

Ref. No. AL/SECT/2026-27/16

15<sup>th</sup> May, 2026

To,  
**BSE Limited**  
Listing Dept./ Dept. of Corporate Services  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai - 400001

**Security Code : 500101**  
**Security ID : ARVIND**

To,  
**National Stock Exchange of India Limited**  
Listing Dept., Exchange Plaza, 5<sup>th</sup> Floor  
Plot No. C/1, G. Block  
Bandra-Kurla Complex  
Bandra (E)  
Mumbai - 400051

**Symbol : ARVIND**

Dear Sir / Madam,

**Sub.: Outcome of the Board Meeting**

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Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), we wish to inform you that the Board of Directors at its meeting held today, i.e. on Friday, May 15, 2026, inter alia, has approved the following:

**(i) Financial results:**

Approved the Audited Financial Results (Standalone and Consolidated) of the Company prepared as per Indian Accounting Standard (Ind-AS) along with Auditors' Report thereon for the quarter and financial year ended March 31, 2026. A copy of the audited financial results along with the Auditors' Report are enclosed herewith.

We would like to inform you that Statutory Auditors have issued their Audit Reports with unmodified opinion on Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2026.

**(ii) Recommendation of final dividend:**

Recommended final dividend at the rate of Rs. 4.50/- per equity share of face value of Rs. 10/- each for the financial year ended March 31, 2026, subject to approval of the shareholders at the ensuing Annual General Meeting ('AGM').

**(iii) Alteration in the Object Clause of Memorandum of Association of the Company:**

Alteration of the Object Clause of the Memorandum of Association of the Company by insertion of new object clause as detailed herein below in Annexure A, subject to approval of shareholders.

The Details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with respect to alteration in Memorandum of Association is enclosed as **Annexure A**.

The above information will also be available on the website of the Company at <https://www.arvind.com/>.

The Board Meeting commenced at 5:15 P.M. and concluded at 6:20 P.M. We shall inform you in due course the date on which the Company will hold its Annual General Meeting for the financial year ended March 31, 2026 and the date from which dividend, if approved by the shareholders, will be paid.

Kindly take the above information on record and acknowledge.

Thanking you

**Yours faithfully,  
For, Arvind Limited**

**Pritesh Shah**  
**Company Secretary**  
Encl. – As above

## Annexure A

### **Alteration of the Object Clause of the Memorandum of Association of the Company by insertion of new object clause:**

Sr. No.	Particulars	Details
1.	Proposed sub-clause (v) after the existing sub-clause (u) in Clause III (2) of the Memorandum of Association of the Company.	<p><b>sub-clause (v):</b></p> <p>To provide all kinds of services including business transformation services and relating to back office whether in India or abroad, directly or indirectly through any other entity, including Finance &amp; Accounts, Human Resources, Information Technology Services (ITS), Information Technology Enabled Services (ITeS), Digital Transformation Services (DTS), Data Entry, Processing, Mining &amp; Analytics, Business Process Management, Services &amp; Consulting, supply-chain, procurement, strategic sourcing, vendor management, contract management, supply chain planning, logistics coordination, administrative support, logistical and other support services of all kinds on shared basis or otherwise including those relating to accounting, treasury, pay roll processing, billing, invoicing, accounts receivable, accounts payable, statutory and regulatory payments, taxation (including direct and indirect taxes), fund flow management, banking, financial services, foreign exchange, Master Data Management, development and management of digital platforms, applications, communication systems, and integrated technology solutions, Marketing, Human resources management such as employee lifecycle management, compensation &amp; benefits, learning &amp; development, performance management, and HR operations, any other services by whatever name called including any business process, whether existing today or may become in-vogue in future, which may be a part of any business functioning today or in future and each and every sub process of those processes and computer related services including hardware, software, humanware, networking, information systems development, information technology infrastructure, travel desk, inbound and outbound logistics, conferences, seminars, meetings and similar events management, facility maintenance, documents, records and information processing and to provide globally managed data networks and related services, including but not limited to business process management and outsourcing services, shared services, process re-engineering, transformation programs cloud services, cybersecurity, enterprise systems, infrastructure management, software development, application management, and related advisory services customer care centers, managed services, customer relationship management, back office processing, data entry, medical transcription, IT services, multimedia services, internet based services, interface services applications including all types of end to end integrated solutions involving information systems, developing, designing, marketing of communication platform(s), with features and functionality including those related to social, commerce, messaging, communication and to engage in all businesses as may be related or ancillary to the aforesaid business areas.</p>

**REGISTERED OFFICE:**

Arvind Limited  
 Naroda Road, Ahmedabad - 382 345, Gujarat, India.  
 Phone: +91 79 6826 8000 | Email: info@arvind.in  
 CIN: L17119GJ1931PLC000093



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**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, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026 (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, 2026" of **ARVIND LIMITED** (the "Company"), (the "Statement"), 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, 2026:

- 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 loss 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, 2026**

With respect to the Standalone Financial Results for the quarter ended March 31, 2026, 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, 2026, 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, 2026**

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, 2026 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, 2026 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, 2026 that give a true and fair view of the net profit and other comprehensive loss 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.



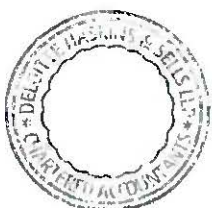
**Auditor's Responsibilities**

**(a) Audit of the Standalone Financial Results for the year ended March 31, 2026**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 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.

**(b) Review of the Standalone Financial Results for the quarter ended March 31, 2026**

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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, 2026 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)



*H. S. Sutaria.*

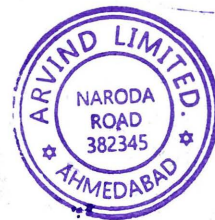
**Hardik Sutaria**  
Partner  
(Membership No. 116642)  
UDIN: 26116642JMESCT 4792

Place: Ahmedabad  
Date: May 15, 2026

**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

[₹ in Crores except per share data]

