

Date: 11<sup>th</sup> November, 2024

<b>The Secretary</b> NSE Limited Exchange Plaza, C-1, Block 'G' Bandra- Kurla Complex, Bandra (E) Mumbai – 400 051 Symbol - DOLLAR	<b>The Secretary</b> BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400 001 Scrip Code :541403
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Dear Sir / Madam,

**Reg: Outcome of Board Meeting held on 11<sup>th</sup> November, 2024**

With further reference to our letter dated 30<sup>th</sup> October, 2024, the Board of Directors of the Company at its meeting held on date 11<sup>th</sup> November, 2024 has, inter alia, considered and approved:

The Un-audited Financial Results (both Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September, 2024 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.

Please note that the meeting commenced at 1:30 p.m. (IST) and concluded at 5:00 p.m. (IST).

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

Thanking You,

Yours Sincerely,

**For Dollar Industries Limited**



**Abhishek Mishra**  
Company Secretary & Compliance Officer

Encl: As stated



**DOLLAR INDUSTRIES LTD.**

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

Regd. 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 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, 2024 and year to date results for the period from April 01, 2024 to September 30, 2024 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 11, 2024, 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: 24067330BKFYSV4783

Place: Kolkata  
Dated: November 11, 2024

(₹ in Lakhs)

Statement of Unaudited Standalone Financial Results for the three months and six months ended September 30, 2024

SN	Particulars	Three months ended			Six months ended		Year ended
		30/09/2024 (Unaudited)	30/06/2024 (Unaudited)	30/09/2023 (Unaudited)	30/09/2024 (Unaudited)	30/09/2023 (Unaudited)	31/03/2024 (Audited)
I	Revenue from operations	44,582.80	32,197.57	41,214.29	76,780.37	73,106.11	154,912.90
II	Other income	110.67	66.07	52.92	176.74	119.35	446.81
III	<b>Total income (I+II)</b>	<b>44,693.47</b>	<b>32,263.64</b>	<b>41,267.21</b>	<b>76,957.11</b>	<b>73,225.46</b>	<b>155,359.71</b>
IV	<b>Expenses</b>						
	Cost of materials consumed	22,463.49	18,562.42	21,395.85	41,025.91	39,332.29	81,005.41
	Changes in inventories of finished goods and work-in-progress	(1,619.84)	(5,460.42)	(2,390.12)	(7,080.26)	(5,233.88)	(9,275.53)
	Employee benefits expense	2,593.80	2,279.17	2,237.66	4,872.97	4,345.63	8,899.06
	Finance costs	657.20	617.24	381.84	1,274.44	727.60	1,784.85
	Depreciation and amortization expense	898.94	841.28	425.71	1,740.22	842.34	2,122.32
	Sub-contract expenses	8,882.55	7,732.25	8,788.99	16,614.80	15,273.02	33,396.66
	Other expenses	7,385.91	5,855.84	6,999.71	13,241.75	12,728.70	25,559.95
	<b>Total expenses (IV)</b>	<b>41,262.05</b>	<b>30,427.78</b>	<b>37,839.64</b>	<b>71,689.83</b>	<b>68,015.70</b>	<b>143,492.72</b>
V	<b>Profit from operations before exceptional items and tax (III-IV)</b>	<b>3,431.42</b>	<b>1,835.86</b>	<b>3,427.57</b>	<b>5,267.28</b>	<b>5,209.76</b>	<b>11,866.99</b>
	<b>Exceptional items</b>	-	-	-	-	-	-
V	<b>Profit before tax</b>	<b>3,431.42</b>	<b>1,835.86</b>	<b>3,427.57</b>	<b>5,267.28</b>	<b>5,209.76</b>	<b>11,866.99</b>
VI	<b>Tax expenses</b>						
	(1) Current tax	903.01	537.15	941.12	1,440.16	1,454.56	3,004.32
	(2) Tax related to earlier years	(52.00)	-	-	(52.00)	(103.72)	(197.75)
	(3) Deferred tax	(62.53)	(56.10)	(68.91)	(118.63)	(106.01)	121.38
	<b>Total tax expenses (1+2+3)</b>	<b>788.48</b>	<b>481.05</b>	<b>872.21</b>	<b>1,269.53</b>	<b>1,244.83</b>	<b>2,927.95</b>
VII	<b>Profit for the period (V-VI)</b>	<b>2,642.94</b>	<b>1,354.81</b>	<b>2,555.36</b>	<b>3,997.75</b>	<b>3,964.93</b>	<b>8,939.04</b>
VIII	<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	17.42	17.43	44.25	34.85	66.20	69.70
	(2) Income tax on above	(4.38)	(4.39)	(11.16)	(8.77)	(16.66)	(4.78)
	<b>Items that will be reclassified to profit or loss in subsequent periods:</b>	-	-	-	-	-	-
	<b>Other comprehensive income (net of tax)</b>	<b>13.04</b>	<b>13.04</b>	<b>33.09</b>	<b>26.08</b>	<b>49.54</b>	<b>64.92</b>
IX	<b>Total Comprehensive income for the period (VII+VIII)</b>	<b>2,655.98</b>	<b>1,367.85</b>	<b>2,588.45</b>	<b>4,023.83</b>	<b>4,014.47</b>	<b>9,003.96</b>
X	<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>	<b>1,134.32</b>	<b>1,134.32</b>
XI	<b>Other equity</b>	-	-	-	-	-	<b>77,938.13</b>
	<b>Earnings per equity share (of ₹ 2/- each) (Not Annualised for the quarter)</b>						
	(1) Basic (₹)	4.66	2.39	4.51	7.05	6.99	15.76
	(2) Diluted (₹)	4.66	2.39	4.51	7.05	6.99	15.76

