash Flows are Annexed herewith.

By Order of the Board of Directors
For Dollar Industries Limited

SINGHI & CO. Chartered Accountants

DOLLAR INDUSTRIES LTD. KOLKATA 700 071

Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

Place : Kolkata
Date : November 12, 2026

DOLLAR
WEAR THE CHANGE

50 GLORIOUS YEARS

(₹ in Lakhs)

Standalone Statement of Assets and Liabilities

	Particulars	30-09-2026 Unaudited	31-03-2026 Audited
A	**ASSETS**		
(1)	**Non-current assets**		
	(a) Property, plant and equipment	26,073.55	25,267.25
	(b) Capital work-in-progress	84.76	614.64
	(c) Right of use assets	1,202.35	1,446.43
	(d) Other intangible assets	39.55	53.02
	(e) Investment in Subsidiary and Joint Venture	2,229.46	2,229.46
	(f) Financial assets		
	(i) Investments	10.10	10.10
	(ii) Loans	-	-
	(iii) Other financial assets	284.27	318.76
	(g) Deferred tax assets (net)	280.78	292.99
	(h) Non-current tax assets (net)	26.51	37.70
	(i) Other Assets	1,537.12	2,272.39
	Non-current assets	**31,768.45**	**32,542.74**
(2)	**Current assets**		
	(a) Inventories	59,586.74	47,499.84
	(b) Financial assets		
	(i) Trade receivables	59,294.46	60,248.76
	(ii) Loans	225.00	225.00
	(iii) Cash and cash equivalents	21.82	12.63
	(iv) Bank balances other than (ii) above	15.79	9.18
	(v) Others financial assets	1,423.70	1,149.25
	(c) Other current assets	7,373.60	8,805.84
	Current assets	**1,27,941.11**	**1,17,950.50**
	TOTAL ASSETS	**1,59,709.56**	**1,50,493.24**
B	**EQUITY AND LIABILITIES**		
(1)	**Equity**		
	(a) Equity share capital	1,134.32	1,134.32
	(b) Other equity	98,927.68	94,450.81
	Total Equity	**1,00,062.00**	**95,585.13**
(2)	**LIABILITIES**		
	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,178.00	3,384.86
	(ii) Lease liabilities	802.46	982.60
	(b) Provisions	1,017.71	1,028.19
	Non-Current Liabilities	**4,998.17**	**5,395.65**
	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	22,958.48	21,563.10
	(ii) Lease Liabilities	401.68	464.82
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	166.90	306.20
	Total outstanding dues of creditors other than micro enterprises and small enterprises	25,892.21	21,744.27
	(iv) Other financial liabilities	4,373.10	4,536.92
	(b) Other current liabilities	433.38	508.95
	(c) Provisions	28.26	28.26
	(d) Current tax liabilities (net)	395.38	359.94
	Current Liabilities	**54,649.39**	**49,512.46**
	TOTAL EQUITY AND LIABILITIES	**1,59,709.56**	**1,50,493.24**

By Order of the Board of Directors
For Dollar Industries Limited

SINGHI & CO. Chartered Accountants

DOLLAR INDUSTRIES LTD. KOLKATA 700 071

Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

Place : Kolkata
Date : November 12, 2026

DOLLAR
WEAR THE CHANGE

50 GLORIOUS YEARS

(₹ in Lakhs)

