15th May, 2025

BSE Limited
Listing Dept./Dept. of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Security Code: 500101
Security ID: ARVIND

National Stock Exchange of India Limited
Listing Dept., Exchange Plaza, 5th Floor,
Plot No. C/1, G. Block,
Bandra-Kurla Complex,
Bandra (E),
Mumbai - 400 051.

Symbol: ARVIND

Dear Sir/Madam,

Sub: Outcome of the Meeting of the Board of Directors held on 15th May, 2025

Ref.: Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, the Board of Directors of the Company in their meeting held on today, *inter alia*, approved the following:

1. Audited Standalone and Consolidated Financial Results of the Company for the financial year ended on 31st March, 2025, along with the reports of Auditors thereon pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) regulations 2015 ("SEBI LODR Regulations"). The financial results along with report of Auditors are attached herewith.

   Pursuant to regulation 33 of SEBI LODR Regulations, we hereby declare that the Statutory Auditors have issued audit report with unmodified opinion on the financial results (Standalone and Consolidated) of the Company for the financial year ended 31st March, 2025.

2. Recommended final dividend of Rs. 3.75/- per equity share of face value of Rs.10/- each, for the financial year ended 31st March, 2025 subject to the approval of members at the ensuing Annual General Meeting of the Company.

   The dividend shall be paid/dispatched to the members within 30 days of declaration. We shall inform the date of Annual General Meeting in due course.

3. Appointment of M/s. Hitesh Buch & Associates, Practising Company Secretaries as Secretarial Auditors of the Company, to conduct secretarial audit of the Company for a period of five consecutive years from FY 2025-26 to FY 2029-30. The appointment shall be subject to the approval of members of the Company at the ensuing Annual General Meeting.

   The details as required under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 (as amended) are provided in "Annexure A".

The meeting of the Board of Directors of the Company commenced at 11:30 a.m. and concluded at 12:55 p.m.

Kindly take the same on records.

Thanking you

Yours faithfully,
For Arvind Limited

KRUNAL DEVENDRAKUMAR BHATT
Digitally signed by KRUNAL DEVENDRAKUMAR BHATT
Date: 2025.05.15 13:11:43 +05'30'

Krunal Bhatt
Company Secretary

Encl:

1. Financial Results for the financial year ended on 31st March, 2025 along with Audit Reports of Statutory Auditors.

2. "Annexure A" - Details as required under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 (as amended) are provided in "Annexure A".

Deloitte Haskins & Sells LLP

Chartered Accountants
19th Floor, Shapath-V
S.G. Highway
Ahmedabad - 380 015
Gujarat, India

Tel: +91 79 6682 7300
Fax: +91 79 6682 7400

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
ARVIND LIMITED

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2025 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2025 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2025" of **ARVIND LIMITED** (the "Company"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2025:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2025

With respect to the Standalone Financial Results for the quarter ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical

requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2025 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

(b) Review of the Standalone Financial Results for the quarter ended March 31, 2025

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2025 in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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. Accordingly, we do not express an audit opinion.

Other Matters

- The Statement includes the results for the Quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

H. S. Sutaria

Hardik Sutaria
Partner
(Membership No. 116642)
UDIN: 25116642BMLMWQ9224

Place: Ahmedabad
Date: May 15, 2025

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

[₹ in Crores except per share data]

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Refer Note 4	Unaudited	Refer Note 4	Audited	Audited
1	**Income**					
	(a) Revenue from operations	1,994.93	1,926.65	1,899.57	7,632.32	7,100.46
	(b) Other income	32.03	18.39	10.84	78.93	53.38
	Total Income	**2,026.96**	**1,945.04**	**1,910.41**	**7,711.25**	**7,153.84**
2	**Expenses**					
	(a) Cost of materials consumed	968.67	909.78	846.54	3,607.60	3,299.35
	(b) Purchase of stock-in-trade	56.25	34.57	63.32	179.58	155.62
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(82.13)	(39.33)	8.06	(87.87)	(47.00)
	(d) Project expenses	9.11	3.78	25.32	48.31	72.25
	(e) Employee benefit expenses	233.18	232.03	196.72	888.02	822.79
	(f) Finance costs	45.94	39.16	43.46	160.22	150.82
	(g) Depreciation and amortisation expenses	57.66	53.99	51.91	216.88	212.77
	(h) Other expenses	596.25	580.85	552.81	2,245.25	2,060.79
	Total Expenses	**1,884.93**	**1,814.83**	**1,788.14**	**7,257.99**	**6,727.39**
3	**Profit before Exceptional Items and Tax (1-2)**	**142.03**	**130.21**	**122.27**	**453.26**	**426.45**
4	Exceptional Items (net of tax) (Refer Note 2)	(2.44)	-	(21.91)	(25.77)	(22.40)
5	**Profit before tax (3+4)**	**139.59**	**130.21**	**100.36**	**427.49**	**404.05**
6	**Tax Expense :**					
	- Current Tax	30.89	33.70	32.47	106.30	112.39
	- Short/(Excess) provision of earlier years	-	(2.66)	4.03	(2.66)	4.03
	- Deferred Tax Charge/(Credit)	15.69	2.09	(7.99)	26.80	(17.27)
	- Deferred Tax Charge - Exceptional (Refer Note 7)	-	-	-	56.77	-
	Total Tax Expense	**46.58**	**33.13**	**28.51**	**187.21**	**99.15**
7	**Profit for the period (5-6)**	**93.01**	**97.08**	**71.85**	**240.28**	**304.90**
8	**Other Comprehensive Income/(Loss) (net of tax)**					
	(a) Items that will not be classified to profit and loss					
	(i) Equity Instruments through Other Comprehensive Income (FVOCI)	0.88	-	-	0.88	(22.33)
	(ii) Remeasurement gain/(loss) of defined benefit plan	(22.02)	1.86	4.60	(16.44)	7.81
	(iii) Income tax related to items (i) & (ii) above	5.41	(0.47)	(1.16)	4.00	3.24
	(b) Items that will be reclassified to profit and loss					
	(i) Effective portion of gain/(loss) on cash flow hedges	15.91	(19.52)	2.22	(2.40)	5.71
	(ii) Income tax related to item (i) above	(4.00)	4.91	(0.55)	0.61	(1.43)
	Other Comprehensive Income/(Loss) (net of tax)	**(3.82)**	**(13.22)**	**5.11**	**(13.35)**	**(7.00)**
9	**Total Comprehensive Income for the period (7+8)**	**89.19**	**83.86**	**76.96**	**226.93**	**297.90**
10	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	261.82	261.77	261.63	261.82	261.63
11	Other Equity				3,324.54	3,214.74
12	**Earnings per Share in ₹ - (Not Annualised)**					
	- Basic	3.55	3.71	2.75	9.18	11.66
	- Diluted	3.55	3.70	2.75	9.17	11.65
	(See accompanying notes to the Standalone Financial Results)					

