SORAB S. ENGINEER & CO. (Regd.) CHARTERED ACCOUNTANTS

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Auditor's Report on Quarterly Standalone financial results and Year to Date Results of the Arvind Fashions Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF ARVIND FASHIONS LIMITED

We have audited the quarterly standalone financial results of **Arvind Fashions Limited** for the quarter ended March 31, 2019 and the year to date results for the period April 1, 2018 to March 31, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly standalone financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as standalone financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone financial results as well as the year to date results:

 are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

ii. give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2019 as well as the year to date results for the period from April 1, 2018 to March 31, 2019

For Sorab S. Engineer & Co.

Chartered Accountants

Firm's Registration No. 110417W

CA. Chokshi Shreyas B.

Partner

Membership No.100892

FIRM REG.NO. SAME AHMEDABAD ACCOUNTS

Ahmedabad May 16, 2019

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A MEMBER OF THE LALBHAI GROUP

Corporate Office: Du Parc Trinity, 8th Floor, 17, M.G. Road, Bengaluru - 560 001 Tel : 91-80-4155 0601, Fax : 91-80-4155 0651

Website: http://www.arvindfashions.com

Arvind Fashions Limited

Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2019

Particula	in the second se	Quarter Ended			except per share data s except per share da Year Ended		
		31.03.19			31.03.19	31.03.18	
		(Refer Note 6)	Unaudited	(Refer Note 6)	Audited	Audited	
1 Income							
	nue from operations	217.82	273.76	276.08	1,009.90	1,000	
(b) Othe	r Income	0.60	0.44	0.39	1.79	0	
Total In	icome	218,42	274.20	276.47	1,011.69	1,001	
					1,000	1,001	
Expense	es es						
(a) Cost	of Trims and accessories consumed	1.13	0.88	0.41	2.72	1	
(b) Purch	hases of stock-in-trade	196.92	129.84	119.76	756.30	387	
	ges in inventories	(61.87)	43.96	525,500,000			
1000	loyee benefits expense		0.00	42.74	(116.21)	150	
(e) Finan		19.47	14.61	12.73	66.33	5	
	eciation and amortisation expense	5.32	5.67	2.18	17.98	9	
	r expenses	4.90	3.98	2.89	15.30	11	
(g) Other	CAPCIISCS	54.52	53.37	78.61	207.04	315	
Total Ex	Thereas						
Total Es	tpenses	220,39	252.31	259.32	949.46	927	
n = 1100							
	Loss) before exceptional items and tax (1-2)	(1.97)	21.89	17.15	62.23	74	
Exception			-				
	Loss) Before Tax (3-4)	(1.97)	21.89	17.15	62.23	74	
Tax Exp							
Current 7		(11.69)	9.10	1.39	13.43	22	
Deferred	Tax Charge/ (Credit)	(10.90)	(0.98)	0.12	(12.71)	(1	
					(/		
Total Ta	ax Expense	(22,59)	8.12	1.51	0.72	20	
Net Prof	it/(Loss) for the Period (5-6)	20.62	13.77	15.64	61,51	53	
Other Co	omprehensive Income/ (Loss) (Net of Tax)						
(a) Items	that will not be classified to profit and loss						
	(i) Re-measurement of defined benefit plans	(1.46)		(0.10)	(2.11)	(0	
	(ii) Income Tax impact related to (i) above	200	-	(0.10)	(2.11)	(0	
	(ii) movine Tax impact telated to (i) above	0.51	*.	0.03	0.74	0	
(b) Itami	Abot - DI be also - Medical control of the second business of the se						
(b) Items	s that will be classified to profit and loss						
	(i) Effective portion of gains / (loss) on cash flow hedges	0.09	(0.12)	-	(0.07)		
	(ii) Income Tax impact related to above	(0.03)	0.04		0.02		
Other Co	omprehensive Income/ (Loss) (Net of Tax) (8a +8b)	(0.89)	(0.08)	(0.07)	(1.42)	(0	
A. Other	comprehensive income to be reclassified to profit or loss						
Other co	mprehensive income not to be reclassified to profit						
or	loss in subsequent periods:						
	Re-measurement gains / (losses) on defined benefit plans	(1.46)		(0.10)	(2.11)	(0	
	Share of Other Comprehensive Income of Joint Venture accounted using Equity method(net of Tax)	(1.40)	-	(0.10)	(2.11)	(0	
	Income tax effect	0.51		0.00	0.71		
	and the court	0.51		0.03	0.74	0	
		(0.95)	-	(0.06)	(1.37)	(0	
	Not only (deep) as EVOCI and to instrument						
	Net gain / (loss) on FVOCI equity instruments	0.00	0.00	0.00	(0.00)	0	
	Income tax effect	-	-	-			
		0.00	0.00	0.00	(0.00)	0.	
N							
Net other	comprehensive income not to be reclassified to profit or loss in subsequent periods	(0.95)	0.00	(0.06)	(1.37)	(0.	
n ou							
	comprehensive income that may be reclassified to profit						
or	loss in subsequent periods:						
	Net gains / (loss) on hedging instruments in a cash flow hedge	0.09	(0.12)	-	(0.07)		
	Income tax effect	(0.03)	0.04	-	0.02		
Net other	comprehensive income that may be reclassified to profit or loss in subsequent periods (B)	0.06	(0.08)		(0.04)		
Total oth	er comprehensive income for the period, net of tax (VIII)	(0.90)	(0.08)	(0.06)	(1.42)	(0,	
Total Con	mprehensive Income/ (Loss) for the Period (7+8)	19.73	13.69	15.57	60.09	53.	
						201	
Paid-up E	quity Share Capital (Face Value ₹ 4/- per share)	23.20	23.20	23.17	23.20	22	
Other Equ		23.20	25.20	45.17		23.	
					1,326.65	1,207	
Earning	Per Share in ₹ (Not Annualised)						
	Basic (Not Annualised)						
		3.57	2.38	2.75	10.64	9.	
- L	Diluted	3.49	2.33	2.68	10.40	9.	

