

Date: 10th November, 2022

The Secretary NSE Limited Exchange Plaza, C-1, Block 'G' Bandra- Kurla Complex, Bandra (E) Mumbai – 400 051 Symbol - DOLLAR	The Secretary BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400 001 Scrip Code :541403
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Reg: Outcome of Board Meeting held on 10th November, 2022

Dear Sir / Madam,

With further reference to our letter of 4th November, 2022, the Board of Directors of the Company at its meeting held today i.e. 10th November, 2022 has, inter alia, transacted the following business:

1. Reviewed and approved the un-audited financial results (both Standalone and Consolidated) for the quarter and half year ended on 30th September, 2022 and the same is enclosed along with Limited Review Report as issued by the Auditors of the Company and placed before the Board pursuant to Regulation 30(6) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as **Annexure- I**.
2. Accepted resignation of Mr. Abhishek Mishra (ICSI Membership No.: A40011) from the office of Company Secretary & Compliance Officer [designated as Key Managerial Personnel (KMP)] of the Company with immediate effect i.e. 10th November, 2022 due to his personal reasons.
3. Approved appointment of Ms. Mamta Jain (ICSI Membership No.: A25654) as Company Secretary and Compliance Officer [designated as Key Managerial Personnel (KMP)] of the Company within the meaning of Section 203 and/or any other applicable provisions of the Companies Act, 2013 and rules made thereunder as per the recommendation of Nomination and Remuneration Committee with immediate effect i.e. 10th November, 2022.

DOLLAR INDUSTRIES LTD.

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CIN NO. : L17299WB1993PLC058969

A brief profile of Ms. Mamta Jain as required under Regulation 30 the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 is given in the **Annexure-II**.

4. Approved Employees Stock Option (ESOP) Scheme, 2022, subject to shareholders' approval.

Please note that the meeting commenced at 3.00 P.M. and concluded at 6.25 P.M.

This may please be informed to the members of your Stock Exchanges.

Please acknowledge the receipt of the above.

Thanking You.

Yours faithfully,

For Dollar Industries Limited

Vinod Kumar Gupta
Managing Director
DIN: 00877949

Encl: As above

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CIN NO. : L17299WB1993PLC058969

(₹ in Lakhs)

Statement of Unaudited Standalone Financial Results for the three months and six months ended September 30, 2022

SN	Particulars	Three months ended			Six months ended		Year ended
		30-09-2022 (Unaudited)	30-06-2022 (Unaudited)	30-09-2021 (Unaudited)	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	31-03-2022 (Audited)
I	Revenue from operations	34,191.74	36,143.94	39,067.45	70,335.68	59,525.79	1,35,032.14
II	Other income	39.22	255.14	33.19	294.36	124.59	653.18
III	Total income (I+II)	34,230.96	36,399.08	39,100.64	70,630.04	59,650.38	1,35,685.32
IV	Expenses						
	Cost of materials consumed	16,439.16	19,878.82	21,141.67	36,317.98	35,916.68	76,960.85
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,398.37	(1,945.95)	(3,236.16)	(547.58)	(10,262.20)	(15,497.53)
	Employee benefits expense	1,850.71	1,852.88	1,545.21	3,703.59	2,827.38	6,395.70
	Finance costs	385.22	298.75	165.03	683.97	301.65	962.38
	Depreciation and amortization expense	434.62	425.13	402.44	859.75	785.67	1,657.62
	Sub-contract expenses	5,742.91	5,965.36	7,664.28	11,708.27	12,270.29	26,872.61
	Other expenses	5,728.71	6,670.77	5,783.93	12,399.48	9,071.49	18,629.82
	Total expenses (IV)	31,979.70	33,145.76	33,466.40	65,125.46	50,910.96	1,15,981.45
V	Profit before tax (III-IV)	2,251.26	3,253.32	5,634.24	5,504.58	8,739.42	19,703.87
VI	Tax expenses						
	(1) Current tax	473.95	1,024.57	1,550.04	1,498.52	2,361.67	5,194.25
	(2) Tax related to earlier years	-	(516.57)	-	(516.57)	-	-
	(3) Deferred tax	(18.16)	(41.76)	(40.50)	(59.92)	(57.96)	(77.56)
	Total tax expenses (1+2)	455.79	466.24	1,509.54	922.03	2,303.71	5,116.69
VII	Profit for the period (V-VI)	1,795.47	2,787.08	4,124.70	4,582.55	6,435.71	14,587.18
VIII	Other comprehensive income / (loss) to be reclassified to profit or loss in subsequent periods:						
	(1) Re-measurement gain/ (losses) on defined benefit plans	0.05	24.89	77.28	24.94	84.98	99.55
	(2) Income tax effect	(0.01)	(6.27)	(19.45)	(6.28)	(21.39)	(25.05)
	Other comprehensive income (net of tax)	0.04	18.62	57.83	18.66	63.59	74.50
IX	Total Comprehensive income for the period (VII+VIII)	1,795.51	2,805.70	4,182.53	4,601.21	6,499.30	14,661.68
X	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
XI	Other equity	-	-	-	-	-	66,447.61
XII	Earnings per equity share (of ₹ 2/- each)						
	(1) Basic (₹)	3.17	4.91	7.27	8.08	11.35	25.72
	(2) Diluted (₹)	3.17	4.91	7.27	8.08	11.35	25.72

