

Date: 01.11.2021

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

Dear Sir(s),

Reg: Outcome of Board Meeting held on 1st November, 2021

With further reference to our letter of 21st October, 2021, the Board of Directors of the Company in its meeting held on date i.e. 1st November, 2021 has reviewed and approved the Un-audited financial results (both standalone and consolidated) for the quarter and half year ended on 30th September, 2021and 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 <u>Encl</u>: <u>As above</u>



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 CIN NO.: L17299WB1993PLC058969

15.39



		T	Three months ended		Six month	is ended	Year ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
SN	Particulars	(Unsudited)	(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
Ш	Other income	33.19	91.40	53.41	124.59	70.96	348.13
III	Total income (I+11)	39,100.64	20,549.74	25,792.85	59,650.38	41,755.64	1,04,043.70
IV	Expenses						
	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	5,783.93	3,287.56	5,239.76	9,071.49	7,821.76	19,819.32
	Total expenses (IV)	33,466.40	17,444.56	22,799.97	50,910.96	36,558.34	92,313.09
V	Profit Lefore tax (III-IV)	5,634.24	3,105.18	2,992.88	8,739.42	5,197.30	11,730.61
VI	Tax expenses						
	(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)	29.91	(57.96)	(12.51)	14.36
	Total tax expenses (1+2)	1,509.54	794.17	756.38	2,303.71	1,316.81	3,002.59
VII	Profit for the period (V-VI)	4,124.70	2,311.01	2,236.50	6,435.71	3,880.49	8,728.02
Vil	Other comprehensive income (net of tax)						
	(1) Re-measurement gain/ (losses) on defined 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
	Other comprehensive income (net of tax)	57.83	5.76	102.11	63.59	88.15	23.04
IX	Total Comprehensive income for the period (VII+VIII)	4,182.53	2,316.77	2,338.61	6,499.30	3,968.64	8,751.06
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	-		-	-	-	53,147.13
XI			and the second second				
	(1) Basic (₹)	7.27	4.07	3.94	11.35	6.84	15.39
	Conception of the second sec			2.0.4			

Notes:

(2) Diluted (₹)

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 01, 2021. The statutory auditors have conducted the limited review of the above unaudited standalone financial results.

4.07

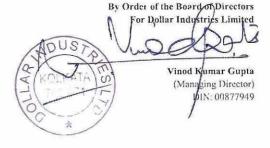
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- As the Company's business activity falls within a single significant primary business segment i.e. "Garment & Hosiery and related service", no separate segment information is disclosed. 2) These, in the context of Ind AS 108 on "Operating Segments Reporting" are considered to constitute one segment and hence, the Company has not made any additional segment disclosures.
- 3) The Company has provided for impairment on its investment in Joint Venture viz, Pepe Jeans Innerfashions Pvt Ltd (PJIFPL) of ₹ 368 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".
- 4) The previous period figures have been re-grouped / re-classified wherever recessary, 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.
- 5) The Company does not have any exceptional item during the above period.
- 6) Standalone Statement of Assets and Liabilities and Standalone Cash flow statement are annexed herewith.

Place : Kolkata Date : November 1, 2021





11.35

6.84

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

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

(₹ in Lakhs)

