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CIN-L17119GJ1931PLC000093



| | STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS F | DR THE QUARTE | R AND YEAR E | NDED 31ST MA | RCH,2018 | |
|-----|---|--------------------|---------------|---------------------------|----------------|--------------------------|
| | | | | हर। | n Crores excep | t per share data |
| Sr. | Particulars | | Quarter Ended | | Year | Ended |
| No. | | 31.03.18 | 31.12.17 | 31.03.17 | 31.03.18 | 31.03.17 |
| | | (Refer Note 11) | Unaudited | (Refer Note 4 and 11) | Audited | Audited (Refe Note 4) |
| 1 | Income from operations | i i | <u></u> | | | |
| | (a) Revenue from Operations | 1,694.21 | 1,598.24 | 1,542.93 | 6,423.34 | 5,980.96 |
| | (b) Other Income | 20.79 | 17.61 | 30.84 | 74.96 | 103.10 |
| | Total Income | 1,715.00 | 1,615.85 | 1,573.77 | 6,498.30 | 6,084.06 |
| 2 | Expenses | ì | | 1 | | |
| _ | (a) Cost of materials consumed | 636.29 | 617.01 | 640.74 | 2,600.60 | 2,394.65 |
| | (b) Purchase of stock-in-trade | 112.06 | 114.09 | 74.14 | 325.61 | 248.11 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 93.44 | 21.35 | (4.61) | 73.61 | (98.63 |
| | (d) Project Expenses | 2.27 | 1.90 | 4.17 | 9.22 | 12.87 |
| | (e) Employee benefits expense | 183.06 | 192.04 | 186.91 | 784.54 | 777.25 |
| | (f) Finance Costs | 47.07 | 47.66 | 42.55 | 177.68 | 221.87 |
| | (g) Depreciation and amortisation expense | 56.10 | 52.41 | 49.30 | 208.85 | 184.91 |
| | (h) Other Expenses | 508.61 | 498.79 | 509.02 | 2,003.86 | 1,928.22 |
| | Total Expenses | 1,638.90 | 1,545.25 | 1,502.22 | 6,183.97 | 5,669.25 |
| 3 | Profit before Exceptional Items & Tax (1-2) | 76.10 | 70.60 | 71.55 | 314.33 | 414.81 |
| 4 | Add/(Less): Exceptional Item (Refer Note 8) | (0.80) | (10.55) | (8.92) | (22.72) | (280.17 |
| 5 | Profit before tax (3+4) | 75.30 | 60.05 | 62.63 | 291.61 | 134.64 |
| 6 | Tax Expense : | 1 | | | | |
| | - Current Tax | 16.03 | 12.44 | (19.96) | 60.93 | 49.54 |
| | - (Excess)/short provision of earlier years | | 1.26 | 0.62 | 1.26 | 0.62 |
| | - Deferred Tax | (8.42) | (14.28) | 32.99 | (20.62) | 65.92 |
| | Total Tax Expense | 7.61 | (0.58) | 13.65 | 41.57 | 116.08 |
| 7 | Net Profit for the period/year (5-6) | 67.69 | 60.63 | 48.98 | 250.04 | 18,56 |
| 8 | Other Comprehensive Income (net of tax) | | | | | |
| | (a) Items that will not be classified to profit & Loss | 1 | - | | | |
| | (i) Equity Instruments through Other Comprehensive Income (FVOCI) | 0.42 | _ | - | 0.42 | 47.44 |
| | (ii) Premeasurement of defined benefit plan | (14.54) | 0.30 | 1.19 | (13.64) | 1.19 |
| | (iii) Income tax related to items no (ii) above | 5.04 | (0.10) | (0.41) | 4.73 | (0.41 |
| | (b) Items that will be reclassified to profit & Loss | | , , | | | |
| | (i) Effective portion of gain or loss on cash flow hedges | (26.82) | 28.31 | 36.81 | (43.90) | 35.46 |
| | (ii) Income tax related to items no (i) above | 9.27 | (9.80) | (12.74) | 15.18 | (12.27 |
| | Other Comprehensive Income / (loss) (net of tax) | (26.63) | 18.71 | 24.85 | (37.21) | 71.41 |
| 9 | Total Comprehensive Income for the period/year (7+8) | 41.06 | 79.34 | 73.83 | 212.83 | 89.97 |
| - | Paid-up Equity Share Capital (Face Value ₹ 10/- per share) | 258.62 | 258.52 | 258.36 | 258.62 | 258,36 |
| 11 | Other Equity Earnings per Share in ₹-(Annualised except for quarter) | | | | 2,899.61 | 2,753.41 |
| ~~ | - Basic | 2.62 | 2.34 | 1.90 | 9.67 | 0.72 |
| | - Diluted | 2.61 | 2.34 | 1.90 | 9.65 | 0.72 |
| | (See accompanying notes to the Standalone Financial Results) | 1 | | 1 | | 1 |

Notes

- 1 The above audited standalone financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on May 09,2018.
- 2 The above financial results are extracted from the Audited Standalone Financial Statements of the Company, which are prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 3 Post implementation of Goods and Service Tax (GST) with effect from July 1,2017,revenue from operations is disclosed net off GST. Revenue from operations for the earlier periods included excise duty which is now subsumed in the GST.Revenue from operations for the year ended March 31,2018 includes excise duty upto June 30,2017.Accordingly, revenue from operations for the quarter and year ended March 31,2018 are not comparable with those of previous periods presented.
- 4 Pursuant to the Scheme of Amalgamation (the Scheme) sanctioned by National Company Law Tribunal vide its order dated 24th August,2017, Arvind Brands and Retail Limited, Arvind Garments Park Private Limited and Dholka Textile Park Private Limited have been merged with the Company with effect from April 1, 2016 (the appointed date). The Scheme came into effect on 7th October,2017, the day on which the order was delivered to the Registrar of the Companies, and pursuant thereto the entire business and all assets and liabilities, income and expense have been included retrospectively w.e.f. 1st April,2016 in the financial statements of the Company prepared under Ind AS in accordance with Ind AS 103 as the amalgamated companies are entities under common control. Accordingly, figures have been adjusted to give the effect of the scheme.
- 5 Effective from 1st July 2017, the Company has acquired controlling interest in the Arya Omnitalk Wireless Solutions Pvt Ltd, thus it has become the subsidiary of the Company.
- 6 In the board meeting held on November 8, 2017, the Board of Directors of the Company has approved a scheme of arrangement between the Company and its subsidiary companies, Arvind Fashions Limited (AFL) and The Anup Engineering Limited (Anup) as well as with Anveshan Heavy Engineering Limited (Anveshan) whereby it is proposed to demerge Branded Apparel Undertaking and Engineering undertaking of the Company to AFL and Anveshan respectively and Anup will be merged with Anveshan. Subsequently, as part of the Scheme AFL and Anup would be demerged from the Group. The Scheme is subject to approval of relevant regulatory authorities. Pending such approvals, the Company has not given effect of the scheme in the financial results for the quarter and year ended March 31, 2018.

the Company has acquired business of Aditexfab LLP w.e.f June 1, 2017 at a consideration of Rs. 34.50 crore. The Company is in the process of making a description of fair value for the purpose of Purchase price allocation to the assets acquired and the same is expected to be completed within 12 months from the assets acquisition. Accordingly, depreciation on tangible assets in the books of accounts has been taken based on management estimates.

