

29th January, 2025

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

Security Code: 500101
Security ID: ARVIND

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

Symbol: ARVIND

Dear Sir/Madam,

Sub: Submission of Integrated Filing (Financial)

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 (Financial) for the quarter and nine months ended on 31st December, 2024.

Kindly take the same on records.

Thanking you

Yours faithfully,
For Arvind Limited

Krunal Bhatt
Company Secretary

Encl.: As above.

REGISTERED OFFICE:

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



Fashioning
Possibilities

- A. Financial Results for the quarter and nine months ended on 31st December, 2024 – Enclosed Below**
- 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 along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable for the current quarter.**

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Fashioning
Possibilities

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

TO THE BOARD OF DIRECTORS OF ARVIND LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ARVIND 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Deloitte Haskins & Sells LLP

Chartered Accountants

(Firm's Registration No. 117366W/W-100018)



Place: Ahmedabad

Date: January 28, 2025

H. S. Sutaria

Hardik Sutaria

Partner

(Membership No. 116642)

UDIN: **25116642 BMLMVH4974**

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STATEMENT OF STANDALONE 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	1,926.65	2,022.88	1,754.24	5,637.39	5,200.89	7,100.46
	(b) Other income	18.39	14.23	10.52	46.90	42.54	53.38
	Total Income	1,945.04	2,037.11	1,764.76	5,684.29	5,243.43	7,153.84
2	Expenses						
	(a) Cost of materials consumed	909.78	927.05	791.78	2,638.93	2,452.81	3,299.35
	(b) Purchase of stock-in-trade	34.57	54.75	35.50	123.33	92.30	155.62
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(39.33)	35.52	4.62	(5.74)	(55.06)	(47.00)
	(d) Project expenses	3.78	12.79	20.00	39.20	46.93	72.25
	(e) Employee benefit expenses	232.03	223.05	208.34	654.84	626.07	822.79
	(f) Finance costs	39.16	37.08	36.42	114.28	107.36	150.82
	(g) Depreciation and amortisation expenses	53.99	53.17	50.95	159.22	160.86	212.77
	(h) Other expenses	580.85	567.83	497.64	1,649.00	1,507.98	2,060.79
	Total Expenses	1,814.83	1,911.24	1,645.25	5,373.06	4,939.25	6,727.39
3	Profit before Exceptional Items and Tax (1-2)	130.21	125.87	119.51	311.23	304.18	426.45
4	Exceptional Items (net of tax) (Refer Note 2)	-	(23.33)	(0.49)	(23.33)	(0.49)	(22.40)
5	Profit before tax (3+4)	130.21	102.54	119.02	287.90	303.69	404.05
6	Tax Expense :						
	- Current Tax	33.70	28.94	32.83	75.41	79.92	112.39
	- Short/(Excess) provision of earlier years	(2.66)	-	-	(2.66)	-	4.03
	- Deferred Tax Charge/(Credit)	2.09	6.46	(4.61)	11.11	(9.28)	(17.27)
	- Deferred Tax Charge - Exceptional (Refer Note 7)	-	56.77	-	56.77	-	-
	Total Tax Expense	33.13	92.17	28.22	140.63	70.64	99.15
7	Profit for the period (5-6)	97.08	10.37	90.80	147.27	233.05	304.90
8	Other Comprehensive Income/(Loss) (net of tax)						
	(a) Items that will not be classified to profit and loss						
	(i) Equity Instruments through Other Comprehensive Income (FVOCI)	-	-	(22.33)	-	(22.33)	(22.33)
	(ii) Remeasurement gain/(loss) of defined benefit plan	1.86	1.86	1.07	5.58	3.21	7.81
	(iii) Income tax related to items (i) & (ii) above	(0.47)	(0.47)	4.94	(1.41)	4.40	3.24
	(b) Items that will be reclassified to profit and loss						
	(i) Effective portion of gain/(loss) on cash flow hedges	(19.52)	(4.25)	9.24	(18.31)	3.49	5.71
	(ii) Income tax related to item (i) above	4.91	1.07	(2.33)	4.61	(0.88)	(1.43)
	Other Comprehensive Income/(Loss) (net of tax)	(13.22)	(1.79)	(9.41)	(9.53)	(12.11)	(7.00)
9	Total Comprehensive Income for the period (7+8)	83.86	8.58	81.39	137.74	220.94	297.90
10	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	261.77	261.73	261.61	261.77	261.61	261.63
11	Other Equity						3,214.74
12	Earnings per Share in ₹ - (Not Annualised)						
	- Basic	3.71	0.40	3.47	5.63	8.91	11.66
	- Diluted	3.70	0.40	3.46	5.62	8.90	11.65
	(See accompanying notes to the Standalone Financial Results)						