As per our report of even date For Sorab S. Engineer & Co. Chartered Accountants Firm's Registration No. 110417W

CA. Chokshi Shreyas B. Partner Membership No. 100892

Membership No. 10089 Place : Ahmedabad Date : 16th May 2019





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Corporate Office: Du Parc Trinity, 8th Floor, 17, M.G. Road, Bengaluru - 560 001 Tel: 91-80-4155 0601, Fax: 91-80-4155 0651

Website: http://www.arvindfashions.com

Arvind Fashions Limited

Audited Standalone Statement of Assets and Liabilities	
	₹ in Crores

ASSETS	0.14 1.26 1.39 1.28 1.32 1.11 1.80 1.03 1.6 1.03 1.49 1.69 1.69 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1
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L. Non-current assets	5.50 2.21 3.99 1.14 1.26 1.39 1.28 1.32 1.11 1.80 1.03 1.03 1.04 1.03 1.04 1.05 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07
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(b) Capital work-in-progress (c) Intangible assets (d) Intangible assets (i) Investments (ii) Loans (iii) Loans (iii) Other financial assets (f) Deferred tax assets (net) (g) Other non-current assets (a) Inventories (a) Inventories (b) Financial assets (ii) Trade receivables (iii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (v) Others financial assets (c) Current assets (d) Other current assets Total current assets Total current assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity LIABILITIES L Non-current liabilities	5.50 2.21 3.99 1.14 1.26 1.39 1.28 1.32 1.11 1.80 1.03 1.03 1.04 1.03 1.04 1.05 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07
(c) Intangible assets under development (d) Intangible assets under development (e) Financial assets (i) Investments (ii) Loans (iii) Other financial assets (f) Deferred tax assets (net) (g) Other non-current assets Total non-current assets II.Current assets (a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (v) Others financial assets (d) Other current assets Total current assets Total Assets Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES L Non-current liabilities	2.21 .93 .99 .99 1,1 .14 .26 .39 .28 .32 1,1 .80 10 .39 .39 .39 .39 .39 .39 .39 .39
(d) Intangible assets under development (e) Financial assets (i) Investments (ii) Loans (iii) Other financial assets (1) Deferred tax assets (net) (g) Other non-current assets Total non-current assets II.Current assets (a) Inventorics (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (v) Others financial assets (c) Current tax assets (net) (d) Other current assets Total current assets Total current assets Equity (a) Equity share capital (b) Other equity In 349. LIABILITIES I. Non-current liabilities	1.93 1.99 1.11 1.226 1.339 1.28 1.80 1.11 1.80 1.11 1.80 1.11 1.80 1.11 1.80 1.11 1.80 1.11 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80
(c) Financial assets (i) Investments (ii) Loans (iii) Other financial assets (f) Deferred tax assets (net) (g) Other non-current assets Total non-current assets (a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (c) Current tax assets Total Other current assets Total Assets Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES L Non-current liabilities	
(i) Investments (ii) Loans (ii) Other financial assets (i) Deferred tax assets (net) (g) Other non-current assets Total non-current assets (a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (v) Others financial assets (c) Current tax assets (net) (d) Other current assets (a) Other current assets (b) Financial assets (iii) Bank balance other than (iii) above (vi) Loans (v) Others financial assets (c) Current tax assets (net) (d) Other current assets Total current assets 514 Total current assets Equity (a) Equity share capital (b) Other equity 1,326 Total equity LIABILITIES L Non-current liabilities	1.99 1,1 1.14 1.26 1.39 1.28 1.32 1,1 1.39 1.39 1.39 1.16 1.39 1.16 1.39 1.16 1.39 1.16 1.39 1.16 1.39 1.16 1.39 1.16 1.39 1.16 1.39 1.16 1.39 1.16 1.39 1.16 1.39 1.16 1.39 1.16 1.39 1.16 1.39 1.39 1.16 1.39 1.39 1.39 1.39 1.39 1.39 1.39 1.39
(ii) Loans (iii) Other financial assets (if) Deferred tax assets (net) (g) Other non-current assets Total non-current assets Total non-current assets (a) Inventorics (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (v) Others financial assets (c) Current tax assets (net) (d) Other current assets Total current assets Total Assets Equity (a) Equity share capital (b) Other equity LIABILITIES L Non-current liabilities	0.14 1.26 1.39 1.28 1.32 1.11 1.80 1.03 1.6 1.03 1.49 1.69 1.69 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70 1
(iii) Other financial assets (i) Deferred tax assets (net) (g) Other non-current assets Total non-current assets (a) Inventorics (a) Inventorics (b) Financial assets (ii) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (v) Others financial assets (c) Current tax assets (net) (d) Other current assets Total current assets 514 Total current assets Equity (a) Equity share capital (b) Other equity Total cquity LIABILITIES L Non-current liabilities	.226 .339 .28 .80 10 .339 .16 .03 .49 .69 .07