For Identification Purposes Only
DELOITTE HASKINS & SELLS LLP
CHARTERED ACCOUNTANTS
MUMBAI

ARVIND LIMITED

Arvind Limited,
Naroda Road,
Ahmedabad. 380 025, India
Tel.: +91 79 68268000
CIN: L17119GJ1931PLC000093

Notes :

1 The above standalone financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their respective meeting held on May 15, 2025.

2 Exceptional items represent following:

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Refer Note 4	Unaudited	Refer Note 4	Audited	Audited
(a) Provision for impairment of investments and loans/loss on sale of investments	(2.77)	-	(28.56)	(30.07)	(28.56)
(b) Investment written off	-	-	-	-	(0.65)
	(2.77)	**-**	**(28.56)**	**(30.07)**	**(29.21)**
Tax Impact on above	0.33	-	6.65	4.30	6.81
Total	**(2.44)**	**-**	**(21.91)**	**(25.77)**	**(22.40)**

3 During the previous year, the Company has sold its investment in equity shares and Non Convertible Debentures of its subsidiaries to its another subsidiaries for a consideration of ₹ 85.72 crores. Resulting gain of ₹ 29.72 crores on such sale is accounted for in "Capital Reserve", this being in the nature of common control business combination.

4 The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the third quarter ended December 31, 2024 and December 31, 2023 respectively which were subjected to limited review.

5 The Board at its meeting dated May 6, 2024 has approved the Scheme of Arrangement ("Scheme") for transfer and vesting of "Advanced materials division" of the company to Arvind Advanced Materials Limited, a wholly owned subsidiary of the company, on an ongoing basis by way of slump sale with effect from the appointed date i.e. April 1, 2024 at book value, under Sec 230 to 232 and other applicable provisions of the Companies Act, 2013.

The Hon'ble National Company Law Tribunal, Ahmedabad Bench (NCLT) vide order dated April 8, 2025 admitted Company Application filed by the Company under section 230-232 of the Companies Act 2013 and inter alia directed to convene meeting of shareholders and creditors of the Company for the purpose of considering and, if thought fit, approving the proposed Scheme of Arrangement.

As the Scheme is subject to requisite regulatory and other approvals, pending which no adjustments are required to be made in the financial results for the year ended March 31, 2025.

6 The operations at Company's plant located at Santej, Gujarat, were partially affected for a period of 21 days due to strike by section of workers during the quarter ended June 30, 2024. The Labour Court declared the strike illegal in an order dated June 6, 2024. Subsequently, the strike was called off by the workers, and operations at the Santej plant have since normalized.

7 Pursuant to the latest amendments in the Finance (No. 2) Act 2024, long term capital gains tax rate was changed from 20% plus surcharge and cess (with indexation) to 12.5% plus surcharge and cess (without indexation). In accordance with the said amendments, the deferred tax asset has been reduced by ₹ 56.77 crores as a cumulative one time impact while computing the profit after tax for the period ended September 30, 2024. It is to be noted that only a provision is being made in the books of accounts to record the Deferred Tax in line with the applicable accounting standards and recently enacted tax rate change.

8 The Board of Directors recommended a final dividend of ₹ 3.75 per equity share of face value of ₹ 10 each, for the financial year ended March 31, 2025, subject to approval of shareholders in the ensuing Annual General Meeting.

For Identification Purposes Only * DELOITTE HASKINS & SELLS LLP * CHARTERED ACCOUNTANTS * MUMBAI For Identification Purposes Only

ARVIND LIMITED NAPODA ROAD AHMEDABAD

For Arvind Limited

Sanjay S. Lalbhai
Chairman

Ahmedabad
May 15, 2025

Arvind Limited,
Naroda Road,
Ahmedabad. 380 025, India
Tel.: +91 79 68268000
CIN: L17119GJ1931PLC000093

SEGMENTWISE REVENUE, RESULTS, SEGMENT ASSETS AND LIABILITIES (STANDALONE) FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

[₹ in Crores]

