

Date: 01.11.2021

The Secretary, National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block 'G', Bandra- Kurla Complex, Bandra (E), <u>Mumbai – 400 051.</u>	BSE Limited ✓ Phiroze Jeejeebhoy Towers, Dalal Street, <u>Mumbai – 400 001.</u>
<u>Symbol - DOLLAR</u>	<u>Scrp Code :541403</u>

Dear Sir(s),

**Reg: Outcome of Board Meeting held on 1<sup>st</sup> November, 2021**

With further reference to our letter of 21<sup>st</sup> October, 2021, the Board of Directors of the Company in its meeting held on date i.e. 1<sup>st</sup> November, 2021 has reviewed and approved the Un-audited financial results (both standalone and consolidated) for the quarter and half year ended on 30<sup>th</sup> September, 2021 and have taken note of the Limited Review Report as issued by the Statutory 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, on the aforesaid results and copies of the same are enclosed and marked as **Annexure I**.

Please note that the meeting commenced at 10:45 A.M. and concluded at 12:20 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

  
Abhishek Mishra  
Company Secretary  
Encl: As above



**DOLLAR INDUSTRIES LTD.**

(AN ISO 9001:2015 CERTIFIED ORGANISATION)



(₹ in Lakhs)

## Statement of Unaudited Standalone Financial Results for the three months and six months ended September 30, 2021

SN	Particulars	Three months ended			Six months ended		Year ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	39,067.45	20,458.34	25,739.44	59,525.79	41,684.68	1,03,695.57
II	Other income	33.19	91.40	53.41	124.59	70.96	348.13
III	<b>Total income (I+II)</b>	<b>39,100.64</b>	<b>20,549.74</b>	<b>25,792.85</b>	<b>59,650.38</b>	<b>41,755.64</b>	<b>1,04,043.70</b>
IV	<b>Expenses</b>						
	Cost of materials consumed	21,141.67	14,775.01	12,640.27	35,916.68	17,695.87	46,466.85
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,236.16)	(7,026.04)	(2,529.68)	(10,262.20)	(355.29)	(1,939.06)
	Employee benefits expense	1,545.21	1,282.17	1,089.15	2,827.38	1,891.52	4,462.83
	Finance costs	165.03	136.62	226.54	301.65	571.13	878.69
	Depreciation and amortization expense	402.44	383.23	347.98	785.67	681.92	1,547.08
	Sub-contract expenses	7,664.28	4,606.01	5,785.95	12,270.29	8,251.13	21,077.38
	Other expenses	5,783.93	3,287.56	5,239.76	9,071.49	7,821.76	19,819.32
	<b>Total expenses (IV)</b>	<b>33,466.40</b>	<b>17,444.56</b>	<b>22,799.97</b>	<b>50,910.96</b>	<b>36,558.34</b>	<b>92,313.09</b>
V	<b>Profit Before tax (III-IV)</b>	<b>5,634.24</b>	<b>3,105.18</b>	<b>2,992.88</b>	<b>8,739.42</b>	<b>5,197.30</b>	<b>11,730.61</b>
VI	<b>Tax expenses</b>						
	(1) Current tax	1,550.04	811.63	726.44	2,361.67	1,329.32	2,988.23
	(2) Deferred tax	(40.50)	(17.46)	29.94	(57.96)	(12.51)	14.36
	<b>Total tax expenses (1+2)</b>	<b>1,509.54</b>	<b>794.17</b>	<b>756.38</b>	<b>2,303.71</b>	<b>1,316.81</b>	<b>3,002.59</b>
VII	<b>Profit for the period (V-VI)</b>	<b>4,124.70</b>	<b>2,311.01</b>	<b>2,236.50</b>	<b>6,435.71</b>	<b>3,880.49</b>	<b>8,728.02</b>
VIII	<b>Other comprehensive income (net of tax)</b>						
	(1) Re-measurement gain/ (losses) on defined benefit plans	77.28	7.76	136.45	84.98	117.79	30.79
	(2) Income tax effect	(19.45)	(1.94)	(34.34)	(21.39)	(29.64)	(7.75)
	<b>Other comprehensive income (net of tax)</b>	<b>57.83</b>	<b>5.76</b>	<b>102.11</b>	<b>63.59</b>	<b>88.15</b>	<b>23.04</b>
IX	<b>Total Comprehensive income for the period (VII+VIII)</b>	<b>4,182.53</b>	<b>2,316.77</b>	<b>2,338.61</b>	<b>6,499.30</b>	<b>3,968.64</b>	<b>8,751.06</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>53,147.13</b>
XII	<b>Earnings per equity share (of ₹ 2/- each)</b>						
	(1) Basic (₹)	7.27	4.07	3.94	11.35	6.84	15.39
	(2) Diluted (₹)	7.27	4.07	3.94	11.35	6.84	15.39