(f) Deferred tax assets (net) (g) Other non-current assets Total non-current assets (a) Inventories (a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (v) Others financial assets (d) Other current assets Total current assets Total current assets Equity (a) Equity AND LIABILITIES Equity (a) Equity share capital (b) Other equity LIABILITIES L Non-current liabilities	2.39 2.28 2.80 1,1 2.39 :: 1.16 :: 1.03 :: 1.49 :: 1.69 :: 1.70 :: 1.7
(g) Other non-current assets Total non-current assets II. Current assets (a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (v) Others financial assets 0 (c) Current tax assets (net) (d) Other current assets Total current assets Total current assets Equity (a) Equity AND LIABILITIES Equity (a) Equity share capital (b) Other equity 1,349 LIABILITIES I. Non-current liabilities	2.28 1,1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Total non-current assets 1,322	.80 1.1 .80 1.0 .39 :: .16 .03 .49 .69 .07 .24 11
II.Current assets	.80 1: .39 :: .16 .03 .49 .69 .07 .24 1:
(a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (v) Others financial assets (c) Current tax assets (net) (d) Other current assets Total current assets Total Assets Equity (a) Equity AND LIABILITIES Equity (a) Equity share capital (b) Other equity 1,349. LIABILITIES L Non-current liabilities	.39 .16 .03 .49 .69 .07 .24
(b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (v) Others financial assets (c) Current tax assets (net) (d) Other current assets Total current assets 514 Total current assets Equity (a) Equity AND LIABILITIES Equity (a) Equity share capital (b) Other equity 1,349 LIABILITIES L Non-current liabilities	.39 .16 .03 .49 .69 .07 .24
(b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (v) Others financial assets (c) Current tax assets (net) (d) Other current assets Total current assets 514 Total Assets Equity (a) Equity share capital (b) Other equity 1,349 LIABILITIES I. Non-current liabilities	.39 .16 .03 .49 .69 .07 .24
(i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Loans (v) Others financial assets (c) Current tax assets (not) (d) Other current assets Total current assets 514 Total current assets Equity (a) Equity AND LIABILITIES Equity (b) Other equity 1,349 LIABILITIES L Non-current liabilities	.16 .03 .49 .69 .07 .24
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(v) Others financial assets (c) Current tax assets (net) (d) Other current assets Total current assets 514 Total Assets Equity (a) Equity share capital (b) Other equity 1,349 LIABILITIES L Non-current liabilities	.69 .07 .24
(c) Current tax assets (net) (d) Other current assets Total current assets 514 Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES L. Non-current liabilities	.07
(d) Other current assets 97 Total current assets 514 Total Assets 11,837 EQUITY AND LIABILITIES Equity (a) Equity share capital 23, (b) Other equity 1,326. Total equity 1,349. LIABILITIES L Non-current liabilities	.24 18
Total current assets Total Assets 1,837 EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity 1,326. Total equity LIABILITIES L Non-current liabilities	
Total Assets 1,837 EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity 1,326. Total equity LIABILITIES L Non-current liabilities	
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EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity 1,326. Total equity 1,349. LIABILITIES 1. Non-current liabilities	
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(a) Equity share capital (b) Other equity 23. 1,326. Total equity 1,349. LIABILITIES 1. Non-current liabilities	
(b) Other equity 1,326. Total equity 1,349. LIABILITIES I. Non-current liabilities	
(b) Other equity 1,326. Total equity 1,349. LIABILITIES I. Non-current liabilities	.20 2
LIABILITIES I. Non-current liabilities	
I. Non-current liabilities	.85 1,23
I. Non-current liabilities	
(a) Financial Habilities	
(i) Borrowings	
ATT TO THE PARTY OF THE PARTY O	20
	09
Total non-current liabilities 25.	.23
II.Current liabilities	
(a) Financial liabilities	
(i) Borrowings 51.	70 4
(ii) Trade payables	"
a) total outstanding dues of micro enterprises and small enterprises 30.	28
b) total outstanding dues of creditors other than micro enterprises and small enterprises 343.	
(iii) Other financial liabilities 18.	
(b) Other current liabilities 16.	
(c) Short-term provisions	
(d) Current tax liabilities (net)	
Total current liabilities 462.	
Total Equity and Liabilities 1,837.	11 28

As per our report of even date For Sorab S. Engineer & Co. Chartered Accountants Firm's Registration No. 110417W

CA. Chokshi Shreyas B.