Sr. No	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Refer Note 4	Unaudited	Refer Note 4	Audited	Audited
1	**Segment Revenue (Net Sales/Income from Operations)**					
	(a) Textiles	1,527.23	1,535.44	1,462.39	5,977.30	5,629.68
	(b) Advanced Materials	419.11	340.67	346.25	1,408.34	1,302.27
	(c) Others	57.72	52.83	91.09	259.10	169.74
	Total	**2,004.11**	**1,928.94**	**1,899.73**	**7,644.74**	**7,101.69**
	Less : Inter Segment Sales	9.18	2.29	0.16	12.42	1.23
	Net Sales/Income from Operations	**1,994.93**	**1,926.65**	**1,899.57**	**7,632.32**	**7,100.46**
2	**Segment Results (Profit/(Loss) before interest & Tax)**					
	(a) **Textiles**					
	- Profit before Exceptional Items	119.30	124.18	133.32	413.26	480.15
	- Exceptional Items (Refer Note 2)	(0.22)	-	(28.56)	(27.52)	(29.21)
	Textiles Total	119.08	124.18	104.76	385.74	450.94
	(b) Advanced Materials	62.93	47.22	35.02	191.63	146.15
	(c) Others					
	- Loss before Exceptional Items	2.17	(3.15)	3.61	(0.88)	(18.89)
	- Exceptional Items (Refer Note 2)	(0.18)	-	-	(0.18)	-
	Others Total	1.99	(3.15)	3.61	(1.06)	(18.89)
	Total	**184.00**	**168.25**	**143.39**	**576.31**	**578.20**
	Less: Interest and Finance Charges	45.94	39.16	43.46	160.22	150.82
	Other Unallocable income/(expenditure)					
	- Profit/(Loss) before Exceptional Items	3.57	1.12	(6.22)	9.47	(30.14)
	- Exceptional Items (Refer Note 2)	(2.04)	-	6.65	1.93	6.81
	Add: **Total Other Unallocable income/(expenditure)**	1.53	1.12	0.43	11.40	(23.33)
	Profit Before Tax	**139.59**	**130.21**	**100.36**	**427.49**	**404.05**
3	**Segment Assets**					
	(a) Textiles	4,782.49	4,561.22	4,422.16	4,782.49	4,422.16
	(b) Advanced Materials	946.36	872.76	759.52	946.36	759.52
	(c) Others	522.18	505.29	550.58	522.18	550.58
	Total Segment Assets	**6,251.03**	**5,939.27**	**5,732.26**	**6,251.03**	**5,732.26**
	Unallocable	1,073.04	1,133.87	996.56	1,073.04	996.56
	Total Assets	**7,324.07**	**7,073.14**	**6,728.82**	**7,324.07**	**6,728.82**
4	**Segment Liabilities**					
	(a) Textiles	1,632.70	1,436.90	1,384.01	1,632.70	1,384.01
	(b) Advanced Materials	245.20	260.50	194.48	245.20	194.48
	(c) Others	322.20	319.58	373.08	322.20	373.08
	Total Segment Liabilities	**2,200.10**	**2,016.98**	**1,951.57**	**2,200.10**	**1,951.57**
	Unallocable	183.21	177.89	53.12	183.21	53.12
	Total Liabilities	**2,383.31**	**2,194.87**	**2,004.69**	**2,383.31**	**2,004.69**

Notes :

I Considering the nature of the Company's business and operations, as well as based on reviews performed by Chief operating decision maker regarding resource allocation and performance management, the Company has identified following as reportable segments in accordance with the requirements of Ind AS 108 - " Operating Segments". Above segment liability does not include borrowings.

Classification of Reportable Segments :

1 **Textiles** : Fabrics, Garments and Fabric Retail.
2 **Advanced Materials :** Human Protection fabric & garments, Industrial Products, Advance Composites and Automotive fabrics.
3 **Others :** EPABX and One to Many Radio, Developing of Residential Units, Construction contracts and Others.

For Identification Purposes Only
DELOITTE HASKINS & SELLS LLP
CHARTERED ACCOUNTANTS
MUMBAI

ARVIND LIMITED
NARODA ROAD
AHMEDABAD

For Arvind Limited

Sanjay S. Lalbhai
Chairman

Ahmedabad
May 15, 2025

Arvind Limited,
Naroda Road,
Ahmedabad. 380 025, India
Tel.: +91 79 68268000
CIN: L17119GJ1931PLC000093

Arvind

www.arvind.com

STANDALONE AUDITED BALANCE SHEET AS AT MARCH 31, 2025

[₹ in Crores]

	Particulars	As At March 31, 2025 Audited	As At March 31, 2024 Audited
	ASSETS		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	3,079.31	2,932.26
	(b) Capital Work-in-Progress	155.73	90.26
	(c) Investment Properties	129.84	191.12
	(d) Other Intangible Assets	12.61	14.96
	(e) Intangible Assets Under Development	1.71	0.39
	(f) Right of Use Assets	125.10	58.28
	(g) Financial Assets		
	(i) Investments	447.99	343.69
	(ii) Loans	0.30	0.42
	(iii) Other Financial Assets	32.18	24.93
	(h) Deferred Tax Assets (net)	-	17.64
	(i) Other Non-Current Assets	69.59	33.69
	Total - Non-Current Assets	**4,054.36**	**3,707.64**
2	**Current Assets**		
	(a) Inventories	1,766.24	1,719.26
	(b) Financial Assets		
	(i) Trade Receivables	1,129.66	952.41
	(ii) Cash & cash equivalents	34.38	30.25
	(iii) Bank balances other than(ii) above	8.06	8.74
	(iv) Loans	97.75	80.14
	(v) Other Financial Assets	20.22	17.06
	(c) Current Tax Assets (Net)	-	12.81
	(d) Other Current Assets	213.40	200.51
	Total - Current Assets	**3,269.71**	**3,021.18**
	TOTAL - ASSETS	**7,324.07**	**6,728.82**
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	261.82	261.63
	(b) Other Equity	3,324.54	3,214.74
	Total - Equity	**3,586.36**	**3,476.37**
	LIABILITIES		
1	**Non - Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	264.44	249.94
	(ii) Lease Liabilities	120.38	54.50
	(iii) Other Financial Liabilities	1.03	1.56
	(b) Long-Term Provisions	26.22	23.90
	(c) Deferred Tax Liabilities (Net)	61.15	-
	(d) Government Grants	85.57	74.69
	Total - Non-Current Liabilities	**558.79**	**404.59**
2	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	1,089.96	997.83
	(ii) Lease Liabilities	21.66	17.94
	(iii) Trade Payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	85.48	132.59
	- Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	1,389.87	1,117.83
	(iv) Other Financial Liabilities	223.77	180.22
	(b) Short-Term Provisions	13.98	11.61
	(c) Government Grants	11.28	11.54
	(d) Other Current Liabilities	338.62	378.30
	(e) Current Tax Liabilities (Net)	4.30	-
	Total - Current Liabilities	**3,178.92**	**2,847.86**
	TOTAL - EQUITY AND LIABILITIES	**7,324.07**	**6,728.82**

Ahmedabad
May 15, 2025

For Identification Purposes Only
DELOITTE HASKINS & SELLS LLP
CHARTERED ACCOUNTANTS
MUMBAI

ARVIND LIMITED
NARODA ROAD
AHMEDABAD

For Arvind Limited

Sanjay S. Lalbhai
Chairman

Arvind Limited,
Naroda Road,
Ahmedabad. 380 025, India
Tel.: +91 79 68268000
CIN: L17119GJ1931PLC000093

Arvind

www.arvind.com

STANDALONE AUDITED STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2025

[₹ in Crores]