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CIN-L17119GJ1931PLC000093



| Exceptional items represents following: | | | | | |
|--|--------------------|-------------|---------------------------|----------|------------------------------|
| Particulars | | Quarter End | led | Year E | nded |
| | 31.03.18 | 31.12.17 | 31.03.17 | 31.03.18 | 31.03.17 |
| | (Refer Note 11) | Unaudited | (Refer Note 4 and 11) | Audited | Audited (Refer Note 4) |
| (a) Retrenchment Compensation | 14.62 | 10.55 | 8.92 | 36.54 | 18.06 |
| (b) Profit on Sale of Land | (23.30) | - | - | (23.30) | - 1 |
| (c) Loss on sale of Investments | 9.48 | - | - | 9.48 | - |
| (d) Loss on sale of Investments in Subsidiary (Refer Note 4) | | | - | | 262.11 |
| Total | 0.80 | 10.55 | 8,92 | 22.72 | 280.17 |

- 9 During the year ended March 31, 2018, the Company has issued unsecured listed rated redeemable non-convertible debentures amounting to ₹ 200.00 crores in two tranches. Additional disclosure as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015:
 - Details of previous dues and next dues for Principal and Interest for unsecured listed rated redeemable non-convertible debentures

| Sr. | Particulars | | Previo | us Due | Next | Due |
|-----|-------------------------|--------------------------------|----------------|----------|---------------------|--------------------|
| No. | rai diculai S | | Principal | Interest | Principal | Interest |
| 1 | Series 1 - INE034A08032 | Due Date Amount ₹ in Crores | Not applicable | | 08-09-2020 50.00 | 08-09-2018 4.00 |
| | Series 2 - INE034A08032 | Due Date Amount ₹ in Crores | Not app | olicable | 08-09-2021 50.00 | 08-09-2018 4.00 |
| 2 | Series 1 - INE034A08040 | Due Date Amount ₹ in Crores | Not ap | olicable | 29-09-2020 50.00 | 01-10-2018 3.89 |
| | Series 2 - INE034A08057 | Due Date Amount ₹ in Crores | Not applicable | | 29-09-2022 50.00 | 01-10-2018 3.89 |

Credit Rating

AA

c) Asset Cover

Not Applicable

d) Debt Equity Ratio (No. of times)

0.81 times

e) Debt Service Coverage Ratio (No. of times)

1.32 times

f) Interest Service Coverage Ratio (No. of times)
 g) Net Worth (Equity + Reserves & Surplus)

3.82 times ₹ 3.158.23 Crores

h) Debenture Redemption Reserve

₹ 50 Crores

) Formulae for computation of ratios are as under :

| i) Debt Service Coverage Ratio | Earnings before Interest, Tax, Depreciation & amortisation / Interest Expenses + Principal Repayments made during the year of long term loans |
|-------------------------------------|--|
| ii) Interest Service Coverage Ratio | Earnings before Interest, Tax, Depreciation & amortisation / Interest Expenses |
| iii) Debt / Equity Ratio | Total Debt / Equity |

- 10 The Board of directors recommended dividend of Rs. 2.40 per equity share of face value of Rs. 10 each, which is subject to approval by shareholders of the Company.
- 11 The figures for the quarter ended March 31,2018 and March 31,2017 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 31,2017 and December 31,2016 respectively.
- 12 Other Income includes share of Profit from LLPs amounting to ₹ 0.18 crore for the quarter and year ended March 31, 2018.
- 13 The figures for the corresponding previous period have been regrouped/reclassified/restated wherever necessary to make them comparable with the current year's classification.

For Arvind Limited

Sanjay S.Lalbhai

Chairman & Managing Director

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CIN-L17119GJ1931PLC000093



| | SEGMENTWISE REVENUE, RESULTS, SEGMENT ASSETS AND LIABILITIES (S | TANDALONE) FO | OR THE QUARTE | R AND YEAR EN | ED MARCH 31, | 2018 | |
|-----|---|--------------------|---------------|--------------------------|--------------|------------------------------|--|
| | | | | | | [₹ in Crores] | |
| Sr. | Particulars | | Quarter Ended | | Year Ended | | |
| No | | 31.03.18 | 31.12.17 | 31.03.17 | 31.03.18 | 31.03.17 | |
| | | (Refer Note 11) | Unaudited | (Refer Note 4 and 11) | Audited | Audited (Refer Note 4) | |
| 1 | Segment Revenue (Net Sales / Income from Operations) | | | | | | |
| l | (a) Textiles | 1,557.22 | 1,509.42 | 1,447.01 | 6,030.16 | 5,678.46 | |
| | (b) Branded Apparels | 23.27 | 8.03 | 14.75 | 65.10 | 44.80 | |
| | (c) Arvind Internet | 5.29 | 1.82 | 2.71 | 10.62 | 5.56 | |
| Į . | (d) Engineering | 21.56 | 4.37 | 0.05 | 26.86 | 0.05 | |
| | (e) Others | 88.25 | 74.51 | 78.61 | 293.82 | 254.99 | |
| ľ | Total | 1,695.59 | 2,598.15 | 1,543.13 | 6,426.56 | 5,983.86 | |
| 1 | Less : Inter Segment Sales | 1.38 | -0.09 | 0.20 | 3.22 | 2.90 | |
| l | Net Sales / Income from Operations | 1,694.21 | 1,598.24 | 1,542.93 | 6,423.34 | 5,980.96 | |
| 2 | Segment Results (Profit and (Loss) before interest & Tax) | | · | | | · | |
| | (a) Textiles | 158.65 | 170.98 | 152.47 | 672.67 | 795.46 | |
| l | (b) Branded Apparels | 1.31 | (7.51) | (22.26) | (20.10) | (39.41) | |
| i | (c) Arvind Internet | (12.21) | (11.23) | (18.16) | (54.43) | (80.45) | |
| | (d) Engineering | 0.38 | 0.54 | (0.03) | 0.88 | (0.03) | |
| | (e) Others | (11.97) | (20.98) | (16.51) | (63.98) | (60.22) | |
| 1 | Total | 136.16 | 131.80 | 95.51 | 535.04 | 615.35 | |
| J | Less : | | | | | | |
| | (a) Interest and Finance Charges (Net) | 47.07 | 47.66 | 42.55 | 177.68 | 221.87 | |
| | (b) Other Unallocable expenditure (net of un-allocable income) | 13.79 | 24.09 | (9.67) | 65.75 | 258.84 | |
| | Profit Before Tax | 75.30 | 60.05 | 62.63 | 291.61 | 134.64 | |
| 1 | | | | Ì | | · · | |
| 3 | Segment Assets | | | | | | |
| | (a) Textiles | 4,047.37 | 3,999.46 | 3,835.33 | 4,047.37 | 3,835.33 | |
| | (b) Branded Apparels | 506.42 | 496.06 | 250.38 | 506.42 | 250.38 | |
| | (c) Arvind Internet | 69.08 | 62.48 | 67.93 | 69.08 | 67.93 | |
| | (d) Engineering | 41.60 | 40.59 | 7.14 | 41.60 | 7.14 | |
| l | (e) Others | 323.20 | 418.75 | 422.16 | 323.20 | 422.16 | |
| | (f) Unallocable | 2,056.40 | 2,011.19 | 1,874.99 | 2,056.40 | 1,874.99 | |
| | Total Segment Assets | 7,044.07 | 7,028.53 | 6,457.93 | 7,044.07 | 6,457.93 | |
| 4 | Segment Liabilities | | | ŀ | | | |
| | (a) Textiles | 994,46 | 655.92 | 670.92 | 994.46 | 670.92 | |
| | (b) Branded Apparels | 26.09 | 14.85 | 38,98 | 26.09 | 38.98 | |
| | (c) Arvind Internet | 15.42 | 6.08 | 12.12 | 15.42 | 12.12 | |
| | (d) Engineering | 1.51 | 0.76 | 0.07 | 1.51 | 0.07 | |
| | (e) Others | 90.46 | 88.47 | 73.51 | 90.46 | 73.51 | |
| | (f) Unallocable | 195.75 | 210.41 | 222.41 | 195.75 | 222,41 | |
| | Total Segment Liabilities (excluding Borrowing) | 1,323.69 | 976.49 | 2,018.01 | 1,323.69 | 1,018.01 | |
| _ | | 5720.38 | | | 5720.38 | | |
| | | ~~~~ | www.iw.x | 1 1. TOWNS | ~~~~ | | |

Notes :

1 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 reorganized its operating segments and has classified Engineering and Branded Apparels as separate operating segment with effect from 1st April,2017,in addition to earlier reported segments. After considering the above reorganization, the Company has identified following as reportable segments in accordance with the requirements of Ind AS 108 - "Operating Segments".