Membership No. 100892 Place : Ahmedabad Date : 16th May 2019



For Arvind Fashions Limited

SHI

Suresh J. Managing Director

A MEMBER OF THE LALBHAI GROUP

Corporate Office: Du Parc Trinity, 8th Floor, 17, M.G. Road, Bengaluru - 560 001 Tel : 91-80-4155 0601, Fax : 91-80-4155 0651

Website: http://www.arvindfashions.com

Arvind Fashions Limited

Notes to the Standalone Financial Results:

- 1 The above standalone financial results for the quarter and year ended March 31, 2019 which have been subjected to audit by the Auditors of the Company, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 16, 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unqualified audit opinion.
- W.e.f April 1, 2018, the Company has adopted Ind AS 115 "Revenue from contracts with customers" under the full retrospective approach. Accordingly, the comparatives have been adjusted to give the effect of Ind AS 115. The effect on adoption of Ind AS 115 was insignificant on the financial results.
- 3 W.e.f Oct 1, 2018, the Company has changed the useful life of certain Property, Plant & Equipment based upon the technical evaluation conducted by the management. Accordingly, change in useful life of the Property, Plant & Equipment is being applied prospectively in accordance with Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors. Had the Company continued with the previously assessed useful life of Property, Plant & Equipment, charge for depreciation for the quarter and year ended March 31, 2019 would have been higher by Rs. 0.04 Crores and Rs 0.07 Crores respectively.
- The National Company Law Tribunal, Ahmedabad Bench vide its order dated October 26,2018 has approved the scheme of arrangement for demerger of Branded Apparel undertaking of Arvind Limited to Arvind Fashions Limited with effect from November 30,2018 (the appointed date). The Scheme became effective from November 30,2018. Pursuant to the Scheme, all the assets, liabilities, income and expenses of the Branded Apparel undertaking has been transferred to the Company from the appointed date. To the extent current quarter and year end numbers are not comparable with previous periods presented.
- 5 The Company's business activity falls within a single operating business segment of Branded Appeals (Garments and Accessories) through Retail and Departmental Store facilities.
- The figures of the last quarter for the current year and the previous year are balancing figures in respect of full financial year and year to date figures upto third quarter which were subject to limited review by the statutory auditors
- During the year, the Company has allotted 2,98,911 (Previous year Nil) equity shares pursuant to exercise of stock options by employees.

8 Previous period figures have been re-grouped/ re-classified wherever necessary, to conform to current period's classification.

FIRM REG NO

110417W AHMEDABAD

As per our report of even date For Sorab S. Engineer & Co.

Chartered Accountants Firm's Registration No. 110417W

CA. Chokshi Shreyas B.

Partner

Membership No. 100892 Place : Ahmedabad

Date : 16th May 2019

For Arvind Fashions Limited

Suresh J.

Managing Director
Date: 16th May 2019

SORAB S. ENGINEER & CO. (Regd.) CHARTERED ACCOUNTANTS

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804, SAKAR-IX, BESIDES OLD RBI, ASHRAM ROAD; AHMEDABAD-380 009

Auditor's Report on the audit of the annual financial results of the group with the last quarter financial results being balancing figures Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF ARVIND FASHIONS LIMITED

- 1. We have audited the accompanying Statement of Consolidated Financial Results of Arvind Fashions Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the year ended 31/03/2019 ("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. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31/03/2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to audit.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such consolidated financial statements.
- 3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parent's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Parent's internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

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SORAB S. ENGINEER & CO. (Regd.)

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.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

- 4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - a. includes the results of the following entities:
 - Arvind Lifestyle Brands Limited
 - Arvind Beauty Brands Retail Private Limited
 - Tommy Hilfiger Arvind Fashion Private Limited
 - Calvin Klein Arvind Fashions Private Limited
 - is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
 - c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the year ended 31/03/2019.
- 5. The consolidated financial results includes the unaudited financial statements of two subsidiaries, whose financial statements reflect total assets of Rs.509.75 Crores as at 31/03/2019, total revenue of Rs. 651.71 Crores, total net profit after tax of Rs. 9.74 Crores, total comprehensive income of Rs. 7.73 Crores and cash flows (net) of Rs. 0.88 Crores for the year ended on that date, as considered in the consolidated financial results. These financial statements are unaudited and have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management, these financial statements are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matter.

6. The Statement includes the results for the quarter ended 31/03/2019 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Sorab S. Engineer & Co.

Chartered Accountants

Firm's Registration No. 110417W

CA. Chokshi Shreyas B.

Partner

Membership No.100892

Ahmedabad May 16, 2019



A MEMBER OF THE LALBHAI GROUP

Corporate Office: Du Parc Trinity, 8th Floor, 17, M.G. Road, Bengaluru - 560 001 Tel: 91-80-4155 0601, Fax: 91-80-4155 0651

Website: http://www.arvindfashions.com

Arvind Fashions Limited

Statement of Consolidated Financial Results for the Quarter and Year Ended March 31, 2019