	Particulars	Year Ended March 31, 2025 Audited		Year Ended March 31, 2024 Audited	
A	**Cash Flow from Operating activities**				
	Profit after taxation		240.28		304.90
	Adjustments to reconcile profit after tax to net cash flows:				
	Depreciation and Amortization expense	216.88		212.77	
	Interest Income	(19.51)		(10.57)	
	Tax Expense	182.91		92.34	
	Finance Costs	160.22		150.82	
	Dividend Income	(4.50)		(5.43)	
	Allowances for doubtful receivables and expected credit loss	3.63		2.45	
	Sundry Advances Written Off	2.50		6.94	
	Sundry Credits Written Off	(2.77)		-	
	Share of (Profit)/Loss from LLP	1.62		(0.03)	
	Provision for Non moving inventory	17.94		34.22	
	Foreign Exchange (Gain)/Loss	1.93		(1.71)	
	(Profit)/Loss Sale of Property, plant and equipment, Investment properties and intangible assets	(16.08)		0.73	
	Gain on Termination/Transfer of Leases	(2.63)		(0.09)	
	Excess Provision written back	(2.75)		(0.44)	
	Share based payment expense	5.26		2.51	
	Government grant income	(9.16)		(8.83)	
	Provision for impairment of investments and loans	30.07		28.56	
	Investment written off	-		0.65	
	Profit on Sale of Investments	(0.40)		-	
	Financial guarantee commission income	(1.71)		(1.62)	
			563.45		503.27
	Operating Profit before Working Capital Changes		803.73		808.17
	Adjustments for changes in working capital :				
	(Increase) / Decrease in Inventories	(65.63)		(279.25)	
	(Increase) / Decrease in trade receivables	(182.99)		(100.16)	
	(Increase) / Decrease in other financial assets	(4.40)		(8.68)	
	(Increase) / Decrease in other assets	(12.66)		58.39	
	Increase / (Decrease) in trade payables	227.85		157.16	
	Increase / (Decrease) in other financial liabilities	13.50		9.99	
	Increase / (Decrease) in other liabilities	(39.68)		94.47	
	Increase / (Decrease) in provisions	(11.75)		8.46	
	Net Changes in Working Capital		(75.76)		(59.62)
	Cash Generated from Operations		727.97		748.55
	Direct Taxes paid (Net)		(82.42)		(117.27)
	Net Cash Flow from Operating Activities (A)		645.55		631.28
B	**Cash Flow from Investing Activities**				
	Purchase of Property, plant and equipment, Investment properties and intangible assets	(361.60)		(233.52)	
	Proceeds from disposal of Property, plant and equipment, Investment properties and intangible assets	50.62		20.09	
	Purchase of Investments	(79.13)		(35.74)	
	Proceeds from disposal of Investments	-		85.81	
	Changes in other bank balances not considered as cash and cash equivalents	0.83		0.34	
	Loans (Given)/Received back (net)	(72.07)		(51.61)	
	Dividend Received	4.50		5.43	
	Interest Received	7.57		11.55	
	Net Cash used in Investing Activities (B)		(449.28)		(197.65)
C	**Cash Flow from Financing Activities**				
	Proceeds from Issue of Equity Share Capital	2.07		0.24	
	Dividend Paid	(124.27)		(150.36)	
	Proceeds from long term Borrowings (including current maturities)	149.50		217.66	
	Repayment of long term Borrowings (including current maturities)	(186.18)		(461.57)	
	Proceeds from/(Repayment of) short term Borrowings (net)	142.75		129.98	
	Repayment towards Lease Liabilities	(30.58)		(22.64)	
	Interest Paid	(146.10)		(146.18)	
	Net Cash used in Financing Activities (C)		(192.81)		(432.87)
	Net Increase/(Decrease) in cash and cash equivalents (A)+(B)+(C)		3.46		0.76
	Cash and Cash equivalents at the beginning of the period		30.25		29.49
	Cash and Cash equivalents at the end of the period		33.71		30.25

Reconciliation of cash and cash equivalents

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
Cash and cash equivalents :		
Cash on Hand	-	-
Balances with Banks	34.38	30.25
Cash and cash equivalents as per Balance Sheet	**34.38**	**30.25**
Less: Book Overdrafts	(0.67)	-
Cash and cash equivalents as per Cash flow Statement	**33.71**	**30.25**

Ahmedabad
May 15, 2025

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Chartered Accountants
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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
ARVIND LIMITED

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2025 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2025 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended March 31, 2025." of **ARVIND LIMITED** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), and its share of the net loss after tax and other comprehensive loss of its joint ventures and associates for the quarter and year ended March 31, 2025, (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of other auditors on separate financial statements of the subsidiaries and joint ventures referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2025:

(i) includes the financial results of the entities as given in Annexure to this report;

(ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the year ended March 31, 2025.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2025

With respect to the Consolidated Financial Results for the quarter ended March 31, 2025, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the review reports of other auditors referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group, its associates and joint ventures in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2025, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group including its associates and joint ventures in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

The respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its associates and joint ventures and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for overseeing the financial reporting process of the Group and of its associates and joint ventures.

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and joint ventures to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and joint ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the entities within the Group and its associates and joint ventures to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2025

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2025 in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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. Accordingly, we do not express an audit opinion.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Other Matters

- The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

- We did not audit the financial statements of 16 subsidiaries included in the consolidated financial results, whose financial statements reflect total assets of Rs. 1546.40 crores as at March 31, 2025, total revenues of Rs. 368.58 crores and Rs. 1312.97 crores for the quarter and year ended March 31, 2025, respectively, total net profit after tax of Rs. 60.19 crores and Rs. 91.47 crores for the quarter and year ended March 31, 2025, respectively, other comprehensive loss of Rs. 2.23 crores and Rs. 30.35 crores for the quarter and year ended March 31, 2025, respectively and net cash outflows of Rs. 8.18 crores for the year ended March 31, 2025 as considered in the Statement. The consolidated financial results also include the Group's share of total net profit after tax of Rs. 0.29 crores and Rs. 0.12 crores for the quarter and year ended March 31, 2025, respectively, and other comprehensive loss of Rs. 0.10 crores and Rs. 0.10 crores for the quarter and year ended March 31, 2025, respectively as considered in the Statement, in respect of 1 Joint Venture, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports 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 included in respect of these subsidiaries and Joint Venture, is based solely on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.