Classification of Reportable Segments :

- 1 Textiles : Fabrics, Garments and Fabric Retail.
- 2 Branded Apparels: Branded Garments, accessories and manufacturing & selling of customised clothing. Manufacturing and selling of branded accessories is reclassified and considered as branded apparels segment w.e.f. July 1,2017.
- 3 Arvind Internet: E-commerce
- 4 Engineering : Engineering
- 5 Others: Technical Textiles, Agriculture Produce, EPABX and One to Many Radio, Water Treatment, Other including newly commenced business.
- The figures of the previous periods have been regrouped/restated wherever necessary, to make them comparable with the figures for the current period on account of re-organisation of its operating segments.
- III The figures for the corresponding previous period have been regrouped/reclassified/restated wherever necessary to make them comparable with the current ýear's classification.

For Arvind Limited

Sanjay S.Lalbhai Chairman & Managing Director

Ahmedabad May 09,2018



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CIN-L17119GJ1931PLC000093



| AUDITED STANDALONE STATEMENT OF ASSETS AND | LIABILITIES | |
|---|-------------------------|------------------------------|
| | | [₹ in Crores] |
| Particulars | As At 31.03.2018 | As At 31.03.2017 |
| | Audited | Audited (Refer Note 4) |
| ASSETS | , | ļ |
| 1 Non-current Assets (a) Property.Plant and Equipment | 3,013.27 | 2,975.58 |
| (b) Capital work-in-progress | 33.31 | 30.82 |
| (c) Investment Property | 43.13 | |
| (d) Other Intangible Assets | 91.50 | 80.37 |
| (e) Intangible Assets under development | 26.34 | 45.83 |
| (f) Financial Assets | 202.25 | |
| (i) Investments | 883.25 1.86 | 522.96 2.45 |
| (ii) Loans (iii) Other Financial Assets | 30.63 | 42.38 |
| (g) Other Non-current Assets | 68.83 | 67.74 |
| Sub-Total - Non-current Assets | | 3,811.87 |
| | | |
| 2 Current Assets | | |
| (a) Inventories | 1,307.72 | 1,299.24 |
| (b) Financial Assets (i) Trade Receivables | 736.61 | 470.96 |
| (ii) Cash & cash equivalents | 7.36 | 4.44 |
| (iii) Bank balances other than(ii) above | 7.00 | 8.97 |
| (iv) Loans | 219.39 | 311.20 |
| (v) Other Financial Assets | 96.35 | 161.80 |
| (c) Current Tax Assets (Net) | 101.91 | 98.43 |
| (d) Other Current Assets Sub-Total - Current Assets | 375.61 | 291.02 2,646.06 |
| Sub-total - Curtent Assets | 2,851.95 | 2,040.00 |
| TOTAL - ASSETS | 7,044.07 | 6,457.93 |
| EQUITY AND LIABILITIES | <u>[</u> | |
| Equity | 350.63 | 250.36 |
| (a) Equity Share Capital (b) Other Equity | 258.62 2,899.61 | 258.36 2,753.42 |
| Sub-Total - Equity | | 3,011.78 |
| | | |
| Liabilities | } | |
| 1 Non - Current Liabilities | | } |
| (a) Financial Liabilities | 775.00 | 605.43 |
| (i) Borrowings (ii) Other Financial Liabilities | 775.98 0.54 | 605.12 1.01 |
| (b) Provisions | 37.29 | 27.18 |
| (c) Deferred Tax Liabilities (Net) | 91.77 | 128.81 |
| (d) Government Grants | 34.13 | 30.78 |
| Sub-Total - Non-current Liabilities | 939.71 | 792.90 |
| 2 Comment timbilities | 1 | ł |
| 2 Current Liabilities (a) Financial Liabilities | i | 1 |
| (i) Borrowings | 1,661.43 | 1.718.69 |
| (ii) Trade Payables | 948.94 | 616.73 |
| (iii) Other Financial Liabilities | 276.87 | 247.74 |
| (b) Other Current Liabilities | 45.42 | 59.02 |
| (c) Provisions | 7.88 | 6.38 |
| (d) Government Grants Sub-Total - Current Liabilities | 5.59 2,946.13 | 4.69 2,653.25 |
| Sup-rotal - Current Liabilities | 2,340.13 | 2,033,23 |
| | | |

