

**Limited Review Report on Unaudited Standalone Financial Results of the Company for three months ended June 30, 2025 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, 2025 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").
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 11, 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 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, 2025 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**)

Partner  
Membership No. 067330

UDIN: 250673308M16927503

Place: Kolkata  
Dated: August 11, 2025

(₹ in Lakhs)

Statement of Unaudited Standalone Financial Results for the three months ended June 30, 2025

SN	Particulars	Three months ended			Year ended
		30/06/2025	31/03/2025	30/06/2024	31/03/2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	38,385.10	53,657.07	32,197.57	168,218.59
II	Other income	70.17	179.97	66.07	540.05
III	<b>Total income (I+II)</b>	<b>38,455.27</b>	<b>53,837.04</b>	<b>32,263.65</b>	<b>168,758.64</b>
IV	<b>Expenses</b>				
	Cost of materials consumed	19,168.39	21,062.95	18,562.42	81,378.78
	Changes in inventories of finished goods and work-in-progress	(2,955.95)	6,870.58	(5,460.42)	(3,088.53)
	Employee benefits expense	2,643.06	2,583.09	2,279.17	10,050.18
	Finance costs	571.50	634.03	617.24	2,585.87
	Depreciation and amortization expense	946.30	1,067.15	841.28	3,751.46
	Sub-contract expenses	8,534.01	9,908.61	7,732.25	34,526.93
	Other expenses	6,976.51	7,884.00	5,855.84	27,799.12
	<b>Total expenses (IV)</b>	<b>35,883.82</b>	<b>50,010.41</b>	<b>30,427.78</b>	<b>157,003.81</b>
V	<b>Profit from operations before exceptional items and tax (III-IV)</b>	<b>2,571.45</b>	<b>3,826.63</b>	<b>1,835.86</b>	<b>11,754.83</b>
VI	<b>Exceptional items (refer note 4 below)</b>	-	<b>318.86</b>	-	<b>318.86</b>
VII	<b>Profit before tax (V-VI)</b>	<b>2,571.45</b>	<b>4,145.49</b>	<b>1,835.86</b>	<b>12,073.69</b>
VIII	<b>Tax expenses</b>				
	(1) Current tax	722.24	1,013.37	537.15	3,160.65
	(2) Tax related to earlier years	-	-	-	(52.00)
	(3) Deferred tax	(113.26)	42.19	(56.10)	(68.11)
	<b>Total tax expenses (1+2+3)</b>	<b>608.98</b>	<b>1,055.56</b>	<b>481.05</b>	<b>3,040.54</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>1,962.47</b>	<b>3,089.93</b>	<b>1,354.81</b>	<b>9,033.15</b>
X	<b>Other comprehensive income / (loss)</b>				
	<b>Items that will not be reclassified to profit or loss in subsequent periods:</b>				
	(1) Re-measurement gain/ (losses) on defined benefit plans	26.87	72.62	17.43	107.47
	(2) Income tax on above	(6.76)	(18.28)	(4.39)	(27.05)
	<b>Items that will be reclassified to profit or loss in subsequent periods:</b>	-	-	-	-
	<b>Other comprehensive income (net of tax)</b>	<b>20.11</b>	<b>54.34</b>	<b>13.04</b>	<b>80.42</b>
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>1,982.58</b>	<b>3,144.27</b>	<b>1,367.85</b>	<b>9,113.57</b>
XII	<b>Paid-up equity share capital (of ₹ 2/- each)</b>	<b>1,134.32</b>	<b>1,134.32</b>	<b>1,134.32</b>	<b>1,134.32</b>
XIII	<b>Other equity</b>	-	-	-	<b>85,350.22</b>
XIV	<b>Earnings per equity share (of ₹ 2/- each) (Not Annualised for the quarter)</b>				
	(1) Basic (₹)	3.46	5.45	2.39	15.93
	(2) Diluted (₹)	3.46	5.45	2.39	15.93

Notes:

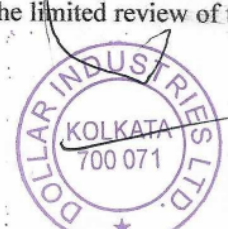
- 1) The above Un-audited Standalone Financial Results, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 11, 2025. The Statutory Auditors have conducted the limited review of the above unaudited standalone financial results.

**DOLLAR INDUSTRIES LTD.**

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

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 +91 33 2288 4064-66 +91 33 2288 4063 care@dollarglobal.in dollarglobal.in

CIN NO. : L17299WB1993PLC058969



- 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.
- 4) The Exceptional Item reported in the corresponding quarter and 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) Figures for the three months ended March 31, 2025 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.

By Order of the Board of Directors  
For Dollar Industries Limited



**Vinod Kumar Gupta**  
(Managing Director)  
DIN: 00877949

Place : Kolkata  
Date : August 11, 2025



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**Limited Review Report on Unaudited Consolidated Financial Results of the Company for three months ended June 30, 2025 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 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 three months ended June 30, 2025 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 ('the Regulation') as amended.
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 11, 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. 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 management's certificates 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. 1,622.22 lakhs (before consolidation adjustments), total net profit after tax of Rs. 142.11 lakhs (before consolidation adjustments), total comprehensive income of Rs. 142.11 lakhs (before consolidation adjustments), for three months ended June 30, 2025, 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, 2025 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.



