

INDEPENDENT ASSURANCE OPINION STATEMENT

To the Directors of Arvind Limited

Holds Statement No.: **BSIV** 831929-1

Introduction

The **British Standards Institution (BSI)** has been engaged by Arvind Limited, to provide an independent limited assurance of the sustainability information in its SEBI BRSR report (described in the "Scope") for the period April 1, 2024 to March 31, 2025 (FY 2024-25).

Scope

The scope of engagement agreed upon with Arvind Limited includes the following:
BSI has performed an independent limited assurance engagement on whether the select disclosures in the SEBI BRSR Report for the period 1st April 2024 to 31st March 2025, are fairly presented, in line with the reporting criteria (refer table below):

Sustainability information subject to limited assurance	Period subject to assurance	Reporting criteria
Select Parameters/Attributes in the SEBI BRSR Report (Refer Annexure I of SEBI vide Circular number SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated July 12, 2023)	April 1, 2024 to March 31, 2025	<ul style="list-style-type: none"> BRSR Core - Framework for assurance and ESG disclosures for value chain (SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated July 12, 2023) Guidance Note for Business Responsibility & Sustainability Reporting Format issued by SEBI (Annexure II - SEBI/HO/CFD/CMD-2/P/CIR/2021/562) BRSR-Core Reporting Standard, formulated by the Industry Standards Forum (SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated December 20, 2024)

Select SEBI BRSR Core framework Attributes covered:

The independent limited assurance covers the following SEBI BRSR Core KPIs which are included in Arvind Limited's BRSR report for FY 2024-25:

('P' represents the 9 Principles of the National Guidelines for Responsible Business Conduct (NGRBC) / 'E' represents Essential Indicators, within each Principle in the BRSR Format)

- Green-house gas (GHG) footprint – P6:E7
- Water footprint – P6:E3 and P6:E4

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- Energy footprint – P6:E1
- Embracing circularity – P6:E9
- Enhancing employee wellbeing and safety – P3:E1(c) and P3:E11
- Enabling gender diversity in business - P5:E7
- Enabling inclusive development - P8:E5 and P8:E4 (input material sourced from MSMEs)
- Fairness in engaging with customers and suppliers - P9:E7 and P1:E8
- Open-ness of business - P1:E9 (Concentration of Sales and % of RPTs)

Opinion Statement

We have conducted a limited assurance engagement covering the sustainability information described in the "Scope" above for the period for the period April 1, 2024 to March 31, 2025 (FY 2024-25).

Based on the processes and procedures conducted as per limited assurance, there is no evidence that the information pertaining to the Arvind Limited's performance, presented in the SEBI BRSR Report for the period FY 2024-2025, are not materially correct or are not fairly represented.

Methodology

Our assurance engagement was carried out in line with ISO 14064-3 and ISAE3000 (Revised) assurance standards following the principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- A top-level review of issues that could be relevant to Arvind Limited policies to confirm the appropriateness of statements made in the report
- Discussion with managers and staff in Arvind Limited
- Interviews with staff involved in sustainability management, Report preparation, provision of data & information, implementation of controls, etc
- Document review of relevant systems, policies, controls and procedures where available
- Review of supporting evidence for claims made in the reports
- confirm the data collection processes, record management practices, and check evidences for non-financial disclosures
- A sample-based assessment of the reliability and quality of information of the company's performance

Arvind Limited provided us with their self-declaration of compliance with reference to the SEBI BRSR core framework Annexure-1. Based on our Assessment review, we confirm that the parameters & attributes are reported with reference to the SEBI BRSR core framework Annexure-1.

Responsibility

Arvind Limited is responsible for the preparation and fair presentation of the sustainability information described in the "Scope" above in line with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders of Arvind Limited, giving our professional opinion based on the scope and methodology described.

Independence, Quality Control and Competence

BSI is independent to Arvind Limited and has no financial interest in the operation of Arvind Limited other than for the assurance of the sustainability statement contained herein. This independent assurance opinion statement has been prepared for the stakeholders of Arvind Limited, only for the purposes of verifying its statements relating to SEBI BRSR framework, more particularly described in the Scope above. This independent assurance opinion statement is prepared based on review by BSI, of information presented to it by Arvind Limited. In making this independent assurance opinion statement, BSI has assumed that all information provided to it by Arvind Limited is true, accurate and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in line with ISO/IEC 17021-1:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team that conducted the assurance has extensive experience in conducting assurance & verification over environmental, social & governance (ESG), and GRI Standards 2021, AA1000AS, ISO 14001, ISO 45001, ISO 14064, ISO 14068, ISO 50001, and ISO 9001, etc. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

Issue Date: 21-07-2025

For and on behalf of BSI:



Sabyasachi Ghosh

Lead Assurer



Theuns Kotze

Managing Director BSI India

Appendix A: List of locations which form the boundary of the sustainability information pertaining to the SEBI BRSR Report

S.NO	Location	Address
1	Ankur	Ankur Textiles (A Division of Arvind Ltd.), O/S Raipur Gate Ahmedabad – 380022 Gujarat
2	Arsikere Sewing	Arvind Limited, #24/6, Kodihalli, Tiptur Road, Kasaba Hobli, Taluk, Arasikere Rural, Arsikere, Karnataka 573103
3	Arsikere Washing	Arvind Limited, Kodihalli, Tiptur Road, Kasaba Hobli, Taluk, Arasikere Rural, Arsikere, Karnataka 573103
4	BS	Arvind Limited, Plot No. 50 B1 & 50 C1, Survey No. 299, Bommasandra Industrial Area, Bangalore - 560099, Karnataka
5	Chitradurga	Arvind Limited, Nehruno 4, Kenchankatte, Bheemasamudra Rd, opp. Davalagiri Badavane, Chitradurga, Karnataka 577501
6	Intex	Arvind Intex Limited, Rajpur Rd, Gomtipur, Ahmedabad, Gujarat 380021
7	Kolhapur	Arvind Limited, D-64, MIDC, Gokul Shirgaon, Tal. Karveer, Kolhapur - 416234, Maharashtra
8	MR	Arvind Limited, Kenchenahalli, Mysore Road, Near Bangalore University, Bangalore- 560059, Karnataka
9	Naroda	Arvind Limited, Naroda Road, Ahmedabad - 380025, Gujarat
10	Santej	Arvind Limited, PO Khatrej, Taluka Kalol, Dist. Gandhinagar - 382721, Gujarat
11	YP	Arvind Limited, Goraguntepalya, Yeswanthpur, Bangalore- 560022, Karnataka
12	E-City	Arvind Limited, 63, Electronic City Phase I, Electronic City, Bengaluru, Karnataka -560100

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