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TOTAL ASSETS99,511.8684,330.EQUITY AND LIABILITIES1,134.321,134.Equity1,134.321,134.(a) Equity share capital1,134.321,134.(b) Other equity58,285.2353,147.Equity59,419.5554,281.LIABILITIES159,419.55Non-Current Liabilities1230.(i) Borrowings142.91230.(ii) Lease liabilities151.54205.(b) Provisions518.91518.(ii) Lease Liabilities813.36954.(iii) Lease Liabilities16,286.3412.171.(ii) Derrowings16,286.3412.171.(ii) Deare Liabilities326.01347.(iii) Trade payables16,286.3412.91.Total outstanding dues of micro enterprises and small enterprises18,766.8113,936.(ix) Other financial liabilities2,606.872,270.(b) Other current Liabilities2,606.872,270.(b) Other current Liabilities5,7011.(c) Provisions5,7011.(d) Current tax liabilities (net)732.11	(c) Other current assets	4,971.69	4,719.72
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EQUITY AND LIABILITIESEquity(a) Equity share capital(b) Other equityEquity(c) Financial liabilities(a) Financial liabilities(a) Financial liabilities(b) Provisions(c) Financial liabilities(c) Provisions(c) Provision	TOTAL ASSETS	99,511.86	84,330.95
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(b) Provisions518.91518.91Non-Current Liabilities813.36954.Current Liabilities813.36954.(a) Financial liabilities16,286.3412,171.(i) Borrowings16,286.3412,171.(ii) Lease Liabilities326.01347.(iii) Trade payables16,286.3412,171.Total outstanding dues of micro enterprises and small enterprises277.5215.Total outstanding dues of creditors other than micro enterprises and small enterprises18,766.8113,936.(iv) Other financial liabilities2,606.872,270.(b) Other current liabilities277.59341.(c) Provisions5.7011.(d) Current tax liabilities (net)732.11-			230.70
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(a) Financial liabilities16,286.3412,171.(i) Borrowings16,286.3412,171.(ii) Lease Liabilities326.01347.(iii) Trade payables70 all outstanding dues of micro enterprises and small enterprises277.5215.Total outstanding dues of creditors other than micro enterprises and small enterprises18,766.8113,936.(iv) Other financial liabilities2,606.872,270.(b) Other current liabilities277.59341.(c) Provisions5.7011.(d) Current tax liabilities (net)732.11-	Non-Current Liabilities	813.36	954.4
(i) Borrowings16,286.3412,171.(ii) Lease Liabilities326.01347.(iii) Trade payables326.01347.Total outstanding dues of micro enterprises and small enterprises277.5215.Total outstanding dues of creditors other than micro enterprises and small enterprises18,766.8113,936.(iv) Other financial liabilities2,606.872,270.(b) Other current liabilities277.59341.(c) Provisions5.7011.(d) Current tax liabilities (net)732.11-			
(ii) Lease Liabilities326.01347.(iii) Trade payablesTotal outstanding dues of micro enterprises and small enterprises277.5215.Total outstanding dues of creditors other than micro enterprises and small enterprises18,766.8113,936.(iv) Other financial liabilities2,606.872,270.(b) Other current liabilities277.59341.(c) Provisions5.7011.(d) Current tax liabilities (net)732.11-	(a) Financial liabilities		
(iii) Trade payables. Total outstanding dues of micro enterprises and small enterprises277.52Total outstanding dues of creditors other than micro enterprises and small enterprises18,766.81(iv) Other financial liabilities2,606.87(b) Other current liabilities277.59(c) Provisions5.70(d) Current tax liabilities (net)732.11	(i) Borrowings	16,286.34	12,171.70
Total outstanding dues of micro enterprises and small enterprises277.5215.Total outstanding dues of creditors other than micro enterprises and small enterprises18,766.8113,936.(iv) Other financial liabilities2,606.872,270.(b) Other current liabilities277.59341.(c) Provisions5.7011.(d) Current tax liabilities (net)732.11-	(ii) Lease Liabilities	326.01	347.95
Total outstanding dues of creditors other than micro enterprises and small enterprises18,766.8113,936.(iv) Other financial liabilities2,606.872,270.(b) Other current liabilities277.59341.(c) Provisions5.7011.(d) Current tax liabilities (net)732.11-	(iii) Trade payables		
Total outstanding dues of creditors other than micro enterprises and small enterprises18,766.8113,936.(iv) Other financial liabilities2,606.872,270.(b) Other current liabilities277.59341.(c) Provisions5.7011.(d) Current tax liabilities (net)732.11-		277.52	15.18
(iv) Other financial liabilities 2,606.87 2,270. (b) Other current liabilities 277.59 341. (c) Provisions 5.70 11. (d) Current tax liabilities (net) 732.11 -		18,766.81	13,936.20
(b) Other current liabilities 277.59 341. (c) Provisions 5.70 11. (d) Current tax liabilities (net) 732.11 -		2,606.87	2,270.93
(c) Provisions 5.70 11. (d) Current tax liabilities (net) 732.11 -		277.59	341.40
(d) Current tax liabilities (net)		5.70	11.5
	5.4		
			29,095.02
TOTAL EQUITY AND LIABILITIES 99,511.86 84,330.			84,330.95



By Order of the Board of Directors For Dollar Industries Dimited CF .

