

ARVIND FASHIONS LIMITED

A MEMBER OF THE LALBHAI GROUP

Corporate Office: Du Parc Trinity, 8th Floor, 17, M.G Road, Bangalore – 560 001

Tel: +91-80-4155 0601, Fax: 91-80-4155 0651

Website: www.arvindfashions.com

February 6, 2025

To,
BSE Limited
Listing Dept. / Dept. of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

Security Code : 542484
Security ID : ARVINDFASN

To,
National Stock Exchange of India Ltd.
Listing Dept., Exchange Plaza, 5th Floor
Plot No. C/1, G. Block
Bandra-Kurla Complex
Bandra (E)
Mumbai - 400 051

Symbol : ARVINDFASN

Dear Sir/Madam,

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with relevant Circular(s) issued by Stock Exchange(s), we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended on December 31, 2024.

You are requested to take the same on records.

Thanking you,

Yours faithfully,

For Arvind Fashions Limited

Lipi Jha
Company Secretary

Encl: As above.

Arvind fashions

Regd Office: Main Building, Arvind Limited Premises, Naroda Road, Ahmedabad – 380 025.

CIN: L52399GJ2016PLC085595

ARVIND FASHIONS LIMITED

A MEMBER OF THE LALBHAI GROUP

Corporate Office: Du Parc Trinity, 8th Floor, 17, M.G Road, Bangalore – 560 001

Tel: +91-80-4155 0601, Fax: 91-80-4155 0651

Website: www.arvindfashions.com

- A. Financial Results for the quarter and nine months ended December 31, 2024** – Enclosed
- B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement, etc.** – Not Applicable
- C. Format for disclosing outstanding default on loans and debt securities** - Since there is no such default, therefore it is not applicable
- D. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)** – Not Applicable for the current quarter
- E. Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted alongwith annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)** – Not Applicable for the current quarter

ARVIND fashions

Regd Office: Main Building, Arvind Limited Premises, Naroda Road, Ahmedabad – 380 025.

CIN: L52399GJ2016PLC085595

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ARVIND FASHIONS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ARVIND FASHIONS LIMITED** ("the Company"), for the quarter and nine months ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India (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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 117365W)



Kartikeya Raval

Kartikeya Raval
(Partner)

(Membership No. 106189)

(UDIN: **25106189BMNRHY5829**)

Place: Ahmedabad
Date: February 05, 2025

ARVIND FASHIONS LIMITED

A MEMBER OF THE LALBHAI GROUP

Corporate Office : Du Parc Trinty, 8th Floor, 17, M.G. Road, Bengaluru - 560 001
Tel : 91-80-4155 0601, Fax : 91-80-41550651
Website: http www.arvindfashions.com

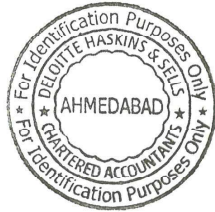
Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2024

(₹ in Crores except per share data)

Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income							
(a) Revenue from Operations	156.11	223.16	156.37	515.89	477.14	609.09	
(b) Other Income (Refer Note 5)	3.60	53.96	3.54	61.15	59.41	62.38	
Total Income	159.71	277.12	159.91	577.04	536.55	671.47	
2 Expenses							
(a) Purchases of stock-in-trade	93.01	130.54	62.06	318.15	337.35	438.77	
(b) Changes in inventories of stock-in-trade	5.46	8.56	42.51	1.97	(18.99)	(32.87)	
(c) Employee benefits expense	14.05	13.57	16.99	42.57	47.74	64.80	
(d) Finance costs	5.56	5.31	5.22	16.42	15.43	19.50	
(e) Depreciation and amortisation expense	11.08	10.74	2.96	31.88	9.76	12.76	
(f) Other expenses	33.88	35.30	33.48	100.56	92.65	125.90	
Total Expenses	163.04	204.02	163.22	511.55	483.94	628.86	
3 Profit / (Loss) Before exceptional items and tax (1-2)	(3.33)	73.10	(3.31)	65.49	52.61	42.61	
4 Exceptional Items (Refer Note 6)	-	-	(16.31)	-	(51.46)	(51.46)	
5 Profit / (Loss) Before tax (3+4)	(3.33)	73.10	(19.62)	65.49	1.15	(8.85)	
6 Tax Expense							
Current Tax	-	7.70	(2.14)	7.70	5.01	1.01	
Deferred Tax Charge / (Credit)	(1.14)	3.99	2.02	2.88	1.61	1.48	
Total Tax Expense	(1.14)	11.69	(0.12)	10.58	6.62	2.49	
7 Net Profit / (Loss) for the period after tax (5-6)	(2.19)	61.41	(19.50)	54.91	(5.47)	(11.34)	
8 Other Comprehensive Income/ (Loss) (Net of Tax)							
(a) Items that will not be re-classified to profit and loss							
(i) Re-measurement gain/(loss) on defined benefit plans	(0.08)	(0.07)	(0.19)	(0.22)	(0.57)	(0.26)	
(ii) Income Tax related to the item above	0.03	0.02	0.07	0.08	0.20	0.09	
Other Comprehensive Income/ (Loss) (Net of Tax)	(0.05)	(0.05)	(0.12)	(0.14)	(0.37)	(0.17)	
9 Total Comprehensive Income / (Loss) for the Period (7+8)	(2.24)	61.36	(19.62)	54.77	(5.84)	(11.51)	
10 Paid-up Equity Share Capital (Face Value ₹ 4/- per share)	53.31	53.29	53.18	53.31	53.18	53.19	
11 Other Equity						2,250.65	
12 Earnings Per Share in ₹(Not Annualised)							
-Basic	(0.16)	4.61	(1.47)	4.12	(0.41)	(0.85)	
-Diluted	(0.16)	4.59	(1.47)	4.11	(0.41)	(0.85)	

(See accompanying notes to the Standalone Unaudited Financial Results)

Bengaluru
February 05, 2025



For Arvind Fashions Limited

Shailesh Chaturvedi

Shailesh Chaturvedi
Managing Director & CEO
DIN: 03023079

ARVIND FASHIONS

Regd Office : Arvind Limited Premises, Naroda Road, Ahmedabad - 380 025.
CIN : L52399GJ2016PLC085595

ARVIND FASHIONS LIMITED

A MEMBER OF THE LALBHAI GROUP

Corporate Office : Du Parc Trinty, 8th Floor, 17, M.G. Road, Bengaluru - 560 001
Tel : 91-80-4155 0601, Fax : 91-80-41550651
Website: <http://www.arvindfashions.com>

Notes:

- The above standalone unaudited financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- The above standalone unaudited financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on February 05, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The same have been subjected to Limited Review by the Statutory Auditors.
- The Company is primarily engaged in the business of Branded Apparels (Garments and Accessories) which in the terms of Ind AS 108 'Operating Segments', constitutes a single reporting segment.
- ESOP Share Allotment: Pursuant to various Employees Stock Option Schemes, following equity shares of Rs. 4/- each were allotted to the option grantees:

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
Shares allotted	41,200	16,500	60,300	2,99,450	1,34,300	1,58,800

- Other Income includes dividend income from subsidiary amounting to Rs. Nil crores and Rs. 50.03 crores for the quarter ended December 31, 2024 and September 30, 2024 respectively and Rs. 50.03 crore for the nine months ended on December 31, 2024. (Previous period - Rs. Nil crores for the quarter ended December 31, 2023 and Rs. 49.28 crores for the Nine months ended December 31, 2023 and for the year ended March 31, 2024)

6 Exceptional Items

During the previous year, the company had entered into Share Purchase Agreement (SPA) with Reliance Beauty & Personal Care Limited to sell and transfer entire equity stake held in Arvind Beauty Brands Retail Limited (ABBRL) (now known as Reliance Luxe Beauty Limited).

ABBRL ceased to be a subsidiary from November 03, 2023.