  Certain of these subsidiaries are located outside India whose financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Parent's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments, if any, made by the Parent's management. Our report on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Parent and reviewed by us.

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

- The consolidated financial results include the unaudited financial information of 4 subsidiaries, whose financial information reflects total assets of Rs. 44.49 crores as at March 31, 2025, total revenues of Rs. 0.00 crores and Rs. 0.00 crores for the quarter and year ended March 31, 2025, respectively, total net loss after tax of Rs. 0.07 crores and Rs. 7.75 crores for the quarter and year ended March 31, 2025, respectively, other comprehensive income of Rs. 0.44 crores and Rs. 18.44 crores for the quarter and year ended March 31, 2025, respectively and net cash inflows of Rs. 3.45 crores for the year ended March 31, 2025 as considered in the Statement. The consolidated financial results also include the Group's share of net loss after tax of Rs. 1.29 crores and Rs. 1.36 crores for the quarter and year ended March 31, 2025, respectively, and other comprehensive income of Rs. 0.00 crores and Rs. 0.00 crores for the quarter and

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

year ended March 31, 2025, respectively as considered in the Statement, in respect of 3 Joint Ventures and 2 Associates, whose financial information has not been audited. This financial information has been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, joint ventures and associates, is based solely on such unaudited financial information. According to the information and explanations given to us by the Board of Directors, this financial information is not material to the Group.

Our report on the Statement is not modified in respect of the above matter with respect to our reliance on the financial information certified by the Board of the Directors.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

H. S. Sutaria

Hardik Sutaria
Partner
(Membership No. 116642)
UDIN: 25116642BMLMWR5956

Place: Ahmedabad
Date: May 15, 2025

Annexure to Independent Auditor's Report

The Parent

1. Arvind Limited

List of Subsidiaries

1. Arvind PD Composites Private Limited
2. Arvind OG Nonwovens Private Limited
3. Arvind Smart Textiles Limited
4. Syntel Telecom Limited
5. Arvind Envisol Limited
6. Arvind Worldwide Inc.
7. Arvind Niloy Exports Private Limited
8. Arvind Lifestyle Apparel Manufacturing PLC
9. Maruti & Ornet Infrabuild LLP
10. Arvind Sports Fashion Private Limited
11. Arvind Premium Retail Limited
12. Arvind Enterprise FZC
13. Arya Omnitalk Wireless Solutions Private Limited
14. Arvind Envisol PLC
15. Syntel Enkay Converged Technologies LLP (Formerly known as Enkay Converged Technologies LLP)
16. Arvind Technical Products Private Limited
17. Arvind Township LLP (Formerly known as Arvind and Smart Value Homes LLP) (w.e.f April 1, 2023)
18. Arvind Advanced Materials Limited (Formerly known as Arvind Polymer Textiles Limited)
19. Arvind Foundation
20. Arvind Indigo Foundation

List of Joint Ventures

1. Arya Omnitalk Radio Trunking Services Private Limited
2. Arudrama Developments Private Limited
3. Adient Arvind Automotive Fabrics India Private Limited
4. PVH Arvind Manufacturing PLC

List of Associate

1. Renew Green (GJ Eight) Private Limited
2. Purfi Arvind Manufacturing India Private Limited (w.e.f. December 5, 2024)

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

[₹ in Crores except per share data]

Sr. No	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Refer Note 6	Unaudited	Refer Note 6	Audited	Audited
1	**Income**					
	(a) Revenue from operations	2,220.69	2,089.21	2,074.51	8,328.81	7,737.75
	(b) Other income	29.84	10.56	7.83	65.19	40.83
	Total Income	**2,250.53**	**2,099.77**	**2,082.34**	**8,394.00**	**7,778.58**
2	**Expenses**					
	(a) Cost of materials consumed	1,033.83	936.61	935.14	3,730.02	3,475.78
	(b) Purchase of stock-in-trade	123.47	98.42	41.48	387.50	236.68
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(99.33)	(79.35)	9.41	(154.50)	(33.71)
	(d) Project expenses	14.02	9.60	41.00	72.05	122.34
	(e) Employee benefit expenses	276.22	274.44	239.81	1,056.34	963.57
	(f) Finance costs	47.00	39.71	45.26	165.77	159.30
	(g) Depreciation and amortisation expenses	69.05	61.68	67.33	258.71	265.82
	(h) Other expenses	626.91	612.44	564.84	2,384.00	2,127.88
	Total Expenses	**2,091.17**	**1,953.55**	**1,944.27**	**7,899.89**	**7,317.66**
3	**Profit before Share of Profit/(Loss) of Joint Ventures and Associates, Exceptional Items and tax (1-2)**	**159.36**	**146.22**	**138.07**	**494.11**	**460.92**
4	Share of Profit/(Loss) of Joint Ventures and Associates accounted for using Equity Method	(1.00)	(0.77)	0.15	(1.24)	(0.08)
5	**Profit before Exceptional items and tax (3+4)**	**158.36**	**145.45**	**138.22**	**492.87**	**460.84**
6	Exceptional Items (net of tax) (Refer Note 2)	-	-	-	-	2.46
7	**Profit before Tax (5+6)**	**158.36**	**145.45**	**138.22**	**492.87**	**463.30**
8	**Tax Expense :**					
	- Current Tax	34.62	38.95	37.10	121.90	129.31
	- Short/(Excess) Provision of earlier years	(0.01)	(2.42)	4.53	(2.43)	3.94
	- Deferred Tax Charge/(Credit)	(30.89)	2.68	(7.83)	(23.33)	(22.58)
	- Deferred Tax Charge-Exceptional (Refer note 5)	-	-	-	29.35	-
	Total Tax Expense	**3.72**	**39.21**	**33.80**	**125.49**	**110.67**
9	**Profit for the period (7-8)**	**154.64**	**106.24**	**104.42**	**367.38**	**352.63**
	Attributable to:					
	Equity holders of the Parent	**151.04**	**103.42**	**99.03**	**353.49**	**336.61**
	Non Controlling Interest	3.60	2.82	5.39	13.89	16.02
10	**Other Comprehensive Income/(Loss) (net of tax)**					
	(a) Items that will not be reclassified to profit and loss					
	(i) Equity Instruments through Other Comprehensive Income (FVOCI)	0.50	3.76	0.56	(3.94)	(21.87)
	(ii) Remeasurement gain/(loss) of defined benefit plans	(22.53)	1.58	2.82	(17.80)	6.40
	(iii) Share of Other Comprehensive Income/(Loss) of Joint Ventures and Associates accounted for using Equity method (net of tax)	(0.10)	-	(0.03)	(0.10)	(0.03)
	(iv) Income tax related to items (i) and (ii) above	5.60	(0.84)	(0.93)	4.34	3.40
	(b) Items that will be reclassified to profit and loss					
	(i) Effective portion of gain/(loss) on cash flow hedges	16.66	(20.55)	2.25	(2.26)	5.86
	(ii) Income tax related to item (i) above	(4.18)	5.17	(0.56)	0.58	(1.47)
	(iii) Exchange differences on translation of foreign operations	(1.63)	1.71	(0.02)	(5.71)	(1.81)
	Other Comprehensive Income/(Loss) (net of tax)	**(5.68)**	**(9.17)**	**4.09**	**(24.89)**	**(9.52)**
	Attributable to:					
	Equity holders of the Parent	**(5.73)**	**(9.14)**	**4.28**	**(24.01)**	**(9.14)**
	Non Controlling Interest	0.05	(0.03)	(0.19)	(0.88)	(0.38)
11	**Total Comprehensive Income for the period (9+10)**	**148.96**	**97.07**	**108.51**	**342.49**	**343.11**
	Attributable to:					
	Equity holders of the Parent	**145.31**	**94.28**	**103.31**	**329.48**	**327.47**
	Non Controlling Interest	3.65	2.79	5.20	13.01	15.64
12	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	261.82	261.77	261.63	261.82	261.63
13	Other Equity				3,524.28	3,281.12
14	**Earnings per Share in ₹ - (Not Annualised)**					
	- Basic	5.77	3.96	3.79	13.51	12.87
	- Diluted	5.76	3.95	3.78	13.49	12.86
	(See accompanying notes to the Consolidated Financial Results)					