Notes:

- 1) The above unaudited Standalone Financial Results, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 10, 2022. The statutory auditors have conducted the limited review of the above unaudited standalone financial results.

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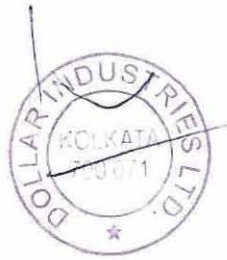
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Notes (Contd.):

- 2) 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.
- 3) The previous period figures have been regrouped to conform to the current period figures.
- 4) The Company does not have any exceptional item during the above period.
- 5) Standalone statement of Assets and Liabilities and Standalone Cash Flow Statement are Annexed herewith.



By Order of the Board of Directors
For Dollar Industries Limited



Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

Place : Kolkata
Date : November 10, 2022

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Standalone Statement of Assets and Liabilities as at September 30, 2022

Particulars	30-09-2022	31-03-2022
	Unaudited	Audited
A ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	7,904.19	8,128.04
(b) Capital work-in-progress	6,873.41	4,960.30
(c) Right of use assets	1,688.88	925.21
(d) Other intangible assets	3.41	5.75
(e) Intangible assets under development	280.12	268.12
(f) Investment in Joint Venture	989.00	989.00
(g) Financial assets		
(i) Investments	31.73	31.73
(ii) Other financial assets	282.09	322.76
(h) Non-current tax assets (net)	932.61	469.40
(i) Other Assets	1,681.57	1,116.40
(j) Deferred tax assets (net)	215.44	161.81
Non-current assets	20,882.45	17,378.52
(2) Current assets		
(a) Inventories	46,949.23	47,520.93
(b) Financial assets		
(i) Trade receivables	39,433.65	40,208.65
(ii) Cash and cash equivalents	26.29	20.63
(iii) Bank balances other than (ii) above	6.72	30.69
(iv) Others financial assets	268.81	274.21
(c) Other current assets	6,582.04	6,130.08
Current assets	93,266.74	94,185.19
TOTAL ASSETS	1,14,149.19	1,11,563.71
B EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	1,134.32	1,134.32
(b) Other equity	69,347.34	66,447.61
Equity	70,481.66	67,581.93
(2) LIABILITIES		
Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	29.73	69.84
(ii) Lease liabilities	1,177.57	445.32
(b) Provisions	674.24	595.83
Non-Current Liabilities	1,881.54	1,110.99
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	24,306.29	20,497.12
(ii) Lease Liabilities	414.88	379.51
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	356.80	287.13
Total outstanding dues of creditors other than micro enterprises and small enterprises	12,873.39	17,324.25
(iv) Other financial liabilities	3,525.83	3,145.32
(b) Other current liabilities	293.21	405.19
(c) Provisions	15.59	12.63
(d) Current tax liabilities (net)	-	819.64
Current Liabilities	41,785.99	42,870.79
TOTAL EQUITY AND LIABILITIES	1,14,149.19	1,11,563.71