Standalone Statement of Cash Flows

Particulars	For the Six months ended	
	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)
Cash flow from Operating Activities		
Profit before tax	8,144.12	7,314.96
Adjustments to reconcile profit before tax to net cash flows :		
Depreciation and amortisation	1,913.36	1,933.38
Provision for doubtful trade receivables	-	26.55
Provision for doubtful other receivables	-	107.85
Provision written back for investment in JV	-	-
Receivables written off	35.26	0.25
Provisions and liabilities written back	(108.54)	(5.59)
(Profit)/Loss on sale of property, plant and equipment (net)	(4.71)	(63.06)
Unrealised foreign exchange fluctuations	(10.97)	(25.19)
Interest income	(32.00)	(22.23)
Profit / (Loss) on Termination of ROU	-	(2.46)
Finance costs	862.12	1,000.51
Operating profit before working capital changes	**10,798.64**	**10,264.97**
Changes in working capital :		
(Increase)/ Decrease in trade receivables	930.01	1,487.40
(Increase)/ Decrease in inventories	(12,086.90)	(4,537.30)
(Increase)/ Decrease in loans, financial assets and other assets	1,188.63	(1,205.76)
Increase/ (Decrease) in trade payables	4,030.66	144.59
Increase/ (Decrease) in financial liabilities and other liabilities	(58.48)	276.39
Increase/ (Decrease) in provisions	142.59	137.18
Cash generated/ (used in) from Operating Activities	**4,945.15**	**6,567.47**
Income Tax paid (net of refund)	(2,060.01)	(1,661.17)
A. Net cash generated/(used in) from Operating Activities	**2,885.14**	**4,906.30**
Cash flow from Investing Activities		
Purchase of Property, plant and equipment including Capital WIP	(1,297.02)	(1,229.04)
Purchase of intangible assets and intangible assets under development	(5.40)	(2.13)
Sale of Property, plant and equipment	6.70	73.18
Purchase of Investment	-	(0.10)
Investment in Subsidiary Company	-	(399.96)
Security Deposit on ROU	-	(8.06)
Loan Given	-	(225.00)
Interest received	32.00	22.23
B. Net cash generated/(used in) Investing Activities	**(1,263.72)**	**(1,768.88)**
Cash flow from Financing Activities		
Proceeds from long term borrowings	189.63	-
Repayments of long term borrowings including current maturities	(616.33)	(616.65)
(Repayments)/Proceeds from short term borrowings (net)	1,615.22	405.53
Payments of lease liabilities (Principal)	(243.28)	(227.04)
Dividend paid	(1,701.48)	(1,701.48)
Interest paid (including interest on lease liability)	(855.99)	(1,014.83)
C. Net cash generated from/ (used in) Financing Activities	**(1,612.23)**	**(3,154.47)**
D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	9.19	(17.05)
Opening Cash and Cash Equivalents	12.63	33.02
Closing Cash and Cash Equivalents	**21.82**	**15.97**

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

By Order of the Board of Directors
For Dollar Industries Limited

Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

Place : Kolkata
Date : November 12, 2026

SINGHI & CO. Chartered Accountants

DOLLAR INDUSTRIES LTD. KOLKATA 700 071

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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, 2026 and year to date results for the period from April 01,2026 to September 30, 2026, ('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 12, 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 (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. 326.86 Lakhs and Rs.2419.21 lakhs, total net loss after tax (before consolidation adjustment) of Rs.140.31 lakhs and Rs.72.36 lakhs, total comprehensive income (before consolidation adjustment) of Rs.(141.03) lakhs and Rs.(73.81) lakhs, for three months and six months ended September 30, 2026 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 auditor.

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

(Rahul Bothra)
Partner
Membership No. 067330
UDIN: 26067330RBHNZA6508

Place: Kolkata
Dated: November 12, 2026

DOLLAR
WEAR THE CHANGE

50 GLORIOUS YEARS

(₹ in Lakhs)

Statement of Unaudited Consolidated Financial Results for the three months and six months ended September 30, 2026