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 November 11, 2024. 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.
- Standalone statement of Assets and Liabilities and Standalone Cash Flow statement are Annexed herewith.

Place : Kolkata  
Date : November 11, 2024



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)

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CIN NO. : L17299WB1993PLC058969

## Standalone Statement of Assets and Liabilities as at September 30, 2024

Particulars	30/09/2024	31/03/2024
	Unaudited	Audited
<b>A ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	23,410.78	21,134.70
(b) Capital work-in-progress	3,182.66	1,685.01
(c) Right of use assets	1,375.87	1,529.66
(d) Other intangible assets	235.49	342.09
(e) Investment in Subsidiary and Joint Venture	1,510.64	1,510.64
(f) Financial assets		
(i) Investments	10.00	10.00
(ii) Other financial assets	270.76	241.22
(g) Deferred tax assets (net)	227.69	117.83
(h) Non-current tax assets (net)	114.88	1,171.57
(i) Other Assets	1,112.95	2,032.55
<b>Non-current assets</b>	<b>31,451.72</b>	<b>29,775.27</b>
<b>(2) Current assets</b>		
(a) Inventories	53,312.22	46,718.78
(b) Financial assets		
(i) Trade receivables	46,913.85	48,050.75
(ii) Cash and cash equivalents	30.32	12.19
(iii) Bank balances other than (ii) above	7.44	5.76
(iv) Others financial assets	121.31	104.87
(c) Other current assets	11,890.77	7,956.60
<b>Current assets</b>	<b>112,275.91</b>	<b>102,848.95</b>
<b>TOTAL ASSETS</b>	<b>143,727.63</b>	<b>132,624.22</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity share capital	1,134.32	1,134.32
(b) Other equity	80,260.49	77,938.13
<b>Total Equity</b>	<b>81,394.81</b>	<b>79,072.45</b>
<b>(2) LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	3,164.48	3,004.92
(ii) Lease liabilities	1,035.63	1,159.92
(b) Provisions	979.67	893.97
<b>Non-Current Liabilities</b>	<b>5,179.78</b>	<b>5,058.81</b>
<b>Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	29,935.18	25,549.78
(ii) Lease Liabilities	321.34	350.71
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	136.89	145.43
Total outstanding dues of creditors other than micro enterprises and small enterprises	21,985.87	17,635.31
(iv) Other financial liabilities	4,289.66	3,929.74
(b) Other current liabilities	309.32	503.07
(c) Provisions	6.20	6.20
(d) Current tax liabilities (net)	168.58	372.72
<b>Current Liabilities</b>	<b>57,153.04</b>	<b>48,492.96</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>143,727.63</b>	<b>132,624.22</b>