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Refer Note 7	Unaudited	Refer Note 7	Audited	Audited
<b>1</b>	<b>Income from continuing operations</b>					
	(a) Revenue from operations	1,993.67	1,842.26	1,585.00	7,142.95	6,236.40
	(b) Other income	28.39	14.72	31.17	67.82	74.26
	<b>Total Income</b>	<b>2,022.06</b>	<b>1,856.98</b>	<b>1,616.17</b>	<b>7,210.77</b>	<b>6,310.66</b>
<b>2</b>	<b>Expenses from continuing operations</b>					
	(a) Cost of materials consumed	869.36	970.74	739.09	3,409.45	2,837.09
	(b) Purchase of stock-in-trade	109.17	15.29	56.25	170.46	179.66
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	49.92	(46.64)	(78.77)	(14.74)	(64.62)
	(d) Project expenses	8.11	9.04	8.93	31.94	48.11
	(e) Employee benefit expenses	224.54	215.66	207.30	882.48	792.26
	(f) Finance costs	34.30	35.26	45.83	149.36	159.33
	(g) Depreciation and amortisation expenses	54.94	54.18	53.56	216.64	202.06
	(h) Other expenses	560.36	494.92	504.77	1,998.96	1,894.25
	<b>Total Expenses</b>	<b>1,910.70</b>	<b>1,748.45</b>	<b>1,536.96</b>	<b>6,844.55</b>	<b>6,048.14</b>
<b>3</b>	<b>Profit before Exceptional Items and Tax from continuing operations (1-2)</b>	<b>111.36</b>	<b>108.53</b>	<b>79.21</b>	<b>366.22</b>	<b>262.52</b>
<b>4</b>	Exceptional Items (net of tax) (Refer Note 3)	(4.30)	(18.96)	(2.44)	(23.26)	(25.77)
<b>5</b>	<b>Profit before tax from continuing operations (3+4)</b>	<b>107.06</b>	<b>89.57</b>	<b>76.77</b>	<b>342.96</b>	<b>236.75</b>
<b>6</b>	<b>Tax Expense :</b>					
	- Current Tax	22.90	17.90	14.65	74.63	58.51
	- Short/(Excess) provision of earlier years	-	7.68	-	7.68	(2.66)
	- Deferred Tax Charge/(Credit)	3.93	1.77	17.64	8.57	31.35
	- Deferred Tax Charge - Exceptional (Refer Note 6)	-	-	-	-	56.77
	<b>Total Tax Expense</b>	<b>26.83</b>	<b>27.35</b>	<b>32.29</b>	<b>90.88</b>	<b>143.97</b>
<b>7</b>	<b>Profit/(Loss) for the period from continuing operations (5-6)</b>	<b>80.23</b>	<b>62.22</b>	<b>44.48</b>	<b>252.08</b>	<b>92.78</b>
<b>8</b>	Profit before tax from discontinued operations (Refer Note 4)	-	-	62.82	64.64	190.74
<b>9</b>	Tax Expense of discontinued operations	-	-	14.29	19.15	43.24
<b>10</b>	<b>Profit for the period from discontinued operations after Tax (8-9)</b>	<b>-</b>	<b>-</b>	<b>48.53</b>	<b>45.49</b>	<b>147.50</b>
<b>11</b>	<b>Profit/(Loss) for the period/year (7+10)</b>	<b>80.23</b>	<b>62.22</b>	<b>93.01</b>	<b>297.57</b>	<b>240.28</b>
<b>12</b>	<b>Other Comprehensive Income/(Loss) (net of tax)</b>					
	<b>(a) Items that will not be classified to profit and loss (net of tax)</b>					
	(i) Equity Instruments through Other Comprehensive Income (FVOCI)	-	-	0.88	-	0.88
	(ii) Remeasurement gain/(loss) of defined benefit plan	(1.61)	(5.66)	(22.02)	(9.35)	(16.44)
	(iii) Income tax related to items (i) & (ii) above	0.42	1.43	5.41	2.35	4.00
	<b>(b) Items that will be reclassified to profit and loss (net of tax)</b>					
	(i) Effective portion of gain/(loss) on cash flow hedges	(48.39)	(1.16)	15.91	(69.50)	(2.40)
	(ii) Income tax related to item (i) above	12.18	0.29	(4.00)	18.70	0.61
	<b>Other Comprehensive Income/(Loss) (net of tax)</b>	<b>(37.40)</b>	<b>(5.10)</b>	<b>(3.82)</b>	<b>(57.80)</b>	<b>(13.35)</b>
<b>13</b>	<b>Total Comprehensive Income for the period/year (11+12)</b>	<b>42.83</b>	<b>57.12</b>	<b>89.19</b>	<b>239.77</b>	<b>226.93</b>
<b>14</b>	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	262.12	262.12	261.82	262.12	261.82
<b>15</b>	Other Equity				2,809.09	3,324.54
<b>16</b>	<b>Earnings per Share in ₹ - (Not Annualised)</b>					
	<b>Continuing Operations :</b>					
	- Basic	3.06	2.37	1.70	9.62	3.55
	- Diluted	3.06	2.37	1.70	9.61	3.54
	<b>Discontinued Operations :</b>					
	- Basic	-	-	1.85	1.74	5.63
	- Diluted	-	-	1.85	1.74	5.63
	<b>Continuing and Discontinued Operations :</b>					
	- Basic	3.06	2.37	3.55	11.36	9.18
	- Diluted	3.06	2.37	3.55	11.35	9.17
	(See accompanying notes to the Standalone Financial Results)					


**REGISTERED OFFICE:**

 Arvind Limited  
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 CIN: L17119GJ1931PLC000093

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**Notes :**

- The above 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 15, 2026.
- The Government of India, vide Notification dated November 21, 2025, has notified The Code on Wages, 2019, The Industrial Relations Code, 2020, the Code on Social Security, 2020, and The Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "The Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 – Employee benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by The Institute of Chartered Accountants of India. In view of this, the Company has evaluated the impact and recognised past service costs amounting to Rs. 25.34 Crores which has been included under "Exceptional Items" in the standalone financial results for the quarter ended December 31, 2025 and the year ended March 31, 2026. The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/guidance.
- Exceptional items represent following:

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
(a) Provision for impairment of investments and loans	(10.72)	-	(2.77)	(10.72)	(30.07)
(b) Profit on Sale of Investments	2.61	-	-	2.61	-
(c) Statutory impact of new Labour Codes (Refer Note 2)	-	(25.34)	-	(25.34)	-
	<b>(8.11)</b>	<b>(25.34)</b>	<b>(2.77)</b>	<b>(33.45)</b>	<b>(30.07)</b>
Tax Impact on above	3.81	6.38	0.33	10.19	4.30
<b>Total</b>	<b>(4.30)</b>	<b>(18.96)</b>	<b>(2.44)</b>	<b>(23.26)</b>	<b>(25.77)</b>

- The National Company Law Tribunal ("NCLT") vide its order dated August 07, 2025, has sanctioned the Scheme of Arrangement ("Scheme") for transfer and vesting of "The Advanced Material Undertaking" of the Company to Arvind Advanced Materials Limited ("AAML"), a wholly owned subsidiary of the Company, on a going concern basis by way of slump sale with effect from the appointed date i.e. April 01, 2024 under sections 230 to 232 and other applicable provisions of the Companies Act, 2013.