SN	Particulars	Three months ended			Six Months ended		Year ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	53,927.87	40,480.78	47,185.72	94,408.65	87,098.34	1,88,096.11
II	Other income	161.71	84.76	143.44	246.47	209.82	421.12
III	**Total income (I+II)**	**54,089.58**	**40,565.54**	**47,329.16**	**94,655.12**	**87,308.16**	**1,88,517.23**
IV	**Expenses**						
	Cost of materials consumed	28,429.69	22,507.28	24,626.42	50,936.97	44,311.22	86,013.25
	Changes in inventories of finished goods and work-in-progress	(3,382.58)	(6,162.99)	(4,092.30)	(9,545.57)	(6,913.28)	2,789.82
	Employee benefits expense	3,142.36	3,117.38	3,038.67	6,259.74	5,747.28	11,708.81
	Finance costs	538.61	552.30	610.19	1,090.91	1,256.53	2,444.37
	Depreciation and amortization expense	984.14	933.71	987.81	1,917.85	1,934.84	3,966.25
	Sub-contract expenses	11,741.76	9,012.05	10,249.38	20,753.81	19,150.46	37,129.01
	Other expenses	7,942.82	7,230.09	7,333.01	15,172.91	14,483.74	30,486.34
	Total expenses (IV)	**49,396.80**	**37,189.82**	**42,753.18**	**86,586.62**	**79,970.79**	**1,74,537.85**
V	**Profit/(Loss) before share of Profit/(Loss) in Equity Accounted Investment, Exceptional Items and tax (III-IV)**	**4,692.78**	**3,375.72**	**4,575.98**	**8,068.50**	**7,337.37**	**13,979.38**
VI	**Share in Profit/(Loss) in Equity Accounted Investments (Net of Tax)**	54.25	111.15	51.53	165.40	126.49	239.68
	Profit/(Loss) before Exceptional Items and tax	**4,747.03**	**3,486.87**	**4,627.51**	**8,233.90**	**7,463.86**	**14,219.06**
	Exceptional Income/(Expenses) (Net)	-	-	-	-	-	-
VII	**Profit/(Loss) before tax (V+VI)**	**4,747.03**	**3,486.87**	**4,627.51**	**8,233.90**	**7,463.86**	**14,219.06**
VIII	**Tax expenses**						
	(1) Current tax	1,211.30	895.39	1,265.42	2,106.69	2,035.55	3,764.23
	(2) Tax related to earlier years	(0.05)	-	-	(0.05)	0.02	(27.84)
	(3) Deferred tax	4.02	(33.60)	(113.21)	(29.58)	(226.55)	(225.52)
	Total tax expenses (1+2+3)	**1,215.27**	**861.79**	**1,152.21**	**2,077.06**	**1,809.02**	**3,510.87**
IX	**Profit for the period (VII-VIII)**	**3,531.76**	**2,625.08**	**3,475.30**	**6,156.84**	**5,654.84**	**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	75.57	26.87	151.14	53.74	302.27
	(2) Income tax on above	(19.02)	(19.02)	(6.76)	(38.04)	(13.52)	(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**	**56.55**	**20.11**	**113.10**	**40.22**	**226.20**
XI	Share of other comprehensive income in Joint Venture	-	-	-	-	-	3.38
XII	**Other comprehensive income (net of tax) (After share of OCI in Joint Venture) (X+XI)**	**56.55**	**56.55**	**20.11**	**113.10**	**40.22**	**229.58**
XIII	**Total Comprehensive income for the period (IX+XII)**	**3,588.31**	**2,681.63**	**3,495.41**	**6,269.94**	**5,695.06**	**10,937.77**
	Net Profit attributable to :						
	a) Owners of the Company	**3,578.54**	**2,602.42**	**3,517.09**	**6,180.96**	**5,649.25**	**10,743.01**
	b) Non Controlling Interest	**(46.78)**	**22.66**	**(41.80)**	**(24.12)**	**5.58**	**(34.82)**
	Other Comprehensive Income attributable to :						
	a) Owners of the Company	**56.79**	**56.79**	**20.11**	**113.58**	**40.22**	**230.55**
	b) Non Controlling Interest	**(0.24)**	**(0.24)**	-	**(0.48)**	-	**(0.97)**
	Total Comprehensive Income attributable to :						
	a) Owners of the Company	**3,635.33**	**2,659.21**	**3,537.20**	**6,294.54**	**5,689.47**	**10,973.56**
	b) Non Controlling Interest	**(47.02)**	**22.42**	**(41.80)**	**(24.60)**	**5.58**	**(35.79)**
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**	-	-	-	-	-	**93,731.70**
XVI	**Earnings per equity share (of ₹ 2/- each) (Not Annualised for the quarter)**						
	(1) Basic (₹)	6.31	4.59	6.20	10.90	9.96	18.94
	(2) Diluted (₹)	6.31	4.59	6.20	10.90	9.96	18.94