 By Order of the Board of Directors
 For Dollar Industries Limited



 Vinod Kumar Gupta
 (Managing Director)
 DIN: 00877949

 Place : Kolkata
 Date : November 10, 2022

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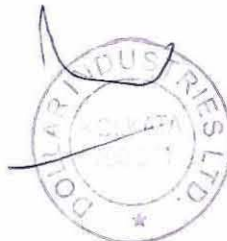
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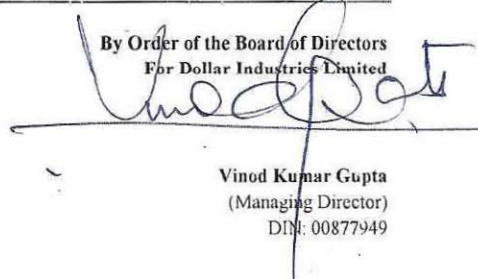
Standalone Cash Flow Statement for six months ended September 30, 2022

Particulars	for the Six-months ended		for the
	30-09-2022	30-09-2021	Year ended
	(Unaudited)	(Unaudited)	31-03-2022 (Audited)
Cash flow from Operating Activities			
Profit before tax	5,504.58	8,739.42	19,703.87
Adjustments for :			
Depreciation and amortisation	859.75	785.67	1,657.62
Provision for doubtful debts	29.84	-	-
Provision for doubtful other receivables	-	51.70	60.45
Provision for investment in Joint Venture	-	308.00	308.00
Provision for other investment	-	-	30.27
Receivables written off	37.22	18.79	77.09
Provisions and liabilities written back	(28.40)	(8.29)	(129.28)
(Profit)/Loss on sale of property, plant and equipment (net)	(24.73)	(0.15)	(4.20)
Unrealised foreign exchange fluctuations	(44.42)	(38.99)	(45.86)
Interest income	(37.80)	(3.29)	(11.13)
Provision for gratuity	110.55	88.84	196.31
Finance costs	683.97	301.65	962.38
Operating profit before working capital changes	7,090.56	10,243.35	22,805.52
Adjustments for :			
(Increase)/ Decrease in trade receivables	750.36	(4,819.84)	(7,156.93)
(Increase)/ Decrease in inventories	571.70	(8,490.62)	(14,126.23)
(Increase)/ Decrease in loans, financial assets and other assets	(416.34)	(486.89)	(1,468.86)
Increase/ (Decrease) in trade payables	(4,352.79)	5,101.18	3,889.87
Increase/ (Decrease) in financial liabilities and other liabilities	374.10	272.08	553.45
Cash generated from Operating Activities	4,017.59	1,819.26	4,496.82
Income Tax paid (net of refund)	(2,264.80)	(1,630.08)	(4,462.38)
A. Net cash generated/(used in) from Operating Activities	1,752.79	189.18	34.44
Cash flow from Investing Activities			
Purchase of Property, plant and equipment including Capital WIP and Rights of Use	(3,002.53)	(2,230.54)	(5,757.72)
Purchase of intangible assets and intangible assets under development	(1.28)	(4.86)	(157.98)
Sale of Property, plant and equipment	49.76	7.75	16.39
Investment in Joint Venture	-	-	(297.00)
Advance paid for purchase of investment	-	-	0.10
Interest received	37.80	3.29	11.13
B. Net cash generated/(used in) Investing Activities	(2,916.25)	(2,224.36)	(6,185.08)
Cash flow from Financing Activities			
Repayments of long term borrowings	(40.11)	(87.85)	(170.97)
(Repayments)/Proceeds from short term borrowings (net)	3,809.17	4,114.64	8,335.47
Repayments of lease liabilities	(251.66)	(209.53)	(455.77)
Dividend paid	(1,701.48)	(1,361.19)	(1,361.20)
Interest paid	(646.80)	(284.56)	(873.13)
C. Net cash generated/(used in) in Financing Activities	1,169.12	2,171.51	5,474.40
D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	5.66	136.33	(676.24)
Opening Cash and Cash Equivalents	20.63	696.87	696.87
Closing Cash and Cash Equivalents	26.29	833.20	20.63

Place : Kolkata
Date : November 10, 2022



By Order of the Board of Directors
For Dollar Industries Limited



Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

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CIN NO. : L17299WB1993PLC058969

(₹ in Lakhs)

Statement of Unaudited Consolidated Financial Results for the three months and six months ended September 30, 2022