The certified copy of the said order was filed with the Registrar of Companies on September 1, 2025 ("Effective Date"). Accordingly, all assets and liabilities as at the Appointed Date related to the Advanced Materials Undertaking are transferred from Arvind Limited on the Effective Date. Accordingly, the post-tax profit pertaining related to the Advanced Materials Undertaking has been presented as a discontinued operation (including re-presenting the same for the prior periods presented) in the standalone financial results in accordance with Ind AS 105.

**Brief details of discontinued operations are given as under:**

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
(a) Revenue from operations	-	-	419.11	608.11	1,408.34
Other income	-	-	1.72	3.10	5.53
<b>Total Income</b>	-	-	<b>420.83</b>	<b>611.21</b>	<b>1,413.87</b>
(b) Total Expenses	-	-	358.01	546.57	1,223.13
<b>(c) Profit before tax (a-b)</b>	-	-	<b>62.82</b>	<b>64.64</b>	<b>190.74</b>
(d) Tax Expense	-	-	(14.29)	(19.15)	(43.24)
<b>(e) Profit from discontinued operations</b>	-	-	<b>48.53</b>	<b>45.49</b>	<b>147.50</b>

- 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.
- Pursuant to the 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 in previous financial year. 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.
- The figures for the quarter ended March 31, 2026 and March 31, 2025 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, 2025 and December 31, 2024 respectively which were subjected to limited review.
- Upto financial period June 30, 2025, the Company has considered Advanced Material Undertaking as a separate reportable segment in the standalone financial results. Pursuant to the aforesaid NCLT order on demerger of its Advanced Material Undertaking, there is only one material reportable segment of the Company as at March 31, 2026. Hence, in line with the requirements of Ind AS 108, the Company has opted to disclose segment information only in the consolidated financial results and accordingly no separate segment disclosure has been presented in the current results.
- The figures for the corresponding previous period have been regrouped/reclassified/restated wherever necessary to make them comparable with the current year's classification.
- The Board of Directors recommended a final dividend of ₹ 4.50 per equity share of face value of ₹ 10 each, for the financial year ended March 31, 2026, subject to approval of shareholders in the ensuing Annual General Meeting.

Ahmedabad  
May 15, 2026



Egr Arvind Limited  
*Punit S. Lalbhai*  
Punit S. Lalbhai  
Vice Chairman

**REGISTERED OFFICE:**

Arvind Limited  
Naroda Road, Ahmedabad - 382 345, Gujarat, India.  
Phone: +91 79 6826 8000 | Email: info@arvind.in  
CIN: L17119GJ1931PLC000093

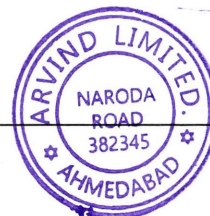


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**STANDALONE AUDITED BALANCE SHEET AS AT MARCH 31, 2026**

[₹ in Crores]

Particulars	As At 31.03.2026	As At 31.03.2025
	Audited	Audited
<b>ASSETS</b>		
<b>1 Non-Current Assets</b>		
(a) Property, Plant and Equipment	2,940.76	3,079.31
(b) Capital Work-in-Progress	69.28	155.73
(c) Investment Properties	172.08	129.84
(d) Other Intangible Assets	18.35	12.61
(e) Intangible Assets Under Development	1.77	1.71
(f) Right of Use Assets	98.56	125.10
(g) Financial Assets		
(i) Investments	345.72	447.99
(ii) Loans	0.18	0.30
(iii) Other Financial Assets	30.92	32.18
(h) Other Non-Current Assets	135.56	69.59
<b>Total - Non-Current Assets</b>	<b>3,813.18</b>	<b>4,054.36</b>
<b>2 Current Assets</b>		
(a) Inventories	1,573.23	1,766.24
(b) Financial Assets		
(i) Investments	225.22	-
(ii) Trade Receivables	1,023.24	1,086.49
(iii) Cash & cash equivalents	13.45	34.38
(iv) Bank balances other than (iii) above	46.05	8.06
(v) Loans	143.27	97.75
(vi) Other Financial Assets	85.21	63.39
(c) Current Tax Assets (Net)	52.10	-
(d) Other Current Assets	156.37	213.40
<b>Total - Current Assets</b>	<b>3,318.14</b>	<b>3,269.71</b>
<b>TOTAL - ASSETS</b>	<b>7,131.32</b>	<b>7,324.07</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	262.12	261.82
(b) Other Equity	2,809.09	3,324.54
<b>Total - Equity</b>	<b>3,071.21</b>	<b>3,586.36</b>
<b>LIABILITIES</b>		
<b>1 Non - Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	237.63	264.44
(ii) Lease Liabilities	98.41	120.38
(iii) Other Financial Liabilities	0.62	1.03
(b) Long-Term Provisions	25.02	26.22
(c) Deferred Tax Liabilities (Net)	38.28	61.15
(d) Government Grants	80.42	85.57
(e) Other Non - Current Liabilities	86.55	-
<b>Total - Non-Current Liabilities</b>	<b>566.93</b>	<b>558.79</b>
<b>2 Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	980.72	1,089.96
(ii) Lease Liabilities	19.12	21.66
(iii) Trade Payables		
- Total Outstanding dues of Micro Enterprises and Small Enterprises	53.55	85.48
- Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	1,739.23	1,389.87
(iv) Other Financial Liabilities	423.89	223.77
(b) Short-Term Provisions	41.29	13.98
(c) Government Grants	9.31	11.28
(d) Other Current Liabilities	226.07	338.62
(e) Current Tax Liabilities (Net)	-	4.30
<b>Total - Current Liabilities</b>	<b>3,493.18</b>	<b>3,178.92</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>7,131.32</b>	<b>7,324.07</b>

 Ahmedabad  
May 15, 2026


For Arvind Limited

**Punit S. Lalbhai**  
Vice Chairman

**REGISTERED OFFICE:**

 Arvind Limited  
Naroda Road, Ahmedabad - 382 345, Gujarat, India.  
Phone: +91 79 6826 8000 | Email: info@arvind.in  
CIN: L17119GJ1931PLC000093

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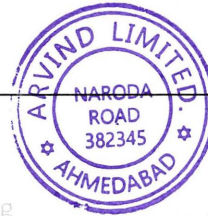
**STANDALONE AUDITED STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026**

[₹ in Crores]