For Arvind Limited

Sanjay S.Lalbhai

Chairman & Managing Director

Ahmedabad May 09,2018



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CIN-L17119GJ1931PLC000093



| [R in Crores except per share data | | | | | | | | | |
|------------------------------------|--|--------------------------------|-----------------------|--------------------------------------|------------------------------------|------------------------------------|--|--|--|
| Sr. Pa | articulars | | Quarter Ended | | | Ended | | | |
| MO | | 31.03.18 (Refer Note 12) | 31.12.17 Unaudited | 31.03.17 (Refer Note 7 and 12) | Audited (Refer Note 4 and 5) | 31.03.17 Audited (Refer Note | | | |
| | ncome from operations) Revenue from Operations | 2,989.99 | 2,708.23 | 2,465.89 | 10,826.13 | 9,257. | | | |
| |) Other Income | 14.12 | 11.47 | 33.44 | 62.62 | 81. | | | |
| 1 | Total Income | 3,004.11 | 2,719.70 | 2,499.33 | 10,888.75 | 9,339. | | | |
| 2 Ex | rpenses |] | | | | | | | |
| |) Cost of materials consumed | 674.33 | 682.73 | 711.24 | 2,795.79 | 2,557. | | | |
| (b |) Purchase of stock-in-trade | 696.99 | 537.22 | 519.39 | 2,389.08 | 2,011 | | | |
| (c | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 152.65 | 99.94 | (32.65) | 74.65 | (363. | | | |
| (d |) Project Expenses | 7.29 | 1.90 | 4.17 | 14.24 | 12 | | | |
| (e | e) Employee benefits expense | 310.70 | 317.68 | 258.45 | 1,264.74 | 1,095 | | | |
| |) Finance Costs | 67.40 | 67.08 | 58.46 | 257.85 | 288 | | | |
| (9 |) Depreciation and amortisation expense | 96.37 | 93.33 | 82.71 | 359.34 | 297 | | | |
| (h | Other Expenses | 856.38 | 819.57 | 779.78 | 3,322.67 | 3,003 | | | |
| | Total Expenses | 2,862.11 | 2,619.45 | 2,381.55 | 10,478.36 | 8,903 | | | |
| Pr | rofit before Share of Profit of Joint Ventures & Exceptional Items (1-2) Id :Share of profit of Joint Ventures accounted for using Equity Method | 142.00 0.45 | 100.25 0.60 | 117.78 1.12 | 410.39 2.71 | 435 1 | | | |
| | ofit before Exception items and tax (3+4) | 142.45 | 100.85 | 118.90 | 413.10 | 437 | | | |
| | ld/(Less) : Exceptional Item (Refer Note 10) | (0.80) | (10.55) | (8.92) | (22.72) | (18 | | | |
| Pr | rofit before tax (5+6) | 141.65 | 90.30 | 109.98 | 390.38 | 419 | | | |
| Та | x Expense : | l | | | [| | | | |
| | Current Tax | 39.94 | 32.97 | (15.76) | 123.27 | 70 | | | |
| | (Excess)/short provision of earlier years | 0.54 | 1.26 | 0.62 | 1.80 | G | | | |
| | Deferred Tax | (14.30) | (23.02) | 27.41 | (50.50) | 28 | | | |
| To | otal Tax Expense | 26.18 | 11.21 | 12,27 | 74.57 | 98 | | | |
| Ne | et Profit for the period/year (7-8) | 115.47 | 79.09 | 97.71 | 315.81 | 320 | | | |
| Ot | ther Comprehensive Income (net of tax) | | l | | | | | | |
| (a |) Items that will not be classified to profit & Loss | 1 | | | | | | | |
| 1 | (i) Equity Instruments through Other Comprehensive Income (FVOCI) | 0.42 | | 0.01 | 22.29 | 47 | | | |
| | (ii) Remeasurement of defined benefit plan (iii) Income tax related to item (ii) above | (16.64) 5.73 | 0.44 | 0.26 | (15.60) 5.37 | 0 | | | |
| | (iv) Share of Other Comprehensive Income of Joint Venture accounted for using | 1 1 | (0.15) | (0.12) | 3.3/ | (0 | | | |
| Ot (a | Equity method (net of tax)) Items that will be reclassified to profit & Loss | 0.02 | _ | (80.08) | 0.02 | (0 | | | |
| 1,- | (i) Effective portion of gain or loss on cash flow hedges | (27.30) | 28.86 | 36.63 | (44.26) | 35 | | | |
| 1 | (ii) Exchange differences on translation of foreign operations | (0.62) | (9.30) | (5.56) | | (5 | | | |
| 1 | (iii) Income tax related to above items | 9.39 | (9.98) | (12.67) | 15.26 | (12 | | | |
| Ot | ther Comprehensive Income (net of tax) | (29.00) | 9.87 | 18.47 | (22.02) | 64 | | | |
| l Te | otal Comprehensive Income (9+10) | 86.47 | 88.96 | 116.18 | 293.79 | 385 | | | |
| | • | | | | | | | | |
| Ne | et profit for the period/year tributable to: | | | | | | | | |
| 100 | Equityholders of the Parent | 108,97 | 79.00 | 93.42 | 309.47 | 314 | | | |
| | Non Controlling Interest | 6.50 | 0.09 | 4.29 | 6.34 | 514 | | | |
| Ot | ther Comprehensive Income for the period/year | | ***** | | | _ | | | |
| Att | tributable to: | | | 1 | | | | | |
| | Equityholders of the Parent | (28.56) | 9.65 | 18,99 | (21.66) | 64. | | | |
| L | Non Controlling Interest | (0.44) | 0.22 | (0.52) | (0.36) | 0 | | | |
| IT. | otal Comprehensive Income for the period/year | } | | | , | | | | |
| | tributable to: | | | | | | | | |
| | Equityholders of the Parent | 80.41 | 88.65 | 112.41 | 287.81 | 379 | | | |
| | Non Controlling Interest | | 0.31 | 3.77 | 5.98 | 6 | | | |
| Att | Non Controlling Interest id-up Foulty Share Capital (Face Value ₹ 10/- per share) | 6.06 | | 350 36 | 250 62 | 350 | | | |
| Att | Non Controlling Interest id-up Equity Share Capital (Face Value ₹ 10/- per share) ther Equity | 258.62 | 258.62 | 258.36 | 258.62 3.524.23 | | | | |
| Att | id-up Equity Share Capital (Face Value ₹ 10/- per share) | | | 258.36 | 258.62 3,524.23 | 258 3,308 | | | |
| Att | id-up Equity Share Capital (Face Value ₹ 10/- per share) ther Equity mings per Share in ₹-(Annualised except for quarter) - Basic | | | 258.36 3.62 | | | | | |
| Att | id-up Equity Share Capital (Face Value ₹ 10/- per share) ther Equity mings per Share in ₹-(Annualised except for quarter) | 258.62 | 258.62 | | 3,524.23 | 3,308 | | | |



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CIN-L17119GJ1931PLC000093



Notes:

- 1 The Company has intimated the Stock Exchange to publish only Consolidated Financial Results and hence, the standalone financial results have not been published. However, the standalone financial results for the quarter and year ended March 31, 2018 is available on Company's website (www.arvind.com).
- 2 The above audited consolidated financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on May 09,2018. The above financial results are extracted from the Audited Consolidated Financial Statements of the Company, which are prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 3 Both the consolidated and standalone financial results have been submitted to the BSE Limited (BSE) and National stock Exchange of India Limited (NSE) where the equity shares of the Company are listed.
- 4 Effective from 1st April 2017, in accordance with the amendment in the contractual terms, the Group has consolidated Tommy Hilfiger Arvind Fashions Private Limited and Calvin Klein Arvind Fashion Private Limited as subsidiaries. The said entities were equity accounted as Joint venture in the consolidated financial statements till 31st March 2017. To this extent, the current period numbers are not comparable with the previous periods.
- 5 Effective from 1st July 2017, the Company has acquired the controlling interest in the Arya Omnitalk Wireless Solutions Pvt Ltd., thus it became the subsidiary of the Company. The said entity was equity accounted as Joint venture in the consolidated financial statements till 30th June, 2017. To this extent, the current period numbers are not comparable with the previous periods.
- 6 Post implementation of Goods and Service Tax (GST) with effect from July 1,2017,revenue from operations is disclosed net off GST. Revenue from operations for the earlier periods included excise duty which is now subsumed in the GST.Revenue from operations for the year ended March 31,2018 includes excise duty upto June 30,2017.Accordingly, revenue from operations for the quarter and year ended March 31,2018 are not comparable with those of previous periods presented.
- Pursuant to the Scheme of Amalgamation (the Scheme) sanctioned by National Company Law Tribunal vide its order dated 24th August, 2017, Arvind Brands and Retail Limited, Arvind Garments Park Private Limited and Dholka Textile Park Private Limited have been merged with the Company with effect from April 1, 2016 (the appointed date). The Scheme came into effect on 7th October, 2017, the day on which the order was delivered to the Registrar of the Companies, and pursuant thereto the entire business and all assets and liabilities, income and expense have been included retrospectively w.e.f. 1st April, 2016 in the financial statements of the Company prepared under Ind AS in accordance with Ind AS 103 as the amalgamated companies are entities under common control. Accordingly, figures have been adjusted to give the effect of the scheme.
- 8 In the board meeting held on November 8, 2017, the Board of Directors of the Company has approved a scheme of arrangement between the Company and its subsidiary companies, Arvind Fashions Limited (AFL) and The Anup Engineering Limited (Anup) as well as with Anveshan Heavy Engineering Limited (Anveshan) whereby it is proposed to demerge Branded Apparel Undertaking and Engineering undertaking of the Company to AFL and Anveshan respectively and Anup will be merged with Anveshan. Subsequently, as part of the Scheme, AFL and Anup would be demerged from the Group. The Scheme is subject to approval of relevant regulatory authorities. Pending such approvals, the Company has not given effect of the scheme in the financial results for the quarter and year ended March 31, 2018.
- 9 The Company has acquired business of Aditexfab LLP w.e.f June 1, 2017 at a consideration of Rs. 34.50 crore. The Company is in the process of making a determination of fair value for the purpose of Purchase price allocation to the assets acquired and the same is expected to be completed within 12 months from the date of acquisition. Accordingly, depreciation on tangible assets in the books of accounts has been taken based on management estimates.
- 10 Exceptional items represents following:

₹ in Crores

| Particulars | Quarter Ended Year Ended | | | | |
|---------------------------------|--------------------------|----------|----------|----------|----------|
| | 31.03.18 | 31.12.17 | 31.03.17 | 31.03.18 | 31.03.17 |
| (a) Retrenchment Compensation | 14.62 | 10.55 | 8.92 | 36.54 | 18.06 |
| (b) Profit on Sale of Land | (23.30) | _ | - | (23.30) | - |
| (c) Loss on sale of Investments | 9.48 | - | - 1 | 9.48 | - |
| Total | 0.80 | 10.55 | 8.92 | 22.72 | 18.06 |

11 Details of non-convertible debentures are as under :

Arvind Limited:

tion Pur

During the year ended March 31,2018, the Company has issued unsecured listed rated redeemable non-convertible debentures amounting to ₹ 200.00 crores in two tranches. Additional disclosure as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obliquations and Disclosure Requirements) Regulation 2015:

 Details of previous dues and next dues for Principal and Interest for unsecured listed rated redeemable non-convertible debentures

| Sr. | Particulars | | Previous | Due | Next Due | | |
|--------|-------------------------|-------------------------|----------------|----------|---------------------|--------------------|--|
| No. | Faiuculas | | Principal | Interest | Principal | Interest | |
| 1 | Series 1 - INE034A08032 | Due Date ₹ in Crores | Not applicable | | 08-09-2020 50.00 | | |
| | Series 2 - INE034A08032 | Due Date ₹ in Crores | Not applicable | | 08-09-2021 50.00 | 08-09-2018 4.00 | |
| 2 | Series 1 - INE034A08040 | Due Date ₹ in Crores | Not applicable | | 29-09-2020 50.00 | | |
| tion o | Series 2 - INE034A08057 | Due Date ₹ in Crores | Not applicable | | 29-09-2022 50.00 | | |

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CIN-L17119GJ1931PLC000093



| b) | Credit Rating | AA |
|----|---|--|
| c) | Asset Cover | Not Applicable |
| d) | Debt Equity Ratio (No. of times) | 0.88 times |
| e) | Debt Service Coverage Ratio (No. of times) | 1.59 times |
| f) | Interest Service Coverage Ratio (No. of times) | 3.91 times |
| g) | Net Worth (Equity + Reserves & Surplus) | ₹ 3,782.85 Crores |
| h) | Debenture Redemption Reserve | ₹ 50 Crores |
| i) | Formulae for computation of ratios are as under | : |
| | i) Debt Service Coverage Ratio | Earnings before Interest, Tax, Depreciation & amortisation / Interest Expenses + Principal Repayments made during the year of long term loans |
| | III) Interest Conside Coverage Patie | Earnings before Interest, Tax, Depreciation & amortisation / Interest Expenses |
| | ii) Interest Service Coverage Ratio | Jeannings before interest, rax, bepreciation & aniorisation / interest expenses |
| | iii) Debt / Equity Ratio | Total Debt / Equity |

- 11 The Board of directors recommended dividend of Rs. 2.40 per equity share of face value of Rs. 10 each, which is subject to approval by shareholders of the Company.
- The figures for the quarter ended March 31,2018 and March 31,2017 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 31,2017 and December 31,2016 respectively.
- 13 The figures for the corresponding previous period have been regrouped/reclassified/restated wherever necessary to make them comparable with the current year's classification.

Standalone Information :

| Particulars | - Qu | arter Ended | ₹ in Crores Year Ended | | |
|---|----------|-------------|---------------------------|----------|----------|
| | 31.03.18 | 31.12.17 | 31.03.17 | 31.03.18 | 31.03.17 |
| Revenue | 1,694.21 | 1,598.24 | 1,542.93 | 6,423.34 | 5,980.96 |
| Profit before Tax | 75.30 | 60.05 | 62.63 | 291.61 | 134.64 |
| Profit after Tax | 67.69 | 60.63 | 48.98 | 250.04 | 18.56 |
| Other Comprehensive Income (net of tax) | (26.63) | 18.71 | 24.85 | (37,21) | 71.41 |
| Total Comprehensive Income after tax | 41.06 | 79.34 | 73.83 | 212.83 | 89.97 |

For Arvind Limited

Sanjay S.Lalbhai Chairman & Managing Director



Ahmedabad May 09,2018 Naroda Road, Ahmedabad 380 025, India T+9179 30138000 Wwww.arvind.com

CIN-L17119GJ1931PLC000093



| Г | SEGMENTWISE REVENUE, RESULTS, SEGMENT ASSETS AND LIABILITIES (CONSOLIDATED) FOR THE QUARTER AND YEAR ENDED MARCH 31, 2018 | | | | | | | | |
|-----|---|------------------|---------------------------|--------------------|---------------------------|--------------------|--|--|--|
| | | | | | | ₹ in Crores | | | |
| Sr. | | | Quarter Ended | | Year | Ended | | | |
| No | | 31.03.18 | 31.12.17 | 31.03.17 | 31.03.18 | 31.03.17 | | | |
| | | (Refer Note | Unaudited | (Refer Note 7 | Audited | Audited | | | |
| | • | 12) | | and 12) | (Refer Note 4 and 5) | (Refer Note 7) | | | |
| 1 | Segment Revenue (Net Sales / Income from Operations) | | | | | | | | |
| | (a) Textiles | 1,596.41 | 1,536.88 | 1,460.48 | 6,149.22 | 5,732.83 | | | |
| l | (b) Branded Apparels | 1,071.17 | 957.69 | 839.86 | 3,847.94 | 2,938.74 | | | |
| | (c) Arvind Internet | 5.31 | 1.82 | 2.71 | 10.64 | 5.56 | | | |
| l | (d) Engineering | 83.90 | 68.56 | 64.04 | 223.61 | 179.40 | | | |
| İ | (e) Others | 244.91 | 154.12 | 129.30 | 648.50 | 483.76 | | | |
| | Total | 3,001.70 | 2,719.07 | 2,496.39 | 10,879.91 | 9,340.29 | | | |
| | Less : Inter Segment Sales | 11.71 | 10.84 | 30.50 | 53.78 | 82.60 | | | |
| ٦ | Net Sales / Income from Operations | 2,989.99 | 2,708.23 | 2,465.89 | 10,826.13 | 9,257.69 | | | |
| ~ | Segment Results (Profit before Interest & Tax) (a) Textiles | 151.85 | 173.01 | 155.46 | 664.12 | 782.73 | | | |
| | (b) Branded Apparels | 50.20 | 29.12 | 14.27 | 103.23 | | | | |
| | (c) Arvind Internet | (12.20) | (11.23) | | (54.43) | | | | |
| | (d) Engineering | 25.17 | 10.29 | 13.99 | 50.12 | | | | |
| | (e) Others | 10.42 | (13.86) | (1.60) | (32.52) | | | | |
| | Total | 225.44 | 187.33 | 163.96 | 730.52 | | | | |
| | Less : | | | | | 1 | | | |
| | (a) Interest and Finance Charges (Net) | 67.40 | 67.08 | 58.46 | 257.85 | 288.34 | | | |
| | (b) Other Unallocable expenditure (net of un-allocable income) | 16.39 | 29.95 | (4.48) | 82.29 | 1 | | | |
| | Profit Before Tax | 141.65 | 90.30 | 109.98 | 390.38 | - | | | |
| 3 | Segment Assets | | | | | | | | |
| | (a) Textiles | 4,316.33 | 4,268.09 | 4,006.68 | 4,316.33 | 4,006.68 | | | |
| | (b) Branded Apparels | 3,199.80 | 3,118.95 | 2,323.75 | 3,199.80 | 2,323.75 | | | |
| | (c) Arvind Internet | 57.23 | 62.36 | 68.27 | 57.23 | 68.27 | | | |
| | (d) Engineering | 256.29 | 226.03 | 170.06 | 256.29 | 170.06 | | | |
| | (e) Others | 864.62 | 835.99 | 712.99 | 864.62 | 712.99 | | | |
| | (f) Unallocable | 1,564.16 | 1,329.18 | 1,386.23 | 1,564.16 | 1,386.23 | | | |
| | Total Segment Assets | 10,258.43 | 9,840.60 | 8,667.98 | 10,258.43 | 8,667.98 | | | |
| 4 | Segment Liabilities | | | | | | | | |
| | (a) Textiles | 1,029.76 | 687.65 | 688.89 | 1,029.76 | 688.89 | | | |
| | (b) Branded Apparels | 1,241.79 | 1,210.58 | 934.25 | 1,241.79 | 934.25 | | | |
| | (c) Arvind Internet | 5.42 | 5.18 | 10.03 | 5.42 | 10.03 | | | |
| | (d) Engineering | 56.58 | 52.08 | 46.55 | 56.58 | 46.55 | | | |
| | (e) Others (f) Unallocable | 332.85 180.82 | 184.88 | 130.50 | 332.85 | 130.50 | | | |
| | Total Segment Liabilities (excluding Borrowing) | 2,847.22 | 183.66 2,324.03 | 213.35 2,023.57 | 180.82 2,847.22 | 213.35 2,023.57 | | | |
| | L | Į. | | | l | | | | |

