

## Compliance Report

It is hereby certified that the draft Scheme of Arrangement between (i) Arvind Limited ("AL" or "Transferor Company") and its shareholders and creditors; and (ii) Arvind Advanced Materials Limited ("AAML" or "Transferee Company") and its shareholders and creditors ("Scheme") under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange(s) and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR Regulations) and SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 (SEBI Master Circular), including the following:

SI	Reference	Particulars	Remarks
1	Regulations 17 to 27 of SEBI LODR Regulations	Corporate governance requirements	Complied
2	Regulation 11 of SEBI LODR Regulations	Compliance with securities laws	Complied
Requirements of SEBI Master Circular			
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchanges	Complied
(b)	Para (I)(A)(2)	Conditions for schemes of arrangement involving unlisted entities	Complied  Information pertaining to the unlisted entity involved in the scheme will be provided, in the explanatory statement to the notice of shareholders' meeting, as per the prescribed format.
(c)	Para (I)(A)(4) (a)	Submission of Valuation Report	The Advanced Materials Undertaking (as defined in the scheme) is proposed to be transferred from Arvind Limited to Arvind Advanced Materials Limited (Wholly owned subsidiary of Arvind Limited) and no shares are proposed to be issued pursuant to the scheme. There will be no change in the shareholding pattern of either company pursuant to the Scheme. Hence Submission of

**REGISTERED OFFICE:**

Arvind Limited  
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CIN: L17119GJ1931PLC000093



Fashioning  
Possibilities

			<a href="http://www.arvind.com">www.arvind.com</a> Valuation Report is not applicable as per SEBI Master Circular.
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards	Complied  The certificate received from M/s. Deloitte Haskins & Sells LLP, Chartered Accountants, is submitted.
(e)	Para (I)(A)(10)	Provision of approval of public shareholders through e-voting	Provisions of e-voting as mentioned in Part (I)(A)(10)(a) will be complied with while Part (I)(A)(10)(b) is not applicable as per the Undertaking certified by the Statutory Auditors.

**For, Arvind Limited**

**Krunal Bhatt**  
Company Secretary

**Sanjay Lalbhai**  
Chairman & Managing Director

Certified that the transactions / accounting treatment provided in the draft scheme of arrangement involving Arvind Limited ('Transferor Company') and Arvind Advanced Materials Limited ('Transferee Company') are in compliance with all the Accounting Standards applicable to a listed entity.

**For, Arvind Limited**

**Nigam Shah**  
Chief Financial Officer

**Sanjay Lalbhai**  
Chairman & Managing Director

Date : 11<sup>th</sup> July, 2024