Notes :

- The above standalone unaudited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on January 28, 2025. The same have been subjected to Limited Review by the Statutory Auditors.
- Exceptional items represent following:

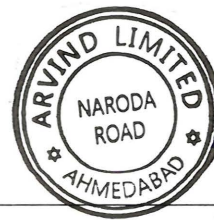
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(a) Provision for impairment of investments and loans/loss on sale of investments	-	(27.30)	-	(27.30)	-	(28.56)
(b) Investment written off	-	-	(0.65)	-	(0.65)	(0.65)
	-	(27.30)	(0.65)	(27.30)	(0.65)	(29.21)
Tax Impact on above	-	3.97	0.16	3.97	0.16	6.81
Total	-	(23.33)	(0.49)	(23.33)	(0.49)	(22.40)

- Other Income includes share of Loss from LLPs amounting to ₹ 0.39 crores and ₹ 0.37 crores for the quarter ended December 31, 2024 and September 30, 2024 respectively and Loss of ₹ 1.62 crores for the nine months ended on December 31, 2024 (previous year - Profit of ₹ 0.88 crores for the quarter ended December 31, 2023, Profit of ₹ 0.69 crores for the nine months ended December 31, 2023 and Profit of ₹ 0.03 crores for the year ended March 31, 2024 respectively).
- During the previous year, the Company has sold its investment in equity shares and Non Convertible Debentures of its subsidiaries to its another subsidiaries for a consideration of ₹ 85.72 crores. Resulting gain of ₹ 29.72 crores on such sale is accounted for in "Capital Reserve", this being in the nature of common control business combination.
- The Board at its meeting dated May 6, 2024 has approved the Scheme of Arrangement ("Scheme") for transfer and vesting of "Advanced materials division" of the company to Arvind Advanced Materials Limited, a wholly owned subsidiary of the company, on an ongoing basis by way of slump sale with effect from the appointed date i.e. April 1, 2024 at book value, under Sec 230 to 232 and other applicable provisions of the Companies Act, 2013.

The Company had filed an application with the Hon'ble National Company Law Tribunal, Ahmedabad Bench (NCLT) under section 230-232 of the Companies Act 2013 for convening meetings of shareholders/creditors. NCLT has vide its order dated 9th January, 2025 disposed of the application citing certain discrepancies in the disclosures with respect to list of creditors. The Company has filed the interlocutory application with NCLT alongwith explanations for rectification of the said order.

As the Scheme is subject to requisite regulatory and other approvals, pending which no adjustments are required to be made in the financial results for the quarter ended December 31, 2024.
- 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 latest 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 as a cumulative one time impact while computing the profit after tax for the period ended September 30, 2024. 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 change.