V

*

Vinod Kumar Gupta (Managing Director) DIN: 00877949

Place : Kolkata Date : November 1, 2021

(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 CIN NO.: L17299WB1993PLC058969

DOLLAR WEAR THE CHANGE Standalone Cash Flow Statement for six months ended September 30, 2021

(₹ in Lakhs)

	for the	Six-	for the
	months	Year ended	
	30-09-2021	30-09-2020	31-03-2021
Particulars	(Unaudited)	(Unaudited)	(Audited)
Cash flow from Operating Activities			
Profit before tax	8,739.42	5,197.30	11,730.61
Adjustments for :	0,737.42	5,177.50	11,750.01
Depreciation and amortisation	785.67	681.92	1,547.08
Provision for doubtful debts	785.07	97.36	1,047.08
Provision for doubtful decis	51.70	97.50	8.97
Provision for investment in Joint Venture	308.00		0.97
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
Operating profit before working capital changes	10,243.35	6,594.11	14,368.96
Adjustments for :			
(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
Cash generated from Operating Activities	1,819.26	11,615.89	16,229.79
Income Tax paid (net of refund)	(1,630.08)	(960.78)	(2,988.51
. Net cash generated/(used in) from Operating Activities	189.18	10,655.11	13,241.28
Cash flow from Investing Activities			
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
. Net cash generated/(used in) Investing Activities	(2,224.36)	(427.36)	(2,193.68
Cash flow from Financing Activities			
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
. Net cash generated/(used in) in Financing Activities	2,171.51	(10,040.20)	(10,939.73
. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	136.33	187.55	107.87
Opening Cash and Cash Equivalents	696.87	589.00	589.00
Closing Cash and Cash Equivalents	833.20	776.55	696.87

Place : Kolkata Date : November 1, 2021





By Order of the Board of Directors For Bollar Industries Limited

Vinod Kumar Gupta (Managing Director) DIN: 008/7949

DOLLAR INDUSTRIES LTD.

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

00m 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

DOLLAR WEAR THE CHANGE

(₹ in Lakhs)

		Three months ended Six months ended			s ended	Year ended	
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
SN	Particulars	(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	Total income (I+II)	39,100.64	20,549.74	25,792.85	59,650.38	41,755.64	1,04,043.70
IV	Expenses					The second s	
	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
	Total expenses (IV)	33,158.40	17,444.56	22,799.97	50,602.96	36,558.34	92,313.09
V	Profit before tax (III-IV)	5,942.24	3,105.18	2,992.88	9,047.42	5,197.30	11,730.61
VI							
	(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
	Total tax expenses (1+2)	1,509.54	794.17	756.38	2,303.71	1,316.81	3,002.59
VII	Profit after tax (V-VI)	4,432.70	2,311.01	2,236.50	6,743.71	3,880.49	8,728.02
	Add/(Less): Share of profit/(loss) in joint venture	(56.85)	(56.92)	(34.69)	(113.77)	(60.22)	(196.33)
VII	Profit for the period	4,375.85	2,254.09	2,201.81	6,629.94	3,820.27	8,531.69
iX	Other comprehensive income / (loss) to be reclassified to profit or loss in subsequent periods:						
	(1) Re-measurement gain/ (lesses) 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)
	Other comprehensive income (net of tax)	57.83	5.76	102.11	63.59	88.15	23.04
Х	Share of other comprehensive income in Joint Venture	-	-	-	<u>.</u>	-	1.96
XI	Total Comprehensive income for the period (VIII+IX+X)	4,433.68	2,259.85	2,303.92	6,693.53	3,908.42	8,556,69
XI	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
	Other equity	-	-	-	-	-	52,541.07
XV	Earnings per equity share (of ₹ 2/- each)						
	(1) Basic (₹)	7.72	3.97	3.88	11.69	6.74	15.04
	(2) Dilated (₹)	7.72	3.97	3.88	11.69	6.74	15.04

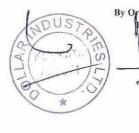
Notes:

 The above unaudited Consolidated Financial Results, have been reviewed by the Audit Committee and appreved 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.

- 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 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 Comparises Act, 2013 effective April 01, 2021.
- 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.

Place : Kolkata Date : November 1, 2021





By Order of the Board of Directors For Dollar Industries L mited

Vinod Kumar Gupta (Maraging Director) DIX: 00877949

DOLLAR INDUSTRIES LTD.

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

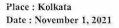
00m Tower 15th Floor 32 J. L. Nehru Road Kolkata 700071 India ↓+ 91 33 2288 4064-66 €+91 33 2288 4063 ⊜care@dollarglobal.in & dollarglobal.in CIN NO.: L17299WB1993PLC058969



(₹ in Lakhs)