Place : Kolkata  
Date : November 11, 2024



By Order of the Board of Directors  
For Dollar Industries Limited

Vinod Kumar Gupta  
(Managing Director)  
DIN/ 00877949

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CIN NO. : L17209WB1993PLC05R969

## Standalone Statement of Cash Flow for the six months ended September 30, 2024

Particulars	For the six - months ended		For the Year ended
	30/09/2024	30/09/2023	31/03/2024
	(Unaudited)	(Unaudited)	(Audited)
<b>Cash flow from Operating Activities</b>			
Profit before tax	5,267.28	5,209.76	11,866.99
<b>Adjustments to reconcile profit before tax to net cash flows :</b>			
Depreciation and amortisation	1,740.22	842.34	2,122.32
Provision for doubtful debts	-	361.00	361.19
Provision for doubtful other receivables	-	-	90.00
Provision for investment in Joint Venture	-	-	10.86
Receivables written off	(0.98)	31.79	132.84
Provisions and liabilities written back	-	(9.38)	(44.24)
(Profit)/Loss on sale of property, plant and equipment (net)	(3.68)	-	(2.42)
Unrealised foreign exchange fluctuations	-	(23.78)	(18.61)
Interest income	(63.89)	(9.08)	(48.03)
Provision for gratuity	-	120.66	-
Profit / (Loss) on Termination of ROU	(11.09)	-	(0.70)
Finance costs	1,156.30	727.60	1,550.97
<b>Operating profit before working capital changes</b>	<b>8,084.16</b>	<b>7,250.91</b>	<b>16,021.17</b>
<b>Changes in working capital :</b>			
(Increase)/ Decrease in trade receivables	1,137.88	(2,054.02)	(5,695.14)
(Increase)/ Decrease in inventories	(6,593.44)	(5,669.85)	(11,483.25)
(Increase)/ Decrease in loans, financial assets and other assets	(3,983.80)	(1,652.84)	(1,514.79)
Increase/ (Decrease) in trade payables	4,342.02	3,274.63	4,138.72
Increase/ (Decrease) in financial liabilities and other liabilities	209.81	290.21	224.63
Increase/ (Decrease) in provisions	120.56	(11.58)	234.84
<b>Cash generated/ (used in) from Operating Activities</b>	<b>3,317.19</b>	<b>1,427.46</b>	<b>1,926.18</b>
Income Tax paid (net of refund)	(535.61)	(1,008.42)	(2,559.43)
<b>A. Net cash generated/(used in) from Operating Activities</b>	<b>2,781.58</b>	<b>419.04</b>	<b>(633.25)</b>
<b>Cash flow from Investing Activities</b>			
Purchase of Property, plant and equipment including Capital WIP and Rights of Use	(4,400.22)	(2,180.69)	(7,827.42)
Purchase of intangible assets and intangible assets under development	(2.58)	(2.69)	(341.86)
Sale of Property, plant and equipment	4.80	0.94	3.90
Security Deposit on ROU	(3.20)	-	(10.16)
Interest received	63.89	9.08	48.03
<b>B. Net cash generated/(used in) Investing Activities</b>	<b>(4,337.31)</b>	<b>(2,173.36)</b>	<b>(8,127.51)</b>
<b>Cash flow from Financing Activities</b>			
Proceeds from long term borrowings	792.16	-	3,427.15
Repayments of long term borrowings including current maturities	(632.60)	(4.11)	(436.61)
(Repayments)/Proceeds from short term borrowings (net)	4,385.40	4,373.05	9,402.50
Payments of lease liabilities (Principal)	(176.91)	(242.61)	(384.24)
Dividend paid	(1,701.48)	(1,701.48)	(1,701.48)
Interest paid (including interest on lease liability)	(1,092.70)	(669.11)	(1,550.57)
<b>C. Net cash generated from/ (used in) Financing Activities</b>	<b>1,573.87</b>	<b>1,755.74</b>	<b>8,756.75</b>
<b>D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>18.13</b>	<b>1.42</b>	<b>(4.01)</b>
<b>Opening Cash and Cash Equivalents</b>	<b>12.19</b>	<b>16.20</b>	<b>16.20</b>
<b>Closing Cash and Cash Equivalents</b>	<b>30.32</b>	<b>17.62</b>	<b>12.19</b>