Particulars	Year Ended		Year Ended	
	March 31, 2026		March 31, 2025	
	Audited		Audited	
<b>A Cash Flow from Operating activities</b>				
Profit after tax from continuing operations		252.08		92.78
Profit after tax from discontinued operations		45.49		147.50
<b>Adjustments to reconcile profit after tax to net cash flows:</b>				
Depreciation and Amortization expense	223.83		216.88	
Interest Income	(20.58)		(19.51)	
Tax Expense	80.69		182.91	
Finance Costs	149.68		160.22	
Dividend Income	(4.51)		(4.50)	
Gain on FVTPL of Investment	(0.60)		-	
Allowances for doubtful receivables and expected credit loss	5.60		3.63	
Sundry Advances Written Off	0.01		2.50	
Sundry Credits Written Off	(1.60)		(2.77)	
Share of (Profit)/Loss from LLP	1.38		1.62	
Provision for Non moving inventory	(7.68)		17.94	
Foreign Exchange (Gain)/Loss	(9.01)		1.93	
(Profit)/Loss Sale of Property, plant and equipment, Investment properties and intangible assets	(6.66)		(16.08)	
Gain on Termination/Transfer of Leases	(0.27)		(2.63)	
Excess Provision written back	(0.95)		(2.75)	
Share based payment expense	3.58		5.26	
Government grant income	(9.29)		(9.16)	
Provision for impairment of investments and loans	10.72		30.07	
Loss/(Profit) on Sale of Investments	(2.61)		(0.40)	
Financial guarantee commission income	(1.63)		(1.71)	
		<b>410.10</b>		<b>563.45</b>
<b>Operating Profit before Working Capital Changes</b>		<b>707.67</b>		<b>803.73</b>
<b>Adjustments for changes in working capital :</b>				
(Increase) / Decrease in Inventories	(135.28)		(65.63)	
(Increase) / Decrease in trade receivables	(162.79)		(182.99)	
(Increase) / Decrease in other financial assets	53.98		(4.40)	
(Increase) / Decrease in other assets	14.24		(12.66)	
Increase / (Decrease) in trade payables	541.10		227.85	
Increase / (Decrease) in other financial liabilities	(99.75)		13.50	
Increase / (Decrease) in other liabilities	(5.79)		(39.68)	
Increase / (Decrease) in provisions	26.18		(11.75)	
<b>Net Changes in Working Capital</b>		<b>231.89</b>		<b>(75.76)</b>
<b>Cash Generated from Operations</b>		<b>939.56</b>		<b>727.97</b>
Direct Taxes paid (Net of Tax Refund)		(70.00)		(82.42)
<b>Net Cash Flow from Operating Activities (A)</b>		<b>869.56</b>		<b>645.55</b>
<b>B Cash Flow from Investing Activities</b>				
Purchase of Property, plant and equipment, Investment properties and intangible assets	(345.92)		(361.60)	
Proceeds from disposal of Property, plant and equipment, Investment properties and intangible assets	30.78		50.62	
Purchase of Investments	(123.97)		(79.13)	
Proceeds from disposal of Investments	2.61		-	
Changes in other bank balances not considered as cash and cash equivalents	(36.59)		0.83	
Loans Given	(124.55)		(218.67)	
Loans Received back	69.43		146.60	
Dividend Received	4.51		4.50	
Interest Received	31.67		7.57	
<b>Net Cash used in Investing Activities (B)</b>		<b>(492.03)</b>		<b>(449.28)</b>
<b>C Cash Flow from Financing Activities</b>				
Proceeds from Issue of Equity Share Capital	7.36		2.07	
Dividend Paid	(98.23)		(124.27)	
Proceeds from long term Borrowings (including current maturities)	169.74		149.50	
Repayment of long term Borrowings (including current maturities)	(159.97)		(186.18)	
Proceeds from/(Repayment of) short term Borrowings (net)	(146.10)		142.75	
Repayment towards Lease Liabilities	(33.04)		(30.58)	
Interest Paid	(137.55)		(146.10)	
<b>Net Cash used in Financing Activities (C)</b>		<b>(397.79)</b>		<b>(192.81)</b>
<b>Net Increase/(Decrease) in cash and cash equivalents (A)+(B)+(C)</b>		<b>(20.26)</b>		<b>3.46</b>
<b>Cash and Cash equivalents at the beginning of the period (Net of Book Overdraft)</b>		<b>33.71</b>		<b>30.25</b>
<b>Cash and Cash equivalents at the end of the period</b>		<b>13.45</b>		<b>33.71</b>
<b>Reconciliation of cash and cash equivalents</b>				
Particulars		Year Ended	Year Ended	
		March 31,	March 31,	
		2026	2025	
<b>Cash and cash equivalents :</b>				
Cash on Hand		-	-	
Balances with Banks		13.45	34.38	
<b>Cash and cash equivalents as per Balance Sheet</b>		<b>13.45</b>	<b>34.38</b>	
Less: Book Overdrafts		-	(0.67)	
<b>Cash and cash equivalents as per Cash flow Statement</b>		<b>13.45</b>	<b>33.71</b>	

For Arvind Limited

  
 Punit S. Lalbhai  
 Vice Chairman

 Ahmedabad  
 May 15, 2026

**REGISTERED OFFICE:**

 Arvind Limited  
 Naroda Road, Ahmedabad - 382 345  
 Phone: +91 79 6826 8000 | Email: info@arvind.com  
 CIN: L17119GJ1931PLC000093

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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, 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2026 (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, 2026" 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, 2026, (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 the other auditors on separate financial statements of the subsidiaries and its joint ventures referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2026:

- (i) includes the financial results of the entities 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 loss and other financial information of the Group for the year ended March 31, 2026.

#### **(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2026**

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, 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 the 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, 2026, 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 Consolidated Financial Results for the year ended March 31, 2026**

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, 2026 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 the 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, 2026, 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, 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive loss 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.

**Auditor's Responsibilities**

**(a) Audit of the Consolidated Financial Results for the year ended March 31, 2026**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2026 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.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of 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, 2026**