Income		Particulars		Quarter Ended			₹ in Crores except per share data	
Income			31.03.19			Year E 31.03.18 31.03.19		
1 Income				THE PERSON NAMED IN	(Refer Note 6)	Audited	31.03.18 Audited	
(b) Other Income	1				C. C	Timuriou	Addined	
(b) Other Income 1,168.79 1,260 Cate of trims and accessories consumed (b) Parchases of stock-in-trade (c) Cate of trims and accessories consumed (b) Parchases of stock-in-trade (c) Categories in interestories (fol. Categories fol. Categories (fol. Categories fol. Categories (fol. Categories fol. Categories fol. Categories fol. Categories (fol. Categories fol. Categorie			1.168 96	1,259.03	1,151.29	4,643.86	4,218.9	
Exponses (a) Cost of trims and accessories consumed (b) Purchases of stock-in-trade (c) Cost of trims and accessories consumed (b) Purchases of stock-in-trade (c) Changes in inventories (c) Changes in inventories (d) (E) Empiroce Security (C) (E) (E) (E) (E) (E) (E) (E) (E) (E) (E		(b) Other Income	DACES CONTRACTOR	1.05	8.15	4.13	12.4	
Expenses		Total Income	1,168,98	1,260.08	1,159.44	4,647,99	4,231.3	
GA Cost of trims and accessories consumed 1.54 1.59 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.5	2	Expenses			1,100,111	4,047.55	4,201.3	
(b) Purchases of stock-in-trade (c) Changes in inventories (d) Employee benefits expense (d) Depreciation and amortisation expense (d) Light expenses Total Expenses Profit before exceptional items and tax (1-2) Exceptional items (d) Expense (d) Expe								
(c) Changes in inventories (102.11) 160 (102.11) 160 (102.11) 160 (102.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (103.11) 160 (10				1.88	0.86	5.85	2.9	
(d) Employee benefits expense (e) Finance costs (f) Depreciation and amortisation expense (f) Depreciation and amortisation expense (g) Other expenses Total Expenses 1,162.89 1,245. Total Expenses 1,162.89 1,245. Profit before exceptional items and tax (1-2) Exceptional items (e) Finance costs				468.60	512.20	2,541.19	1,572.3	
(c) Finance cousts (f) Depreciation and amortisation expense (g) Other expenses 44.11 34 (g) Other expenses 44.11 34 (g) Other expenses 44.15.6 443.5 Total Expenses 1,162.89 1,245. 3 Profit before exceptional items and tax (1-2) 4 Exceptional items 5 Profit Before Tax (3-4) 6 Profit Gefore Tax (3-4) 6 Tax Expense Current Tax Deferred Tax Charge/ (Credit) 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85) (3. 7 (7.85)				169.91	52.74	(258.32)	403.5	
(f) Depreciation and amortisation expense (g) Other expenses 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,162.89 1,16				107.50	90.44	407.76	366.8	
(g) Other expenses Total Expensex 1,162.89 1,245. Total Expensex 1,162.89 1,245. Profit before exceptional items and tax (1-2) Exceptional items 7, 150 1,00 1,00 1,00 1,00 1,00 1,00 1,00			20/20/20	34.57	20.39	126.21	91.3	
Total Expenses			44.11	34.15	36.23	153.16	138.9	
1,102.89 1,245. 1,245. 1,245. 3 4 1,245. 3 4 1,245. 3 4 1,245. 3 4 1,245. 3 4 1,245. 3 4 1,245. 3 4 1,245. 3 4 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245. 3 1,245.		(g) Other expenses	441.56	428.45	419.79	1,659.26	1,643.7	
## Experience 15.5		Total Expenses	1,162.89	1,245.06	1,132.65	4,635.11	4,219.77	
Exceptional items - -	3	Profit before exceptional items and tax (1-2)	6.09	15,02	26.79	12,88	11.57	
Tax Expense Current Tax Charge/ (Credit) Cr. 3.60 10. (7.36) 10. (7.36) 10. (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36) (7.36			-	-	-	-	-	
Current Tax			6.09	15.02	26.79	12.88	11.57	
Deferred Tax Charge/ (Credit)	6							
Total Tax Expense				10.15	3.36	21.16	25.73	
Net Profit for the Period (5-6) 21.30 8.				(3.52)	(0.03)	(29.76)	(27.08	
Net Profit for the period attributable to: Equity Holders of the Parent 19.56 6.1 Non-controlling interest 19.56 6.2 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) (ii) Re-measurement of defined benefit plans (4.67) - (iii) Income Tax impact related to (ii) above 1.79 - (b) Items that will be classified to profit and loss (i) Effective portion of gains / (loss) on cash flow hedges (ii) Income Tax impact related to above 0.71 0.0		Total Tax Expense	(15.21)	6.63	3.33	(8.60)	(1.35	
Equity Holders of the Parent Non-controlling interest 19.56 Non-controlling interest 19.56 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) (ii) Re-measurement of defined benefit plans (4.67) (iii) Income Tax impact related to (ii) above 1.79 (b) Items that will be classified to profit and loss (i) Effective portion of gains / (loss) on cash flow hedges (ii) Income Tax impact related to above Other Comprehensive Income/ (Loss) (Net of Tax) (9a +9b) Other Comprehensive Income/ (Loss) for the year attributable to: Equity holders of the Parent Non-controlling interest 10.10 10.10 10.11 10.12 10.12 10.13 10.13 10.14 10.13 10.13 10.14 10.13 10.14 10.13 10.14 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.15 10.1	7	Net Profit for the Period (5-6)	21.30	8.39	23,46	21.48	12,92	