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'.

Place : Kolkata  
Date : November 11, 2024



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)

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CIN NO. : L17299WB1993PLC058969

**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, 2024 and year to date results for the period from April 01, 2024 to September 30, 2024, ('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 11, 2024. 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:

Subsidiary Company

- i) Dollar Garments Private Limited

Joint Venture

- ii) Pepe Jeans Innerfashion Private Limited



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### Other Matter

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of 1 subsidiary, whose unaudited interim financial results include total revenues of Rs. 258.91 Lakhs and Rs.1809.08 lakhs, total net profit after tax of Rs.(28.77) lakhs and Rs.180.68 lakhs, total comprehensive income of Rs.(28.77) lakhs and Rs.180.68 lakhs, for three months and six months ended September 30, 2024 respectively, as considered in the Statement which have been reviewed by their independent auditors.

The independent auditor's review report on interim financial information / financial results of the above entity have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this subsidiary is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors.



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

  
(Rahul Bothra)

Partner  
Membership No. 067330  
UDIN: 24067330BKFY9716

Place: Kolkata

Dated: November 11, 2024

**Statement of Unaudited Consolidated Financial Results for the three months and six months ended September 30, 2024**

SN	Particulars	Three months ended			Six months ended		Year ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	44,687.25	33,373.36	41,252.26	78,060.61	74,076.19	157,227.45
II	Other income	114.44	69.37	52.93	183.81	119.53	449.90
III	<b>Total income (I+II)</b>	<b>44,801.69</b>	<b>33,442.73</b>	<b>41,305.19</b>	<b>78,244.42</b>	<b>74,195.72</b>	<b>157,677.35</b>
IV	<b>Expenses</b>						
	Cost of materials consumed	22,733.74	18,805.01	21,430.56	41,538.75	39,684.21	82,418.73
	Changes in inventories of finished goods and work-in-progress	(2,053.76)	(5,381.40)	(2,450.25)	(7,435.16)	(5,228.38)	(9,916.73)
	Employee benefits expense	2,616.58	2,301.57	2,244.13	4,918.15	4,357.25	8,936.77
	Finance costs	713.99	671.77	388.92	1,385.76	736.28	1,849.05
	Depreciation and amortization expense	900.02	842.34	426.96	1,742.36	844.82	2,127.38
	Sub-contract expenses	9,039.84	8,063.09	8,826.38	17,102.93	15,562.39	34,137.36
	Other expenses	7,458.31	6,024.60	7,027.45	13,482.91	12,815.78	25,787.62
	<b>Total expenses (IV)</b>	<b>41,408.72</b>	<b>31,326.98</b>	<b>37,894.15</b>	<b>72,735.70</b>	<b>68,772.35</b>	<b>145,340.18</b>
V	<b>Profit/(Loss) before share of Profit/(Loss) in Equity Accounted Investment, Exceptional Items and tax</b>	<b>3,392.97</b>	<b>2,115.75</b>	<b>3,411.04</b>	<b>5,508.72</b>	<b>5,423.37</b>	<b>12,337.17</b>
VI	<b>Share in Profit/(Loss) in Equity Accounted Investments (Net of Tax)</b>	27.47	35.88	(69.16)	63.35	(146.94)	(164.66)