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ARVIND LIMITED NARODA ROAD AHMEDABAD

For Identification Purposes Only DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS MUMBAI

Notes:

1 The above consolidated financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their respective meetings held on May 15, 2025.

2 Exceptional items represent following:

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Refer Note 6	Unaudited	Refer Note 6	Audited	Audited
Reversal for doubtful receivables	-	-	-	-	2.73
	-	-	-	-	**2.73**
Tax Impact on above	-	-	-	-	(0.27)
Total	-	-	-	-	**2.46**

3 Key numbers of standalone financial results of the company are as under. The standalone financial results for the quarter and year ended March 31, 2025 are available on Company's website (www.arvind.com).

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Refer Note 6	Unaudited	Refer Note 6	Audited	Audited
Revenue from Operations	1,994.93	1,926.65	1,899.57	7,632.32	7,100.46
Profit before Tax	139.59	130.21	100.36	427.49	404.05
Profit for the period	**93.01**	**97.08**	**71.85**	**240.28**	**304.90**
Other Comprehensive Income/(Loss) (net of tax)	(3.82)	(13.22)	5.11	(13.35)	(7.00)
Total Comprehensive Income for the period	**89.19**	**83.86**	**76.96**	**226.93**	**297.90**

4 The operations at Santej plant were substantially affected for continuous 21 days due to a strike organised by the workers during the quarter ended June 30, 2024. On June 6, 2024, the Labour Court declared the strike illegal and thereafter it was called off by the workers. Operations of plant is fully resumed now.

5 Pursuant to the latest amendments in the Finance (No. 2) Act 2024, long term capital gains tax rate was changed from 20% plus surcharge and cess (with indexation) to 12.5% plus surcharge and cess (without indexation). In accordance with the said amendments, the deferred tax assets has been reduced by ₹ 29.35 crores as a cumulative one time impact while computing the profit after tax for the period ended September 30, 2024. It is to be noted that only a provision is being made in the books of accounts to record the Deferred Tax in line with the applicable accounting standards and recently enacted tax rate change.

6 The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter ended December 31, 2024 and December 31, 2023 respectively which were subjected to limited review.

7 The Board of Directors recommended a final dividend of ₹ 3.75 per equity share of face value of ₹ 10 each, for the financial year ended March 31, 2025, subject to approval of shareholders in the ensuing Annual General Meeting.

For Arvind Limited

ARVIND LIMITED NARODA ROAD AHMEDABAD

Sanjay S. Lalbhai
Chairman

Ahmedabad
May 15, 2025

For Identification Purposes Only DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS MUMBAI For Identification Purposes Only

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SEGMENTWISE REVENUE, RESULTS, SEGMENT ASSETS AND LIABILITIES (CONSOLIDATED) FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

[₹ in Crores]

