

Independent Limited Assurance Statement to Arvind Limited on their Business Responsibility & Sustainability Report (BRSR) Core Disclosures as part of the Annual Report FY2025-26.

To the Board of Directors of Arvind Limited

Introduction

Intertek India Private Limited ("Intertek") was engaged by Arvind Limited to provide an independent limited assurance on its select BRSR (Business Responsibility & Sustainability Report) Core disclosures as a part of the Annual Report FY2025-26 ("the Report"). The scope of the Report comprises the reporting periods of FY2025-26. The Report is prepared by Arvind Limited based on SEBI's (Securities and Exchange Board of India) BRSR guidelines. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC), International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information.

Objective

The objectives of this limited assurance engagement were, by review of objective evidence, to confirm whether the sustainability related disclosures in the Report are in alignment with the Business Responsibility and Sustainability Report (BRSR) requirements laid down by SEBI and were accurate, complete, consistent, transparent and free of material errors or omission in accordance with the criteria outlined below.

Intended Users

This Assurance Statement is intended to be a part of the Annual Report FY 2025-26 of Arvind Limited.

Responsibilities

The management of Arvind Limited is solely responsible for the development of Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to fraud or error.

Intertek's responsibility, as agreed with the management of Arvind Limited, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within.

Assurance Scope

The assurance has been provided for selected sustainability performance disclosures as per BRSR core disclosures with reference to Business Responsibility and Sustainability Reporting by listed entities as per SEBI Master Circular no. HO/49/14/14(7)2025-CFDPOD2/ 1/3762/2026 on 30th January 2026, presented by Arvind Limited in its Annual Report FY2025-26. The assurance boundary included data and information for the standalone operations of Arvind Limited at its manufacturing facilities detailed in Annexure A. Our scope of assurance included verification of internal control systems, data and information on BRSR core disclosures reported as summarized below:

Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable:

- Number of days of accounts payable.
- Concentration of sales through dealers/distributors.
- Loans and advances & investments with related parties.



Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains:

- Cost incurred on well-being measures as a % of total revenue of the company.
- Safety related incidents (LTIFR, Fatality, Permanent Disabilities) for employees and workers.

Principle 5: Businesses should respect and promote human rights:

- Gross wages paid to females as percentage of wages paid.
- Complaints on POSH

Principle 6: Businesses should respect and make efforts to protect and restore the environment

- Total Scope 1 and Scope 2 emissions
- GHG emissions intensity (scope 1 and 2).
- Total water consumption, water consumption Intensity and water discharge by destination and levels of treatment.
- Total energy consumed, % of energy consumed from renewable sources and energy intensity.
- Total waste generated (category-wise); waste intensity; Total waste recovered through recycling, re-using or other recovery operations; Total waste disposed by nature of disposal method; waste diverted from landfill.

Principle 8: Businesses should promote inclusive growth and equitable development

- Input material sourced from MSMEs/ small producers.
- Job creation in smaller towns– Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner

- Instances involving loss / breach of data of customers as % of total data breaches or cyber security events

Assurance Criteria

Intertek conducted the assurance work in accordance with the requirements of 'Limited Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.
- International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statement

A limited assurance engagement involved assessing the risks of material misstatement of the agreed indicators/parameters whether due to fraud or error, responding to the assessed risks as necessary in the circumstances. A materiality threshold level of 5% was applied.

Limitations

We have relied on the information, documents, records, data, and explanations provided to us by Arvind Limited. The assurance scope excludes:

- Any disclosures beyond those specified in the Scope section above.
- Data and information falling outside the defined reporting period.
- Data pertaining to the Company's financial performance, strategy, and associated linkages articulated in the Report.
- Assertions made by the Company encompassing expressions of opinion, belief, aspiration, expectation, forward-looking statements, and claims related to Intellectual Property Rights and other competitive issues.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within software/IT systems.