Notes :

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 reorganized its operating segments and has classified Engineering as separate operating segment with effect from 1st April,2017,in addition to earlier reported segments,in addition to earlier reported segments. After considering the above reorganization, the Company has identified following as reportable segments in accordance with the requirements of Ind AS 108 – "Operating Segments".

Classification of Business Segments:

- 1 Textiles : Fabrics, Garments and Fabric Retail.
- 2 Branded Apparels: Branded Garments, accessories and manufacturing & selling of customised clothing. Manufactring and selling of branded accessories is reclassified and considered as branded apparels segment w.e.f. July 1,2017.
- 3 Arvind Internet: E-commerce
- 4 Engineering : Engineering
- 5 Others: Technical Textiles, Agriculture Produce, EPABX and One to Many Radio, Water Treatment, Others including newly commenced business.
- II The figures of the previous periods have been regrouped/restated wherever necessary, to make them comparable with the figures for the current period on account of re-organisation of its operating segments.
- The figures for the corresponding previous period have been regrouped/reclassified/restated wherever necessary to make them comparable with the current year's classification.

For Arvind Limited

Sourcey Gran.

Sanjay S.Lalbhai Chairman & Managing Director



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CIN-L17119GJ1931PLC000093



| C | | AUDITED CONSOLIDATED STATEMENT OF ASSETS AN | D LIABILITIES | |
|--|---|---|---------------|------------------|
| Particulars | | | | [₹ in Crores] |
| ASSETS | | Particulars | | |
| Non-current Assets | | | Audited | (Refer Note |
| (a) Property, Plant and Equipment (b) Capital work-in-progress (c) Investment Property (d) Godwill (e) Other Intangible Assets Under Development (d) Godwill (e) Other Intangible Assets Under Development (d) Financial Assets (d) Investments (e) Investments (f) Intangible Assets Under Development (g) Financial Assets (g) Investments (g) Investments (g) Investments (g) Loans (g) Cherrical Assets (h) Loans (g) Cherrical Assets (h) Deferred Tax Assets (Net) (g) Other Financial Assets (h) Deferred Tax Assets (Net) (g) Other Mon-current Assets (h) Deferred Tax Assets (Net) (g) Other Mon-current Assets (h) Deferred Tax Assets (h) Trade Receivables (g) Financial Assets (h) Trade Receivables (g) Financial Assets (h) Trade Receivables (g) Trade Receivables (g) Trade Receivables (g) Other Financial Assets (h) Cash & Cash equivalents (g) Other Financial Assets (h) Cash & Cash equivalents (g) Other Current Tax Assets (Net) (g) Other Financial Assets (h) Other Current Liabilities (h) Other Curren | | | | |
| (b) Capital work-in-progress (c) Investment Property (d) Goodwill (37.02 17.92 | 1 | | 3625 53 | 3480 07 |
| (d) Goodwill 13.7.02 17.92 (e) Other Intangible Assets (165.19 130.44 (f) Intangible Assets Under Development 26.50 45.93 (g) Financial Assets (i) Intestments 76.14 276.67 (g) Loans 2.57 2.77 (ii) Univestments 76.14 226.51 238.99 (h) Deferred Tax Assets (Net) (i) Other Financial Assets (Net) (ii) Other Ron-current assets Sub-Total - Non-current Assets 4719.03 4584.61 (ii) Other Non-current assets Sub-Total - Non-current Assets (le) Financial Assets (le) Financial Assets (le) Financial Assets (le) Financial Assets (li) Cash & cash equivalents (li) Bank balances other than(li) above 26.03 32.99 (li) Loans 163.56 (lo) Current Assets (le) Current Current Liabilities (li) Current Current Current Liabilities (li) Current | | | | |
| (e) Other Intangible Assets (1) Investments (26.55) 45.93 (2) Financial Assets (1) Investments (26.56) 45.93 (2) Financial Assets (10) Other Financial Assets (10) Other Non-current Assets (10) Other Receivables (10) Financial Assets (10) Investments (10) Other States (1 | | | | |
| (i) Intrangible Assets Under Development (a) Financial Assets (i) Investments (ii) Loans (iii) Other Financial Assets (iv) Cher Financial Assets (iv) Deferred Tax Assets (Net) (i) Other Non-current assets Sub-Total - Non-current Assets (a) Inventories (b) Financial Assets (ii) Cash & cash equivalents (iii) Cash & cash equivalents (iii) Bank balances other than(ii) above (iv) Loans (iv) Cher Financial Assets (c) Current Assets (d) Other current assets Sub-Total - Current Assets EQUITY AND LIABILITIES 1 Equity (a) Equity Share Capital (b) Other Equity (c) Other Equity (d) Other Financial Liabilities (ii) Borrowings (iii) Borrowings (iii) Borrowings (iii) Cash & cash equivalents (a) Financial Liabilities (b) Financial Liabilities (c) Current Tax Assets (c) Current Tax Assets (c) Current Tax Assets (c) Current Tax Assets (Net) (d) Other Current Assets (e) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other Financial Liabilities (i) Borrowings (ii) Trade Psyables (iii) Other Financial Liabilities (i) Borrowings (ii) Trade Psyables (iii) Other Financial Liabilities (i) Borrowings (ii) Trade Psyables (iii) Other Financial Liabilities (iv) Other | | | | |
| (a) Financial Assets (ii) Loans (iii) Loan | | | | |
| (ii) Clans (iii) Clans (iii) Other Financial Assets (Net) (i) Other Non-current Assets (Net) (ii) Other Non-current Assets (Net) (ii) Other Non-current Assets (Net) (ii) Other Non-current Assets (Net) (iii) Other Non-current Assets (Net) (iii) Other Non-current Assets (Iii) Clans & Cash equivalents (Iii) Financial Assets (Iii) Cash & Cash equivalents (Iii) Bank balances other than(Iii) above (Iv) Clans & Cash equivalents (Iv) Other Financial Assets (Iv) Other Financial Assets (Iv) Other Current Liabilities (Iv) Other Current Liabilitie | | | | |
| (iii) Other Financial Assets (Net) (1) Other Non-current assets Sub-Total - Non-current Assets (Net) (20.51 224.21 80.84 74.23 80.84 | | , ,, | | |
| (in) Deferred Tax Assets (Net) (i) Other Non-current assets Sub-Total - Non-current Assets 2 Current Assets (a) Inventories (b) Financial Assets (ii) Trade Receivables (iii) Bank balances other than(ii) above (iii) Bank balances other than(ii) above (iv) Cther Financial Assets (d) Other Current assets Sub-Total - Current Assets EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Financial Liabilities (ii) Borrowings (iii) Other Financial Liabilities (c) Financial Liabilities (d) Other Financial Liabilities (e) Deferred Tax Liabilities (iii) Other Financial Liabilities (iii) Financial Liabilities (iv) Other Financial Liabilities (i | | | | |
| Current Assets Sub-Total - Non-current Assets A719.03 A584.63 | | | | 238.90 224.21 |