Non-controlling interest 1.74 1.74 1.74 1.74 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75	8							
Non-controlling interest 1.74 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75			19.56	6,95	21.15	16,61	14.47	
(a) Items that will not be classified to profit and loss (i) Equity Instruments through Other Comprehensive Income (FVOCI) (ii) Re-measurement of defined benefit plans (4.67) 1.79 (b) Items that will be classified to profit and loss (i) Effective portion of gains / (loss) on cash flow hedges (ii) Income Tax impact related to above Other Comprehensive Income/ (Loss) (Net of Tax) (9a +9b) Other Comprehensive Income/ (Loss) (Net of Tax) (9a +9b) Other Comprehensive Income/ (Loss) for the year attributable to: Equity holders of the Parent Non-controlling interest Total Comprehensive Income (Loss) for the Period (7+9) Total Comprehensive Income attributable to: Equity holders of the Parent Non-controlling interest 15.45 6.6 8.1 Total Comprehensive Income attributable to: Equity share Capital (Face Value ₹ 4/- per share) Other Equity 8.2 Paid-up Equity Share Capital (Face Value ₹ 4/- per share) Other Equity 8.3 1.2 Paid-up Equity Share in ₹ (Not Annualised) - Basic Paid-up Equity Share in ₹ (Not Annualised) - Basic Total Comprehensive Thomas (Not Annualised) - Basic Total Comprehensive Thomas (Not Annualised) - Basic 3.38 1.2		Non-controlling interest	1.74	1.44	2.31	4.87	(1.55	
(i) Equity Instruments through Other Comprehensive Income (FVOCI) (ii) Ro-measurement of defined benefit plans (iii) Income Tax impact related to (ii) above (b) Items that will be classified to profit and loss (i) Effective portion of gains / (loss) on cash flow hedges (ii) Income Tax impact related to above Other Comprehensive Income/ (Loss) (Net of Tax) (9a +9b) Other Comprehensive Income/ (Loss) for the year attributable to: Equity holders of the Parent Non-controlling interest Total Comprehensive Income/ (Loss) for the Period (7+9) 1 Total Comprehensive Income attributable to: Equity holders of the Parent Non-controlling interest 1 Total Comprehensive Income attributable to: Equity holders of the Parent Non-controlling interest 2 Total Comprehensive Income attributable to: Equity holders of the Parent Non-controlling interest 2 Total Comprehensive Income attributable to: Equity holders of the Parent Non-controlling interest 2 Total Comprehensive Income attributable to: Equity holders of the Parent Non-controlling interest 3 2 2 2 2 3 2 2 3 2 2 3 2 2 3 2 2 3 2 2 3 2 2 3 2 2 3 2 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3	9							
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(iii) Income Tax impact related to (ii) above 1.79 - (b) Items that will be classified to profit and loss (i) Effective portion of gains / (loss) on cash flow hedges (ii) Income Tax impact related to above 0.7.1 0.0 Other Comprehensive Income/ (Loss) (Net of Tax) (9a +9b) (5.12) (0.2 Other Comprehensive Income/ (Loss) for the year attributable to: Equity holders of the Parent Non-controlling interest (1.01) - Total Comprehensive Income (Loss) for the Period (7+9) 16.18 8.1 Total Comprehensive Income attributable to: Equity holders of the Parent 15.45 6.6 Non-controlling interest 15.45 6.6 Non-controlling interest 15.45 6.6 Other Equity Share Capital (Face Value ₹ 4/- per share) 23.20 23.2 Other Equity Share Capital (Face Value ₹ 4/- per share) 3.38 1.2		(i) Equity Instruments through Other Comprehensive Income (FVOCI)					90.16	
(iii) Income Tax impact related to (ii) above 1.79 (b) Items that will be classified to profit and loss (i) Effective portion of gains / (loss) on eash flow hedges (ii) Income Tax impact related to above Other Comprehensive Income/ (Loss) (Net of Tax) (9a +9b) Other Comprehensive Income/ (Loss) for the year attributable to: Equity holders of the Parent Non-controlling interest 1 Total Comprehensive Income/ (Loss) for the Period (7+9) 1 Total Comprehensive Income/ (Loss) for the Period (7+9) 1 Total Comprehensive Income attributable to: Equity holders of the Parent Non-controlling interest 1 Total Comprehensive Income attributable to: Equity bolders of the Parent Non-controlling interest 1 Total Comprehensive Income attributable to: Equity bolders of the Parent Non-controlling interest 2 Total Comprehensive Income attributable to: Equity bolders of the Parent Non-controlling interest 3 Paid-up Equity Share Capital (Face Value ₹ 4/- per share) Other Equity 5 Earning Per Share in ₹ (Not Annualised) - Basic Diluted 3 338 1.2		(ii) Re-measurement of defined benefit plans	(4.67)		(2.16)	(6.58)	(2.16	