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

(RAHUL BOTHRA)

Partner

Membership No. 067330

UDIN: 25067330BMLGRA4706

Place: Kolkata

Dated: August 11, 2025

(₹ in Lakhs)

Statement of Unaudited Consolidated Financial Results for the three months ended June 30, 2025

SN	Particulars	Three months ended			Year ended
		30/06/2025	31/03/2025	30/06/2024	31/03/2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	39,912.62	54,912.60	33,373.36	171,045.97
II	Other income	66.38	178.60	69.37	534.84
III	<b>Total income (I+II)</b>	<b>39,979.00</b>	<b>55,091.20</b>	<b>33,442.73</b>	<b>171,580.81</b>
IV	<b>Expenses</b>				
	Cost of materials consumed	19,684.80	21,731.94	18,805.01	82,828.93
	Changes in inventories of finished goods and work-in-progress	(2,820.98)	6,481.70	(5,381.40)	(4,182.10)
	Employee benefits expense	2,708.61	2,635.87	2,301.57	10,206.42
	Finance costs	646.34	694.33	671.77	2,815.20
	Depreciation and amortization expense	947.03	1,068.09	842.34	3,755.58
	Sub-contract expenses	8,901.08	10,359.13	8,063.09	35,658.92
	Other expenses	7,150.73	8,051.91	6,024.60	28,267.10
	<b>Total expenses (IV)</b>	<b>37,217.61</b>	<b>51,022.97</b>	<b>31,326.98</b>	<b>159,350.05</b>
V	<b>Profit/(Loss) before share of Profit/(Loss) in Equity Accounted Investment, Exceptional Items and tax (III-IV)</b>	<b>2,761.39</b>	<b>4,068.23</b>	<b>2,115.75</b>	<b>12,230.76</b>
VI	Share in Profit/(Loss) in Equity Accounted Investments (Net of Tax)	74.96	33.23	35.88	152.37
	<b>Profit/(Loss) before Exceptional Items and tax</b>	<b>2,836.35</b>	<b>4,101.46</b>	<b>2,151.63</b>	<b>12,383.13</b>
	Exceptional Income/(Expenses) (Net)	-	-	-	-
VII	<b>Profit/(Loss) before tax (V+VI)</b>	<b>2,836.35</b>	<b>4,101.46</b>	<b>2,151.63</b>	<b>12,383.13</b>
VIII	<b>Tax expenses</b>				
	(1) Current tax	770.13	1,074.28	607.73	3,281.62
	(2) Tax related to earlier years	0.02	-	-	(52.02)
	(3) Deferred tax	(113.34)	42.08	(56.24)	(68.50)
	<b>Total tax expenses (1+2+3)</b>	<b>656.81</b>	<b>1,116.36</b>	<b>551.49</b>	<b>3,161.10</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>2,179.54</b>	<b>2,985.10</b>	<b>1,600.14</b>	<b>9,222.03</b>
X	<b>Other comprehensive income / (loss)</b>				
	<b>Items that will not be reclassified to statement of profit and loss in subsequent periods:</b>				
	(1) Re-measurement gain/ (losses) on defined benefit plans	26.87	72.62	17.43	107.47
	(2) Income tax on above	(6.76)	(18.28)	(4.39)	(27.05)
	<b>Items that will be reclassified to statement of profit and loss in subsequent periods:</b>	-	-	-	-
	<b>Other comprehensive income (net of tax) (Before share of OCI in Joint Venture)</b>	<b>20.11</b>	<b>54.34</b>	<b>13.04</b>	<b>80.42</b>
XI	Share of other comprehensive income in Joint Venture	-	1.26	-	1.26
	<b>Other comprehensive income (net of tax) (After share of OCI in Joint Venture) (X+XI)</b>	<b>20.11</b>	<b>55.60</b>	<b>13.04</b>	<b>81.68</b>
XII	<b>Total Comprehensive income for the period (IX+XII)</b>	<b>2,199.65</b>	<b>3,040.70</b>	<b>1,613.18</b>	<b>9,303.71</b>
	<b>Net Profit attributable to :</b>				
	a) Owners of the Company	2,132.16	2,924.82	1,530.31	9,103.55
	b) Non Controlling Interest	47.38	60.28	69.83	118.48
	<b>Other Comprehensive Income attributable to :</b>				
	a) Owners of the Company	20.11	55.60	13.04	81.68
	b) Non Controlling Interest	-	-	-	-
	<b>Total Comprehensive Income attributable to :</b>				
	a) Owners of the Company	2,152.27	2,980.42	1,543.35	9,185.23
	b) Non Controlling Interest	47.38	60.28	69.83	118.48
XIV	<b>Paid-up equity share capital (of ₹ 2/- each)</b>	<b>1,134.32</b>	<b>1,134.32</b>	<b>1,134.32</b>	<b>1,134.32</b>
XV	<b>Other equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,459.62</b>
XVI	<b>Earnings per equity share (of ₹ 2/- each) (Not Annualised for the quarter)</b>				
	(1) Basic (₹)	3.76	5.16	2.70	16.05
	(2) Diluted (₹)	3.76	5.16	2.70	16.05



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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 August 11, 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 June 30, 2025, Dollar Industries Limited ("the Group") being parent company comprises of one Subsidiary and one Joint Venture Company.
- 4) Figures for the three months ended March 31, 2025 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.
- 5) 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.

Place : Kolkata  
Date : August 11, 2025



By Order of the Board of Directors  
For Dollar Industries Limited

Vinod Kumar Gupta  
(Managing Director)  
DIN: 00877949

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