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2026 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, 2026, 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 19 subsidiaries included in the consolidated financial results, whose financial statements reflect total assets of Rs. 1,582.36 crores as at March 31, 2026 and total revenues of Rs. 382.92 crores and Rs. 1,386.79 crores for the quarter and year ended March 31, 2026, respectively, total net profit after tax of Rs. 8.88 crores and Rs. 19.69 crores for the quarter and year ended March 31, 2026, respectively and other comprehensive loss of Rs 1.30 crores and Rs. 2.18 crores for the quarter and year ended March 31, 2026, respectively and net cash flows of Rs. 48.08 crores for the year ended March 31, 2026, as considered in the Statement. The consolidated financial results also includes the Group's share of total net profit after tax of Rs. 8.42 crores and Rs. 7.74 crores for the quarter and year ended March 31, 2026, respectively and other comprehensive income / (loss) of Rs. 0.10 crores and Rs. (0.14) crores for the quarter and year ended March 31, 2026, respectively, as considered in the Statement, in respect of 2 joint ventures 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 opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint ventures, 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 includes the unaudited financial information of 2 subsidiaries, whose financial information reflect total assets of Rs. 3.45 crores as at March 31, 2026, and total revenues of Rs. Nil and Rs. Nil for the quarter and year ended March 31, 2026, respectively, total net loss after tax of Rs. 0.08 crores and Rs. 0.08 crores for the quarter and year ended March 31, 2026, respectively and other comprehensive income of Rs. 0.05 crores and Rs. 0.01 crores for the quarter and year ended March 31, 2026, respectively and net cash flows of Rs. 0.39 crores for the year ended March 31, 2026, as considered in the Statement. The consolidated financial results also includes the Group's share of loss after tax of Rs. 0.64 crores and Rs. 0.99 crores for the quarter and year ended March 31, 2026 respectively and other comprehensive income of Rs. Nil and Rs. Nil for the quarter and year ended March 31, 2026, respectively, as considered in the Statement, in respect of 2 associates and 2 joint ventures, whose financial information have not been audited by us. This financial information are unaudited and have 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. In our opinion and according to the information and explanations given to us by the Board of Directors, this financial information are 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: 26116642LXNYK 9140



Place: Ahmedabad  
Date: May 15, 2026

**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 (upto July 13, 2025)
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)
18. Arvind Advanced Materials Limited (Formerly known as Arvind Polymer Textiles Limited)
19. Arvind Foundation
20. Arvind Indigo Foundation
21. Arvind New Technologies Private Limited (w.e.f. April 3, 2025)
22. Arvind PD International FZ LLC (w.e.f. March 2, 2026)

**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 (upto August 20, 2025)
4. PVH Arvind Manufacturing PLC

**List of Associates**

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

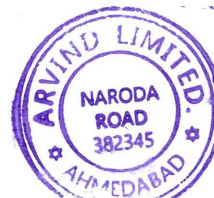


**STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

[₹ in Crores except per share data]

Sr. No	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Refer Note 9	Unaudited	Refer Note 9	Audited	Audited
<b>1</b>	<b>Income</b>					
	(a) Revenue from operations	2,553.09	2,372.64	2,220.69	9,303.19	8,328.81
	(b) Other income	20.53	12.01	29.84	56.32	65.19
	<b>Total Income</b>	<b>2,573.62</b>	<b>2,384.65</b>	<b>2,250.53</b>	<b>9,359.51</b>	<b>8,394.00</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	1,116.77	1,125.54	1,033.83	4,295.06	3,730.02
	(b) Purchase of stock-in-trade	53.70	29.96	123.47	194.94	387.50
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	82.40	(10.73)	(99.33)	4.54	(154.50)
	(d) Project expenses	28.24	32.25	14.02	117.29	72.05
	(e) Employee benefit expenses	308.05	291.86	276.22	1,202.51	1,056.34
	(f) Finance costs	40.55	41.87	47.00	164.85	165.77
	(g) Depreciation and amortisation expenses	77.56	71.83	69.05	290.33	258.71
	(h) Other expenses	657.72	629.91	626.91	2,484.43	2,384.00
	<b>Total Expenses</b>	<b>2,364.99</b>	<b>2,212.49</b>	<b>2,091.17</b>	<b>8,753.95</b>	<b>7,899.89</b>
<b>3</b>	<b>Profit before Share of Profit/(Loss) of Joint Ventures and Associates, Exceptional Items and tax (1-2)</b>	<b>208.63</b>	<b>172.16</b>	<b>159.36</b>	<b>605.56</b>	<b>494.11</b>
<b>4</b>	Share of Profit/(Loss) of Joint Ventures and Associates accounted for using Equity Method	7.78	(1.27)	(1.00)	6.75	(1.24)
<b>5</b>	<b>Profit before Exceptional items and tax (3+4)</b>	<b>216.41</b>	<b>170.89</b>	<b>158.36</b>	<b>612.31</b>	<b>492.87</b>
<b>6</b>	Exceptional Items (net of tax) (Refer Note 3)	6.29	(23.56)	-	(17.27)	-
<b>7</b>	<b>Profit before Tax (5+6)</b>	<b>222.70</b>	<b>147.33</b>	<b>158.36</b>	<b>595.04</b>	<b>492.87</b>
<b>8</b>	<b>Tax Expense :</b>					
	- Current Tax	54.87	38.64	34.62	154.90	121.90
	- Short/(Excess) Provision of earlier years	0.13	8.85	(0.01)	8.98	(2.43)
	- Deferred Tax Charge/(Credit)	3.14	(1.13)	(30.89)	4.19	(23.33)
	- Deferred Tax Charge-Exceptional (Refer Note 6)	-	-	-	-	29.35
	<b>Total Tax Expense</b>	<b>58.14</b>	<b>46.36</b>	<b>3.72</b>	<b>168.07</b>	<b>125.49</b>
<b>9</b>	<b>Profit for the period/year (7-3)</b>	<b>164.56</b>	<b>100.97</b>	<b>154.64</b>	<b>426.97</b>	<b>367.38</b>
	<b>Attributable to:</b>					
	Equity holders of the Parent	159.71	97.59	151.04	413.94	353.49
	Non Controlling Interest	4.85	3.38	3.60	13.03	13.89
<b>10</b>	<b>Other Comprehensive Income/(Loss) (net of tax)</b>					
	<b>(a) Items that will not be reclassified to profit and loss</b>					
	(i) Equity Instruments through Other Comprehensive Income (FVOCI)	(0.30)	0.05	0.50	(0.96)	(3.94)
	(ii) Remeasurement gain/(loss) of defined benefit plans	(1.12)	(4.43)	(22.53)	(8.10)	(17.80)
	(iii) Share of Other Comprehensive Income/(Loss) of Joint Ventures and Associates accounted for using Equity method (net of tax)	0.10	(0.24)	(0.10)	(0.14)	(0.10)
	(iv) Income tax related to items (i) and (ii) above	0.34	1.10	5.60	2.10	4.34
	<b>(b) Items that will be reclassified to profit and loss</b>					
	(i) Effective portion of gain/(loss) on cash flow hedges	(58.49)	(4.38)	16.66	(85.23)	(2.26)
	(ii) Income tax related to item (i) above	14.72	1.10	(4.18)	22.66	0.58
	(iii) Exchange differences on translation of foreign operations	(0.65)	0.20	(1.63)	(0.28)	(5.71)
	<b>Other Comprehensive Income/(Loss) (net of tax)</b>	<b>(45.40)</b>	<b>(6.60)</b>	<b>(5.68)</b>	<b>(69.95)</b>	<b>(24.89)</b>
	<b>Attributable to:</b>					
	Equity holders of the Parent	(45.19)	(6.56)	(5.73)	(69.47)	(24.01)
	Non Controlling Interest	(0.21)	(0.04)	0.05	(0.48)	(0.88)
<b>11</b>	<b>Total Comprehensive Income for the period/year (9+10)</b>	<b>119.16</b>	<b>94.37</b>	<b>148.96</b>	<b>357.02</b>	<b>342.49</b>
	<b>Attributable to:</b>					
	Equity holders of the Parent	114.52	91.03	145.31	344.47	329.48
	Non Controlling Interest	4.64	3.34	3.65	12.55	13.01
<b>12</b>	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	262.12	262.12	261.82	262.12	261.82
<b>13</b>	Other Equity				3,782.07	3,524.28
<b>14</b>	<b>Earnings per Share in ₹ - (Not Annualised)</b>					
	- Basic	6.10	3.72	5.77	15.80	13.51
	- Diluted	6.10	3.72	5.76	15.79	13.49