	<b>Profit/(Loss) before Exceptional Items and tax</b>	<b>3,420.44</b>	<b>2,151.63</b>	<b>3,341.88</b>	<b>5,572.07</b>	<b>5,276.43</b>	<b>12,172.51</b>
	<b>Exceptional Income/(Expenses) (Net)</b>	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax</b>	<b>3,420.44</b>	<b>2,151.63</b>	<b>3,341.88</b>	<b>5,572.07</b>	<b>5,276.43</b>	<b>12,172.51</b>
VIII	<b>Tax expenses</b>						
	(1) Current tax	893.48	607.73	923.49	1,501.21	1,485.99	3,112.62
	(2) Tax related to earlier years	(52.00)	-	-	(52.00)	(103.72)	(197.75)
	(3) Deferred tax	(62.67)	(56.24)	(68.99)	(118.91)	(106.28)	120.63
	<b>Total tax expenses (1+2+3)</b>	<b>778.81</b>	<b>551.49</b>	<b>854.50</b>	<b>1,330.30</b>	<b>1,275.99</b>	<b>3,035.50</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>2,641.63</b>	<b>1,600.14</b>	<b>2,487.38</b>	<b>4,241.77</b>	<b>4,000.44</b>	<b>9,137.01</b>
X	<b>Other comprehensive income / (loss)</b>						
	<b>Items that will not be reclassified to statement of profit and loss</b>						
	(1) Re-measurement gain/ (losses) on defined benefit plans	17.42	17.43	44.25	34.85	66.20	69.70
	(2) Income tax on above	(4.38)	(4.39)	(11.16)	(8.77)	(16.66)	(4.78)
	<b>Items that will be reclassified to statement of profit and loss in</b>	-	-	-	-	-	-
	<b>Other comprehensive income (net of tax) (Before share of OCI in Joint Venture)</b>	<b>13.04</b>	<b>13.04</b>	<b>33.09</b>	<b>26.08</b>	<b>49.54</b>	<b>64.92</b>
XI	Share of other comprehensive income in Joint Venture	-	-	-	-	-	5.03
	<b>Other comprehensive income (net of tax) (After share of OCI in Joint Venture)</b>	<b>13.04</b>	<b>13.04</b>	<b>33.09</b>	<b>26.08</b>	<b>49.54</b>	<b>69.95</b>
XII	<b>Total Comprehensive income for the period (IX+XII)</b>	<b>2,654.67</b>	<b>1,613.18</b>	<b>2,520.47</b>	<b>4,267.85</b>	<b>4,049.98</b>	<b>9,206.96</b>
	<b>Net Profit attributable to :</b>						
	a) Owners of the Company	2,651.22	1,530.31	2,486.99	4,181.53	3,939.61	9,019.73
	b) Non Controlling Interest	(9.59)	69.83	0.39	60.24	60.83	117.28
	<b>Other Comprehensive Income attributable to :</b>						
	a) Owners of the Company	13.04	13.04	33.09	26.08	49.54	69.95
	b) Non Controlling Interest	-	-	-	-	-	-
	<b>Total Comprehensive Income attributable to :</b>						
	a) Owners of the Company	2,664.26	1,543.35	2,520.08	4,207.61	3,989.15	9,089.68
	b) Non Controlling Interest	(9.59)	69.83	0.39	60.24	60.83	117.28
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>	<b>1,134.32</b>	<b>1,134.32</b>
XV	<b>Other equity</b>	-	-	-	-	-	76,975.87
XVI	<b>Earnings per equity share (of ₹ 2/- each) (Not Annualised for the quarter)</b>						
	(1) Basic (₹)	4.67	2.70	4.38	7.37	6.95	15.90
	(2) Diluted (₹)	4.67	2.70	4.38	7.37	6.95	15.90


**DOLLAR INDUSTRIES LTD.**

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CIN NO. : L17299WB1993PLC058969



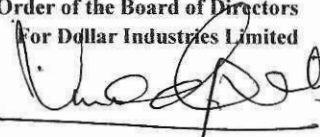
**Notes :**

- 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 November 11, 2024. The Statutory Auditors have conducted the limited review 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, 2024, 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) Consolidated statement of Assets and Liabilities and Consolidated Cash Flow statement are Annexed herewith.