Ahmedabad
January 28, 2025



For Arvind Limited

Punit S. Lalbhai

Punit S. Lalbhai
Vice Chairman

SEGMENTWISE REVENUE, RESULTS, SEGMENT ASSETS AND LIABILITIES (STANDALONE) FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Sr. No	Particulars	Quarter Ended			Nine Months Ended		[₹ in Crores]
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Net Sales/Income from Operations)						
	(a) Textiles	1,535.44	1,599.38	1,394.66	4,450.02	4,167.29	5,629.68
	(b) Advanced Materials	340.67	353.32	325.07	989.23	956.02	1,302.27
	(c) Others	52.83	70.89	34.88	201.38	78.65	169.74
	Total	1,928.94	2,023.59	1,754.61	5,640.63	5,201.96	7,101.69
	Less : Inter Segment Sales	2.29	0.71	0.37	3.24	1.07	1.23
	Net Sales/Income from Operations	1,926.65	2,022.88	1,754.24	5,637.39	5,200.89	7,100.46
2	Segment Results (Profit/(Loss) before interest & Tax)						
	(a) Textiles						
	- Profit before Exceptional items	124.18	116.30	130.65	293.96	346.83	480.15
	- Exceptional items (Refer Note 2)	-	(27.30)	(0.65)	(27.30)	(0.65)	(29.21)
	Textiles Total	124.18	89.00	130.00	266.66	346.18	450.94
	(b) Advanced Materials	47.22	46.94	40.09	128.70	111.13	146.15
	(c) Others	(3.15)	(0.37)	(7.54)	(3.05)	(22.50)	(18.89)
	Total	168.25	135.57	162.55	392.31	434.81	578.20
	Less: Interest and Finance Charges	39.16	37.08	36.42	114.28	107.36	150.82
	Other Unallocable income/(expenditure)						
	- Profit/(Loss) before Exceptional items	1.12	0.08	(7.27)	5.90	(23.92)	(30.14)
	- Exceptional items (Refer Note 2)	-	3.97	0.16	3.97	0.16	6.81
	Add: Total Other Unallocable income/(expenditure)	1.12	4.05	(7.11)	9.87	(23.76)	(23.33)
	Profit Before Tax	130.21	102.54	119.02	287.90	303.69	404.05
3	Segment Assets						
	(a) Textiles	4,561.22	4,466.23	4,355.89	4,561.22	4,355.89	4,422.16
	(b) Advanced Materials	872.76	867.77	726.31	872.76	726.31	759.52
	(c) Others	505.29	517.11	529.54	505.29	529.54	550.58
	Total Segment Assets	5,939.27	5,851.11	5,611.74	5,939.27	5,611.74	5,732.26
	Unallocable	1,133.87	1,051.44	1,048.22	1,133.87	1,048.22	996.56
	Total Assets	7,073.14	6,902.55	6,659.96	7,073.14	6,659.96	6,728.82
4	Segment Liabilities						
	(a) Textiles	1,436.90	1,422.78	1,263.69	1,436.90	1,263.69	1,384.01
	(b) Advanced Materials	260.50	244.51	184.33	260.50	184.33	194.48
	(c) Others	319.58	356.24	366.67	319.58	366.67	373.08
	Total Segment Liabilities	2,016.98	2,023.53	1,814.69	2,016.98	1,814.69	1,951.57
	Unallocable	177.89	108.36	54.60	177.89	54.60	53.12
	Total Liabilities	2,194.87	2,131.89	1,869.29	2,194.87	1,869.29	2,004.69

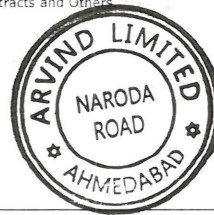
Notes :

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 segment 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, Developing of Residential Units, Construction contracts and Others.

Ahmedabad
January 28, 2025



For Arvind Limited

Punit Lalbhai

Punit S. Lalbhai
Vice Chairman

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

TO THE BOARD OF DIRECTORS OF ARVIND LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results 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 total comprehensive loss of its associate and joint ventures 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, subsidiaries, joint ventures, and an associate 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 the 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 Listing Regulations, 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 11 subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflects total revenues of Rs. 338.29 crores and Rs. 934.36 crores for the quarter and nine months ended December 31, 2024, respectively, total net profit after tax of Rs. 17.68 crores and Rs. 33.60 crores for the quarter and nine months ended December 31, 2024, respectively, total comprehensive income of Rs. 20.60 crores and Rs. 5.29 crores for the quarter and nine months ended December 31, 2024, respectively as considered in the Statement. The consolidated unaudited financial results also include the Group's share of loss after tax of Rs. 0.19 crores and Rs. 0.17 crores for the quarter and nine months ended December 31, 2024, respectively, and total comprehensive loss of Rs. 0.19 crores and Rs. 0.17 crores for the quarter and nine months ended December 31, 2024, respectively as considered in the Statement, in respect of 1 Joint Venture, whose interim financial information have not been reviewed by us. 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 these subsidiaries and Joint Venture, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

One of these subsidiaries is located outside India whose interim financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in its country. The Parent's management has converted the interim financial information of such subsidiary located outside India from accounting principles generally accepted in its country to accounting principles generally accepted in India. We have reviewed 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 this subsidiary 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 conclusion on the Statement is not modified in respect of these matters.