SINGHI & CO. Chartered Accountants

DOLLAR INDUSTRIES LTD. KOLKATA 700 071

DOLLAR
WEAR THE CHANGE

50 GLORIOUS YEARS

Notes :

1) The above Un-Aaudited Consolidated Financial Results, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12, 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 September 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 Second Motion Petition hearing was held on 14th October 2026 where the Hon'ble Tribunal admitted the said Petition and directed that notice be served upon the concerned statutory and regulatory authorities and has listed the matter for hearing on 27th November 2026.

6) The previous period figures have been regrouped wherever necessary, to confirm to the current period figures.

7) Consolidated statement of Assets and Liabilities and Standalone Statement of Cash Flows are Annexed herewith.

By Order of the Board of Directors
For Dollar Industries Limited

SINGHI & CO. Chartered Accountants

DOLLAR INDUSTRIES LTD. KOLKATA 700 071

Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

Place : Kolkata
Date : November 12, 2026

DOLLAR
WEAR THE CHANGE

50 GLORIOUS YEARS

(₹ in Lakhs)

Consolidated Statement of Assets and Liabilities

	Particulars	30-09-2026 Unaudited	31-03-2026 Audited
A	**ASSETS**		
(1)	**Non-current assets**		
	(a) Property, plant and equipment	26,082.14	25,274.01
	(b) Capital work-in-progress	84.76	614.64
	(c) Right of use assets	1,220.05	1,446.43
	(d) Other intangible assets	39.55	53.02
	(e) Goodwill on consolidation	4.33	4.33
	(f) Investment in Joint Venture	562.09	396.69
	(g) Financial assets		
	(i) Investments	10.10	10.10
	(ii) Loans	-	-
	(iii) Other financial assets	286.27	318.76
	(h) Deferred tax assets (net)	300.85	309.31
	(i) Non-current tax assets (net)	61.59	72.78
	(j) Other Assets	1,537.12	2,272.39
	Non-current assets	**30,188.85**	**30,772.46**
(2)	**Current assets**		
	(a) Inventories	61,643.12	50,668.80
	(b) Financial assets		
	(i) Trade receivables	61,402.51	62,790.97
	(ii) Loans	225.00	225.00
	(iii) Cash and cash equivalents	24.02	12.82
	(iv) Bank balances other than (ii) above	15.79	9.18
	(v) Others financial assets	1,423.70	1,149.25
	(c) Other current assets	7,671.70	8,832.48
	Current assets	**1,32,405.84**	**1,23,688.50**
	TOTAL ASSETS	**1,62,594.69**	**1,54,460.96**
B	**EQUITY AND LIABILITIES**		
(1)	**Equity**		
	(a) Equity share capital	1,134.32	1,134.32
	(b) Other equity	98,324.76	93,731.70
	Equity attributable of Owners of the Company	**99,459.08**	**94,866.02**
	Non-Controlling Interest	530.21	554.81
	Total Equity	**99,989.29**	**95,420.83**
(2)	**LIABILITIES**		
	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,178.00	3,384.86
	(ii) Lease liabilities	813.92	982.60
	(b) Provisions	1,030.08	1,036.12
	Non-Current Liabilities	**5,022.00**	**5,403.58**
	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	25,620.05	24,310.53
	(ii) Lease Liabilities	407.90	464.82
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	166.90	306.20
	Total outstanding dues of creditors other than micro enterprises and small enterprises	25,916.11	22,513.01
	(iv) Other financial liabilities	4,541.77	4,668.68
	(b) Other current liabilities	506.07	984.15
	(c) Provisions	29.22	29.22
	(d) Current tax liabilities (net)	395.38	359.94
	Current Liabilities	**57,583.40**	**53,636.55**
	TOTAL EQUITY AND LIABILITIES	**1,62,594.69**	**1,54,460.96**

