

## INDEPENDENT ASSURANCE OPINION STATEMENT

To the Directors of Arvind Limited

Holds Statement No.: **BSIV 831929-2**

### Introduction

The **British Standards Institution (BSI)** has been engaged by Arvind Limited, to provide an independent limited assurance of the sustainability information (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 for Arvind Limited's consolidated operations (detailed in Appendix-A) for the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> 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
<ul style="list-style-type: none"> <li>• Energy consumption</li> <li>• Greenhouse Gas Emissions</li> <li>• Water</li> <li>• Waste</li> <li>• Gender Pay Gap</li> <li>• Occupational Health &amp; Safety</li> </ul>	April 1, 2024 to March 31, 2025	<ol style="list-style-type: none"> <li>1. S&amp;P Global Corporate Sustainability Assessment (CSA) methodology</li> <li>2. CDP Questionnaire and Guidance Documents</li> <li>3. GHG Protocol</li> </ol>

### 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 CSA & CDP Disclosure for the period FY 2024-2025, are not materially correct or are not fairly represented.

BSI Group India Private Limited  
The Mira Corporate Suites  
Plot 1-2, Ishwar Nagar  
Mathura Road, New Delhi-110065  
India

T: +91 11 4762 9000  
info.in@bsigroup.com  
bsigroup.com/en-IN

## 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 against the standards mentioned in Scope. Based on our Assessment review, we confirm that the parameters are reported with reference to the same.

## 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, 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: 21-10-2025

For and on behalf of BSI:

Sabyasachi Ghosh

Lead Assurer

Theuns Kotze

Managing Director BSI India

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BSI Group India Private Limited  
The Mira Corporate Suites  
Plot 1-2, Ishwar Nagar  
Mathura Road, New Delhi-110065  
India

T: +91 11 4762 9000  
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bsigroup.com/en-IN

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## Appendix A: List of locations which form the boundary of the sustainability information

S.No.	Facility	Location	Organisation Name
1	Ankur	Ankur Textiles (A Division of Arvind Ltd.), O/S Raipur Gate Ahmedabad – 380022 Gujarat, India	Arvind Ltd.
2	Arsikere Sewing	Arvind Limited, #24/6, Kodihalli, Tiptur Road, Kasaba Hobli, Taluk, Arasikere Rural, Arsikere, Karnataka 573103	Arvind Ltd.
3	Arsikere Washing	Arvind Limited, Kodihalli, Tiptur Road, Kasaba Hobli, Taluk, Arasikere Rural, Arsikere, Karnataka 573103	Arvind Ltd.
4	BS	Arvind Limited, Plot No. 50 B1 & 50 C1, Survey No. 299, Bommasandra Industrial Area, Bangalore - 560099, Karnataka	Arvind Ltd.
5	Chitradurga	Arvind Limited, Nehruno 4, Kenchankatte, Bheemasamudra Rd, opp. Davalagiri Badavane, Chitradurga, Karnataka 577501	Arvind Ltd.
7	Intex	Arvind Intex Limited, Rajpur Rd, Gomtipur, Ahmedabad, Gujarat 380021	Arvind Ltd.
8	Kolhapur	Arvind Limited, D-64, MIDC, Gokul Shirgaon, Tal. Karveer, Kolhapur - 416234, Maharashtra	Arvind Ltd.
9	MR	Arvind Limited, Kenchenahalli, Mysore Road, Near Bangalore University, Bangalore- 560059, Karnataka	Arvind Ltd.
10	Naroda	Arvind Limited, Naroda Road, Ahmedabad - 380025, Gujarat	Arvind Ltd.
11	Santej	Arvind Limited, PO Khatrej, Taluka Kalol, Dist. Gandhinagar - 382721, Gujarat, India	Arvind Ltd.
12	YP	Arvind Limited, Kenchenahalli, Mysore Road, Near Bangalore University, Bangalore- 560059, Karnataka	Arvind Ltd.
13	Arvind and Smart Value Homes LLP	Trade World, B Wing, 2nd Floor, Kamala Mills, Senapati Bapat Marg, Lower Parel (West), Mumbai, Maharashtra 400013	Subsidiaries of Arvind Limited
14	Arvind Envisol Limited	Arvind Mill Premises, Naroda Road, Ahmedabad, Gujarat, 382 345, India	Subsidiaries of Arvind Limited
15	Arvind Foundation	Main Building Arvind Ltd. Premises Naroda Road, Ahmedabad, Gujarat, India, 380025	Subsidiaries of Arvind Limited
16	Arvind Goodhill Suit Manufacturing Private Limited	ARVIND SUIT MANUFACTURING PVT. LTD: No. 50 B & C, Survey No 299, Phase-1, Bommasandra Industrial Area, 560099, Bangalore	Subsidiaries of Arvind Limited
17	Arvind OG Nonwovens Private Limited	J99F+6WJ, Kharanti, Gujarat 382240	Subsidiaries of Arvind Limited
18	Arvind PD Composites Private Limited	Tal, Moti Bhojan, Kalol, Gujarat 382721	Subsidiaries of Arvind Limited

