

Standalone Balance Sheet as at March 31, 2017

₹ in Crores

Particulars	Notes	As at March 31, 2017	As at March 31, 2016	As at April 01, 2015
ASSETS				
I. Non-current assets				
(a) Property, plant and equipment	5	2,877.90	2,815.07	2,601.50
(b) Capital work-in-progress	5	58.32	74.08	75.42
(c) Investment property	6	117.74	118.33	118.92
(d) Intangible assets	7	80.36	14.86	9.40
(e) Intangible assets under development	7	-	23.79	-
(f) Financial assets				
(i) Investments	8	1,264.92	1,147.71	814.00
(ii) Loans	8	2.45	2.76	3.81
(iii) Other financial assets	8	43.45	44.65	40.55
(g) Other non-current assets	9	60.04	53.29	86.57
Total non-current assets		4,505.18	4,294.54	3,750.17
II. Current assets				
(a) Inventories	10	1,299.24	1,137.20	1,040.54
(b) Financial assets				
(i) Trade receivables	8	490.03	453.84	484.97
(ii) Cash and cash equivalents	8	4.31	14.83	17.69
(iii) Bank balance other than (iii) above	8	8.97	8.58	27.29
(iv) Loans	8	353.08	577.21	598.37
(v) Others financial assets	8	161.61	159.60	116.06
(c) Current tax assets (net)	11	40.09	64.76	60.41
(d) Other current assets	9	290.99	279.11	298.66
		2,648.32	2,695.13	2,643.99
(e) Assets classified as held for sale	12	-	-	139.07
Total current assets		2,648.32	2,695.13	2,783.06
Total Assets		7,153.50	6,989.67	6,533.23
EQUITY AND LIABILITIES				
Equity				
Equity share capital	13	258.36	258.24	258.24
Other equity	14	2,983.35	2,727.89	2,543.03
Total equity		3,241.71	2,986.13	2,801.27
LIABILITIES				
I. Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	15	1,085.10	1,332.01	1,171.31
(ii) Other financial liabilities	15	1.01	1.81	1.53
(b) Long-term provisions	16	27.18	21.73	18.80
(c) Deferred tax liabilities (net)	29	68.34	49.06	8.60
(d) Government grants	17	30.78	25.24	12.80
Total non-current liabilities		1,212.41	1,429.85	1,213.04
II. Current liabilities				
(a) Financial liabilities				
(i) Borrowings	15	1,750.26	1,521.74	1,488.09
(ii) Trade payables	15	667.73	633.46	584.65
(iii) Other financial liabilities	15	211.96	380.83	350.65
(b) Other current liabilities	18	58.36	29.77	48.07
(c) Short-term provisions	16	6.38	4.51	5.52
(d) Government grants	17	4.69	3.38	2.84
		2,699.38	2,573.69	2,479.82
(e) Liabilities directly associated with assets classified as held for sale	12	-	-	39.10
Total current liabilities		2,699.38	2,573.69	2,518.92
Total equity and liabilities		7,153.50	6,989.67	6,533.23
Summary of significant accounting policies	3			

The accompanying notes are an integral part of the financial statements.

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

For and on behalf of the board of directors of Arvind Limited

CA. N. D. Anklesaria
Partner
Membership No.10250
Ahmedabad
May 11, 2017

Sanjay S. Lalbhai
Chairman &
Managing Director
DIN: 00008329
Ahmedabad
May 11, 2017

Jayesh K. Shah
Director &
Chief Financial Officer
DIN: 00008349
Ahmedabad
May 11, 2017

R. V. Bhimani
Company
Secretary
Ahmedabad
May 11, 2017

Consolidated Balance Sheet as at March 31, 2017

₹ in Crores

Particulars	Notes	As at March 31, 2017	As at March 31, 2016	As at April 01, 2015
ASSETS				
I. Non-current assets				
(a) Property, plant and equipment	5	3,404.46	3,289.97	3,021.78
(b) Capital work-in-progress	5	95.70	98.27	95.40
(c) Investment property	6	119.35	119.98	119.34
(d) Goodwill	7	18.30	18.30	1.53
(e) Intangible assets	7	130.47	48.52	33.09
(f) Intangible assets under development	7	0.10	48.53	17.33
(g) Financial assets				
(i) Investments	8	276.67	423.81	306.23
(ii) Loans	8	2.77	3.18	4.11
(iii) Other financial assets	8	238.90	208.14	166.80
(h) Deferred tax assets (net)	29	225.77	191.49	157.84
(i) Other non-current assets	9	74.23	69.68	102.54
Total non-current assets		4,586.72	4,519.87	4,025.99
II. Current assets				
(a) Inventories	10	2,382.80	1,920.45	1,715.66
(b) Financial assets				
(i) Trade receivables	8	813.89	768.15	636.14
(ii) Cash and cash equivalents	8	20.93	29.55	32.75
(iii) Bank balance other than (ii) above	8	32.95	31.36	36.96
(iv) Loans	8	161.82	328.07	292.42
(v) Others financial assets	8	181.18	165.44	120.64
(c) Current tax assets (net)	11	51.79	72.85	70.69
(d) Other current assets	9	438.35	356.30	349.08
		4,083.71	3,672.17	3,254.34
(e) Assets classified as held for sale	12	-	-	229.93
Total current assets		4,083.71	3,672.17	3,484.27
Total Assets		8,670.43	8,192.04	7,510.26
EQUITY AND LIABILITIES				
Equity				
Equity share capital	13	258.36	258.24	258.24
Other equity	14	3,309.81	2,388.16	2,171.42
Equity attributable to equity holders of the Parent		3,568.17	2,646.40	2,429.66
Non-controlling interest		151.43	55.61	40.22
Total Equity		3,719.60	2,702.01	2,469.88
LIABILITIES				
I. Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	15	756.63	1,492.61	1,370.30
(ii) Other financial liabilities	15	44.98	37.40	27.97
(b) Long-term provisions	16	40.72	28.69	23.88
(c) Deferred tax liabilities (net)	29	81.66	67.52	22.81
(d) Government grants	17	35.46	30.48	13.26
Total non-current liabilities		959.45	1,656.70	1,458.22
II. Current liabilities				
(a) Financial liabilities				
(i) Borrowings	15	2,064.95	1,995.27	1,868.09
(ii) Trade payables	15	1,478.81	1,214.17	1,050.12
(iii) Other financial liabilities	15	304.11	499.54	447.43
(b) Other current liabilities	18	114.48	90.36	94.69
(c) Short-term provisions	16	16.82	27.57	13.77
(d) Government grants	17	5.23	3.91	2.97
(e) Current tax liabilities (net)	11	6.98	2.51	0.74
		3,991.38	3,833.33	3,477.81
(e) Liabilities directly associated with assets classified as held for sale	12	-	-	104.35
Total current liabilities		3,991.38	3,833.33	3,582.16
Total equity and liabilities		8,670.43	8,192.04	7,510.26
Summary of significant accounting policies	3			

The accompanying notes are an integral part of the consolidated financial statements.

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

For and on behalf of the board of directors of Arvind Limited

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