7. The consolidated unaudited financial results include the interim financial information of 8 subsidiaries which have not been reviewed by their auditors, whose interim financial information reflects total revenue of Rs. 4.13 crores and Rs. 10.03 crores for the quarter and nine months ended December 31, 2024, respectively, total net loss after tax of Rs. 0.65 crores and Rs. 10.00 crores for the quarter and nine months ended December 31, 2024, respectively, total comprehensive income of Rs. 0.50 crores and Rs. 8.19 crores for the quarter and nine months ended December 31, 2024, respectively as considered in the Statement. The consolidated unaudited financial results also include the Group's share of loss after tax of Rs. 0.58 crores and Rs. 0.07 crores for the quarter and nine months ended December 31, 2024, respectively, and total comprehensive loss of Rs. 0.58 crores and Rs. 0.07 crores for the quarter and nine months ended December 31, 2024, respectively as considered in the Statement, in respect of 3 Joint Ventures and 1 Associate, based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.



Deloitte Haskins & Sells LLP

Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For Deloitte Haskins & Sells LLP

Chartered Accountants

(Firm's Registration No. 117366W/W-100018)



H. S. Sutaria ..

Hardik Sutaria

Partner

(Membership No. 116642)

UDIN: *251166428MLMVI7811*

Place: Ahmedabad
Date: January 28, 2025

Annexure to Independent Auditor's Report

The Parent

1. Arvind Limited

List of Subsidiaries

1. Arvind PD Composite Private Limited
2. Arvind OG Nonwovens Private Limited
3. Arvind Smart Textile Limited
4. Syntel Telecom Limited
5. Arvind Envisol Limited
6. Arvind Worldwide Inc.
7. Arvind Niloy Exports Private Limited
8. Arvind Lifestyle Apparel Manufacturing PLC
9. Maruti and 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) (w.e.f April 1, 2023)
18. Arvind Advanced Materials Limited (Formerly known as Arvind Polymer Textiles Limited)
19. Purfi Arvind Manufacturing India Private Limited (w.e.f. December 5, 2024)

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
4. PVH Arvind Manufacturing PLC