(See accompanying notes to the Consolidated Financial Results)


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 CIN: L17119GJ1931PLC000093

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**Notes:**

- 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, 2026.
- The Government of India, vide Notification dated November 21, 2025, has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 — Employee benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. In view of this, the Group has evaluated the impact and recognised past service costs amounting to ₹ 31.47 Crores which has been included under "Exceptional Items" in the consolidated financial results for the quarter ended December 31, 2025 and year ended March 31, 2026. The Group continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/guidance.

3 Exceptional items represent following:

[₹ in Crores]

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
Statutory impact of new Labour Codes	-	(31.47)	-	(31.47)	-
Expenditure for Business Acquisition (Refer Note 8)	(4.88)	-	-	(4.88)	-
	<b>(4.88)</b>	<b>(31.47)</b>	-	<b>(36.35)</b>	-
Tax Impact on above	1.23	7.91	-	9.14	-
Deferred Tax arises on write off / sale of Investments	9.94	-	-	9.94	-
<b>Total</b>	<b>6.29</b>	<b>(23.56)</b>	-	<b>(17.27)</b>	-

4 Key numbers of standalone financial results of the company are as under. The standalone financial results for the quarter and year ended March 31, 2026 are available on Company's website (www.arvind.com).

[₹ in Crores]

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
Revenue from Operations	1,993.67	1,842.26	1,585.00	7,142.95	6,236.40
Profit before Tax	107.06	89.57	76.77	342.96	236.75
<b>Profit/(Loss) after Tax from continuing Operations</b>	<b>80.23</b>	<b>62.22</b>	<b>44.48</b>	<b>252.08</b>	<b>92.78</b>
<b>Profit/(Loss) after Tax from discontinued Operations</b>	-	-	<b>48.53</b>	<b>45.49</b>	<b>147.50</b>
Other Comprehensive Income/(Loss) (net of tax)	(37.40)	(5.10)	(3.82)	(57.80)	(13.35)
<b>Total Comprehensive Income for the period/year</b>	<b>42.83</b>	<b>57.12</b>	<b>89.19</b>	<b>239.77</b>	<b>226.93</b>

- The operations at Santej plant, 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 normalised.
- Pursuant to the 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 in previous financial year. 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.
- The National Company Law Tribunal ("NCLT") vide its order dated August 07, 2025, has sanctioned the Scheme of Arrangement ("Scheme") for transfer and vesting of "the Advanced Material Undertaking" of the Company to Arvind Advanced Materials Limited ("AAML"), a wholly owned subsidiary of the Company, on a going concern basis by way of slump sale with effect from the appointed date i.e. April 01, 2024 under sections 230 to 232 and other applicable provisions of the Companies Act, 2013.  
The certified copy of the said order was filed with the Registrar of Companies on September 1, 2025 ("Effective Date"). Accordingly, all assets and liabilities as at the Appointed Date related to the Advanced Materials Undertaking are transferred from Arvind Limited on the Effective Date. The said transaction does not have any accounting implications in the consolidated financial results.
- Subsequent to the closure of the reporting period, on May 6, 2026, Arvind Advanced Materials Limited ("AAML"), a subsidiary of the Parent Company, subscribed to 100% of the paid-up equity shares of Arvind Advanced Materials US TopCo Inc. ("TopCo") for a total consideration of USD 58 Mn. As at the date of acquisition, TopCo held 100% of the equity share capital of Arvind Advanced Materials US HoldCo Inc. ("HoldCo"), which in turn held 100% membership interest in Arvind Advanced Materials US BidCo LLC ("BidCo LLC"). All the above entities are incorporated in the State of Delaware, United States of America.  
Further, on May 6, 2026, BidCo LLC acquired a 60.635% stake in Dalco GF Technologies, LLC ("Dalco-GFT"), Delaware, USA for a total consideration of USD 85.42 Mn.  
Subsequently, on May 7, 2026, BidCo LLC was merged with and into Dalco-GFT. Following this merger, Dalco-GFT continues as the surviving entity and has become a step-down subsidiary of the Parent Company.
- The figures for the quarter ended March 31, 2026 and March 31, 2025 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, 2025 and December 31, 2024 respectively which were subjected to limited review.
- The Board of Directors recommended a final dividend of ₹ 4.50 per equity share of face value of ₹ 10 each, for the financial year ended March 31, 2026, subject to approval of shareholders in the ensuing Annual General Meeting.

Ahmedabad  
May 15, 2026



For Arvind Limited

*Punit S. Lalbhai*

**Punit S. Lalbhai**  
Vice Chairman

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**SEGMENTWISE REVENUE, RESULTS, SEGMENT ASSETS AND LIABILITIES (CONSOLIDATED) FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

[₹ in Crores]