| 2 Current Assets (a) Inventories (b) Financial Assets (i) Trade Receivables (ii) Cash & cash equivalents (iii) Bank balances other than(ii) above (iv) Loans (iv) Cher Financial Assets (c) Current Tax Assets (Net) (d) Other current assets Sub-Total - Current Assets EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Sub-Total - Equity Aliabilities (a) Financial Liabilities (b) Provisions (c) Borrowings (d) Other Non Current Liabilities (e) Provisions (f) Courrent Tax Liabilities (g) Government Grants (h) Other Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iv) December 2 Current Liabilities (iv) December 3 Current Liabilities (iv) December 3 Current Liabilities (iv) Courrent Liabilities (iv) Current Current Liabilities (iv) Current Current Current Liabilities (iv) Current Current Liabilities (iv) Current Current Current Liabilities (iv) Current Current Liabilities (iv) Current Current Current Liabilities (iv) Current | | | | |
| (a) Inventories (b) Financial Assets (i) Trade Receivables (ii) Cash & cash equivalents (iii) Bank balances other than(ii) above (iii) Bank balances other than(iii) above (iv) Loans (v) Other Financial Assets (c) Current Tax Assets (Net) (d) Other current assets Sub-Total - Current Assets EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Minority Interest Minority Interest Sub-Total - Equity Minority Interest Inacial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities (e) Financial Liabilities (f) Borrowings (ii) Cash & Cash equity (a) Equity Share Capits (b) Provisions (c) Deferred Tax Liabilities (d) Government Grants (d) Other Non Current Liabilities (iii) Borrowings (iii) Create Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Government Grants (d) Other Non Current Liabilities (iii) Current Liabilities (iv) Borrowings (iv) Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (c) Frowisions (d) Government Grants (e) Current Liabilities (ii) Current Liabilities (iii) Current Liabilities (iv) Borrowings (iv) Trade Payables (iv) Current Liabilities (iv) Borrowings (iv) Trade Payables (iv) Trade Payables (iv) Current Liabilities (iv) Borrowings (iv) Trade Payables (iv) Current Liabilities (iv) Borrowings (iv) Trade Payables (iv) Current Liabilities (iv) Borrowings (iv) Current Liab | | Sub-Total - Non-current Asse | s 4719.03 | 4584.61 |
| (a) Inventories (b) Financial Assets (i) Trade Receivables (ii) Cash & cash equivalents (iii) Bank balances other than(ii) above (iii) Bank balances other than(iii) above (iv) Loans (v) Other Financial Assets (c) Current Tax Assets (Net) (d) Other current assets Sub-Total - Current Assets EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Minority Interest Minority Interest Sub-Total - Equity Minority Interest Inacial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities (e) Financial Liabilities (f) Borrowings (ii) Cash & Cash equity (a) Equity Share Capits (b) Provisions (c) Deferred Tax Liabilities (d) Government Grants (d) Other Non Current Liabilities (iii) Borrowings (iii) Create Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Government Grants (d) Other Non Current Liabilities (iii) Current Liabilities (iv) Borrowings (iv) Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (c) Frowisions (d) Government Grants (e) Current Liabilities (ii) Current Liabilities (iii) Current Liabilities (iv) Borrowings (iv) Trade Payables (iv) Current Liabilities (iv) Borrowings (iv) Trade Payables (iv) Trade Payables (iv) Current Liabilities (iv) Borrowings (iv) Trade Payables (iv) Current Liabilities (iv) Borrowings (iv) Trade Payables (iv) Current Liabilities (iv) Borrowings (iv) Current Liab | 2 | Current Accets | | |
| (ii) Trade Receivables (iii) Cash & cash equivalents (iii) Bank balances other than(ii) above (iii) Bank balances other than(ii) above (iv) Loans (v) Other Financial Assets (c) Current Tax Assets (Net) (d) Other current assets Sub-Total - Current Assets EQUITY AND LIABILITIES EQUITY AND LIABILITIES EQUITY AND LIABILITIES EQUITY Share Capital (a) Equity (a) Equity (b) Other Equity (c) Equity (a) Equity (a) Equity (a) Equity (a) Equity (a) Equity (b) Other Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Government Grants (d) Other Non Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Government Grants (d) Other Non Current Liabilities (ii) Borrowings (iii) Other Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Government Grants (d) Other Non Current Liabilities (ii) Borrowings (iii) Other Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Frovisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Frovisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Frovisions (c) Deferred Tax Liabilities (c) Frovisions (d) Government Grants (e) Current Liabilities (f) Borrowings (iii) Cither Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (f) Borrowings (g) Government Grants (g | _ | | 2619.38 | 2382.80 |
| (ii) Cash & cash equivalents (iii) Bank balances other than(ii) above (iv) Loans (iv) Loans (iv) Cher Financial Assets (c) Current Tax Assets (Net) (d) Other current assets Sub-Total - Current Assets EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Minority Interest Liabilities Non - Current Liabilities (i) Borrowings (ii) Other Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Other Non Current Liabilities (c) Deferrent Liabilities (d) Government Grants (d) Other Foroxions (ii) Other Financial Liabilities (ii) Borrowings (iii) Cher Non Current Liabilities (d) Government Grants (d) Other Financial Liabilities (e) Provisions (iii) Other Financial Liabilities (iii) Financial Liabilitie | | | | |
| (iii) Bank balances other than(ii) above (iv) Loans (163.56 (122.21 (v)) Other Financial Assets (Net) (136.56 (122.21 (v)) Other Financial Assets (Net) (138.84 (110.13 (d)) Other current Assets (Net) (138.84 (110.13 (d)) Other Equity (138.84 (110.13 (d)) Other Equity (138.85 (110.13 (d)) Other Equity (138.85 (110.13 (d)) Other Equity (138.85 (110.13 (d)) Other Financial Liabilities (110.13 (d)) Other Financial Liabilities (Net) (10.13 (d)) Other Financial Liabilities (Net) (10.13 (d)) Other Non Current Liabilities (Net) (10.13 (d)) Other Ron Current Li | | , | | |
| (iv) Loans (v) Other Financial Assets (c) Current Tax Assets (Net) (d) Other current assets Sub-Total - Current Assets EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Minority Interest Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (b) Other Non Current Liabilities (d) Other Non Current Liabilities (i) Borrowings (ii) Other Non Current Liabilities (ii) Other Non Current Liabilities (iii) Other Financial Liabilities (iv) Other Non Current Liabilities (iv) Other Non Current Liabilities (iv) Other Non Current Liabilities (iv) Other Financial Liabilities (iv) Other Non Current Liabilities (iv) Other Non Current Liabilities (iv) Other Non Current Liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other Non Current Liabilities (iv) Other Non Current Liabilities (iv) Other Financial Financial Financial Financial Financial Financial Financial Financial | | | | |