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
(a) Provision/ (reversal) for impairment of equity	-	-	(35.15)	-	-	-
(b) Loss/ (Gain) on Sale of equity investment	-	-	40.06	-	40.06	38.37
(c) Expenditure/ Provision related to sale of equity investment	-	-	11.40	-	11.40	13.09
Total	-	-	16.31	-	51.46	51.46

- During the previous year ended March 31, 2024, pursuant to a Deed of assignment of Trademark entered between wholly owned subsidiary of the Company i.e. Arvind Lifestyle Brands Limited (ALBL) and Arvind Fashions Limited (AFL). AFL has acquired all the rights, title and interest for the trademarks of Ruf & Tuf and Newport from the ALBL, for a total consideration of Rs. 47.40 crores determined by the independent valuer, being the Fair value of the said trademarks on the date of the transfer.

Bengaluru
February 05, 2025



For Arvind Fashions Limited

Shailesh Chaturvedi

Shailesh Chaturvedi
Managing Director & CEO
DIN:03023079

ARVIND FASHIONS

Regd Office : Arvind Limited Premises, Naroda Road, Ahmedabad - 380 025.
CIN : L52399GJ2016PLC085595

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ARVIND FASHIONS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ARVIND FASHIONS LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and nine months ended December 31, 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent'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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

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.

4. The Statement includes the results of the parent and the subsidiaries as given in the Annexure to this report.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.



6. We did not review the interim financial information of 1 subsidiary included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs. Nil and Rs. Nil for the quarter and nine months ended December 31, 2024 respectively, total net loss after tax of Rs. 0.04 crores and Rs. 0.11 crores for the quarter and nine months ended December 31, 2024 respectively and total comprehensive loss of Rs. 0.04 crores and Rs. 0.11 crores for the quarter and nine months ended December 31, 2024 respectively. This interim financial information has been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.



For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 117365W)

Kartikeya Raval

Kartikeya Raval
Partner

(Membership No. 106189)

(UDIN: **25106189BMNRHZ9908**)

Place: Ahmedabad
Date: February 05, 2025

Annexure to Independent Auditor's Review Report

The Parent

1. Arvind Fashions Limited

List of Subsidiaries

1. Arvind Lifestyle Brands Limited
2. PVH Arvind Fashion Private Limited
3. Arvind Youth Brands Private Limited
4. Value Fashion Retail Limited



ARVIND FASHIONS LIMITED

A MEMBER OF THE LALBHAI GROUP

Corporate Office : Du Parc Trinty, 8th Floor, 17, M.G. Road, Bengaluru - 560 001

Tel : 91-80-4155 0601, Fax : 91-80-41550651

Website: <http://www.arvindfashions.com>

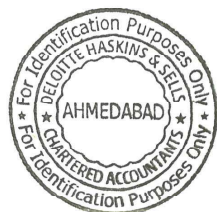
Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2024

(₹ in Crores except per share data)

Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 Unaudited	30.09.2024 Unaudited	31.12.2023 Unaudited	31.12.2024 Unaudited	31.12.2023 Unaudited	31.03.2024 Audited
1	Income						
	(a) Revenue from Operations	1,202.76	1,273.18	1,125.05	3,430.78	3,165.27	4,259.12
	(b) Other Income	8.67	7.19	6.91	23.31	20.75	33.74
	Total Income	1,211.43	1,280.37	1,131.96	3,454.09	3,186.02	4,292.86
2	Expenses						
	(a) Purchases of stock-in-trade	527.97	661.48	324.49	1,633.51	1,431.43	2,074.41
	(b) Changes in inventories of stock-in-trade	13.87	(29.55)	200.35	(32.39)	71.50	(37.31)
	(c) Employee benefits expense	66.45	66.35	65.52	199.22	188.74	260.07
	(d) Finance costs	40.25	38.61	38.27	116.97	108.74	144.18
	(e) Depreciation and amortisation expense	65.36	64.29	61.50	190.91	170.99	230.08
	(f) Other expenses	428.96	412.59	391.58	1,187.11	1,098.19	1,451.42
	Total Expenses	1,142.86	1,213.77	1,081.71	3,295.33	3,069.59	4,122.85
3	Profit Before Exceptional Items and tax from continuing operations (1-2)	68.57	66.60	50.25	158.76	116.43	170.01
4	Exceptional items (Refer Note 7)	-	-	(6.17)	-	(6.17)	(6.17)
5	Profit Before tax from continuing operations (3+4)	68.57	66.60	44.08	158.76	110.26	163.84
6	Tax Expense						
	Current Tax	14.84	20.28	12.28	46.83	42.68	50.52
	Deferred Tax Charge/ (Credit)	6.08	1.17	1.68	5.35	1.20	6.73
	Total Tax Expense	20.92	21.45	13.96	52.18	43.88	57.25
7	Net Profit for the period from Continuing Operations (5-6)	47.65	45.15	30.12	106.58	66.38	106.59
	Discontinued Operations (Refer Note 5)						
8	Profit/(Loss) Before Tax for the period from Discontinued Operations	(1.13)	(0.12)	34.82	(1.11)	31.27	30.73
9	Tax Expense on Discontinued Operations	-	-	0.00	-	0.21	0.21
10	Net Profit/(Loss) for the period from Discontinued Operations (8-9)	(1.13)	(0.12)	34.82	(1.11)	31.06	30.52
11	Net Profit/(Loss) for the period from Continuing Operations and Discontinued Operations (7+10)	46.52	45.03	64.94	105.47	97.44	137.11
	Attributable to:						
	Equity Holders of the Parent	26.66	29.60	51.08	57.58	56.31	80.64
	Non-controlling interest	19.86	15.43	13.86	47.89	41.13	56.47
	Other Comprehensive Income/ (Loss) (Net of Tax)	46.52	45.03	64.94	105.47	97.44	137.11
12	Other Comprehensive Income/ (Loss) (Net of Tax)						
	(a) Items that will not be re-classified to profit and loss						
	(i) Re-measurement gain/(loss) on defined benefit plans	(0.56)	(0.57)	(0.51)	(1.70)	(1.60)	(2.06)
	(ii) Income Tax related to the item above	0.18	0.19	0.17	0.55	0.53	0.66
	(b) Items that will be re-classified to profit and loss						
	(i) Effective portion of gains / (loss) on cash flow hedges	1.21	0.27	(1.03)	1.22	(1.07)	(1.30)
	(ii) Income Tax related to the item above	(0.31)	(0.07)	0.26	(0.31)	0.27	0.33
	Other Comprehensive Income/ (Loss) (Net of Tax)	0.52	(0.18)	(1.11)	(0.24)	(1.87)	(2.37)
	Attributable to:						
	Equity holders of the Parent	0.12	(0.24)	(0.70)	(0.56)	(1.42)	(1.71)
	Non-controlling interest	0.40	0.06	(0.41)	0.32	(0.45)	(0.66)
	13 Total Comprehensive Income/ (Loss) for the Period (11+12)	47.04	44.85	63.83	105.23	95.57	134.74
	Attributable to:						
	Equity holders of the Parent	26.78	29.36	50.38	57.02	54.89	78.93
	Non-controlling interest	20.26	15.49	13.45	48.21	40.68	55.81
	14 Paid-up Equity Share Capital (Face Value ₹ 4/- per share)	53.31	53.29	53.18	53.31	53.18	53.19
15	Other Equity						950.10
16	Earnings Per Share in ₹ (Not Annualised)						
	Continuing Operations						
	-Basic	2.09	2.23	1.22	4.41	1.90	3.77
	-Diluted	7.08	2.22	1.22	4.39	1.90	3.76
	Discontinued Operations						
	-Basic	(0.08)	(0.01)	2.62	(0.08)	2.34	2.30
	-Diluted	(0.08)	(0.01)	2.61	(0.08)	2.33	2.29
	Continuing and Discontinued Operations						
	-Basic	2.01	2.22	3.84	4.33	4.24	6.07
	-Diluted	2.00	2.21	3.83	4.31	4.23	6.05

(See accompanying notes to the Consolidated Unaudited Financial Results)

Bengaluru
February 05, 2025



For Arvind Fashions Limited

Shailesh Chaturvedi

Shailesh Chaturvedi
Managing Director & CEO
DIN:03023079

ARVIND FASHIONS

Regd Office : Arvind Limited Premises, Naroda Road, Ahmedabad - 380 025.