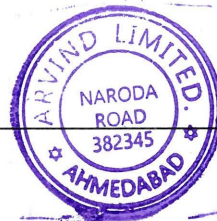
Sr. No	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Refer Note 9	Unaudited	Refer Note 9	Audited	Audited
<b>1</b>	<b>Segment Revenue (Net Sales/Income from Operations)</b>					
	(a) Textiles	1,977.29	1,831.18	1,614.43	7,147.77	6,174.28
	(b) Advanced Materials	545.97	495.66	450.70	1,838.50	1,543.53
	(c) Others	218.75	200.43	201.42	753.58	738.06
	<b>Total</b>	<b>2,742.01</b>	<b>2,527.27</b>	<b>2,266.55</b>	<b>9,739.85</b>	<b>8,455.87</b>
	Less : Inter Segment Sales	188.92	154.63	45.86	436.66	127.06
	<b>Net Sales/Income from Operations</b>	<b>2,553.09</b>	<b>2,372.64</b>	<b>2,220.69</b>	<b>9,303.19</b>	<b>8,328.81</b>
<b>2</b>	<b>Segment Results (Profit/(Loss) before Interest &amp; Tax)</b>					
	(a) <b>Textiles :</b>					
	- Profit/(Loss) before Exceptional items	165.31	138.65	131.92	509.99	440.01
	- Exceptional Items (net of tax)	-	(15.07)	-	(15.07)	-
	<b>Textiles Total</b>	<b>165.31</b>	<b>123.58</b>	<b>131.92</b>	<b>494.92</b>	<b>440.01</b>
	(b) <b>Advanced Materials :</b>					
	- Profit/(Loss) before Exceptional items	89.32	71.29	61.89	255.60	208.81
	- Exceptional Items (net of tax)	(3.65)	(1.29)	-	(4.94)	-
	<b>Advanced Materials Total</b>	<b>85.67</b>	<b>70.00</b>	<b>61.89</b>	<b>250.66</b>	<b>208.81</b>
	(c) <b>Others :</b>					
	- Profit/(Loss) before Exceptional items	15.81	10.93	16.50	35.85	28.97
	- Exceptional Items (net of tax)	-	(3.74)	-	(3.74)	-
	<b>Others Total</b>	<b>15.81</b>	<b>7.19</b>	<b>16.50</b>	<b>32.11</b>	<b>28.97</b>
	<b>Total</b>	<b>266.79</b>	<b>200.77</b>	<b>210.31</b>	<b>777.69</b>	<b>677.79</b>
	Less: Interest and Finance Charges	40.55	41.87	47.00	164.85	165.77
	<b>Other Unallocable income/(expenditure)</b>					
	- Profit/(Loss) before Exceptional items	(13.48)	(8.11)	(4.95)	(24.28)	(19.15)
	- Exceptional Items (net of tax)	9.94	(3.46)	-	6.48	-
	<b>Add: Total Other Unallocable income/(expenditure)</b>	<b>(3.54)</b>	<b>(11.57)</b>	<b>(4.95)</b>	<b>(17.80)</b>	<b>(19.15)</b>
	<b>Profit Before Tax</b>	<b>222.70</b>	<b>147.33</b>	<b>158.36</b>	<b>595.04</b>	<b>492.87</b>
<b>3</b>	<b>Segment Assets</b>					
	(a) Textiles	5,543.12	5,443.86	5,091.15	5,543.12	5,091.15
	(b) Advanced Materials	1,194.83	1,093.01	1,202.69	1,194.83	1,202.69
	(c) Others	893.58	848.14	821.52	893.58	821.52
	<b>Total Segment Assets</b>	<b>7,631.53</b>	<b>7,385.01</b>	<b>7,115.36</b>	<b>7,631.53</b>	<b>7,115.36</b>
	Unallocable	1,204.94	1,092.43	983.59	1,204.94	983.59
	<b>Total Assets</b>	<b>8,836.47</b>	<b>8,477.44</b>	<b>8,098.95</b>	<b>8,836.47</b>	<b>8,098.95</b>
<b>4</b>	<b>Segment Liabilities</b>					
	(a) Textiles	2,184.32	1,998.88	1,780.21	2,184.32	1,780.21
	(b) Advanced Materials	359.95	397.02	326.95	359.95	326.95
	(c) Others	503.63	478.88	501.79	503.63	501.79
	<b>Total Segment Liabilities</b>	<b>3,047.90</b>	<b>2,874.78</b>	<b>2,608.95</b>	<b>3,047.90</b>	<b>2,608.95</b>
	Unallocable	206.13	260.49	242.69	206.13	242.69
	<b>Total Liabilities</b>	<b>3,254.03</b>	<b>3,135.27</b>	<b>2,851.64</b>	<b>3,254.03</b>	<b>2,851.64</b>

**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 total liability does not include borrowings.

**Classification of Reportable Segments :**

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

 Ahmedabad  
May 15, 2026


For Arvind Limited  
*Punit Lalbhai*  
Punit S. Lalbhai  
Vice Chairman

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CONSOLIDATED AUDITED BALANCE SHEET AS AT MARCH 31, 2026			
[₹ in Crores]			
Particulars	As At	As At	
	31.03.2026	31.03.2025	
	Audited	Audited	
<b>ASSETS</b>			
<b>1 Non-current Assets</b>			
(a) Property, Plant and Equipment	3,660.42	3,272.84	
(b) Capital work-in-progress	119.35	407.36	
(c) Investment Properties	115.78	123.49	
(d) Goodwill	7.87	7.87	
(e) Other Intangible Assets	20.68	14.42	
(f) Intangible Assets Under Development	1.92	1.78	
(g) Right of Use Assets	188.57	159.55	
(h) Investments accounted for using the equity method	39.08	32.39	
(i) Financial Assets			
(i) Investments	4.06	116.82	
(ii) Loans	0.18	0.29	
(iii) Other Financial Assets	61.68	46.77	
(j) Deferred Tax Assets (Net)	26.39	66.85	
(k) Other Non-current assets	149.22	76.64	
<b>Sub-Total - Non-Current Assets</b>	<b>4,395.20</b>	<b>4,327.07</b>	
<b>2 Current Assets</b>			
(a) Inventories	2,173.53	2,137.68	
(b) Financial Assets			
(i) Investments	225.40	0.87	
(ii) Trade Receivables	1,443.79	1,177.27	
(iii) Cash & cash equivalents	88.00	56.44	
(iv) Bank balances other than (iii) above	75.49	60.14	
(v) Loans	0.19	1.21	
(vi) Other Financial Assets	42.87	15.23	
(c) Current Tax Assets (Net)	54.14	6.92	
(d) Other current assets	337.86	316.12	
<b>Sub-Total - Current Assets</b>	<b>4,441.27</b>	<b>3,771.88</b>	
<b>TOTAL - ASSETS</b>	<b>8,836.47</b>	<b>8,098.95</b>	
<b>EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Equity Share Capital	262.12	261.82	
(b) Other Equity	3,782.07	3,524.28	
<b>Sub-Total - Equity</b>	<b>4,044.19</b>	<b>3,786.10</b>	
<b>2 Non-controlling interest</b>	97.28	85.25	
<b>Liabilities</b>			
<b>3 Non - Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	277.16	292.30	
(ii) Lease Liabilities	180.15	153.35	
(iii) Other Financial Liabilities	0.35	0.36	
(b) Long-Term Provisions	43.34	36.09	
(c) Deferred Tax Liabilities (Net)	97.68	125.03	
(d) Government Grants	116.45	112.52	
(e) Other Non Current Liabilities	86.76	0.21	
<b>Sub-Total - Non-Current Liabilities</b>	<b>801.89</b>	<b>719.86</b>	
<b>4 Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	1,163.81	1,083.66	
(ii) Lease Liabilities	38.40	32.92	
(iii) Trade Payables			
- total outstanding dues of micro enterprises and small enterprises	83.33	106.75	
- total outstanding dues of creditors other than micro enterprises and small enterprises	1,889.49	1,548.45	
(iv) Other Financial Liabilities	346.40	318.22	
(b) Short-Term Provisions	50.13	19.82	
(c) Government Grants	12.90	12.75	
(d) Current Tax Liabilities (net)	6.34	5.97	
(e) Other Current Liabilities	302.31	379.20	
<b>Sub-Total - Current Liabilities</b>	<b>3,893.11</b>	<b>3,507.74</b>	
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>8,836.47</b>	<b>8,098.95</b>	