Sr. No	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Refer Note 6	Unaudited	Refer Note 6	Audited	Audited
1	**Segment Revenue (Net Sales/Income from Operations)**					
	(a) Textiles	1,614.43	1,576.84	1,504.38	6,174.28	5,803.31
	(b) Advanced Materials	450.70	376.13	386.64	1,543.53	1,427.68
	(c) Others	201.42	177.04	204.61	738.06	593.21
	Total	**2,266.55**	**2,130.01**	**2,095.63**	**8,455.87**	**7,824.20**
	Less : Inter Segment Sales	45.86	40.80	21.12	127.06	86.45
	Net Sales/Income from Operations	**2,220.69**	**2,089.21**	**2,074.51**	**8,328.81**	**7,737.75**
2	**Segment Results (Profit/(Loss) before Interest & Tax)**					
	(a) Textiles	131.92	131.72	128.66	440.01	461.13
	(b) Advanced Materials	61.89	52.54	56.47	208.81	194.58
	(c) **Others :**					
	- Profit/(Loss) before Exceptional items	16.50	9.83	8.77	28.97	10.41
	- Exceptional Items (Refer Note 2)	-	-	-	-	2.30
	Others Total	**16.50**	**9.83**	**8.77**	**28.97**	**12.71**
	Total	**210.31**	**194.09**	**193.90**	**677.79**	**668.42**
	Less: Interest and Finance Charges	47.00	39.71	45.26	165.77	159.30
	Other Unallocable income/(expenditure)					
	- Loss before Exceptional items	(4.95)	(8.93)	(10.42)	(19.15)	(45.98)
	- Exceptional Items (Refer Note 2)	-	-	-	-	0.16
	Add: **Total Other Unallocable income/(expenditure)**	**(4.95)**	**(8.93)**	**(10.42)**	**(19.15)**	**(45.82)**
	Profit Before Tax	**158.36**	**145.45**	**138.22**	**492.87**	**463.30**
3	**Segment Assets**					
	(a) Textiles	5,091.15	4,852.81	4,659.72	5,091.15	4,659.72
	(b) Advanced Materials	1,202.69	1,056.33	888.98	1,202.69	888.98
	(c) Others	821.52	794.04	821.99	821.52	821.99
	Total Segment Assets	**7,115.36**	**6,703.18**	**6,370.69**	**7,115.36**	**6,370.69**
	Unallocable	983.59	975.09	889.68	983.59	889.68
	Total Assets	**8,098.95**	**7,678.27**	**7,260.37**	**8,098.95**	**7,260.37**
4	**Segment Liabilities**					
	(a) Textiles	1,780.21	1,524.70	1,459.70	1,780.21	1,459.70
	(b) Advanced Materials	326.95	315.99	238.70	326.95	238.70
	(c) Others	501.79	501.87	533.99	501.79	533.99
	Total Segment Liabilities	**2,608.95**	**2,342.56**	**2,232.39**	**2,608.95**	**2,232.39**
	Unallocable	242.69	226.84	81.90	242.69	81.90
	Total Liabilities	**2,851.64**	**2,569.40**	**2,314.29**	**2,851.64**	**2,314.29**

Notes :

I Considering the nature of the Company's business and operations, as well as based on reviews performed by Chief operating decision maker regarding resource allocation and performance management, the Company has identified following as reportable segments in accordance with the requirements of Ind AS 108 - "Operating Segments". Above segment liability does not include borrowings.

Classification of Reportable Segments :

1 **Textiles :** Fabrics, Garments and Fabric Retail.
2 **Advanced Materials :** Human Protection fabric & garments, Industrial Products, Advance Composites and Automotive fabrics.
3 **Others :** EPABX and One to Many Radio, Water Treatment, Developing of Residential Units, Construction contracts and Others.

Ahmedabad
May 15, 2025

For Identification Purposes Only
DELOITTE HASKINS & SELLS LLP
MUMBAI
CHARTERED ACCOUNTANTS

ARVIND LIMITED
NARODA ROAD
AHMEDABAD

For Arvind Limited

Sanjay Lalbhai

Sanjay S. Lalbhai
Chairman

Arvind Limited,
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CONSOLIDATED AUDITED BALANCE SHEET AS AT MARCH 31, 2025

[₹ in Crores]

	Particulars	As At 31.03.2025 Audited	As At 31.03.2024 Audited
	ASSETS		
1	**Non-current Assets**		
	(a) Property, Plant and Equipment	3,272.84	3,110.65
	(b) Capital work-in-progress	407.36	116.82
	(c) Investment Properties	123.49	187.55
	(d) Goodwill	7.87	8.95
	(e) Other Intangible Assets	14.42	15.56
	(f) Intangible Assets Under Development	1.78	0.50
	(g) Right of Use Assets	159.55	98.71
	(h) Investments accounted for using the equity method	32.39	34.71
	(i) Financial Assets		
	(i) Investments	116.82	125.27
	(ii) Loans	0.29	0.42
	(iii) Other Financial Assets	46.77	36.70
	(j) Deferred Tax Assets (Net)	66.85	15.34
	(k) Other Non-current assets	76.64	36.76
	Sub-Total - Non-Current Assets	**4,327.07**	**3,787.94**
2	**Current Assets**		
	(a) Inventories	2,137.68	1,985.99
	(b) Financial Assets		
	(i) Investments	0.87	7.13
	(ii) Trade Receivables	1,177.27	1,069.76
	(iii) Cash & cash equivalents	56.44	57.32
	(iv) Bank balances other than (iii) above	60.14	18.49
	(v) Loans	1.21	3.62
	(vi) Other Financial Assets	15.23	17.84
	(c) Current Tax Assets (Net)	6.92	19.82
	(d) Other current assets	316.12	292.46
	Sub-Total - Current Assets	**3,771.88**	**3,472.43**
	TOTAL - ASSETS	**8,098.95**	**7,260.37**
	EQUITY AND LIABILITIES		
1	**Equity**		
	(a) Equity Share Capital	261.82	261.63
	(b) Other Equity	3,524.28	3,281.12
	Sub-Total - Equity	**3,786.10**	**3,542.75**
2	**Non-controlling interest**	85.25	77.95
	Liabilities		
3	**Non - Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	292.30	263.35
	(ii) Lease Liabilities	153.35	96.27
	(iii) Other Financial Liabilities	0.36	0.35
	(b) Long-Term Provisions	36.09	32.23
	(c) Deferred Tax Liabilities (Net)	125.03	68.16
	(d) Government Grants	112.52	79.56
	(e) Other Non Current Liabilities	0.21	0.05
	Sub-Total - Non-Current Liabilities	**719.86**	**539.97**
4	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	1,083.66	1,062.03
	(ii) Lease Liabilities	32.92	26.34
	(iii) Trade Payables		
	- total outstanding dues of micro enterprises and small enterprises	106.75	147.53
	- total outstanding dues of creditors other than micro enterprises and small enterprises	1,548.45	1,227.76
	(iv) Other Financial Liabilities	318.22	224.60
	(b) Short-Term Provisions	19.82	15.99
	(c) Government Grants	12.75	12.86
	(d) Current Tax Liabilities (net)	5.97	1.11
	(e) Other Current Liabilities	379.20	381.48
	Sub-Total - Current Liabilities	**3,507.74**	**3,099.70**
	TOTAL - EQUITY AND LIABILITIES	**8,098.95**	**7,260.37**