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

	30-09-2021	31-03-2021
Particulars	Unaudited	Audited
A ASSETS		
(1) Non-current assets		
(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
(c) Investment in Joint Venture		
(f) Financial assets	280.18	393.94
(i) Investments	(2.00	(2.00
(i) Others financial assets	62.00	62.00
	286.32	293.97 147.00
(g) Other non-current assets	984.34	
(h) Non-current tax assets (net)	462.15	461.63
(i) Deferred tax assets (net)	145.87	109.30
Non-current assets	12,945.43	11,458.50
(2) Current assets	11 00/2 22	22.201.70
(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
Current assets	86,154.61	72,266.39
TOTAL ASSETS	99,100.04	83,724.89
B EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	1,134.32	1,134.32
(b) Other equity	57,873.41	52,541.07
		transmission and the second
(2) LIABILITIES Equity	59,007.73	53,675.39
Non-Current Liabilities		
(a) Financial liabilities	142.01	220 7
(i) Borrowings (ii) Lease liabilities	142.91 151.54	230.70
N 6		205.05
(b) Provisions	518.91	518.67
Non-Current Liabilities	813.36	954.48
Current Liabilities		
(a) Financial liabilities		10100 0000 000
(i) Borrowings	16,286.34	12,171.70
(ii) Lease Liabilities(iii) Trade payables	326.01	347.9
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	13,936.20
(iv) Other financial liabilities	2,606.87	2,270.92
(b) Other current liabilities	277.59	341.40
(c) Provisions	5.70	11.5
(d) Current tax liabilities (net)	732.11	121
Current Liabilities	39,278.95	29,095.02
TOTAL EQUITY AND LIABILITIES	99,100.04	83,724.89





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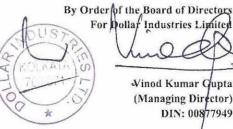
Om Tower 15th Floor 32 J. L. Nehru Road Kolkata 700071 India \$+ 91 33 2288 4064-66 ⊌+91 33 2288 4063 Scare@dollarglobal.in & dollarglobal.in CIN NO.: L17299WB1993PLC058969

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WEAR THE CHANGE
Consolidated Cash Flow Statement for six months ended September 30, 2021

(₹ in Lakhs)

	for the	a start and a st	for the
	months		Year ended
	30-09-2021	30-09-2020	31-03-2021
Particulars	(Unaudited)	(Unaudited)	(Audited)
Cash flow from Operating Activities			
Profit before tax	8,933.65	5,137.08	11,534.28
Adjustments for :			
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
Operating profit before working capital changes	10,243.35	6,594.11	14,368.96
Adjustments for :	10,245.55	0,574.11	14,500.90
(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
Cash generated from Operating Activities	1,819.26	11,615.89	16,229.79
Income Tax paid (net of refund)	(1,630.08)		
A. Net cash generated/(used in) from Operating Activities	189.18	(960.78)	(2,988.51) 13,241.28
Cash flow from Investing Activities	107.10	10,055.11	13,241.20
Purchase of Property, plant and equipment including Capital WIP and Rights of Use	(2,230.54)	(432.23)	(2,277.95)
Purchase of intengible assets	(4.86)	(1.65)	(1.66)
Sale of Property, plant and equipment	7.75	1.39	6.62
Sale of Investments	1.15	-	0.02
Interest received	3.29	5.13	79.28
3. Net cash generated/(used in) Investing Activities	(2,224.36)	(427.36)	(2,193.68)
	(2,22,130)	(121.50)	(2,175,100)
Cash flow from Financing Activities			
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)
C. Net cash generated/(used in) in Financing Activities	2,171.51	(10,040.20)	(10,939.73)
D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	136.33	187.55	107.87
Opening Cash and Cash Equivalents	696.87	589.00	589.00
Closing Cash and Cash Equivalents	833.20	776.55	696.87





Winod Kumar Qupta (Managing Director) DIN: 00877949

Place : Kolkata Date : November 1, 2021

DOLLAR INDUSTRIES LTD.

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0 m Tower 15th Floor 32 J. L. Nehru Road Kolkata 700071 India 1+91 33 2288 4064-66 @+91 33 2288 4063 ⊝ care@dollarglobal.in CIN NO.: L17299WB1993PLC058969



161, Sarat Bose Road Kolkata-700 026, (India) T +91(0)33-2419 6000/01/02 E kolkata@singhico.com www.singhico.com

Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company for three months and six months ended 30th 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

- 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, 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

Imenik Mehta

(Shrenik Mehta) Partner Membership No. 063769 UDIN: 210 63769AAAAB W8949

Place: Kolkata Dated: November 1, 2021



161, Sarat Bose Road Kolkata-700 026, (India) T +91(0)33-2419 6000/01/02 E kolkata@singhico.com www.singhico.com

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

- 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)





.....contd.

- 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

Imenik Nehta

(Shrenik Mehta) Partner Membership No. 063769 UDIN: 2106 37 69AAAABX6879

Place: Kolkata Dated: November 1, 2021