List of Associate

1. Renew Green (GJ Eight) Private Limited

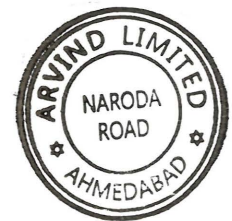


STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

[₹ 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	2,089.21	2,188.31	1,888.24	6,108.12	5,663.24	7,737.75
	(b) Other income	10.56	11.87	9.41	35.35	33.00	40.83
	Total Income	2,099.77	2,200.18	1,897.65	6,143.47	5,696.24	7,778.58
2	Expenses						
	(a) Cost of materials consumed	936.61	939.31	835.42	2,696.19	2,540.64	3,475.78
	(b) Purchase of stock-in-trade	98.42	99.37	43.88	264.03	195.20	236.68
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(79.35)	31.17	1.55	(55.17)	(43.12)	(33.71)
	(d) Project expenses	9.60	21.11	28.39	58.03	81.34	122.34
	(e) Employee benefit expenses	274.44	265.35	241.26	780.12	723.76	963.57
	(f) Finance costs	39.71	38.71	38.81	118.77	114.04	159.30
	(g) Depreciation and amortisation expenses	61.68	59.50	66.39	189.66	198.49	265.82
	(h) Other expenses	612.44	611.05	521.61	1,757.09	1,563.04	2,127.88
	Total Expenses	1,953.55	2,065.57	1,777.31	5,808.72	5,373.39	7,317.66
3	Profit before Share of Profit/(Loss) of Joint Ventures and Associate, Exceptional Items and tax (1-2)	146.22	134.61	120.34	334.75	322.85	460.92
4	Share of Profit/(Loss) of Joint Ventures and Associate accounted for using Equity Method	(0.77)	0.14	(0.53)	(0.24)	(0.23)	(0.08)
5	Profit before Exceptional items and tax (3+4)	145.45	134.75	119.81	334.51	322.62	460.84
6	Exceptional Items (net of tax) (Refer Note 2)	-	-	0.16	-	2.46	2.46
7	Profit before Tax (5+6)	145.45	134.75	119.97	334.51	325.08	463.30
8	Tax Expense :						
	- Current Tax	38.95	32.40	36.48	87.28	92.21	129.31
	- Short/(Excess) Provision of earlier years	(2.42)	-	0.01	(2.42)	(0.59)	3.94
	- Deferred Tax Charge/(Credit)	2.68	10.23	(10.84)	7.56	(14.75)	(22.58)
	- Deferred Tax Charge-Exceptional (Refer note 5)	-	29.35	-	29.35	-	-
	Total Tax Expense	39.21	71.98	25.65	121.77	76.87	110.67
9	Profit for the period (7-8)	106.24	62.77	94.32	212.74	248.21	352.63
	Attributable to:						
	Equity holders of the Parent	103.42	59.72	91.70	202.45	237.58	336.61
	Non Controlling Interest	2.82	3.05	2.62	10.29	10.63	16.02
10	Other Comprehensive Income/(Loss) (net of tax)						
	(a) Items that will not be reclassified to profit and loss						
	(i) Equity Instruments through Other Comprehensive Income (FVOCI)	3.76	(1.22)	(22.43)	(4.44)	(22.43)	(21.87)
	(ii) Remeasurement gain/(loss) of defined benefit plans	1.58	1.58	1.20	4.73	3.58	6.40
	(iii) Share of Other Comprehensive Income/(Loss) of Joint Ventures and Associate accounted for using Equity method (net of tax)	-	-	-	-	-	(0.03)
	(iv) Income tax related to items (i) and (ii) above	(0.84)	(1.07)	4.93	(1.26)	4.33	3.40
	(b) Items that will be reclassified to profit and loss						
	(i) Effective portion of gain/(loss) on cash flow hedges	(20.55)	(4.23)	9.59	(18.92)	3.61	5.86
	(ii) Income tax related to item (i) above	5.17	1.06	(2.42)	4.76	(0.91)	(1.47)
	(iii) Exchange differences on translation of foreign operations	1.71	(6.00)	(0.68)	(4.08)	(1.79)	(1.81)
	Other Comprehensive Income/(Loss) (net of tax)	(9.17)	(9.88)	(9.81)	(19.21)	(13.61)	(9.52)
	Attributable to:						
	Equity holders of the Parent	(9.14)	(9.54)	(9.81)	(18.28)	(13.42)	(9.14)
	Non Controlling Interest	(0.03)	(0.34)	-	(0.93)	(0.19)	(0.38)
11	Total Comprehensive Income for the period (9+10)	97.07	52.89	84.51	193.53	234.60	343.11
	Attributable to:						
	Equity holders of the Parent	94.28	50.18	81.89	184.17	224.16	327.47
	Non Controlling Interest	2.79	2.71	2.62	9.36	10.44	15.64
12	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	261.77	261.73	261.61	261.77	261.61	261.63
13	Other Equity						3,281.12
14	Earnings per Share in ₹ - (Not Annualised)						
	- Basic	3.96	2.28	3.50	7.74	9.08	12.87
	- Diluted	3.95	2.28	3.50	7.73	9.08	12.86

(See accompanying notes to the Consolidated Financial Results)



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 meeting held on January 28, 2025.
- Exceptional items represent following:

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
Reversal for doubtful receivables	-	-	-	-	2.73	2.73
Tax Impact on above	-	-	^0.16	-	2.73 (0.27)	2.73 (0.27)
Total	-	-	0.16	-	2.46	2.46

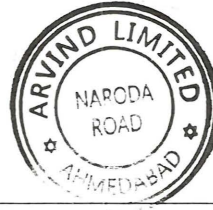
^ Tax impact on loss due to liquidation of Investment in Subsidiary.

- Key numbers of standalone financial results of the company are as under. The standalone financial results for the quarter and nine months ended December 31, 2024 are available on Company's website (www.arvind.com).