Place : Kolkata  
Date : November 11, 2024



By Order of the Board of Directors  
For Dollar Industries Limited

  
Vinod Kumar Gupta  
(Managing Director)  
DIN: 00877949

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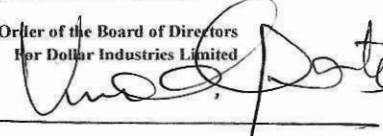
CIN NO. : L17299WB1993PLC058969

## Consolidated Statement of Assets and Liabilities as at September 30, 2024

Particulars	30/09/2024	As at 31-03-2024
	Unaudited	Audited
<b>A ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	23,424.92	21,150.98
(b) Capital work-in-progress	3,182.66	1,685.01
(c) Right of use assets	1,375.87	1,529.66
(d) Other intangible assets	235.49	342.09
(e) Goodwill on consolidation	4.33	4.33
(f) Investment in Joint Venture	63.35	-
(g) Financial assets		
(i) Investments	10.00	10.00
(ii) Other financial assets	270.76	241.22
(h) Deferred tax assets (net)	228.55	118.42
(i) Non-current tax assets (net)	118.79	1,171.57
(j) Other Assets	1,112.95	2,032.55
<b>Non-current assets</b>	<b>30,027.67</b>	<b>28,285.83</b>
<b>(2) Current assets</b>		
(a) Inventories	55,610.68	48,656.62
(b) Financial assets		
(i) Trade receivables	48,546.79	49,296.32
(ii) Cash and cash equivalents	231.81	212.51
(iii) Bank balances other than (ii) above	7.44	5.76
(iv) Others financial assets	121.31	104.87
(c) Other current assets	12,019.67	8,091.66
<b>Current assets</b>	<b>116,537.70</b>	<b>106,367.74</b>
<b>TOTAL ASSETS</b>	<b>146,565.37</b>	<b>134,653.57</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity share capital	1,134.32	1,134.32
(b) Other equity	79,481.99	76,975.87
Equity attributable of Owners of the Company	<b>80,616.31</b>	<b>78,110.19</b>
Non-Controlling interest	332.32	272.08
<b>Total Equity</b>	<b>80,948.63</b>	<b>78,382.27</b>
<b>(2) LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	3,164.48	3,004.92
(ii) Lease liabilities	1,035.63	1,159.92
(b) Provisions	979.67	893.97
<b>Non-Current Liabilities</b>	<b>5,179.78</b>	<b>5,058.81</b>
<b>Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	32,376.73	27,603.97
(ii) Lease Liabilities	321.34	350.71
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	145.92	148.85
Total outstanding dues of creditors other than micro enterprises and small enterprises	22,674.93	18,084.40
(iv) Other financial liabilities	4,354.52	3,957.70
(b) Other current liabilities	360.13	656.38
(c) Provisions	6.20	6.20
(d) Current tax liabilities (net)	197.19	404.28
<b>Current Liabilities</b>	<b>60,436.96</b>	<b>51,212.49</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>146,565.37</b>	<b>134,653.57</b>