SN	Particulars	Three months ended			Six months ended		Year ended
		30-09-2022 (Unaudited)	30-06-2022 (Unaudited)	30-09-2021 (Unaudited)	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	31-03-2022 (Audited)
I	Revenue from operations	34,191.74	36,143.94	39,067.45	70,335.68	59,525.79	1,35,032.14
II	Other income	39.22	255.14	33.19	294.36	124.59	653.18
III	Total income (I+II)	34,230.96	36,399.08	39,100.64	70,630.04	59,650.38	1,35,685.32
IV	Expenses						
	Cost of materials consumed	16,439.16	19,878.82	21,141.67	36,317.98	35,916.68	76,960.85
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,398.37	(1,945.95)	(3,236.16)	(547.58)	(10,262.20)	(15,497.53)
	Employee benefits expense	1,850.71	1,852.88	1,545.21	3,703.59	2,827.38	6,395.70
	Finance costs	385.22	298.75	165.03	683.97	301.65	962.38
	Depreciation and amortization expense	434.62	425.13	402.44	859.75	785.67	1,657.62
	Sub-contract expenses	5,742.91	5,965.36	7,664.28	11,708.27	12,270.29	26,872.61
	Other expenses	5,728.71	6,670.77	5,475.93	12,399.48	8,763.49	18,321.82
	Total expenses (IV)	31,979.70	33,145.76	33,158.40	65,125.46	50,602.96	1,15,673.45
V	Profit before tax (III-IV)	2,251.26	3,253.32	5,942.24	5,504.58	9,047.42	20,011.87
VI	Tax expenses						
	(1) Current tax (Incl. earlier years)	473.95	1,024.57	1,550.04	1,498.52	2,361.67	5,194.25
	(2) Tax related to earlier years	-	(516.57)	-	(516.57)	-	-
	(3) Deferred tax	(18.16)	(41.76)	(40.50)	(59.92)	(57.96)	(77.56)
	Total tax expenses (1+2)	455.79	466.24	1,509.54	922.03	2,303.71	5,116.69
VII	Profit after tax (V-VI)	1,795.47	2,787.08	4,432.70	4,582.55	6,743.71	14,895.18
VIII	Share of profit/(loss) in Joint Venture	(66.84)	(90.42)	(56.85)	(157.26)	(113.77)	(185.93)
IX	Profit for the period (VII-VIII)	1,728.63	2,696.66	4,375.85	4,425.29	6,629.94	14,709.25
X	Other comprehensive income / (loss) to be reclassified to profit or loss in subsequent periods:						
	(1) Re-measurement gain/ (losses) on defined benefit plans	0.05	24.89	77.28	24.94	84.98	99.55
	(2) Income tax effect	(0.01)	(6.27)	(19.45)	(6.28)	(21.39)	(25.05)
	Other comprehensive income (net of tax)	0.04	18.62	57.83	18.66	63.59	74.50
XI	Share of other comprehensive income in Joint Venture	-	-	-	-	-	2.79
XII	Total Comprehensive income for the period (VIII+IX)	1,728.67	2,715.28	4,433.68	4,443.95	6,693.53	14,786.54
XIII	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
XIV	Other equity	-	-	-	-	-	65,966.41
XV	Earnings per equity share (of ₹ 2/- each)						
	(1) Basic (₹)	3.05	4.75	7.72	7.80	11.69	25.93
	(2) Diluted (₹)	3.05	4.75	7.72	7.80	11.69	25.93

Notes:

- 1) The above Consolidated Financial Results, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 10, 2022. The statutory auditors have conducted the limited review of the above unaudited consolidated financial results.



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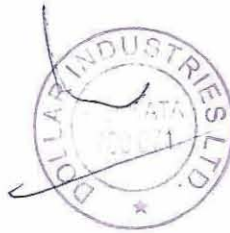
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- 3) The previous period figures have been regrouped to conform to the current period figures.
- 4) The Company does not have any exceptional item during the above period.
- 5) Consolidated statement of Assets and Liabilities and Consolidated Cash Flow Statement are Annexed herewith.