| (c) Current Tax Assets (Net) (d) Other current assets Sub-Total - Current Assets FQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Inabilities Minority Interest Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Government Grants (d) Other Non Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other Non Current Liabilities (e) Financial Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Government Grants (d) Other Non Current Liabilities (iii) Other Financial Liabilities (iv) Borrowings (ivi) Other Financial Liabilities (d) Other Non Current Liabilities (e) Frovisions (ivi) Other Financial Liabilities (ivi) Borrowings (ivi) Other Financial Liabilities (ivi) Other Fi | | 1 | | |
| Column | | | | 181.18 |
| Sub-Total - Current Assets 5539.40 4083.37 | | | | |
| ## Company of Contract Liabilities Column | | | | |
| EQUITY AND LIABILITIES Equity (a) Equity Share Capital 258.62 3524.23 3308.62 3324.23 3328.23 3328.23 3328.23 3328.23 3328.23 3328.23 3328.23 3328.23 3328.23 3328.23 3328.23 3328.23 3328 | | , | | |
| Equity (a) Equity Share Capital (b) Other Equity | | | S 10258.43 | 8667.98 |
| (a) Equity Share Capital (b) Other Equity Sub-Total - Equity 3782.85 3524.23 3308.62 3782.85 3566.98 Minority Interest Liabilities Non - Current Liabilities (a) Financial Liabilities (i) Borrowings (c) Deferred Tax Liabilities (d) Government Grants (d) Other Non Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other Non Current Liabilities (e) Financial Liabilities (ii) Borrowings (iii) Trade Payables (iii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Government Grants (e) Current Tax Liabilities (net) Sub-Total - Current Liabilities Sub-Total - Current Liabilities 5104.81 3928.90 | 1 | | | |
| Minority Interest 3782.85 3566.98 | ^ | | 258.62 | 258.36 |
| Minority Interest 305.28 151.43 | | | | 3308.62 |
| Liabilities Non - Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Government Grants (d) Other Non Current Liabilities Sub-Total - Non-current Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Government Grants (e) Current Tax Liabilities (net) Liabilities Sub-Total - Current Liabilities | | Sub-Total - Equi | y 3782.85 | 3566.98 |
| Non - Current Liabilities (a) Financial Liabilities (i) Borrowings 848.71 756.63 (ii) Other Financial Liabilities 44.02 44.98 (b) Provisions 61.82 40.72 (c) Deferred Tax Liabilities (Net) 70.75 142.88 (d) Government Grants 38.26 35.46 (d) Other Non Current Liabilities 1.93 - | 2 | Minority Interest | 305.28 | 151.43 |
| Non - Current Liabilities (a) Financial Liabilities (i) Borrowings 848.71 756.63 (ii) Other Financial Liabilities 44.02 44.98 (b) Provisions 61.82 40.72 (c) Deferred Tax Liabilities (Net) 70.75 142.88 (d) Government Grants 38.26 35.46 (d) Other Non Current Liabilities 1.93 - | | 0 0 0 0000 | | |
| (i) Borrowings (ii) Other Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Government Grants (d) Other Non Current Liabilities (e) Other Non Current Liabilities 4 Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Government Grants (e) Current Tax Liabilities (net) Sub-Total - Current Liabilities 5104.81 756.63 44.02 44.98 46.63 40.72 70.75 142.88 183.26 35.46 1.93 | 3 | Non - Current Liabilities | | |
| (ii) Other Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Government Grants (d) Other Non Current Liabilities Sub-Total - Non-current Liabilities 44.02 40.72 70.75 142.86 38.26 35.46 1.93 -1. | | | 848.71 | 756.63 |
| (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Government Grants (d) Other Non Current Liabilities Sub-Total - Non-current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Government Grants (e) Current Tax Liabilities (net) Sub-Total - Current Liabilities 61.82 70.75 142.88 38.26 18.26 19.37 1020.67 1020.67 2263.78 2025.34 2025.34 2025.34 2025.34 2025.34 2025.34 2025.34 2025.34 2025.34 2025.34 2025.34 2025.34 37.35 2025.34 37.35 2025.34 37.35 2025.34 37.35 2025.34 37.35 | | (ii) Other Financial Liabilities | 44.02 | 44.98 |
| (d) Government Grants (d) Other Non Current Liabilities Sub-Total - Non-current Liabilities 4 Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Government Grants (e) Current Tax Liabilities (net) Sub-Total - Current Liabilities 38.26 1.93 | | | 3 | 40.72 |
| (d) Other Non Current Liabilities Sub-Total - Non-current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Government Grants (e) Current Tax Liabilities (net) Sub-Total - Current Liabilities 1.93 2263.78 2025.34 2147.22 1426.52 147.22 1426.52 187.61 114.48 25.79 16.82 6.14 5.27 3.16 | | | | |
| 4 Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Government Grants (e) Current Tax Liabilities (net) Sub-Total - Current Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Government Grants (e) Current Tax Liabilities (net) Sub-Total - Current Liabilities (a) Financial Liabilities (b) Current Liabilities (c) Provisions (d) Government Grants (e) Current Liabilities (f) Sub-Total - Current Liabilities (f) Sub-Total - Current Liabilities | | | | - 35.10 |
| (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Government Grants (e) Current Tax Liabilities (net) Sub-Total - Current Liabilities 2263.78 2247.22 1426.52 147.22 1426.52 187.61 114.48 25.79 16.82 5.27 3.16 5.27 3.16 | | Sub-Total - Non-current Liabilitie | s 1065.49 | 1020.67 |
| (i) Borrowings 2263.78 2025.34 (ii) Trade Payables 2147.22 1426.52 (iii) Other Financial Liabilities 469.00 337.35 (b) Other Current Liabilities 187.61 114.48 (c) Provisions 25.79 16.82 (d) Government Grants 6.14 5.23 (e) Current Tax Liabilities (net) 5.27 3.16 Sub-Total - Current Liabilities 5104.81 3928.90 | 4 | | | |
| (ii) Trade Payables 2147.22 1426.52 (iii) Other Financial Liabilities 469.00 337.35 (b) Other Current Liabilities 187.61 114.48 (c) Provisions 25.79 16.82 (d) Government Grants 6.14 5.23 (e) Current Tax Liabilities (net) 5.27 3.16 Sub-Total - Current Liabilities 5104.81 3928.90 | | | 2263.78 | 2025.34 |
| (b) Other Current Liabilities 187.61 114.48 (c) Provisions 25.79 16.82 (d) Government Grants 6.14 5.23 (e) Current Tax Liabilities (net) Sub-Total - Current Liabilities 5104.81 3928.90 | | (ii) Trade Payables | 2147.22 | 1426.52 |
| (c) Provisions 25.79 16.82 (d) Government Grants 6.14 5.23 (e) Current Tax Liabilities (net) 5.27 3.16 Sub-Total - Current Liabilities 5104.81 3928.90 | | | | |
| (d) Government Grants (e) Current Tax Liabilities (net) Sub-Total - Current Liabilities 5.27 3.16 5.27 3.16 5.29 5.20 3.10 3928.90 | | | | |
| (e) Current Tax Liabilities (net) Sub-Total - Current Liabilities 5.27 3.16 5104.81 3928.90 | | | | |
| | | (e) Current Tax Liabilities (net) | 5.27 | 3.16 |
| TOTAL - EQUITY AND LIABILITIES 10258.431 8667.98 | | Sub-Total - Current Liabilitie | s 5104.81 | 3928.90 |
| | | TOTAL - EQUITY AND LIABILITY | s 10258.43 | 8667.98 |

For Arvind Limited

Sanĵay S.Lalbhai Chairman & Managing Director