## Notes:

- 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 01, 2021. The statutory auditors have conducted the limited review of the above unaudited standalone financial results.
- 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.
- The Company has provided for impairment on its investment in Joint Venture viz. Pepe Jeans Innerfashions Pvt Ltd (PJIFPL) of ₹ 308 lakhs for the period ended September 30, 2021. Hence, the carrying amount of investment has reduced to ₹ 692 lakhs against the total investment of ₹ 1,000 lakhs. The same has been included under the head "Other Expenses".
- The previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective April 01, 2021.
- The Company does not have any exceptional item during the above period.
- 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 1, 2021

## DOLLAR INDUSTRIES LTD.

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

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

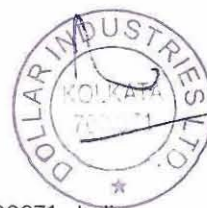
CIN NO. : L17299WB1993PLC058969

## Standalone Statement of Assets and Liabilities as at September 30, 2021

Particulars	30-09-2021	31-03-2021
	Unaudited	Audited
<b>A ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	7,579.76	7,882.15
(b) Capital work-in-progress	2,574.50	1,466.60
(c) Other intangible assets	7.73	3.68
(d) Right of use assets	562.58	638.23
(e) Investment in Joint Venture	692.00	1,000.00
(f) Financial assets		
(i) Investments	62.00	62.00
(ii) Others financial assets	286.32	293.97
(g) Other non-current assets	984.34	147.00
(h) Non-current tax assets (net)	462.15	461.63
(i) Deferred tax assets (net)	145.87	109.30
<b>Non-current assets</b>	<b>13,357.25</b>	<b>12,064.56</b>
<b>(2) Current assets</b>		
(a) Inventories	41,885.32	33,394.70
(b) Financial assets		
(i) Trade receivables	37,893.33	33,092.28
(ii) Cash and cash equivalents	833.20	696.87
(iii) Bank balances other than (ii) above	33.54	33.35
(iv) Others financial assets	537.53	329.47
(c) Other current assets	4,971.69	4,719.72
<b>Current assets</b>	<b>86,154.61</b>	<b>72,266.39</b>
<b>TOTAL ASSETS</b>	<b>99,511.86</b>	<b>84,330.95</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity share capital	1,134.32	1,134.32
(b) Other equity	58,285.23	53,147.13
<b>Equity</b>	<b>59,419.55</b>	<b>54,281.45</b>
<b>(2) LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	142.91	230.76
(ii) Lease liabilities	151.54	205.05
(b) Provisions	518.91	518.67
<b>Non-Current Liabilities</b>	<b>813.36</b>	<b>954.48</b>
<b>Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	16,286.34	12,171.70
(ii) Lease Liabilities	326.01	347.95
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	277.52	15.18
Total outstanding dues of creditors other than micro enterprises and small enterprises	18,766.81	13,936.26
(iv) Other financial liabilities	2,606.87	2,270.92
(b) Other current liabilities	277.59	341.46
(c) Provisions	5.70	11.55
(d) Current tax liabilities (net)	732.11	-
<b>Current Liabilities</b>	<b>39,278.95</b>	<b>29,095.02</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>99,511.86</b>	<b>84,330.95</b>


**DOLLAR INDUSTRIES LTD.**

(AN ISO 9001:2015 CERTIFIED ORGANISATION)


 By Order of the Board of Directors  
 For Dollar Industries Limited

 Vinod Kumar Gupta  
 (Managing Director)  
 DIN: 00877949

Place : Kolkata


Date : November 1, 2021

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CIN NO. : L17299WB1993PLC058969