(i) Effective portion of gains / (loss) on cash flow hedges (ii) Income Tax impact related to above 0.7.1 0.0 Other Comprehensive Income/ (Loss) (Net of Tax) (9a +9b) (5.12) (0.2 Other Comprehensive Income/ (Loss) for the year attributable to: Equity holders of the Parent (4.11) (0.2 Total Comprehensive Income/ (Loss) for the Period (7+9) (1.01) - 1 Total Comprehensive Income (ILoss) for the Period (7+9) (1.01) - 1 Total Comprehensive Income attributable to: Equity holders of the Parent 1.5.45 6.6 Non-controlling interest 1.5.45 6.6 Non-controlling interest 1.5.45 6.6 Non-controlling interest 2.3.2 2.3.2 Paid-up Equity Share Capital (Face Value ₹ 4/- per share) 2.3.2 2.3.2 Total Comprehensive Income attributable to: Equity bolders of the Parent 1.5.45 6.6 S.1		(iii) Income Tax impact related to (ii) above		-	0.71	2.45	0.71	
(ii) Income Tax impact related to above 0.71 0.0.0 Other Comprehensive Income/ (Loss) (Net of Tax) (9a +9b) (5.12) (0.2 0 Other Comprehensive Income/(Loss) for the year attributable to:		(b) Items that will be classified to profit and loss						
(ii) Income Tax impact related to above 0.71 0.00 Other Comprehensive Income/ (Loss) (Net of Tax) (9a +9b) (5.12) (0.2) Other Comprehensive Income/(Loss) for the year attributable to: Equity holders of the Parent (1.01)		(i) Effective portion of gains / (loss) on cash flow hedges	(2.95)	(0.32)		(3.32)		
Other Comprehensive Income/ (Loss) (Net of Tax) (9a +9b)		(ii) Income Tax impact related to above	1300000	0.03		0.77	-	
Equity holders of the Parent Non-controlling interest Total Comprehensive Income/ (Loss) for the Period (7+9) Total Comprehensive Income attributable to: Equity holders of the Parent Non-controlling interest Paid-up Equity Share Capital (Face Value ₹ 4/- per share) Total Comprehensive Income attributable to: Equity holders of the Parent 15.45 6.6 8.1 16.18 8.1 17.2 18.3 19.2 19.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2		Other Comprehensive Income/ (Loss) (Net of Tax) (9a +9b)		(0.29)	(1.45)	(6.68)	88.71	
Equity holders of the Parent Non-controlling interest Total Comprehensive Income/ (Loss) for the Period (7+9) Total Comprehensive Income attributable to: Equity holders of the Parent Non-controlling interest Paid-up Equity Share Capital (Face Value ₹ 4/- per share) Total Comprehensive Income attributable to: Equity holders of the Parent 15.45 6.6 8.1 16.18 8.1 17.2 18.3 19.2 19.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.2	0	Other Comprehensive Income/(Loss) for the year attributable to:						
1 Total Comprehensive Income / (Loss) for the Period (7+9) 1 Total Comprehensive Income attributable to: Equity holders of the Parent Non-controlling interest 15.45 16.18 8.1 16.18 8.1 16.18 8.1 16.18 8.1 16.18 8.1 16.18 8.1 16.18 8.1 16.18 8.1 16.18 8.1 16.18 8.1 16.18 8.1		Equity holders of the Parent		(0.29)	(1.34)	(5.67)	88.82	
Total Comprehensive Income attributable to: Equity holders of the Parent Non-controlling interest 15.45 6.6 0.73 1.4 16.18 8.1 Paid-up Equity Share Capital (Face Value ₹ 4/- per share) Cother Equity Earning Per Share in ₹ (Not Annualised) - Basic Diluted 3.38 1.2	1			8,10	(0.11) 22,01	(1.01) 14.80	(0.11)	
Equity bolders of the Parent 15.45 6.6 Non-controlling interest 0.73 1.4 16.18 8.1 Paid-up Equity Share Capital (Face Value ₹ 4/- per share) 23.20 23.2 Other Equity 23.20 23.2 Earning Per Share in ₹ (Not Annualised)	,	Total Comprehensive Income attributable to	13.10	0.10	22,01	24.00	101.03	
Non-controlling interest 0.73 1.4 16.18 8.1								
1.4 16.18 8.1 16.18 8.1 16.18 8.1 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.18 16.				6.66	19.81	10,94	103.29	
Paid-up Equity Share Capital (Face Value ₹ 4/- per share) 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 23.20 24.20 25.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20 26.20		Pron-controlling interest		1.44	2.20	3.86	(1.66)	
t Other Equity 5 Earning Per Share in ₹ (Not Annualised) - Basic Diluted 3.38 1.2			16.18	8,10	22.01	14.80	101.63	
5 Earning Per Share in ₹ (Not Annualised) - Basic Diluted 3.38 1.2			23.20	23.20	23.17	23.20	23.17	
- Basic 3.38 1.2						1,106.21	1,036.61	
Diluted 3.36 1.2	5							
1 3,31 1.1				1.20	3.72	2.87	2.55	
(See accompaning notes to the Consolidated Financial Results)			3.31	1.17	3.63	2.81	2.48	