By Order of the Board of Directors
For Dollar Industries Limited

Vinod Kumar Gupta
(Managing Director)
DIN: 00877949

Place : Kolkata
Date : November 10, 2022

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CIN NO. : L17299WB1993PLC058969

Consolidated Statement of Assets and Liabilities as at September 30, 2022

(₹ in Lakhs)

Particulars	30-09-2022	31-03-2022
	Unaudited	Audited
A ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	7,904.19	8,128.04
(b) Capital work-in-progress	6,873.41	4,960.30
(c) Right of use assets	1,688.88	925.21
(d) Other intangible assets	3.41	5.75
(e) Intangible assets under development	280.12	268.12
(f) Investment in Joint Venture	350.54	507.80
(g) Financial assets		
(i) Investments	31.73	31.73
(ii) Other financial assets	282.09	322.76
(h) Non-current tax assets (net)	932.61	469.40
(i) Other Assets	1,681.57	1,116.40
(j) Deferred tax assets (net)	215.44	161.81
Non-current assets	20,243.99	16,897.32
(2) Current assets		
(a) Inventories	46,949.23	47,520.93
(b) Financial assets		
(i) Trade receivables	39,433.65	40,208.65
(ii) Cash and cash equivalents	26.29	20.63
(iii) Bank balances other than (ii) above	6.72	30.69
(iv) Others financial assets	268.81	274.21
(c) Other current assets	6,582.04	6,130.08
Current assets	93,266.74	94,185.19
TOTAL ASSETS	1,13,510.73	1,11,082.51
B EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	1,134.32	1,134.32
(b) Other equity	68,708.88	65,966.41
Equity	69,843.20	67,100.73
(2) LIABILITIES		
Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	29.73	69.84
(ii) Lease liabilities	1,177.57	445.32
(b) Provisions	674.24	595.83
Non-Current Liabilities	1,881.54	1,110.99
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	24,306.29	20,497.12
(ii) Lease Liabilities	414.88	379.51
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	356.80	287.13
Total outstanding dues of creditors other than micro enterprises and small enterprises	12,873.39	17,324.25
(iv) Other financial liabilities	3,525.83	3,145.32
(b) Other current liabilities	293.21	405.19
(c) Provisions	15.59	12.63
(d) Current tax liabilities (net)	-	819.64
Current Liabilities	41,785.99	42,870.79
TOTAL EQUITY AND LIABILITIES	1,13,510.73	1,11,082.51

Place : Kolkata
Date : November 10, 2022



By Order of the Board of Directors
For Dollar Industries Limited

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

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Consolidated Cash Flow Statement for six months ended September 30, 2022

Particulars	for the Six-months ended		for the
	30-09-2022	30-09-2021	Year ended
	(Unaudited)	(Unaudited)	31-03-2022
			(Audited)
Cash flow from Operating Activities			
Profit before tax	5,347.32	8,933.65	19,825.94
Adjustments for :			
Depreciation and amortisation	859.75	785.67	1,657.62
Provision for doubtful debts	29.84	-	-
Provision for doubtful other receivables	-	51.70	60.45
Provision for other investment	-	18.79	30.27
Receivables written off	37.22	(8.29)	77.09
Provisions and liabilities written back	(28.40)	(0.15)	(129.28)
(Profit)/Loss on sale of property, plant and equipment (net)	(24.73)	-	(4.20)
Unrealised foreign exchange fluctuations	(44.42)	(38.99)	(45.86)
Interest income	(37.80)	(3.29)	(11.13)
Provision for gratuity	110.55	88.84	196.31
Finance costs	683.97	301.65	962.38
Share of loss of Joint venture	157.26	113.77	185.93
Operating profit before working capital changes	7,090.56	10,243.35	22,805.52
Adjustments for :			
(Increase)/ Decrease in trade receivables	750.36	(4,819.84)	(7,156.93)
(Increase)/ Decrease in inventories	571.70	(8,490.62)	(14,126.23)
(Increase)/ Decrease in loans, financial assets and other assets	(416.34)	(486.89)	(1,468.86)
Increase/ (Decrease) in trade payables	(4,352.79)	5,101.18	3,889.87
Increase/ (Decrease) in financial liabilities and other liabilities	374.10	272.08	553.45
Cash generated from Operating Activities	4,017.59	1,819.26	4,496.82
Income Tax paid (net of refund)	(2,264.80)	(1,630.08)	(4,462.38)
A. Net cash generated/(used in) from Operating Activities	1,752.79	189.18	34.44
Cash flow from Investing Activities			
Purchase of Property, plant and equipment including Capital WIP and Rights of Use	(3,002.53)	(2,230.54)	(5,757.72)
Purchase of intangible assets and intangible assets under development	(1.28)	(4.86)	(157.98)
Sale of Property, plant and equipment	49.76	7.75	16.39
Investment in Joint Venture	-	-	(297.00)
Advance paid for purchase of investment	-	-	0.10
Interest received	37.80	3.29	11.13
B. Net cash generated/(used in) Investing Activities	(2,916.25)	(2,224.36)	(6,185.08)
Cash flow from Financing Activities			
Repayments of long term borrowings	(40.11)	(87.85)	(170.97)
(Repayments)/Proceeds from short term borrowings (net)	3,809.17	4,114.64	8,335.47
Repayments of lease liabilities	(251.66)	(209.53)	(455.77)
Dividend paid	(1,701.48)	(1,361.19)	(1,361.20)
Interest paid	(646.80)	(284.56)	(873.13)
C. Net cash generated/(used in) in Financing Activities	1,169.12	2,171.51	5,474.40
D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	5.66	136.33	(676.24)
Opening Cash and Cash Equivalents	20.63	696.87	696.87
Closing Cash and Cash Equivalents	26.29	833.20	20.63