Particulars	for the Six-months ended		for the
	30-09-2021	30-09-2020	Year ended
	(Unaudited)	(Unaudited)	(Audited)
<b>Cash flow from Operating Activities</b>			
Profit before tax	8,739.42	5,197.30	11,730.61
<b>Adjustments for :</b>			
Depreciation and amortisation	785.67	681.92	1,547.08
Provision for doubtful debts	-	97.36	100.81
Provision for doubtful other receivables	51.70		8.97
Provision for investment in Joint Venture	308.00		
Receivables written off	18.79	14.84	48.49
Provisions and liabilities written back	(8.29)	(9.98)	(33.76)
(Profit)/Loss on sale of property, plant and equipment (net)	(0.15)	(0.14)	1.48
Unrealised foreign exchange fluctuations	(38.99)	(14.55)	-
Interest income	(3.29)	(5.13)	(79.28)
Provision for gratuity	88.84	61.36	165.87
Finance costs	301.65	571.13	878.69
<b>Operating profit before working capital changes</b>	<b>10,243.35</b>	<b>6,594.11</b>	<b>14,368.96</b>
<b>Adjustments for :</b>			
(Increase)/ Decrease in trade receivables	(4,819.84)	2,219.90	2,767.69
(Increase)/ Decrease in inventories	(8,490.62)	1,194.71	(2,898.16)
(Increase)/ Decrease in loans, financial assets and other assets	(486.89)	550.36	(707.46)
Increase/ (Decrease) in trade payables	5,101.18	617.74	1,950.82
Increase/ (Decrease) in financial liabilities and other liabilities	272.08	439.07	747.94
<b>Cash generated from Operating Activities</b>	<b>1,819.26</b>	<b>11,615.89</b>	<b>16,229.79</b>
Income Tax paid (net of refund)	(1,630.08)	(960.78)	(2,988.51)
<b>A. Net cash generated/(used in) from Operating Activities</b>	<b>189.18</b>	<b>10,655.11</b>	<b>13,241.28</b>
<b>Cash flow from Investing Activities</b>			
Purchase of Property, plant and equipment including Capital WIP and Rights of Use	(2,230.54)	(432.23)	(2,277.95)
Purchase of intangible assets	(4.86)	(1.65)	(1.66)
Sale of Property, plant and equipment	7.75	1.39	6.62
Sale of Investments	-	-	0.03
Interest received	3.29	5.13	79.28
<b>B. Net cash generated/(used in) Investing Activities</b>	<b>(2,224.36)</b>	<b>(427.36)</b>	<b>(2,193.68)</b>
<b>Cash flow from Financing Activities</b>			
Proceeds from long term borrowings	-	-	41.09
Repayments of long term borrowings	(87.85)	(84.31)	(141.40)
(Repayments)/Proceeds from short term borrowings (net)	4,114.64	(8,292.95)	(8,541.12)
Repayments of lease liabilities	(209.53)	(146.98)	(422.24)
Dividend paid	(1,361.19)	(964.17)	(964.18)
Interest paid	(284.56)	(551.79)	(911.88)
<b>C. Net cash generated/(used in) in Financing Activities</b>	<b>2,171.51</b>	<b>(10,040.20)</b>	<b>(10,939.73)</b>
<b>D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>136.33</b>	<b>187.55</b>	<b>107.87</b>
Opening Cash and Cash Equivalents	696.87	589.00	589.00
Closing Cash and Cash Equivalents	<b>833.20</b>	<b>776.55</b>	<b>696.87</b>

By Order of the Board of Directors  
For Dollar Industries Limited

  
Vinod Kumar Gupta  
(Managing Director)  
DIN: 0087949

Place : Kolkata  
Date : November 1, 2021



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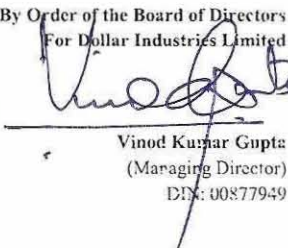
CIN NO. : L17299WB1993PLC058969

## Statement of Unaudited Consolidated Financial Results for the three months and six months ended September 30, 2021

SN	Particulars	Three months ended			Six months ended		Year ended
		30-09-2021 (Unaudited)	30-06-2021 (Unaudited)	30-09-2020 (Unaudited)	30-09-2021 (Unaudited)	30-09-2020 (Unaudited)	31-03-2021 (Audited)
I	Revenue from operations	39,067.45	20,458.34	25,739.44	59,525.79	41,684.68	1,03,695.57
II	Other income	33.19	91.40	53.41	124.59	70.96	348.13
III	<b>Total income (I+II)</b>	<b>39,100.64</b>	<b>20,549.74</b>	<b>25,792.85</b>	<b>59,650.38</b>	<b>41,755.64</b>	<b>1,04,043.70</b>
IV	<b>Expenses</b>						
	Cost of materials consumed	21,141.67	14,775.01	12,640.27	35,916.68	17,695.87	46,466.85
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,236.16)	(7,026.04)	(2,529.68)	(10,262.20)	(355.29)	(1,939.06)
	Employee benefits expense	1,545.21	1,282.17	1,089.15	2,827.38	1,891.52	4,462.83
	Finance costs	165.03	136.62	226.54	301.65	571.13	878.69
	Depreciation and amortization expense	402.44	383.23	347.98	785.67	681.92	1,547.08
	Sub-contract expenses	7,664.28	4,606.01	5,785.95	12,270.29	8,251.43	21,077.38
	Other expenses	5,475.93	3,287.56	5,239.76	8,763.49	7,821.76	19,819.32
	<b>Total expenses (IV)</b>	<b>33,158.40</b>	<b>17,444.56</b>	<b>22,799.97</b>	<b>50,602.96</b>	<b>36,558.34</b>	<b>92,313.09</b>
V	<b>Profit before tax (III-IV)</b>	<b>5,942.24</b>	<b>3,105.18</b>	<b>2,992.88</b>	<b>9,047.42</b>	<b>5,197.30</b>	<b>11,730.61</b>
VI	<b>Tax expenses</b>						
	(1) Current tax	1,550.04	811.63	726.44	2,361.67	1,329.32	2,988.23
	(2) Deferred tax	(40.50)	(17.46)	29.94	(57.96)	(12.51)	14.36
	<b>Total tax expenses (1+2)</b>	<b>1,509.54</b>	<b>794.17</b>	<b>756.38</b>	<b>2,303.71</b>	<b>1,316.81</b>	<b>3,002.59</b>
VII	<b>Profit after tax (V-VI)</b>	<b>4,432.70</b>	<b>2,311.01</b>	<b>2,236.50</b>	<b>6,743.71</b>	<b>3,880.49</b>	<b>8,728.02</b>
	Add/(Less): Share of profit/(loss) in joint venture	(56.85)	(56.92)	(34.69)	(113.77)	(60.22)	(196.33)
VIII	<b>Profit for the period</b>	<b>4,375.85</b>	<b>2,254.09</b>	<b>2,201.81</b>	<b>6,629.94</b>	<b>3,820.27</b>	<b>8,531.69</b>
IX	<b>Other comprehensive income / (loss) to be reclassified to profit or loss in subsequent periods:</b>						
	(1) Re-measurement gain/ (losses) on define benefit plans	77.28	7.70	136.45	84.98	117.79	30.79
	(2) Income tax effect	(19.45)	(1.94)	(34.34)	(21.39)	(29.64)	(7.75)
	<b>Other comprehensive income (net of tax)</b>	<b>57.83</b>	<b>5.76</b>	<b>102.11</b>	<b>63.59</b>	<b>88.15</b>	<b>23.04</b>
X	Share of other comprehensive income in Joint Venture	-	-	-	-	-	1.96
XI	<b>Total Comprehensive income for the period (VIII+IX+X)</b>	<b>4,433.68</b>	<b>2,259.85</b>	<b>2,303.92</b>	<b>6,693.53</b>	<b>3,908.42</b>	<b>8,556.69</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>	<b>1,134.32</b>	<b>1,134.32</b>
XIII	<b>Other equity</b>	-	-	-	-	-	52,541.07
XV	<b>Earnings per equity share (of ₹ 2/- each)</b>						
	(1) Basic (₹)	7.72	3.97	3.88	11.69	6.74	15.04
	(2) Diluted (₹)	7.72	3.97	3.88	11.69	6.74	15.04

## Notes:

- The above unaudited Consolidated Financial Results, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 01, 2021. The statutory auditors have conducted the limited review of the above unaudited consolidated financial results.
- 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. Hence, 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.
- The previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective April 01, 2021.
- The Company does not have any exceptional item during the above period.
- 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 1, 2021**DOLLAR INDUSTRIES LTD.**

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 CIN NO. : L17299WB1993PLC058969

## Consolidated Statement of Assets and Liabilities as at September 30, 2021

Particulars	30-09-2021	31-03-2021
	Unaudited	Audited
<b>A ASSETS</b>		
(1) <b>Non-current assets</b>		
(a) Property, plant and equipment	7,579.76	7,882.15
(b) Capital work-in-progress	2,574.50	1,466.60
(c) Other intangible assets	7.73	3.68
(d) Right of use assets	562.58	638.23
(e) Investment in Joint Venture	280.18	393.94
(f) Financial assets		
(i) Investments	62.00	62.00
(ii) Others financial assets	286.32	293.97
(g) Other non-current assets	984.34	147.00
(h) Non-current tax assets (net)	462.15	461.63
(i) Deferred tax assets (net)	145.87	109.30
<b>Non-current assets</b>	<b>12,945.43</b>	<b>11,458.50</b>
(2) <b>Current assets</b>		
(a) Inventories	41,885.32	33,394.70
(b) Financial assets		
(i) Trade receivables	37,893.33	33,092.28
(ii) Cash and cash equivalents	833.20	696.87
(iii) Bank balances other than (ii) above	33.54	33.35
(iv) Others financial assets	537.53	329.47
(c) Other current assets	4,971.69	4,719.72
<b>Current assets</b>	<b>86,154.61</b>	<b>72,266.39</b>
<b>TOTAL ASSETS</b>	<b>99,100.04</b>	<b>83,724.89</b>
<b>B EQUITY AND LIABILITIES</b>		
(1) <b>Equity</b>		
(a) Equity share capital	1,134.32	1,134.32
(b) Other equity	57,873.41	52,541.07
<b>Equity</b>	<b>59,007.73</b>	<b>53,675.39</b>
(2) <b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	142.91	230.76
(ii) Lease liabilities	151.54	205.05
(b) Provisions	518.91	518.67
<b>Non-Current Liabilities</b>	<b>813.36</b>	<b>954.48</b>
<b>Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	16,286.34	12,171.70
(ii) Lease Liabilities	326.01	347.95
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	277.52	15.18
Total outstanding dues of creditors other than micro enterprises and small enterprises	18,766.81	13,936.26
(iv) Other financial liabilities	2,606.87	2,270.92
(b) Other current liabilities	277.59	341.46
(c) Provisions	5.70	11.55
(d) Current tax liabilities (net)	732.11	-
<b>Current Liabilities</b>	<b>39,278.95</b>	<b>29,095.02</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>99,100.04</b>	<b>83,724.89</b>

 By Order of the Board of Directors  
 For Dollar Industries Limited

  
 Vinod Kumar Gupta  
 (Managing Director)  
 DIN: 00877949

 Place : Kolkata  
 Date : November 1, 2021

**DOLLAR INDUSTRIES LTD.**


(AN ISO 9001:2015 CERTIFIED ORGANISATION)