CIN : L52399GJ2016PLC085595

ARVIND FASHIONS LIMITED

A MEMBER OF THE LALBHAI GROUP

Corporate Office : Du Parc Trinty, 8th Floor, 17, M.G. Road, Bengaluru - 560 001
Tel : 91-80-4155 0601, Fax : 91-80-41550651
Website: <http://www.arvindfashions.com>

Notes:

- The above consolidated unaudited financial results relate to Arvind Fashions Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and are prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
- The above consolidated unaudited financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their Meeting held on February 05, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The same have been subjected to Limited Review by the Statutory Auditors.
- The Group is primarily engaged in the business of Branded Apparels (Garments and Accessories) which in the terms of Ind AS 108 on 'Operating Segments', constitutes a single reporting segment.
- ESOP Share Allotment: Pursuant to various Employees Stock Option Schemes, following equity shares of Rs. 4/- each were allotted to the option grantees:

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
Shares allotted	41,200	16,500	60,300	2,99,450	1,34,300	1,58,800

5 Discontinued Operations

During the previous year, the parent had entered into Share Purchase Agreement (SPA) with Reliance Beauty & Personal Care Limited to sell and transfer entire equity stake held in Arvind Beauty Brands Retail Limited (ABBRL) (now known as Reliance Luxe Beauty Limited). ABBRL ceased to be a subsidiary from November 03, 2023.

During the previous year ended March 31, 2024, the Management of Arvind Lifestyle Brands Limited (ALBL), a wholly owned subsidiary had decided to discontinue the Brands Aeropostale and Ed Hardy.

Accordingly, above operations are considered as discontinued operations in accordance with Ind AS 105 and accordingly, re-classified the financial results for the periods presented.

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
(a) Total Income	0.48	0.01	32.70	1.56	218.25	218.27
(b) Total Expense	1.61	0.13	92.16	2.67	281.26	281.82
(c) Profit / (Loss) Before tax	(1.13)	(0.12)	(59.46)	(1.11)	(63.01)	(63.55)
(d) Tax Expense / (Credit)	-	-	-	-	0.21	0.21
(e) Profit / Loss for the period from Discontinued Operations (c) - (d)	(1.13)	(0.12)	(59.46)	(1.11)	(63.22)	(63.76)
(f) Gain on disposal of Subsidiary (Net of cost to sell and taxes)	-	-	94.28	-	94.28	94.28
(g) Profit / Loss from Discontinued Operations (e) + (f)	(1.13)	(0.12)	34.82	(1.11)	31.06	30.52

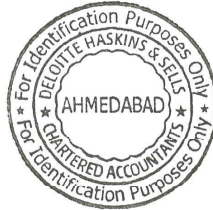
- During the previous year ended March 31, 2024, pursuant to a Deed of assignment of Trademark entered between wholly owned subsidiary i.e. Arvind Lifestyle Brands Limited (ALBL) and Parent i.e. Arvind Fashions Limited (AFL). AFL has acquired all the rights, title and interest for the trademarks of Ruf & Tuf and Newport from the ALBL, for a consideration of Rs. 47.40 crores determined by the independent valuer, being the Fair value of the said trademarks on the date of the transfer. As a Group, this transaction does not have impact on the Consolidated financial results. Both the brands, Ruf & Tuf and Newport are classified as continuing operations.

7 Exceptional Item

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
(a) Sales Tax Written off *	-	-	6.17	-	6.17	6.17
Total	-	-	6.17	-	6.17	6.17

* During the previous year, one of the subsidiary company has closed cases under Karasamadhana Scheme, 2023 related to pre GST litigations for KVAT in Karnataka.

Bengaluru
February 05, 2025



For Arvind Fashions Limited
Shailesh Chaturvedi
Shailesh Chaturvedi
Managing Director & CEO
DIN:03023079

ARVIND FASHIONS

Regd Office : Arvind Limited Premises, Naroda Road, Ahmedabad - 380 025.
CIN : L52399GJ2016PLC085595