Methodology

Intertek performed assurance work using risk-based approach to obtain information, explanations and evidence that was considered necessary to provide a limited level of assurance. The assurance was conducted by desk reviews of Arvind Limited's sites in Ahmedabad, Arsikere, Chitradurga, Gomtipur, Kolhapur, Bangalore, Gandhinagar and Yeshwanthpur and stakeholder interviews with regards to the reporting and supporting records for the FY2025-26. Our assurance task was planned and carried out during July-September 2026. The assessment included the following:

- Assessment of the select sustainability performance disclosures in accordance with the SEBI's BRSR Core guidelines.
- Review of processes and systems used to gather and consolidate data.
- Examined and reviewed documents, data and other information provided by Arvind Limited.
- Conducted interviews with key personnel responsible for data management from Arvind Limited.
- Assessment of appropriateness of various assumptions, estimations and thresholds used by Arvind Limited for data analysis.
- Review of BRSR core disclosures for the duration from 1st April 2025 to 31st March of 2026 for Arvind Limited was carried out.
- Appropriate documentary evidence was obtained to support our conclusions on the information and data reviewed and details were provided in a separate management report.

Conclusions

Intertek reviewed the BRSR Core Indicators in the "Report" for the reporting period from 1st April 2025 to 31st March 2026. Based on the scope of our review, we conclude with limited assurance that the sustainability data and information is fairly presented in all material aspects as per BRSR Core guidelines.

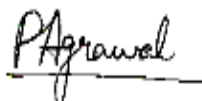
Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 43,500 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this assurance opinion. Intertek maintains complete impartiality towards any people interviewed.

For Intertek India Pvt. Ltd.



Pulak Mishra
Environmental KPIs Verifier
Intertek India
2026/09/15



Priyanka Agrawal
Social and Governance KPIs Verifier
Intertek India
2026/09/15



Shilpa Naryal
Head of Sustainability
Intertek South Asia & MENAP
2026/09/15

No member of the verification team (stated above) has a business relationship with Arvind Limited stakeholders beyond that is required of this assignment. No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.



Annexure -A:

S.No.	Facility	Location
1	Ankur	Ankur Textiles (A Division of Arvind Ltd.), O/S Raipur Gate Ahmedabad – 380022 Gujarat, India
2	Arsikere Sewing	Arvind Limited, SNO 24/6 and 24/8, Kodihalli KASABA HOBOLI, TIPTUR ROAD, Arsikere TQ, HASSAN DST, Karnataka, India
3	Arsikere Washing	Arvind Limited, No 371/A, Honnashetty Halli, Kasaba Hobli, Arsikere Tq, Hassan, Karnataka 573103, India
4	Bommasandra	Arvind Limited, No. 12, 4th Cross, Bommasandra Industrial Area,, Hosur Road, 560099, BANGALORE, India
5	Chitradurga	Arvind Limited, Nehruno 4, Kenchankatte, Bheemasamudra Rd, opp. Davalagiri Badavane, Chitradurga, Karnataka 577501 & RS NO-7/2 KIRUBANAKALLU, NEAR MALAPPANA HATTI, CHITRADURGA, CHITRADURGA, 577501, Karnataka, India
7	Intex	Arvind Intex Limited, Rajpur Rd, Gomtipur, Ahmedabad, Gujarat 380021
8	Kohlapur	Arvind Limited, D-64, MIDC, Gokul Shirgaon, Tal. Karveer, Kolhapur - 416234, Maharashtra
9	Mysore Road	Arvind Limited, 26/2, 27/2, Kenchenahalli, Mysore Road, Near Bangalore University, Bangalore- 560059, Karnataka
10	Naroda	Arvind Limited, Naroda Road, Ahmedabad - 380025, Gujarat
11	Santej	Arvind Limited, PO Khatrej, Taluka Kalol, Dist. Gandhinagar - 382721, Gujarat, India
12	Yeshwanthpur	Arvind Limited, No. 86KL, Industrial Suburb, 2nd stage, Yeshwanthpur, Bangalore, Karnataka 560022, India