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
Revenue from Operations	1,926.65	2,022.88	1,754.24	5,637.39	5,200.89	7,100.46
Profit before Tax	130.21	102.54	119.02	287.90	303.69	404.05
Profit for the period	97.08	10.37	90.80	147.27	233.05	304.90
Other Comprehensive Income/(Loss) (net of tax)	(13.22)	(1.79)	(9.41)	(9.53)	(12.11)	(7.00)
Total Comprehensive Income for the period	83.86	8.58	81.39	137.74	220.94	297.90

- The operations at Santej plant were substantially affected for continuous 21 days due to a strike organised by the workers during the quarter ended June 30, 2024. On June 6, 2024, the Labour Court declared the strike illegal and thereafter it was called off by the workers. Operations of plant is fully resumed now.
- Pursuant to the latest 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 ₹ 29.35 crores as a cumulative one time impact while computing the profit after tax for the period ended September 30, 2024. 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 change.

Ahmedabad
January 28, 2025



For Arvind Limited

Punit Lalbhai

Punit S. Lalbhai
Vice Chairman

SEGMENTWISE REVENUE, RESULTS, SEGMENT ASSETS AND LIABILITIES (CONSOLIDATED) FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

[₹ in Crores]

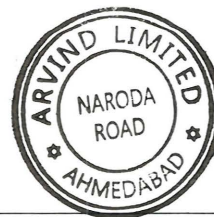
Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Net Sales/Income from Operations)						
	(a) Textiles	1,576.84	1,632.99	1,425.50	4,559.85	4,298.93	5,803.31
	(b) Advanced Materials	376.13	387.91	344.59	1,092.83	1,041.04	1,427.68
	(c) Others	177.04	188.07	138.61	536.64	388.60	593.21
	Total	2,130.01	2,208.97	1,908.70	6,189.32	5,728.57	7,824.20
	Less : Inter Segment Sales	40.80	20.66	20.46	81.20	65.33	86.45
	Net Sales/Income from Operations	2,089.21	2,188.31	1,888.24	6,108.12	5,663.24	7,737.75
2	Segment Results (Profit/(Loss) before Interest & Tax)						
	(a) Textiles	131.72	124.69	120.52	308.09	332.47	461.13
	(b) Advanced Materials	52.54	53.63	45.90	146.92	138.11	194.58
	(c) Others :						
	- Profit/(Loss) before Exceptional items	9.83	(0.44)	2.62	12.47	1.64	10.41
	- Exceptional Items (Refer Note 2)	-	-	-	-	2.30	2.30
	Others Total	9.83	(0.44)	2.62	12.47	3.94	12.71
	Total	194.09	177.88	169.04	467.48	474.52	668.42
	Less: Interest and Finance Charges	39.71	38.71	38.81	118.77	114.04	159.30
	Other Unallocable income/(expenditure)						
	- Loss before Exceptional items	(8.93)	(4.42)	(10.42)	(14.20)	(35.56)	(45.98)
	- Exceptional Items (Refer Note 2)	-	-	0.16	-	0.16	0.16
	Add: Total Other Unallocable income/(expenditure)	(8.93)	(4.42)	(10.26)	(14.20)	(35.40)	(45.82)
	Profit Before Tax	145.45	134.75	119.97	334.51	325.08	463.30
3	Segment Assets						
	(a) Textiles	4,852.81	4,718.55	4,517.75	4,852.81	4,517.75	4,659.72
	(b) Advanced Materials	1,056.33	1,043.90	778.71	1,056.33	778.71	888.98
	(c) Others	794.04	785.95	879.26	794.04	879.26	821.99
	Total Segment Assets	6,703.18	6,548.40	6,175.72	6,703.18	6,175.72	6,370.69
	Unallocable	975.09	914.81	980.34	975.09	980.34	889.68
	Total Assets	7,678.27	7,463.21	7,156.06	7,678.27	7,156.06	7,260.37
4	Segment Liabilities						
	(a) Textiles	1,524.70	1,512.47	1,333.39	1,524.70	1,333.39	1,459.70
	(b) Advanced Materials	315.99	300.98	195.83	315.99	195.83	238.70
	(c) Others	501.87	509.18	558.89	501.87	558.89	533.99
	Total Segment Liabilities	2,342.56	2,322.63	2,088.11	2,342.56	2,088.11	2,232.39
	Unallocable	226.84	162.67	109.71	226.84	109.71	81.90
	Total Liabilities	2,569.40	2,485.30	2,197.82	2,569.40	2,197.82	2,314.29

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 segment 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
 January 28, 2025


For Arvind Limited

Punit S. Lalbhai
 Vice Chairman