 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

## Consolidated Cash Flow Statement for six months ended September 30, 2021

Particulars	for the Six-months ended		for the
	30-09-2021	30-09-2020	Year ended
	(Unaudited)	(Unaudited)	31-03-2021 (Audited)
<b>Cash flow from Operating Activities</b>			
Profit before tax	8,933.65	5,137.08	11,534.28
<b>Adjustments for :</b>			
Depreciation and amortisation	785.67	681.92	1,547.08
Provision for doubtful debts	-	97.36	100.81
Provision for doubtful other receivables	51.70	-	8.97
Receivables written off	18.79	14.84	48.49
Provisions and liabilities written back	(8.29)	(9.98)	(33.76)
(Profit)/Loss on sale of property, plant and equipment (net)	(0.15)	(0.14)	1.48
Unrealised foreign exchange fluctuations	(38.99)	(14.55)	-
Interest income	(3.29)	(5.13)	(79.28)
Provision for gratuity	88.84	61.36	165.87
Finance costs	301.65	571.13	878.69
Share of loss of Joint venture	113.77	60.22	196.33
<b>Operating profit before working capital changes</b>	<b>10,243.35</b>	<b>6,594.11</b>	<b>14,368.96</b>
<b>Adjustments for :</b>			
(Increase)/ Decrease in trade receivables	(4,819.84)	2,219.90	2,767.69
(Increase)/ Decrease in inventories	(8,490.62)	1,194.71	(2,898.16)
(Increase)/ Decrease in loans, financial assets and other assets	(486.89)	550.36	(707.46)
Increase/ (Decrease) in trade payables	5,101.18	617.74	1,950.82
Increase/ (Decrease) in financial liabilities and other liabilities	272.08	439.07	747.94
<b>Cash generated from Operating Activities</b>	<b>1,819.26</b>	<b>11,615.89</b>	<b>16,229.79</b>
Income Tax paid (net of refund)	(1,630.08)	(960.78)	(2,988.51)
<b>A. Net cash generated/(used in) from Operating Activities</b>	<b>189.18</b>	<b>10,655.11</b>	<b>13,241.28</b>
<b>Cash flow from Investing Activities</b>			
Purchase of Property, plant and equipment including Capital WIP and Rights of Use	(2,230.54)	(432.23)	(2,277.95)
Purchase of intangible assets	(4.86)	(1.65)	(1.66)
Sale of Property, plant and equipment	7.75	1.39	6.62
Sale of Investments	-	-	0.03
Interest received	3.29	5.13	79.28
<b>B. Net cash generated/(used in) Investing Activities</b>	<b>(2,224.36)</b>	<b>(427.36)</b>	<b>(2,193.68)</b>
<b>Cash flow from Financing Activities</b>			
Proceeds from long term borrowings	-	-	41.09
Repayments of long term borrowings	(87.85)	(84.31)	(141.40)
(Repayments)/Proceeds from short term borrowings (net)	4,114.64	(8,292.95)	(8,541.12)
Repayments of lease liabilities	(209.53)	(146.98)	(422.24)
Dividend paid	(1,361.19)	(964.17)	(964.18)
Interest paid	(284.56)	(551.79)	(911.88)
<b>C. Net cash generated/(used in) in Financing Activities</b>	<b>2,171.51</b>	<b>(10,040.20)</b>	<b>(10,939.73)</b>
<b>D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>136.33</b>	<b>187.55</b>	<b>107.87</b>
Opening Cash and Cash Equivalents	696.87	589.00	589.00
Closing Cash and Cash Equivalents	<b>833.20</b>	<b>776.55</b>	<b>696.87</b>

By Order of the Board of Directors  
For Dollar Industries Limited


Vinod Kumar Gupta  
(Managing Director)  
DIN: 00877949

Place : Kolkata  
Date : November 1, 2021**DOLLAR INDUSTRIES LTD.**

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

**Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company for three months and six months ended 30<sup>th</sup> September, 2021 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 30<sup>th</sup> September, 2021 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 1, 2021, 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



*Shrenik Mehta*  
(Shrenik Mehta)  
Partner  
Membership No. 063769  
UDIN: 210 63769AAAABW8949

Place: Kolkata  
Dated: November 1, 2021



**Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company for three months and six months ended September 30, 2021 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, 2021, ('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 1, 2021. 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.

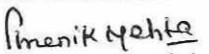
4. The Statement includes the financial results of entity given below:
  - Pepe Jeans Innerfashion Private Limited (Joint Venture)



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management's 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.
6. The Unaudited Consolidated Financial Results include the Company's share of net loss after tax of Rs. 56.85 lakhs and Rs. 113.77 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, 2021 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



(Shrenik Mehta)

Partner

Membership No. 063769

UDIN: 21063769AAAABX6879

Place: Kolkata

Dated: November 1, 2021