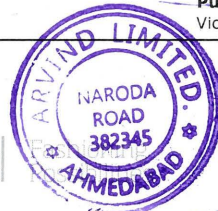
Ahmedabad  
May 15, 2026



For Arvind Limited

*Punit S. Lalbhai*

Punit S. Lalbhai  
Vice Chairman



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CONSOLIDATED AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026			
Particulars	₹ in Crores		
	Year ended		Year ended
	31.03.2026	31.03.2025	31.03.2025
	Audited	Audited	Audited
<b>A Cash Flow from Operating activities</b>			
<b>Profit after taxation</b>		<b>426.97</b>	<b>367.38</b>
<b>Adjustments to reconcile profit after tax to net cash flows:</b>			
Share of (Profit)/Loss of Joint Ventures and Associates	(6.75)		1.24
Depreciation and Amortization expense	290.33		258.71
Interest Income	(5.41)		(5.93)
Tax Expense	148.99		125.49
Finance Costs	164.85		165.77
Bad Debts Written Off	0.70		1.47
Dividend Income	-		(0.02)
Gain on Termination/Transfer of Leases	(0.64)		(3.18)
Allowances for doubtful receivables and expected credit loss	12.69		4.50
Allowances for doubtful advances	-		0.02
Sundry Advances Written Off	0.02		2.50
Sundry Balances Written Off	2.13		0.78
Provision for Non moving inventory	0.92		15.96
Foreign Exchange Loss/(Gain)	(13.18)		0.64
Gain on FVTPL of Investment	(0.61)		-
(Profit)/Loss on Sale of Property, plant and equipment, Investment properties and intangible assets	(4.44)		(15.51)
(Profit)/Loss on Sale of Investments	(0.17)		(1.12)
Excess Provision Written Back	(0.95)		(2.75)
Share based payment expense	5.98		5.95
Government grant income	(15.52)		(10.96)
		<b>578.94</b>	<b>543.56</b>
<b>Operating Cash Flow before Working Capital Changes</b>		<b>1,005.91</b>	<b>910.94</b>
<b>Adjustments for Changes in Working Capital:</b>			
(Increase) / Decrease in Inventories	(36.77)		(167.65)
(Increase) / Decrease in trade receivables	(260.55)		(111.89)
(Increase) / Decrease in other financial assets	(43.65)		3.64
(Increase) / Decrease in other assets	(21.91)		(35.97)
Increase / (Decrease) in trade payables	309.15		279.65
Increase / (Decrease) in other financial liabilities	33.63		(4.89)
Increase / (Decrease) in other liabilities	9.66		(13.26)
Increase / (Decrease) in provisions	29.58		(0.41)
<b>Net Changes in Working Capital</b>		<b>19.14</b>	<b>(50.78)</b>
<b>Cash Generated from Operations</b>		<b>1,025.05</b>	<b>860.16</b>
Direct Taxes paid (Net of Tax refund)		(157.97)	(97.28)
<b>Net Cash Flow from Operating Activities (A)</b>		<b>867.08</b>	<b>762.88</b>
<b>B Cash Flow from Investing Activities</b>			
Purchase of Property, plant and equipment, Investment properties and intangible assets	(522.59)		(535.12)
Proceeds from disposal of Property, plant and equipment, Investment properties and intangible assets	36.71		52.23
Dividend received from joint venture	-		0.99
Dividend received from others	-		0.02
Purchase of Investments	(120.08)		-
Proceeds from disposal of Investments	8.05		11.86
Changes in other bank balances not considered as cash and cash equivalents	(15.49)		(41.51)
Loans Given	(1.18)		(3.50)
Loans Received back	2.31		6.04
Interest Received	5.40		5.46
<b>Net cash used in Investing Activities (B)</b>		<b>(606.87)</b>	<b>(503.53)</b>
<b>C Cash Flow from Financing Activities</b>			
Proceeds from Issue of Equity Share Capital	7.36		2.07
Dividend Paid	(103.87)		(129.98)
Proceeds from long term Borrowings (including current maturities)	236.05		190.60
Repayment of long term Borrowings (including current maturities)	(199.18)		(196.18)
Proceeds from /(Repayment of) Short term borrowings (net)	27.75		55.46
Proceeds on disposal of partial interest in subsidiary that does not involve loss of control	2.61		-
Repayment towards lease liabilities	(51.71)		(44.21)
Interest Paid	(146.99)		(148.68)
<b>Net Cash used in Financing Activities (C)</b>		<b>(227.98)</b>	<b>(270.92)</b>
<b>Net Increase/(Decrease) in cash &amp; cash equivalents (A)+(B)+(C)</b>		<b>32.23</b>	<b>(11.57)</b>
<b>Cash &amp; Cash equivalents at the beginning of the year (Net of Book Overdraft)</b>		<b>55.77</b>	<b>57.04</b>
Add : Cash and Cash equivalents acquired due to consolidation		-	10.30
<b>Cash &amp; Cash equivalents at the end of the year</b>		<b>88.00</b>	<b>55.77</b>
<b>Reconciliation of cash and cash equivalents</b>			
Particulars	Year ended	Year ended	
	31.03.2026	31.03.2025	
<b>Cash and cash equivalents :</b>			
Cash on Hand	0.08	0.20	
Balances with Banks	87.92	56.24	
<b>Cash and cash equivalents as per Balance Sheet</b>	<b>88.00</b>	<b>56.44</b>	
Book Overdrafts	-	(0.67)	
<b>Cash and cash equivalents as per Cash flow Statement</b>	<b>88.00</b>	<b>55.77</b>	

Ahmedabad  
May 15, 2026



For Arvind Limited  
*Punit Lalbhai*  
Punit S. Lalbhai  
Vice Chairman

**REGISTERED OFFICE:**

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