 By Order of the Board of Directors
 For Dollar Industries Limited



 Vinod Kumar Gupta
 (Managing Director)
 DIN: 00877949

 Place : Kolkata
 Date : November 10, 2022

DOLLAR INDUSTRIES LTD.

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

 Regd. Office Om Tower 15th Floor 32 J. L. Nehru Road Kolkata 700071 India
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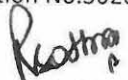
Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company for three months and six months ended 30th September, 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report 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 three months and six months ended 30th September, 2022 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 10, 2022, 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," as specified under Section 143(10) of the Companies Act, 2013. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E


(Rahul Bothra)
Partner

Membership No. 067330

UDIN: 22067330BCSJN17026

Place: Kolkata

Dated: November 10, 2022

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company for three months and six months ended September 30, 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report 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') and share of the net profit/(loss) after tax, other comprehensive income/(loss) and total comprehensive income/(loss) of its joint venture for the three months and six months ended September 30, 2022, ('the Statement') being submitted by the 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 10, 2022. 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," as specified under Section 143(10) of the Companies Act, 2013. 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 financial results of the entity given below:
 - Pepe Jeans Innerfashion Private Limited (Joint Venture)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management's certified accounts 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.



6. The Unaudited Consolidated Financial Results include the Company's share of net loss after tax of Rs. 66.84 lakhs and Rs. 157.26 lakhs and Company's share of Other Comprehensive Income of Nil having an impact to that extent on the total comprehensive income for the three months and six months ended September 30, 2022 respectively, as considered in the Unaudited Consolidated Financial Results in respect of the joint venture mentioned in paragraph 4 above. The result of this joint venture is based solely on management certified account. According to the information and explanation given to us by the management, the said Financial Result is not material to the Company.

Our conclusion on the Statement is not modified in respect of the matter referred to in Paragraph 6 above.



For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E

A handwritten signature in black ink, appearing to read "Rahul Bothra".

(Rahul Bothra)
Partner

Membership No. 067330

UDIN: 22067330BCSJZT7220

Place: Kolkata

Dated: November 10, 2022

Annexure-II
Brief Profile of Ms. Mamta Jain

Name	Mamta Jain
Reason for change viz. appointment	Elevated and appointed as Company Secretary and Compliance Officer [designated as Key Managerial Personnel (KMP)] of the Company due to resignation of Mr. Abhishek Mishra, existing Company Secretary and Compliance Officer w.e.f. 10 th November, 2022
Date of Appointment	10 th November, 2022
Term of Appointment	As per rules of the Company
Brief Profile	<p><u>Academic and Professional qualifications and work experience:</u></p> <p>Ms. Mamta Jain is a Member of The Institute of Company Secretaries of India (ICSI) (Membership no. A25654), a Member of The Institute of Cost Accountants of India (ICWAI) and PGDBA (Finance) from Symbiosis, Pune. She stood AIR 19 in 2009 final examination of ICSI.</p> <p>She is having an experience of about 9 years in the secretarial, accounts and finance field.</p> <p>She is associated with the Company as DGM-Fin & Accts for about last 5 years.</p> <p>Previously she was associated as Company Secretary of VISA International Limited, Kolkata for about 4 years</p>
Disclosure of Relationship between Directors (in case of appointment as a Director)	Ms. Mamta Jain is not related to any of the Directors or Promoters of the Company.

DOLLAR INDUSTRIES LTD.

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

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