As per our report of even date For Sorab S. Engineer & Co. Chartered Accountants Firm's Registration No. 110417W

CA. Chokshi Shreyas B.

Partner Membership No. 100892 Place: Ahmedabad Date: 16th May 2019

110417W AHMEDABAD

Suresh J. Managing Director Date: 16th May 2019

A MEMBER OF THE LALBHAI GROUP

Corporate Office: Du Parc Trinity, 8th Floor, 17, M.G. Road, Bengaluru - 560 001 Tel : 91-80-4155 0601, Fax : 91-80-4155 0651 Website : http://www.arvindfashions.com

Arvind Fashions Limited

Audited Consolidated Statement of	Assets and Liabilities
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Particulars	Year E	ded	
	31.03.19 31		
	Audited	Audited	
ASSETS			
I. Non-current assets			
	277.10		
(a) Property, plant and equipment	373.10	35	
(b) Capital work-in-progress	5.74		
(c) Goodwill on consolidation	111.23	11	
(d) Intangible assets	53.13	6	
(e) Intangible assets under development	5.70		
(f) Financial assets			
(i) Investments	0.02		
(ii) Loans	0.31		
(iii) Other financial assets	235.97	22	
(g) Deferred tax assets (net)	269.18	23	
(h) Other non-current assets	11.04	10	
Total non-current assets	1,065.42	1,00	
	1,005,42	1,00	
II.Current assets			
(a) Inventories	986.28	72	
(b) Financial assets			
(i) Trade receivables	878.72	784	
(ii) Cash and cash equivalents	7.72	12	
(iii) Bank balance other than (iii) above	4.35		
(iv) Loans	1000000	16	
	3.65	4	
(v) Others financial assets	27.82	23	
(c) Current tax assets (net)	30.23	14	
(d) Other current assets	520.15	590	
Total current assets	2,458.92	2,17.	
Total Assets	3,524,34	3,175	
EQUITY AND LIABILITIES			
Equity			
Equity share capital	23.20	23	
Other equity	1,106.21	1,036	
Non Controlling Interest			
	91.17	87	
Total equity	1,220.58	1,14	
LIABILITIES			
I. Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	86.30	80	
(ii) Other financial liabilities	66.94	56	
(b) Long-term provisions	21.36	18	
Total non-current liabilities	174.60	150	
II.Current liabilities			
(a) Financial liabilities			
(i) Borrowings	704.50	590	
(ii) Trade payables			
a) total outstanding dues of micro enterprises and small enterprises	135.41	33	
b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,103.55	1,034	
(iii) Other financial liabilities	104.47	1,054	
(b) Other current liabilities	59.94		
(c) Short-term provisions	21.29	39 16	
Total current liabilities	2,129.16	1,872	
Total Equity and Liabilities	3,524.34	3,175	

As per our report of even date For Sorab S. Engineer & Co. Chartered Accountants Firm's Registration No. 110417W

CA. Chokshi Shreyas B. Partner

Membership No. 100892 Place : Ahmedabad Date : 16th May 2019



Suresh J.
Managing Director
Date: 16th May 2019

A MEMBER OF THE LALBHAI GROUP

Corporate Office: Du Parc Trinity, 8th Floor, 17, M.G. Road, Bengaluru - 560 001 Tel: 91-80-4155 0601, Fax: 91-80-4155 0651 Website: http://www.arvindfashions.com

Arvind Fashions Limited

Notes to the Consolidated Financial Results:

- The above consolidated financial results for the quarter and year ended March 31, 2019 which have been subjected to audit by the Auditors of the Company, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 16, 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unqualified audit opinion.
- W.e.f April 1, 2018, the Company has adopted Ind AS 115 "Revenue from contracts with customers" under the full retrospective approach. Accordingly, the comparatives have been adjusted to give the effect of Ind AS 115. The effect on adoption of Ind AS 115 was insignificant on the financial results.
- W.e.f Oct 1, 2018, the Company has changed the useful life of certain Property, Plant & Equipment based upon the technical evaluation conducted by the management. Accordingly, change in useful life of the Property, Plant & Equipment is being applied prospectively in accordance with Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors. Had the Company continued with the previously assessed useful life of Property, Plant & Equipment, charge for depreciation for the quarter and year ended March 31, 2019 would have been higher by Rs. 4.89 Crores and Rs 10.99 Crores respectively.
- The National Company Law Tribunal, Ahmedabad Bench vide its order dated October 26,2018 has approved the scheme of arrangement for demerger of Branded Apparel undertaking of Arvind Limited to Arvind Fashions Limited with effect from November 30,2018 (the appointed date). The Scheme became effective from November 30,2018. Pursuant to the Scheme, all the assets, liabilities, income and expenses of the Branded Apparel undertaking has been transferred to the Company from the appointed date. To the extent current quarter and year end numbers are not comparable with previous periods presented.
- The Company's business activity falls within a single operating business segment of Branded Appeals (Garments and Accessories) through Retail and Departmental Store facilities.
- The figures of the last quarter for the current year and the previous year are balancing figures in respect of full financial year and year to date figures upto third quarter which were subject to limited review by the statutory auditors
- During the year, the Company has allotted 2,98,911 (Previous year Nil) equity shares pursuant to exercise of stock options by employees.
- Previous period figures have been re-grouped/ re-classified wherever necessary, to conform to current period's classification.

ENGINA

FIRM REG.NO

110417W

As per our report of even date For Sorab S. Engineer & Co. Chartered Accountants

Firm's Registration No. 110417W

CA. Chokshi Shreyas B.

Partner

Membership No. 100892

Place: Ahmedabad

Date: 16th May 2019

For Arvind Fashions Limited

Managing Director Date: 16th May 2019