S.No.	Facility	Location	Organisation Name
19	Arya Omnitalk Radio Trunking Services Private Limited	Unit No- A-202, 2nd Floor, Summer Court, Magarpatta City, Pune, Maharashtra, 411013	JV
20	Arya Omnitalk Wireless Solutions Private Limited	Office No. 202, 2nd Floor, Summer Court, Magarpatta City, Hadapsar, Pune – 411013	Subsidiaries of Arvind Limited
21	Matoda	Indus industrial Park, NH-8A, Sarkhej-Bavla Rd, opp. pharma sez, Matoda, Gujarat 382213	Subsidiaries of Arvind Limited
22	Papcon	Papcon Indore Pvt LTD Pithampur, JM6C+G9F, Pithampur Industrial Area, Pithampur, Madhya Pradesh 454775	Subsidiaries of Arvind Limited
23	Ranchi	Ring Road Rampur, Namkum, Ranchi, Jharkhand 834010	Subsidiaries of Arvind Limited
24	Syntel Telecom Limited	Survey No.33/1, Kondhwa Pisoli Road, Pisoli, Pune – 411060. India	Subsidiaries of Arvind Limited
25	Arvind PD Compositd – AI Campus	Santej, Post, Khatraj, Kalol Taluk, Gujarat 382721	Subsidiaries of Arvind Limited

## Appendix B: Greenhouse Gas Emission

Scope	Emssion Source	Unit	FY 24-25	Emission Factor Summary	Biogenic Emission
Scope 1	Stationary Combustion	MTCO <sub>2</sub> e	2,53,770.03	US EPA	2,23,264.80
	Water Treatment	MTCO <sub>2</sub> e	4,983.74	IPCC	0
<b>Total Scope 1 Emission</b>		MTCO <sub>2</sub> e	<b>2,58,753.77</b>		
Scope 2	Location Based	MTCO <sub>2</sub> e	1,89,282.92	Ember Climate for Accuracy	0
	Market Based	MTCO <sub>2</sub> e	1,41,870.87	Ember Climate for Accuracy	0
<b>Total Scope 1 and 2 Emission</b>		MTCO <sub>2</sub> e	<b>4,00,624.64</b>		
Scope 3	C1 - Purchased Goods & Services	MTCO <sub>2</sub> e	3,08,013.52	US EEIO	0
	C2 - Capital Goods	MTCO <sub>2</sub> e	5,263.45	US EEIO	0
	C3 - Fuel and Energy Related Activities	MTCO <sub>2</sub> e	74,849.68	DEFRA	8,610.42
	C4 - Upstream Transportation and Distribution	MTCO <sub>2</sub> e	68,697.47	DEFRA	0
	C5 - Waste Generated in Operations	MTCO <sub>2</sub> e	10,036.46	US EPA	0
	C6 - Business Travel	MTCO <sub>2</sub> e	2,674.58	DEFRA	0
	C7 - Employee Commute	MTCO <sub>2</sub> e	41,724.19	DEFRA	0

Scope	Emssion Source	Unit	FY 24-25	Emission Factor Summary	Biogenic Emission
	C8 - Leased Assets	MTCO <sub>2</sub> e	146.92	Ember Climate for Accuracy	0
	C9 - Downstream Transportation and Distribution	MTCO <sub>2</sub> e	2,60,294.29	DEFRA	0
	C10 - Processing of Sold Intermediate Products	MTCO <sub>2</sub> e	5,864.00	CADI	0
	C11 - Use of Sold Products	MTCO <sub>2</sub> e	1,01,158.00	CADI & Scientific literature	0
	C12 - End of Life Treatment	MTCO <sub>2</sub> e	4,35,572.20	US EPA	0
	C13 - Downstream Leased Assets	MTCO <sub>2</sub> e	-	-	0
	C14 - Franchises	MTCO <sub>2</sub> e	1,962.28	Ember Climate for Accuracy	0
	C15 - Investments	MTCO <sub>2</sub> e	203.72	US EPA	0
<b>Total Scope 3 Emission</b>		MTCO <sub>2</sub> e	<b>13,16,460.76</b>		

**Note:** For estimating the emissions intensity of the electricity grid (for purposes of Scope 2 / indirect emissions), the Company has used the emission factors which are provided in Ember Climate dataset, to align with the methodology which was used for setting SBTi targets. This emission factor source is selected because it offers higher temporal granularity and is updated more frequently than the static national grid emission factor. The use of Ember is consistent over time (or changes are disclosed) and is aligned with GHG Protocol principles and SBTi criteria for accuracy, consistency, and transparency.

### Appendix C: Energy Consumption

Total Energy Consumption	Units	FY 2024-25
Total Non-renewable Energy Consumption	MWh	11,04,979
Total Renewable Energy Consumption	MWh	6,53,713

### Appendix D: Water Consumption

Particular	Units	FY 2024
A. Water withdrawal (excluding saltwater)	Million cubic meters	2.74
B. Water discharge (excluding saltwater)	Million cubic meters	0.04
Total net fresh water consumption (A-B)	Million cubic meters	2.70
Ground water Withdrawal-renewable	Million cubic meters	1.26
Withdrawals from third party	Million cubic meters	1.49
Total Water Recycled	Million cubic meters	8.33

### **Appendix E: Waste Consumption**

Particular	Unit	2024-25
Total waste recycled/reused	MT	27,180.27
Total waste disposed	MT	10,899.41
- Waste landfilled	MT	10,899.41
- Waste incinerated with energy recovery	MT	0
- Waste incinerated without energy recovery	MT	0
- Waste otherwise disposed, please specify:	MT	0
- Waste with unknown disposal method	MT	0

### **Appendix F: Gender Pay Gap**

Employee Level	Average Women Salary	Average Men Salary
Executive level (base salary only)	₹ 55,70,633	₹ 64,16,676
Executive level (base salary + other cash incentives)	₹ 68,78,577	₹ 78,85,841
Management level (base salary only)	₹ 13,28,121	₹ 12,95,677
Management level (base salary + other cash incentives)	₹ 14,73,740	₹ 14,42,926
Non-management level (base salary only)	₹ 4,58,562	₹ 5,01,647

### **Appendix G: Safety**

Fatalities: 0

LTIFR: 0.43