By Order of the Board of Directors
For Dollar Industries Limited

Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

Place : Kolkata
Date : November 12, 2026

SINGHI & CO. Chartered Accountants

DOLLAR INDUSTRIES LTD. KOLKATA 700 071

DOLLAR
WEAR THE CHANGE

50 GLORIOUS YEARS

(₹ in Lakhs)

Consolidated Statement of Cash Flows

Particulars	For the Six months ended	
	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)
Cash flow from Operating Activities		
Profit before tax	8,233.90	7,463.86
Adjustments to reconcile profit before tax to net cash flows :		
Depreciation and amortisation	1,917.85	1,934.84
Provision for doubtful trade receivables	10.00	26.55
Provision for doubtful other receivables	-	107.85
Receivables written off	35.26	0.25
Provisions and liabilities written back	(108.54)	(5.59)
(Profit)/Loss on sale of property, plant and equipment (net)	(4.71)	(63.06)
Unrealised foreign exchange fluctuations	(10.97)	(25.19)
Interest income	(32.07)	(22.23)
Profit / (Loss) on Termination of ROU	-	(2.46)
Finance costs	972.00	1,134.51
Share of loss / (profit) of Joint venture	(165.40)	(126.49)
Operating profit before working capital changes	**10,847.32**	**10,422.84**
Changes in working capital :		
(Increase)/ Decrease in trade receivables	781.99	1,821.10
(Increase)/ Decrease in inventories	(10,974.32)	(4,327.10)
(Increase)/ Decrease in loans, financial assets and other assets	914.63	(1,177.49)
Increase/ (Decrease) in trade payables	3,858.00	(165.61)
Increase/ (Decrease) in financial liabilities and other liabilities	(442.60)	(53.39)
Increase/ (Decrease) in provisions	145.09	137.18
Cash generated/ (used in) from Operating Activities	**5,130.11**	**6,657.53**
Income Tax paid (net of refund)	(2,060.01)	(1,723.97)
A. Net cash generated/(used in) from Operating Activities	**3,070.10**	**4,933.56**
Cash flow from Investing Activities		
Purchase of Property, plant and equipment including Capital WIP	(1,300.48)	(1,229.04)
Purchase of intangible assets and intangible assets under development	(5.40)	(2.13)
Sale of Property, plant and equipment	6.70	73.18
Purchase of Investment	-	(0.10)
Security Deposit on ROU	-	(8.06)
Loan Given	-	(225.00)
Interest received	32.00	22.23
B. Net cash generated/(used in) Investing Activities	**(1,267.18)**	**(1,368.92)**
Cash flow from Financing Activities		
Proceeds from issue of Equity Shares (Right Issue)	-	200.04
Proceeds from long term borrowings	189.63	-
Repayments of long term borrowings including current maturities	(616.33)	(616.65)
(Repayments of)/Proceeds from short term borrowings (net)	1,529.37	(118.92)
Payments of lease liabilities	(246.43)	(227.04)
Dividend paid	(1,701.48)	(1,701.48)
Interest paid (including interest on lease liability)	(946.48)	(1,117.20)
C. Net cash generated from/ (used in) Financing Activities	**(1,791.72)**	**(3,581.25)**
D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	11.20	(16.61)
Opening Cash and Cash Equivalents	12.82	33.80
Closing Cash and Cash Equivalents	**24.02**	**17.19**

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'.

By Order of the Board of Directors
For Dollar Industries Limited

Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

Place : Kolkata
Date : November 12, 2026

SINGHI & CO. Chartered Accountants

DOLLAR INDUSTRIES LTD. KOLKATA 700 071