 Place : Kolkata  
 Date : November 11, 2024

 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

## Consolidated Statement of Cash Flow for the six months ended September 30, 2024

Particulars	For the six - months ended		For the Year ended
	30/09/2024	30/09/2023	31/03/2024
	(Unaudited)	(Unaudited)	(Audited)
<b>Cash flow from Operating Activities</b>			
<b>Profit before tax</b>	5,572.07	5,276.43	12,172.51
<b>Adjustments to reconcile profit before tax to net cash flows :</b>			
Depreciation and amortisation	1,742.36	844.82	2,127.38
Provision for doubtful debts	-	361.00	361.19
Provision for doubtful other receivables	-	-	90.00
Receivables written off	(0.98)	31.79	132.84
Provisions and liabilities written back	-	(9.56)	(44.24)
(Profit)/Loss on sale of property, plant and equipment (net)	(3.68)	-	(2.42)
Unrealised foreign exchange fluctuations	-	(23.78)	(18.61)
Interest income	(70.96)	(9.08)	(52.07)
Provision for gratuity	-	120.66	-
Profit / (Loss) on Termination of ROU	(11.09)	-	(0.70)
Finance costs	1,267.62	736.28	1,615.17
Share of loss / (profit) of Joint venture	(63.35)	146.94	164.66
<b>Operating profit before working capital changes</b>	<b>8,431.99</b>	<b>7,475.50</b>	<b>16,545.71</b>
<b>Changes in working capital :</b>			
(Increase)/ Decrease in trade receivables	371.85	(2,514.85)	(6,938.44)
(Increase)/ Decrease in inventories	(6,954.06)	(5,820.91)	(12,895.99)
(Increase)/ Decrease in loans, financial assets and other assets	(3,970.96)	(1,677.65)	(1,533.92)
Increase/ (Decrease) in trade payables	4,966.24	3,365.95	4,525.14
Increase/ (Decrease) in financial liabilities and other liabilities	108.96	70.32	141.48
Increase/ (Decrease) in provisions	120.56	(11.58)	234.84
<b>Cash generated/ (used in) from Operating Activities</b>	<b>3,074.58</b>	<b>886.78</b>	<b>78.82</b>
Income Tax paid (net of refund)	(603.52)	(1,028.62)	(2,635.72)
<b>A. Net cash generated/(used in) from Operating Activities</b>	<b>2,471.06</b>	<b>(141.84)</b>	<b>(2,556.90)</b>
<b>Cash flow from Investing Activities</b>			
Purchase of Property, plant and equipment including Capital WIP and Rights of Use	(4,400.22)	(2,180.82)	(7,829.90)
Purchase of intangible assets and intangible assets under development	(2.58)	(2.69)	(341.86)
Sale of Property, plant and equipment	4.80	0.94	3.90
Investment in / (Redemption of) Fixed Deposit	-	116.78	116.78
Security Deposit on ROU	(3.20)	-	(10.16)
Interest received	64.27	9.08	48.46
<b>B. Net cash generated/(used in) Investing Activities</b>	<b>(4,336.93)</b>	<b>(2,056.71)</b>	<b>(8,012.78)</b>
<b>Cash flow from Financing Activities</b>			
Proceeds from long term borrowings	792.16	-	3,427.15
Repayments of long term borrowings including current maturities	(632.60)	(4.11)	(436.61)
(Repayments of)/Proceeds from short term borrowings (net)	4,772.76	4,833.03	11,456.69
Payments of lease liabilities	(176.91)	(242.61)	(384.24)
Dividend paid	(1,701.48)	(1,701.48)	(1,701.48)
Interest paid (including interest on lease liability)	(1,168.76)	(677.79)	(1,596.59)
<b>C. Net cash generated from/ (used in) Financing Activities</b>	<b>1,885.17</b>	<b>2,207.04</b>	<b>10,764.92</b>
<b>D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>19.30</b>	<b>8.49</b>	<b>195.24</b>
<b>Opening Cash and Cash Equivalents</b>	<b>212.51</b>	<b>17.27</b>	<b>17.27</b>
<b>Closing Cash and Cash Equivalents</b>	<b>231.81</b>	<b>25.76</b>	<b>212.51</b>

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'.

Place : Kolkata  
Date : November 11, 2024



By Order of the Board of Directors  
For Dollar Industries Limited

Vinod Kumar Gupta  
(Managing Director)  
DIN: 00877949

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