ARVIND LIMITED NARODA ROAD AHMEDABAD

For Arvind Limited

Sanjay Lalbhai

Sanjay S. Lalbhai
Chairman

Ahmedabad
May 15, 2025

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Arvind

www.arvind.com

CONSOLIDATED AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

(₹ in Crores)

Particulars	Year ended March 31, 2025 Audited		Year ended March 31, 2024 Audited	
A Cash Flow from Operating activities				
Profit after taxation		367.38		352.63
Adjustments to reconcile profit after tax to net cash flows:				
Share of (Profit)/Loss of Joint Ventures and Associates	1.24		0.08	
Depreciation and Amortization expense	258.71		265.82	
Interest Income	(5.93)		(3.07)	
Tax Expense	125.49		110.94	
Finance Costs	165.77		159.30	
Bad Debts Written Off	1.42		0.04	
Dividend Income	(0.02)		-	
Gain on Termination/Transfer of Leases	(3.18)		(0.67)	
Allowances for doubtful receivables	4.50		2.54	
Allowances for doubtful advances	0.02		1.17	
Sundry Advances Written Off	2.50		6.94	
Sundry Balances Written Off	0.78		1.42	
Provision for Non moving inventory	15.96		39.66	
Foreign Exchange (Gain)/Loss	0.64		(2.53)	
(Profit)/Loss on Sale of Property, plant and equipment, Investment properties and intangible assets	(15.51)		0.91	
Profit on Sale of Investments	(1.12)		(0.80)	
Excess Provision Written Back	(2.75)		(0.44)	
Share based payment expense	5.95		2.51	
Government grant income	(10.96)		(11.68)	
		543.56		572.14
Operating Cash Flow before Working Capital Changes		910.94		924.77
Adjustments for Changes in Working Capital:				
(Increase) / Decrease in Inventories	(167.65)		(261.68)	
(Increase) / Decrease in trade receivables	(111.89)		(104.82)	
(Increase) / Decrease in other financial assets	3.64		2.38	
(Increase) / Decrease in other assets	(35.97)		51.51	
Increase / (Decrease) in trade payables	279.65		126.99	
Increase / (Decrease) in other financial liabilities	(4.89)		9.17	
Increase / (Decrease) in other liabilities	(13.26)		71.83	
Increase / (Decrease) in provisions	(0.41)		10.13	
Net Changes in Working Capital		(50.78)		(94.49)
Cash Generated from Operations		860.16		830.28
Direct Taxes paid (Net of Tax refund)		(97.28)		(133.92)
Net Cash Flow from Operating Activities (A)		762.88		696.36
B Cash Flow from Investing Activities				
Purchase of Property, plant and equipment, Investment properties and intangible assets	(535.12)		(277.96)	
Proceeds from disposal of Property, plant and equipment, Investment properties and intangible assets	52.23		24.96	
Dividend received from joint venture	0.99		1.51	
Dividend received from others	0.02		-	
Purchase of Investments	-		(33.23)	
Proceeds from disposal of Investments	11.86		4.14	
Payment for Conversion of Joint Venture to Subsidiary	-		(28.50)	
Changes in other bank balances not considered as cash and cash equivalents	(41.51)		1.77	
Loans received back (net)	2.54		26.03	
Interest Received	5.46		4.43	
Net cash used in Investing Activities (B)		(503.53)		(276.85)
C Cash Flow from Financing Activities				
Proceeds from Issue of Equity Share Capital	2.07		0.24	
Dividend Paid	(129.98)		(154.24)	
Proceeds from long term Borrowings (including current maturities)	190.60		222.26	
Repayment of long term Borrowings (including current maturities)	(196.18)		(476.71)	
Proceeds from /(Repayment of) Short term borrowings (net)	55.46		174.60	
Repayment towards lease liabilities	(44.21)		(34.22)	
Interest Paid	(148.68)		(150.81)	
Net Cash used in Financing Activities (C)		(270.92)		(418.88)
Net Increase/(Decrease) in cash & cash equivalents (A)+(B)+(C)		(11.57)		0.63
Cash & Cash equivalents at the beginning of the year		57.04		56.41
Add : Cash and Cash Equivevalent acquired due to consolidation		10.30		-
Cash & Cash equivalents at the end of the year		55.77		57.04

Reconciliation of cash and cash equivalents

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Cash and cash equivalents :		
Cash on Hand	0.20	0.17
Balances with Banks	56.24	57.15
Cash and cash equivalents as per Balance Sheet	**56.44**	**57.32**
Book Overdrafts	(0.67)	(0.28)
Cash and cash equivalents as per Cash flow Statement	**55.77**	**57.04**

ARVIND LIMITED NARODA ROAD AHMEDABAD

For Arvind Limited

Sanjay S. Lalbhai
Chairman

Ahmedabad
May 15, 2025

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Annexure A

Sr.No	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s. Hitesh Buch & Associates, Practising Company Secretaries as Secretarial Auditors of the Company
2.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	**Date of appointment** – 15th May, 2025, subject to the approval of members of the Company at the ensuing Annual General Meeting. **Term of appointment -** Term of 5 (five) consecutive years commencing from the FY 2025-26 till the FY 2029-30.
3.	Brief profile (in case of appointment)	M/s. Hitesh Buch & Associates, is a sole proprietorship firm of Company Secretaries was established in 2009. The sole proprietorship firm is set up by Mr. Hitesh Buch who is a Graduate in Management (B.B.A.) and Law (Special), and Fellow Member of the Institute of Company Secretaries of India having overall experience of more than 40 years. He possesses more than 35 years post qualification experience as Company Secretary. He is Peer Reviewed Practising Company Secretary (Peer Review No.: 1265/2021). The sole proprietorship firm has handled assignments on mergers and amalgamations, due diligence, FEMA, corporate governance, and corporate litigations. The sole proprietorship firm is engaged in providing Corporate Advisory Services, Audit & Assurance, Registration Services, Representation Services and other services like Due Diligence, Corporate Legal Advisory, Mergers & Amalgamations related advisory and representation services, Legal Opinion, Drafting of Business Related Agreements.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable