18th August, 2026

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

Security Code : 539301
Security ID : ARVSMART

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

Symbol : ARVSMART

Dear Sir / Madam,

Sub: Submission of Business Responsibility and Sustainability Report for Financial Year 2025-26.

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year 2025-26, which also forms part of the Annual Report for FY 2025-26.

This is for your information and records.

Thanking you,
Yours faithfully,
For Arvind SmartSpaces Limited

PRAKASH BHOGIBHAI MAKWANA
Digitally signed by PRAKASH BHOGIBHAI MAKWANA
Date: 2026.08.18 15:14:11 +05'30'

Prakash Makwana
Company Secretary

Encl.: As above

Business Responsibility and Sustainability Report

A: General Disclosures

A.1: Details of the listed entity

1. NSE Symbol	: ARVSMART
2. BSE Scrip Code	: 539301
3. MSEI Symbol	: NOTLISTED
4. ISIN	: INE034S01021
5. Corporate identity number (CIN) of the listed entity	: L45201GJ2008PLC055771
6. Name of the listed entity	: Arvind SmartSpaces Limited
7. Date of incorporation	: 26-12-2008
8. Registered office address	: 24, Government Servants Society, CG Road, Navrangpura Ahmedabad-380009, Gujarat, India
9. Corporate address	: 24, Government Servants Society, CG Road, Navrangpura Ahmedabad-380009, Gujarat, India
10. E-mail	: Investors@arvindinfra.com
11. Telephone	: 7968267002
12. Website	: www.arvindsmartspaces.com

13. Financial year for which reporting is being done (DD-MM-YYYY format)

Financial year for which reporting is being done	Start date	End date
Current Financial Year	01-04-2025	31-03-2026
Previous Financial Year	01-04-2024	31-03-2025
Prior to Previous Financial Year	01-04-2023	31-03-2024

14. Name of the stock exchange(s) where shares are listed	:	BSE, NSE
15. Paid-up Capital (in Rs.)	:	458669790
16. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	:	Mr. Dharmesh Vyas, 079-6826 7002, dharmesh.vyas@arvind.in
17. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	:	Consolidated basis
18. Whether the company has undertaken assessment or assurance of the BRSR Core?	:	No

19. Name of assessment or assurance provider

Sr. No.	Company / LLP / Firm Name	Company ID / LLP ID / Firm Registration No.	Name of assessment or assurance provider	Designation of assessor or assurer	Date of signing (DD-MM-YYYY)
1	NA	NA	NA	NA	NA

20. Type of assessment or assurance obtained : Not Applicable

A.2: Products/services

21. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of main activity	Description of business activity	% of turnover of the entity
1	Real Estate development	Construction of Residential and Commercial Projects	100

22. Products/services sold by the entity (accounting for 90% of the entity's turnover):

Sr. No.	Product/Service	NIC code	% of total turnover contributed
1	Construction of Residential and Commercial Projects	4100, 70103 and 70104	100

A.3: Operations

23. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	16	3	19
International	0	0	0

24. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	3
International (No. of Countries)	0

b. What is the contribution of exports as a percentage of the total turnover of the entity?

0

c. A brief on types of customers

In the field of real estate development, particularly focusing on both residential and commercial properties, our client portfolio can be broadly classified into two distinct segments: individual retail clients and corporate entities. Our services cater to a diverse clientele spread across several key Indian states, including Gujarat, Maharashtra, and Karnataka, reflecting a broad geographical engagement within the country.

A.4: Employees

25. Details as at the end of financial year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H/A)
	EMPLOYEES							
1	Permanent (D)	523	461	88.15	62	11.85	0	0
2	Other than Permanent (E)	13	10	76.92	3	23.08	0	0
3	Total employees (D + E)	536	471	87.87	65	12.13	0	0
	WORKERS							
4	Permanent (F)	0	0	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0	0	0
6	Total workers (F + G)	0	0	0	0	0	0	0

b. Differently abled employees and workers:

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H/A)
	DIFFERENTLY ABLED EMPLOYEES							
1	Permanent (D)	0	0	0	0	0	0	0
2	Other than Permanent (E)	0	0	0	0	0	0	0
3	Total differently abled employees (D + E)	0	0	0	0	0	0	0
	DIFFERENTLY ABLED WORKERS							
4	Permanent (F)	0	0	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0	0	0
6	Total differently abled workers (F + G)	0	0	0	0	0	0	0

26. Participation/inclusion/representation of women:

Leadership team	Total (A)	Number and percentage of females	
		No. (B)	% (B/A)
Board of Directors	10	1	10
Key Management Personnel	3	0	0

27. Turnover rate for permanent employees and workers. (Disclose trends for the past 3 years in %)

Particulars	FY 2025-2026 (Turnover rate in current FY)				FY 2024-2025 (Turnover rate in previous FY)				FY 2023-2024 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	36.45	30.69	0	37.65	36.52	29.52	0	37.99	37.52	31.4	0	38.64
Permanent Workers	0	0	0	0	0	0	0	0	0	0	0	0

A.5: Holding, Subsidiary and Associate Companies (including joint ventures)

28. Details of holding/subsidiary/associate companies/joint ventures.

S. No.	Entity name (A)	Entity type	% of shares held	Entity (A) participate in the BRSR initiatives of the parent entity?
1	Arvind Hebbal Homes Private Limited	Subsidiary	100	Yes
2	Arvind Homes Private Limited	Subsidiary	100	Yes
3	Arvind SmartHomes Private Limited	Subsidiary	100	Yes
4	Ahmedabad East Infrastructure LLP	Subsidiary	51.43	Yes
5	ASL Facilities Management LLP	Subsidiary	99	Yes
6	Uplands Facilities Management LLP	Subsidiary	99	Yes
7	Changodar Industrial Infrastructure (One) LLP	Subsidiary	99	No
8	Arvind Beyond Five Club LLP	Subsidiary	99	Yes
9	Arvind Infracon LLP	Subsidiary	99	Yes
10	Ahmedabad Industrial Infrastructure (One) LLP	Subsidiary	99	No
11	Arvind Five Homes LLP	Subsidiary	51	Yes
12	Chirping Woods Homes LLP	Subsidiary	99	Yes
13	Arvind Smart City LLP	Subsidiary	93.2	Yes
14	Arvind Infrabuild LLP	Subsidiary	99	No
15	Yogita Shelters LLP	Subsidiary	99.8	Yes
16	Thol Highlands LLP	Subsidiary	75	No
17	Arvind Bsafal Homes LLP	Joint Venture	50	No
18	Arvind MMR Projects LLP (formerly Arvind Integrated Projects LLP)	Subsidiary	99	No
19	Adroda Homes LLP	Subsidiary	75	Yes
20	Kalyangadh Homes LLP	Subsidiary	75	Yes
21	Mankol Homes LLP (formerly known as Lagdana Homes LLP)	Subsidiary	99	Yes
22	Bavla Homes LLP	Subsidiary	51	Yes
23	Arvind Surat Homes LLP (formerly Kesardi Homes LLP)	Subsidiary	99	No
24	Ahmedabad Chhabasar Homes LLP	Subsidiary	75	Yes
25	Arvind Green Homes LLP (formerly Amplus Ahmedabad Projects LLP)	Subsidiary	99	Yes
26	Arvind Building Materials LLP	Subsidiary	99	Yes
27	Arvind Dream Homes LLP	Subsidiary	75	Yes
28	Arvind Smart Projects LLP	Subsidiary	99	No

S. No.	Entity name (A)	Entity type	% of shares held	Entity (A) participate in the BRSR initiatives of the parent entity?
29	Devkhush Developers LLP	Subsidiary	45.45	Yes
30	Devkhush Infracon LLP	Subsidiary	45.45	Yes
31	Arvind Skyline Private Limited	Subsidiary	100	No
32	ASL Maintenance Solutions Private Limited	Subsidiary	100	No
33	ASL Realserve LLP	Subsidiary	99	No
34	Uni Sands Infra LLP	Subsidiary	99	No

Notes: Chirping Woods Homes LLP and Ahmedabad Chhabasar Homes LLP are stepdown Subsidiaries.

A.6: CSR Details

29. CSR details of the company:

a. Whether CSR is applicable as per section 135 of Companies Act, 2013

Yes

b. Turnover (in Rs.)

5640523000

c. Net worth (in Rs.)

8961506000

30. Complaints/grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place?	If Yes, then provide web-link for policy	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year			If NA, then provide the reason
			No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	
Communities	Yes	Grievance redressal forms part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link for the portal is www.in.kpmg.com/ethicshelpline/arvind/. The policy is available on Company's website: https://www.arvindsmartspaces.com/wp-content/uploads/2022/02/Whistleblower-Policy-.pdf	0	0	NA	0	0	NA	
Investors (other than shareholders)	Yes	Grievance redressal forms part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link for the portal is www.in.kpmg.com/ethicshelpline/arvind/. The policy is available on Company's website: https://www.arvindsmartspaces.com/wp-content/uploads/2022/02/Whistleblower-Policy-.pdf	0	0	NA	0	0	NA	
Shareholders	Yes	Grievance redressal forms part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link for the portal is www.in.kpmg.com/ethicshelpline/arvind/. The policy is available on Company's website: https://www.arvindsmartspaces.com/wp-content/uploads/2022/02/Whistleblower-Policy-.pdf	6	0	NA	9	0	NA	

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place?	If Yes, then provide web-link for policy	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year			If NA, then provide the reason
			No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	
Employees and workers	Yes	Grievance redressal forms part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link for the portal is www.in.kpmg.com/ethicshelpline/arvind/. The policy is available on Company's website: https://www.arvindsmartspaces.com/wp-content/uploads/2022/02/Whistleblower-Policy-.pdf	2	0	NA	0	0	NA	
Customers	Yes	Grievance redressal forms part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link for the portal is www.in.kpmg.com/ethicshelpline/arvind/. The policy is available on Company's website: https://www.arvindsmartspaces.com/wp-content/uploads/2022/02/Whistleblower-Policy-.pdf	3,059	27	NA	2,833	6	NA	
Value chain partners	Yes	Grievance redressal forms part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link for the portal is www.in.kpmg.com/ethicshelpline/arvind/. The policy is available on Company's website: https://www.arvindsmartspaces.com/wp-content/uploads/2022/02/Whistleblower-Policy-.pdf	0	0	NA	0	0	NA	

31. Overview of the entity's material responsible business conduct issues. (Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format.)

S. No.	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
1	Water Management	R	Increased water consumption and constrained water supply are among the most critical global risks. Considering our dependency on water for the viability of our operations, we have identified it as a material risk for us. 1. We must comply with various environmental regulations related to water use and management. Failure to do so can result in fines and legal issues. 2. Poor water management can have detrimental effects on the local ecosystem, potentially leading to habitat destruction, pollution, and other environmental issues.	In order to mitigate this risk: 1. We have adopted water management in the design phase of our projects. 2. We are also maximizing the use of such construction materials which require less water for curing purposes. 3. We are also putting our focus on the water recycling and harvesting. This enables us to recycle water efficiently and also supports replenishment of water table. Investing in innovative water saving technologies and practices can lead to long-term savings, operational efficiency, and a stronger market position as a leader in sustainable construction.	Negative Implications
2	Water Management	O	By focusing on water management as an opportunity, Arvind SmartSpaces Limited can not only contribute to environmental conservation but also gain a competitive edge, reduce costs, and build a positive brand image. This strategic approach to water management is a win-win for the company, the community, and the environment. 1. Effective water management can enhance the company's reputation as an environmentally responsible developer.	-	Positive Implications

S. No.	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
			2. By reducing water consumption, the company can lower operational costs and increase profitability. 3. Implementing advanced water saving technologies can position the company as a leader in innovative construction practices. 4. As clients and consumers become more environmentally conscious, sustainable practices, including water management, can become a significant differentiating factor in the market.		
3	Emissions and Energy Management	R	While energy contributes to the growth of construction industry, resulting emissions are a dampener for environmental health. 1. High emissions and inefficient energy management can lead to increased operational costs. 2. As public awareness of environmental issues grows, companies with poor emissions and energy practices may face negative public perception, affecting their brand value and market position. 3. There is a growing market preference for sustainable and green construction. Companies not adhering to low emission and energy efficient practices may lose competitive advantage and market share. 4. Long term strategic risks include the potential for stricter future regulations and the need for costly retrofits or upgrades to meet these new standards.	In order to mitigate this risk: 1. We continually monitor the energy consumption and take measures both at the design level and the construction level to flatten our energy consumption. 2. We are also engaged in increasing renewable energy uptake in our projects. 3. We are using products like China Mosaics in our construction activities which results in saving a significant amount of energy.	Negative Implications

S. No.	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
4	Emissions and Energy Management	O	Improving upon the energy efficiency and increasing renewable usage will support us in cutting down the energy expenses and achievement of pertinent emission reduction commitments. 1. By adopting advanced energy management and low-emission technologies, the company can position itself as a leader in sustainable construction practices. 2. Energy-efficient practices can lead to significant cost savings over time due to reduced energy consumption and reliance on renewable energy sources. 3. As sustainability becomes a key factor for consumers, showcasing a commitment to reducing emissions can differentiate the company in a competitive market.	-	Positive Implications
5	Health, Safety & Rights	R	Reputational risk if we fail to ensure fair labour practices, protection of human rights, health and safety of our employee. 1. The construction industry is prone to a high number of workplace injuries and accidents due to the nature of the work, which often involves heights and heavy machinery. 2. There is a moral obligation to ensure the safety and wellbeing of employees. Failure to do so can lead to a loss of trust and low morale among the workforce.	We conduct an assessment of potential risks across our project sites. This evaluation enables us to identify key areas where safety could be enhanced, and we are actively integrating these insights into our SOPs. 1. We ensure that all personnel are equipped with the necessary protective gear tailored to their specific tasks. 2. We are committed to continuous improvement in our safety standards. We regularly review and update our SOPs.	Negative Implications

S. No.	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
			3. Non-compliance with health and safety regulations can lead to legal action, hefty fines, and increased insurance premiums, impacting the financial stability of a company.		
6	Health, Safety & Rights	O	By addressing the above risks we are securing our social license to operate and representing ourselves as a socially responsible organisation. 1. By prioritizing health and safety, we can build a reputation as a responsible employer which can attract talent and increase client trust. 2. A safe and healthy workforce is more productive, which can lead to faster project completion and higher quality outcomes. 3. Keeping up with health and safety regulations can prevent legal issues and fines, ensuring smooth operations. 4. Integrating health, safety, and rights into business practices contributes to sustainable development goals and corporate social responsibility initiatives.	-	Positive Implications

B: Management and Process Disclosures

B.1: Policy and management processes

1-6. Policy and management processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1b. Has the policy been approved by the Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1c. Web Link of the Policies, if available	https://www.arvindsmartspaces.com/investors/corporate-governance/?type=policies	https://www.arvindsmartspaces.com/investors/corporate-governance/?type=policies	https://www.arvindsmartspaces.com/investors/corporate-governance/?type=policies	https://www.arvindsmartspaces.com/investors/corporate-governance/?type=policies	https://www.arvindsmartspaces.com/investors/corporate-governance/?type=policies	https://www.arvindsmartspaces.com/investors/corporate-governance/?type=policies	https://www.arvindsmartspaces.com/investors/corporate-governance/?type=policies	https://www.arvindsmartspaces.com/investors/corporate-governance/	https://www.arvindsmartspaces.com/investors/corporate-governance/
2. Whether the entity has translated the policy into procedures.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners?	No	No	No	No	No	No	No	No	No
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	NA	NA	NA	NA	NA	NA	NA	NA	NA

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.						We are targeting to complete our scope 3 emissions boundary in the coming years.			
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.						We worked towards expanding our scope 3 boundries in FY 2025-26.			

B.2: Governance, leadership and oversight

7. **Statement by director responsible for the business responsibility and sustainability report, highlighting ESG related challenges, targets and achievements. (Listed entity has flexibility regarding the placement of this disclosure.)**

   At Arvind SmartSpaces Limited, we view Environmental, Social and Governance (ESG) principles as a cornerstone of sustainable value creation and responsible growth. As a forward looking real estate developer, we continue to embed ESG considerations across our business strategy, project lifecycle, and operational practices, ensuring that growth is aligned with environmental stewardship and stakeholder expectations.

   During the year, we advanced our sustainability agenda by focusing on critical areas including climate action, energy transformation, water resilience, resource optimization, waste minimisation and responsible development. Our projects continue to embrace sustainable design principles through enhanced natural daylight utilization, energy efficient systems, solar enabled solutions, and innovative resource conservation practices. These initiatives contributed to a ~22% reduction in Scope 2 emissions through renewable energy adoption, improved energy performance, and operational excellence.

   We strengthened our energy efficiency initiatives through the deployment of solar water heating systems, motion sensor lighting, and underdeck insulation for air conditioning systems, resulting in electricity savings of 767,900 kWh during the year.

   Water security remained a strategic priority in our sustainability journey. Through integrated water management practices, including rainwater harvesting systems, water treatment plants (WTPs), reuse of treated STP water for landscaping, artificial ponds, and conservation of natural water bodies, we achieved water savings of over 159.58 million litres, reinforcing our commitment to responsible resource management.

   Our environmental initiatives further supported our decarbonization efforts by avoiding approximately 755.5 tCO_2e emissions, reflecting our continued progress towards reducing our environmental footprint and strengthening climate resilience.

   We continue to enhance the sustainability quotient of our developments through the adoption of responsible materials and innovative construction practices, including AAC blocks, fly ash based products, RCC pavers, use of natural stone which are locally available to reduce CO2 emission, adjusting cutting & filling in plots to avoid minimum earthworks, soil filling is done where ever it is necessary and fibre reinforced plastic components, contributing to efficient and environmentally conscious project execution.

   Beyond environmental performance, we remain committed to creating safe, inclusive, and sustainable spaces that deliver value to our customers, employees, partners, and communities. As we progress on our ESG journey, we will continue to strengthen governance frameworks, enhance sustainability disclosures, improve data driven decision making, and pursue opportunities that enable responsible growth and long term value creation.

8. **Details of the highest authority responsible for implementation and oversight of the business responsibility policy(ies).**

   Mr. Dharmesh Vyas, COO

9. **Details about the entity's committee of the board/director responsible for decision making on sustainability related issues?**

Questions	Response
Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues?	No
If yes, provide details	NA

   Notes: The Company does not have a specific Committee, however, periodic joint assessments are carried by the Managing Director, COO, CBOs and functional heads of the Company. These joint assessments focus on the environmental and social issues, how these issues impact the continuity of the business and the way forward to deal with them.

10. Details of review of NGRBCs by the company:

a. Details about reviewing authority:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Any other Committee								
Description of other committee for performance against above policies and follow up action	The Company does not have a specific Committee; however, periodic joint assessments are carried by the Managing Director, COO, CBOs and functional heads of the Company.								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Any other Committee								
Description of other committee for compliance with statutory requirements of relevance to the principles and rectification	The Company does not have a specific Committee; however, periodic joint assessments are carried by the Managing Director, COO, CBOs and functional heads of the Company.								

b. Details about frequency:

Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually
Description of any other frequency	-	-	-	-	-	-	-	-	-
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually
Description of any other frequency	-	-	-	-	-	-	-	-	-

11. Information about the independent assessment /evaluation of the working of its policies carried out by the entity by an external agency.

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency?	No	No	No	No	No	No	No	No	No
If yes, provide name of the agency	NA	NA	NA	NA	NA	NA	NA	NA	NA

12. If answer to Q1 of section B.1 - Policy and management processes is "No" i.e. not all principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business	No	No	No	No	No	No	No	No	No
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles	No	No	No	No	No	No	No	No	No
The entity does not have the financial or/human and technical resources available for the task	No	No	No	No	No	No	No	No	No
It is planned to be done in the next financial year	No	No	No	No	No	No	No	No	No
Any other reason (please specify)									

C: Principle Wise Performance Disclosures

C.1: Principle 1

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	0	0	0
Key Managerial Personnel	0	0	0
Employees other than BoD and KMPs	100	Skill Development Trainings	7.65
Workers	146	Health & Safety Trainings	0

2. Details of fines/ penalties/ punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

a-1. Monetary: Penalty/Fine

NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred?
NA	NA	0	NA	No

a-2. Monetary: Settlement

NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred?
NA	NA	0	0	No

a-3. Monetary: Compounding Fee

NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred?
NA	NA	0	NA	No

b-1. Non-monetary: Imprisonment

NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred?
NA	NA	0	NA	No

b-2. Non-monetary: Punishment

NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred?
NA	NA	0	NA	No

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	NA

4. Details about anti-corruption or anti-bribery policy.

Questions	Response
Does the entity have anti-corruption or anti-bribery policy?	Yes
If Yes, provide details in brief.	Arvind Smartspaces adheres to the anti-corruption and anti-bribery policies outlined in the Lalbhai Group of Companies' Code of Conduct, as it is part of this group. These policies are designed to uphold ethical business practices and can be accessed for further details at the company's corporate governance webpage: https://www.arvind.com/corporate-governance
Provide a web-link if the entity has anti-corruption or anti-bribery policy.	https://www.arvind.com/corporate-governance

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

Organizational roles	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest:

Complaints type	FY 2025-2026 (Current Financial Year)		FY 2024-2025 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	There are no complaints received in relation to the conflict of interest against Directors in the current financial year.	0	There are no complaints received in relation to the conflict of interest against Directors in the current financial year.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	There are no complaints received in relation to the conflict of interest against Directors in the current financial year.	0	There are no complaints received in relation to the conflict of interest against KMPs in the current financial year.

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

8. **Number of days of accounts payables ((accounts payable*365)/Cost of goods or services procured) in the following format:**

Question	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Accounts payable × 365 days	109,626,716,966.05	114,709,459,225.95
Cost of goods or services procured	701,774,560.74	612,937,653.56
Number of days of accounts payables	156.21	187.15

9. **Open-ness of business: Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:**

Parameter	Metrics	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Concentration of Purchases	a. i) Purchases from trading houses	0	0
	ii) Total purchases	0	0
	iii) Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made	0	0
	c. i) Purchases from top 10 trading houses	0	0
	ii) Total purchases from trading houses	0	0
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. i) Sales to dealers / distributors	0	0
	ii) Total Sales	0	0
	iii) Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. i) Sales to top 10 dealers / distributors	0	0
	ii) Total sales to dealers / distributors	0	0
	iii) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0

Parameter	Metrics			FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Share of RPTs in	a.	i)	Purchases (Purchases with related parties)	2,370,852.28	0
		ii)	Total Purchases	192,742,914.12	612,937,653.56
		iii)	Purchases (Purchases with related parties as % of Total Purchases)	1.23	0
	b.	i)	Sales (Sales to related parties)	19,717,525.22	94,707,301
		ii)	Total Sales	2,378,746,890.58	1,248,336,301
		iii)	Sales (Sales to related parties as % of Total Sales)	0.83	7.59
	c.	i)	Loans & advances (Loans & advances given to related parties)	3,232,798,718	1,046,693,859.99
		ii)	Total loans & advances	3,232,798,718	1,046,693,859.99
		iii)	Loans & advances (Loans & advances given to related parties as % of Total loans & advances)	100	100
	d.	i)	Investments (Investments in related parties)	4,432,989,666.74	3,548,751,494
		ii)	Total Investments made	4,845,059,115.04	4,627,860,067.59
		iii)	Investments (Investments in related parties as % of Total Investments made)	91.5	76.68

Leadership indicators

1. **Awareness programmes conducted for value chain partners on any of the Principles during the financial year:**

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
0	NA	0

2. **Details about the processes in place to avoid/ manage conflict of interests involving members of the Board.**

Questions	Response
Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board?	Yes

Questions	Response
If yes, provide details	Yes, there is a formal Code of Conduct in place for Directors and Senior Management Personnel. This policy mandates that individuals in these positions should actively work to prevent their personal interests from conflicting with the interests of the Company or impairing their ability to carry out their duties objectively and effectively. Directors and Senior Management are advised against accepting improper personal benefits, such as loans or obligations or guarantees, either for themselves or their immediate family members, from the Company. In situations where a Board Member anticipates a potential conflict of interest due to a particular transaction or relationship, they are required to disclose this matter fully to the entire Board and seek authorization to pursue the transaction or relationship in question.

C.2: Principle 2

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

Expenditure type	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	0	0	These datapoints have not been maintained separately in the current FY but we are aware that there is need for the companies to invest in the specific technologies to improve the environmental and social impacts and we are also planning to invest in these activities.
Capex	0	0	These datapoints have not been maintained separately in the current FY but we are aware that there is need for the companies to invest in the specific technologies to improve the environmental and social impacts and we are also planning to invest in these activities.

2. **Details about sustainable sourcing:**

Questions	Response
Does the entity have procedures in place for sustainable sourcing?	No
If yes, what percentage of inputs were sourced sustainably?	NA

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for the following waste categories.**

Product type	Process description
a. Plastics (including packaging)	We have devised an internal process that focuses on classification of waste followed by segregation and storage in separated areas. After storage, periodically the waste is collected and responsibly disposed off in accordance with the applicable regulatory norms defined by the State Pollution Control Board (SPCB) / Central Pollution Control Board (CPCB).
b. E-waste	We have devised an internal process that focuses on classification of waste followed by segregation and storage in separated areas. After storage, periodically the waste is collected and responsibly disposed off in accordance with the applicable regulatory norms defined by the State Pollution Control Board (SPCB) / Central Pollution Control Board (CPCB).
c. Hazardous waste	We currently do not generate any hazardous waste, so this requirement does not apply to us.
d. Other waste	We have devised an internal process that focuses on classification of waste followed by segregation and storage in separated areas. After storage, periodically the waste is collected and responsibly disposed off in accordance with the applicable regulatory norms defined by the State Pollution Control Board (SPCB) / Central Pollution Control Board (CPCB).

4. **Details about Extended Producer Responsibility (EPR):**

Questions	Response
Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities.	No
If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?	NA
If not, provide steps taken to address the same.	Extended Producer Responsibility is not applicable to the company's activities

Leadership indicators

1. **Details about the Life Cycle Perspective / Assessments (LCA):**

   a. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)?**
   No

   b. **If yes, provide details in the following format?**

NIC code	Name of product/ service	% of total turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain	If yes, provide the web-link.
NA	NA	0	NA	No	No	NA

   c. **If NA, provide explanation:**

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of product/service	Description of the risk / concern	Action taken
NA	NA	NA

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
NA	0	0

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

Waste type	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Re-Used	Recycled	Safely disposed	Re-Used	Recycled	Safely disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
NA	0

C.3: Principle 3

Essential Indicators:

1. Details regarding well-being of employees and workers:

a. Details of measures for the well-being of employees:

Category	% of employees Covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	461	461	100	461	100	0	0	461	100	0	0
Female	62	62	100	62	100	62	100	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	**523**	**523**	**100**	**523**	**100**	**62**	**11.85**	**461**	**88.15**	**0**	**0**

Category	% of employees Covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Other than permanent employees											
Male	10	0	0	0	0	0	0	0	0	0	0
Female	3	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	**13**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

b. Details of measures for the well-being of workers:

Category	% of workers Covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	**0**	0	**0**	0	**0**	0	**0**	0	**0**
Other than permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	**0**	0	**0**	0	**0**	0	**0**	0	**0**

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

Question	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers)	7,628,479.39	5,830,700
ii) Total revenue of the company	5,640,523,000	7,133,048,980
iii) Cost incurred on wellbeing measures as a % of total revenue of the company	0.14	0.08

2. **Details of retirement benefits, for the current and previous financial year.**

Benefits	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	15.49	100	Yes	3.46	100	Yes

3. **Accessibility of workplaces**

Questions	Response
Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	No
If not, whether any steps are being taken by the entity in this regard.	NA

4. **Details about equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016.**

Questions	Response
Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?	Yes
If yes then, provide a web-link to the policy.	Arvind SmartSpaces guarantees fair and equal treatment of all employees, irrespective of their race, gender, or disability. Every employee is given an equal opportunity to apply for internal job postings, promotions, and training programs within the workplace. For more information, please consult our Opportunity & Non-Discrimination Policy, accessible at https://www.arvindsmartspaces.com/wp-content/uploads/2022/03/Equal-Opportunity-Non-Discrimination-Policy.pdf

5. **Return to work and Retention rates of permanent employees and workers that took parental leave.**

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100	100	0	0
Female	33.33	33.33	0	0
Other	0	0	0	0
Total	**90.48**	**85.71**	**0**	**0**

6. Details regarding employee & worker grievance redressal mechanism availability:

a. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker?

Yes

(b.) If yes, give details of the mechanism in brief.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent workers	Yes	We provide a grievance website and have installed complaint boxes at all our locations. For further information, please consult the Transparency and Disclosures Compliances section of our Business Responsibility and Sustainability Report.
Other than permanent workers	Yes	We provide a grievance website and have installed complaint boxes at all our locations. For further information, please consult the Transparency and Disclosures Compliances section of our Business Responsibility and Sustainability Report.
Permanent employees	Yes	We provide a grievance website and have installed complaint boxes at all our locations. For further information, please consult the Transparency and Disclosures Compliances section of our Business Responsibility and Sustainability Report.
Other than permanent employees	Yes	We provide a grievance website and have installed complaint boxes at all our locations. For further information, please consult the Transparency and Disclosures Compliances section of our Business Responsibility and Sustainability Report.

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total permanent employees	523	0	0	434	0	0
Male	62	0	0	62	0	0
Female	62	0	0	62	0	0
Other	0	0	0	0	0	0
Total permanent workers	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Other	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2025-2026 (Current Financial Year)					FY 2024-2025 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	461	0	0	24	5.21	372	15	4.03	24	6.45
Female	62	0	0	16	25.81	62	5	8.06	16	25.81
Other	0	0	0	0	0	0	0	0	0	0
Total	**523**	**0**	**0**	**40**	**7.65**	**434**	**20**	**4.61**	**40**	**9.22**
Workers										
Male	0	0	0	40	0	434	20	4.61	40	9.22
Female	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

9. Details of performance and career development reviews of employees and workers:

Category	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	461	345	74.84	372	243	65.32
Female	62	52	83.87	62	38	61.29
Other	0	0	0	0	0	0
Total	**523**	**397**	**75.91**	**434**	**281**	**64.75**
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**

10. Health and safety management system:

Questions	Response
a. Whether an occupational health and safety management system has been implemented by the entity?	Yes
If yes, the coverage such system?	Arvind has group-wide Safety, Health & Environment (SHE) policy which endeavours to create safe and healthy working environment at all our facilities.

Questions	Response
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	Our structured HSE management system allows us to detect and address risks at an early stage, incorporating early warning systems to ensure a safe workplace. We adhere to the Hazard Identification and Risk Assessment (HIRA) framework to identify and assess work-related hazards. This framework facilitates systematic identification of potential risks, evaluation of existing safeguards, and development of additional control measures to mitigate risks to an acceptable level. HIRA is regularly updated based on insights from best practices, incidents, and accidents across projects. Furthermore, we utilize monitoring tools like safety surveillance reports and checklists for conducting routine inspections. We also carry out an independent third party safety audits periodically
c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks.	Yes
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?	Yes

11. Details of safety related incidents, in the following format:

Safety incident/number	Category*	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Lost time injury frequency rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

The entity has instituted comprehensive measures to cultivate a secure and healthy workplace environment, emphasizing the prevention of occupational illnesses, safety incidents, and environmental hazards. Acknowledging the primacy of safety over construction goals, the organization is committed to eliminating accidents, injuries, and associated losses across all operational areas. To achieve these health and safety objectives, the following safeguards have been implemented:

1. To minimize fire hazards, pressurized fire protection systems and other apparatus have been strategically installed to manage potential fire incidents effectively.
2. Safety awareness among staff is actively promoted through regular training sessions, simulated drills, and seminars that focus on various aspects of emergency safety management. These efforts are designed to enhance employees' ability to respond to safety challenges proficiently.

13. Number of complaints on the following made by employees and workers:

Category	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0	NA	0	0	NA
Health and safety	0	0	NA	0	0	NA

14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	0
Working conditions	0

15. Provide details of any corrective action taken or underway to address safety related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Following a comprehensive review of our health and safety protocols and working conditions, no immediate risks or concerns have been identified that warrant corrective action. The assessment confirms a high level of compliance with established health and safety standards, underscoring a secure and safe environment for all employees. Proactive measures, such as dust suppression initiatives and strategic plantations, are actively undertaken to enhance air quality at construction locations. Our dedication to maintaining a safe work setting is further demonstrated by our ongoing efforts to consistently monitor and evaluate our practices, ensuring they align with best practices for health and safety.

Leadership indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of:

Category	Response
Employees	Yes
Workers	Yes

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The organization has established a comprehensive system to guarantee that its value chain partners fulfil their obligations related to the deduction and remittance of statutory dues in accordance with prevailing legal requirements. This process is meticulously supervised by our dedicated internal audit and tax team, who are charged with ensuring adherence to legal compliance standards. Through regular audits and reviews, the team diligently monitors and verifies the proper implementation of statutory obligations, thereby safeguarding the organization's compliance with all relevant laws and regulations. This proactive approach helps to mitigate risks associated with non-compliance and reinforces the integrity of our financial practices across the value chain.

3. **Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

4. **Provide details regarding provision of employee transition assistance and career support programs**

Category	Response
Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?	Yes

5. **Details on assessment of value chain partners:**

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0
Working conditions	0

6. **Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

Not Applicable

C.4: Principle 4

Essential Indicators:

1. **Describe the processes for identifying key stakeholder groups of the entity.**

The process of identifying key stakeholder groups is critical for aligning business strategies with stakeholder expectations across various capitals. This identification process is comprehensive and involves multiple steps. Initially, an internal analysis is conducted to categorize stakeholders who are directly connected to the organization. These include shareholders, employees, customers, suppliers, local communities, government agencies, and media outlets. Each group's relationship with the organization is analyzed, considering factors such as their interests, influence, proximity, and relevance to the organization's operations. Subsequently, stakeholder mapping is carried out continuously. This dynamic process serves to reassess and update the understanding of stakeholders, acknowledging that their relationships and levels of significance may change over time. Such a systematic approach ensures that all essential stakeholders are recognized and their positions within the organization are thoroughly understood, thereby facilitating the integration of these insights into the broader business strategy.

2. **List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.**

Stakeholder group	Whether identified as vulnerable & marginalized group	Channels of communication	Details of other channels of communication	Frequency of engagement	Details of other frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Website	NA	Others – please specify	Continuous engagement throughout the year	We aim to cultivate enduring, long-term relationships with our customers. We actively engage with them to gain a deeper understanding of their expectations and needs, and we strive to fulfil these through our offerings.
Investors	No	Newspaper	NA	Others – please specify	Quarterly and event based	We understand the concerns and expectations of investors and then take action to create significant value.
Employees and Workers	No	Other	Internal training initiatives, a well-structured interactive appraisal process, rewards and recognition programs. Chat with M.D., Employee Engagement Programs, Sports Events, CLAP (Compliment, Laud, Appreciate, Praise) Cards are some of the few initiatives to bring out the best, motivate and recognize employees' strengths. The Leadership Enclave / Town Hall Meets are few platforms where individual / team's contribution to organizational success, has been recognized and rewarded.	Others – please specify	As per planned activities	It aids in communicating the organization's vision, goals and expectations, while also facilitating a better understanding of employees' career aspirations, job satisfaction, and development objectives.
Local Community	No	Community Meetings	NA	Others – please specify	As per planned activities	We aim to establish sustainable and cohesive community relations, positively impacting the quality of life within the local community.

Stakeholder group	Whether identified as vulnerable & marginalized group	Channels of communication	Details of other channels of communication	Frequency of engagement	Details of other frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Media	No	Other	We engage with the media through announcements, events, visits, conferences, and other interactions.	Others – please specify	As per planned activities & requirements	We communicate key developments, milestone events, and our growth perspective. It also enables us to build larger outreach and better narrative for key initiatives.
Government Agencies	No	Other	Through participation in industry forums, submission of compliance documents, and attendance at meetings.	Others – please specify	As required for compliance and as per available opportunities.	We consider this as an opportunity to understand the changing compliance and regulatory landscape, and discuss on opportunities to collaborate on pressing issues.
Suppliers	No	SMS	NA	Others – please specify	As per planned activities and business requirements.	It enables us to understand mutual expectations and needs, especially with regard to quality, cost, timely delivery, growth plans and sharing of best practices.

Leadership indicators

1. **Provide the processes for consultation between stakeholders and the board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the board.**

   At present, there is no established procedure for facilitating consultations between stakeholders and the board regarding economic, environmental, and social matters. Additionally, there are no mechanisms in place to ensure that feedback from delegated consultations is communicated to the board effectively. Nonetheless, plans are underway to develop and implement formal processes that will enable stakeholder input and feedback to be integrated into board discussions on these critical topics.

2. **Provide details regarding stakeholder consultation and incorporation of inputs in environmental and social topic management:**

   a. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics.**
      No

   b. **If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**
      Not Applicable.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

   We engage with and address the concerns raised by vulnerable or marginalized stakeholder groups when they arise.

C.5: Principle 5

Essential Indicators:

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

Category	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	318	318	100	434	0	0
Other than permanent	8	8	100	10	0	0
Total employees	**326**	**326**	**100**	**444**	**0**	**0**
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0
Total workers	**0**	**0**	**0**	**0**	**0**	**0**

2. **Details of minimum wages paid to employees and workers, in the following format:**

Category	FY 2025-2026 (Current Financial Year)					FY 2024-2025 (Previous Financial Year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Permanent	523	0	0	523	100	434	0	0	434	100
Male	461	0	0	461	100	372	0	0	372	100
Female	62	0	0	62	100	62	0	0	62	100
Other	0	0	0	0	0	0	0	0	0	0
Other than permanent	13	0	0	13	100	10	0	0	10	100
Male	10	0	0	10	100	8	0	0	8	100
Female	3	0	0	3	0	2	0	0	2	0
Other	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0

3. **Details of remuneration/salary/wages:**

a. **Median remuneration/wages:**

Gender	Male		Female		Other	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	9	930,000	1	740,000	0	0
Key Managerial Personnel	3	5,927,369	0	0	0	0
Employees other than BoD and KMP	461	532,164	62	509,028	0	0
Workers	0	0	0	0	0	0

b. **Gross wages paid to females as % of total wages paid by the entity, in the following format:**

Question	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Gross wages paid to females	0	0
Total wages	0	0
Gross wages paid to females as % of total wages	0	0

4. **Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?**

Yes

5. **Describe the internal mechanisms in place to redress grievances related to human rights issues.**

Arvind SmartSpaces has implemented comprehensive internal processes to handle and resolve grievances pertaining to Human Rights violations or issues. Two primary bodies are tasked with this responsibility: the Whistle Blower Committee and the Internal Grievance Redressal Body. The type and extent of the grievance determine which body will be engaged in the resolution process. An essential tool made available for reporting any such issues is Arvind's Ethics Helpline portal. Concerns can be expressed and addressed through the portal which is accessible at https://www.arvind.ethicshelpline.in/portal/en/home. These mechanisms collectively ensure a robust and responsive approach to any human rights-related grievances within Arvind SmartSpaces.

6. **Number of complaints on the following made by employees and workers:**

Category	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	2	0	Case closed as per the applicable process	6	0	Each of these cases have been investigated, necessary actions have been taken and closed.
Discrimination at workplace	0	0	NA	0	0	NA
Child labour	0	0	NA	0	0	NA

Category	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Forced labour/ involuntary labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

Question	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	6
Average number of female employees/workers at the beginning of the year and as at end of the year	62	62
Complaints on POSH as a % of female employees / workers	3.22581	9.67742
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Procedures are in place to address grievances pertaining to violations of human rights, including discrimination and harassment, within the structure of the Whistle Blower and Prevention of Sexual Harassment (POSH) policies. The identity of the grievance filer is held in strict confidentiality. Obligations are set for all internal and external stakeholders to ensure their adherence prevents any negative repercussions for the individual filing the complaint. This mechanism ensures the following:

a. The complainant is shielded from victimisation, and safeguards are put in place to ensure their protection against any such occurrences.

b. Victimising behaviour is treated as a seriously offensive act, with potential disciplinary action against individuals found guilty of inflicting or threatening detriment to others.

c. Absolute confidentiality is upheld through measures such as maintaining complete secrecy of the matter, restrained discussion of the matter, securing documents and electronic communications, and limiting discussion to necessary individuals for completion of the process and investigations. Detailed insights can be found in the Whistle Blower and POSH policies.

9. Provide details regarding human rights requirements in business agreements and contracts

Questions	Response
Do human rights requirements form part of your business agreements and contracts?	No

10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0
Forced/involuntary labour	0
Sexual harassment	0
Discrimination at workplace	0
Wages	0

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above.

No corrective actions have been taken or are currently underway as there were no assessments conducted that would give rise to significant risks or concerns.

Leadership indicators

1. **Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.**

   During the current reporting period, there have been no alterations or introductions to any business process resultant from addressing human rights grievances or complaints. Therefore, this information is not applicable.

2. **Details of the scope and coverage of any human rights due-diligence conducted.**

   Given the circumstances, it is important to highlight that no human rights due-diligence process was executed or implemented. Consequently, there are no available details regarding its scope or coverage.

3. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

   Yes

4. **Details on assessment of value chain partners:**

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	0
Discrimination at workplace	0
Child labour	0
Forced labour/involuntary labour	0
Wages	0

5. **Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 4 above.**

   In relation to Question 4, it is noted that no examinations or evaluations have been conducted to ascertain significant risks or concerns at this time. As a result, there is currently no necessity for corrective actions. Looking forward, any actions deemed necessary will be contingent upon the findings of forthcoming assessments, should they be performed.

   Notes: We have not considered remuneration of Director who are aslo KMPs, while disclosing median remuneration of KMPs.

C.6: Principle 6

Essential Indicators:

1. **Details of total energy consumption (in joules or multiples) and energy intensity:**

   a. **Whether total energy consumption and energy intensity is applicable to the company?**
   Yes

   b. **Details about revenue from operations (in Rs.)**

Question	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Revenue from operations (in Rs.)	5,640,523,000	7,133,048,979

   c. **Details of total energy consumption (in joules or multiples) and energy intensity, in the following format:**

Parameter	Unit	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
From renewable sources			
Total electricity consumption (A)	GJ	394.99	169.83
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	394.99	169.83
From non-renewable sources			
Total electricity consumption (D)	GJ	6,812.84	8,507.82
Total fuel consumption (E)	GJ	4,426.89	4,412
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	11,239.73	12,919.82
Total energy consumed (A+B+C+D+E+F)	GJ	11,634.72	13,089.65
Energy intensity per rupee of turnover (Total energy consumed/ revenue from operations)	GJ/ Rs.turnover	0.0000020627	0.0000018351
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/revenue from operations adjusted for PPP)	GJ/US$ turnover	0.0000419553	0.0000373259
Energy intensity in terms of physical output	GJ/ employee	21.71	29.48
Energy intensity (optional) – the relevant metric may be selected by the entity			

d. Details about any independent assessment/evaluation/assurance by an external agency:

Questions	Response
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?	No
If yes, name of the external agency.	NA

Notes: For India, PPP conversion factor is 20.34 for the years 2026 as per Implied PPP conversion rate available at IMF.

2. Details about Performance, Achieve and Trade (PAT) Scheme of the Government of India:

Questions	Response
Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India?	No
If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.	NA

3. Details of the following disclosures related to water:

a. Provide details of the following disclosures related to water withdrawal by source, in the following format:

Parameter	Unit	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Water withdrawal by source			
(i) Surface water	kilolitres	0	0
(ii) Groundwater	kilolitres	0	0
(iii) Third party water	kilolitres	154,566.84	161,634
(iv) Seawater/desalinated water	kilolitres	0	0
(v) Others	kilolitres	0	0
Total volume of water withdrawal (i + ii + iii + iv + v)	kilolitres	154,566.84	161,634
Total volume of water consumption	kilolitres	154,566.84	161,634
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	kilolitres/ Rs.turnover	0.0000274029	0.0000226599
Water intensity per rupee of turnover adjusted for purchasing power parity (Total water consumption / Revenue from operations adjusted for PPP)	kilolitres/ US$ turnover	0.000557375	0.0004609024
Water intensity in terms of physical output (Total water consumption / physical unit)	kilolitres/ Employee	288.37	364.04
Water intensity (optional) – the relevant metric may be selected by the entity			

b. **Details about any independent assessment/evaluation/assurance by an external agency:**

Questions	Response
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?	No
If yes, name of the external agency.	NA

Notes: For India, PPP conversion factor is 20.34 for the years 2026 as per Implied PPP conversion rate available at IMF.

4. **Details related to water discharged:**

a. **Provide the following details related to water discharged, in the following format:**

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
Total water discharged (in kilolitres)	**0**	**0**

b. **Details about any independent assessment/evaluation/assurance by an external agency:**

Questions	Response
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?	No
If yes, name of the external agency.	NA

5. **Details about zero liquid discharge (ZLD):**

Questions	Response
Has the entity implemented a mechanism for zero liquid discharge (ZLD)?	No
If yes, provide details of its coverage and implementation.	NA

6. **Details of air emissions (other than GHG emissions) by the entity:**

a. **Whether air emissions (other than GHG emissions) by the entity is applicable to the company?**
Yes

b. **Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:**

Parameter	Please specify unit	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
NOx	NA	0	0
SOx	NA	0	0
Particulate matter (PM)	NA	0	0
Persistent organic pollutants (POP)	NA	0	0
Volatile organic compounds (VOC)	NA	0	0
Hazardous air pollutants (HAP)	NA	0	0

c. **Details about any independent assessment/evaluation/assurance by an external agency:**

Questions	Response
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?	No
If yes, name of the external agency.	NA

7. **Details of greenhouse gas emissions (scope 1 and scope 2 emissions) & its intensity.**

a. **Whether greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity is applicable to the company?**
Yes

b. **Provide details of greenhouse gas emissions (scope 1 and scope 2 emissions) & its intensity, in the following format:**

Parameter	Unit	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Total scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	330.88	357.26
Total scope 2 emissions(Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	1,343.64	1,718.11
Total scope 1 and scope 2 emission intensity per rupee of turnover (Total scope 1 and scope 2 GHG emissions / Revenue from operations)	tCO2e/ Rs.turnover	0.0000002969	0.000000291
Total scope 1 and scope 2emission intensity per rupee of turnover adjusted for purchasing power parity (PPP)(Total scope 1 and scope 2 GHG emissions/Revenue from operations adjusted for PPP)	tCO2e/ US$ turnover	0.000006039	0.000005919
Total scope 1 and scope 2 emission intensity in terms of physical output	tCO2e/ Employee	3.12	4.67

Parameter	Unit	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Total scope 1 and scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		No	No
If yes, name of the external agency.		NA	NA

Notes: For India, PPP conversion factor is 20.34 for the years 2026 as per Implied PPP conversion rate available at IMF.

8. **Details about projects related to reducing GHG emission.**

   a. **Does the entity have any project related to reducing GHG emission?**
   Yes

   b. **If yes, then provide details.**
   Arvind SmartSpaces – Environmental Sustainability Initiatives and Impact (FY 2025–26)

   Arvind SmartSpaces has implemented multiple sustainability initiatives across its projects including Forreste, Uplands, Fruits of Life, Aqua City, Highgrove, and Uplands 2.0 to reduce greenhouse gas (GHG) emissions, conserve natural resources, improve energy efficiency, and support environmentally responsible construction practices.

   Below is a detailed overview of the initiatives implemented and their estimated environmental impact based on project-level ESG calculations.

1. **Tree Plantation Projects:**
   Forreste, Uplands, Fruits of Life, Highgrove, Aqua City, Uplands 2.0

   Description:
   Tree plantation improves air quality, enhances biodiversity, prevents soil erosion, supports groundwater recharge, and helps offset carbon emissions generated from construction activities.

   Impact:
   - **Forreste:** Plantation of 1,600 trees resulting in approximately 28 metric tons of CO_2 absorption annually.
   - **Uplands:** Plantation of 5,500 trees resulting in approximately 97 metric tons of CO_2 absorption annually.
   - **Fruits of Life:** Plantation of 1,500 trees resulting in approximately 26 metric tons of CO_2 absorption annually.
   - **Highgrove:** Plantation of 200 trees resulting in approximately 3.5 metric tons of CO_2 absorption annually.
   - **Uplands 2.0:** Plantation of 500 trees resulting in approximately 8.8 metric tons of CO_2 absorption annually.
   - **Mankol/Highgrove Sheet:** Plantation of 80 trees resulting in approximately 1.4 metric tons of CO_2 absorption annually.

   Total Environmental Impact:
   Approximately 164.7 metric tons of CO_2 absorbed annually.

2. **Underdeck Insulation for Air Conditioning Projects:**
   Forreste, Uplands, Fruits of Life, Highgrove

   Description:
   Underdeck insulation improves thermal efficiency by reducing heat ingress into buildings, thereby lowering HVAC demand, reducing electricity consumption, and minimizing greenhouse gas emissions.

   Impact:
   - **Forreste:** Installation over 1,200 m^2 resulting in estimated annual electricity savings of 64,800 kWh and approximately 53.1 metric tons of CO_2 reduction annually.
   - **Uplands:** Installation over 15 m^2 resulting in annual electricity savings of 810 kWh and approximately 0.66 metric tons of CO_2 reduction annually.
   - **Fruits of Life:** Installation over 350 m^2 resulting in annual electricity savings of 18,900 kWh and approximately 15.5 metric tons of CO_2 reduction annually.
   - **Highgrove:** Installation over 79,000 sq. ft. (approximately 7,340 m^2) resulting in annual electricity savings of 396,300 kWh

and approximately 325 metric tons of CO_2 reduction annually.

Total Environmental Impact:

- **Total electricity saved:** Approximately 480,810 kWh annually.
- **Total CO_2 emissions reduced:** Approximately 394.26 metric tons annually.

3. **Solar Water Heaters Projects:**
Forreste, Uplands

Description:

Solar water heaters utilize renewable solar energy for hot water generation, significantly reducing dependence on conventional electricity and lowering greenhouse gas emissions.

Impact:

- **Forreste:** Installation of 425 solar water heaters resulting in estimated annual electricity savings of 191,250 kWh and approximately 156.8 metric tons of CO_2 reduction annually.
- **Uplands:** Installation of 7 solar water heaters resulting in annual electricity savings of 3,150 kWh and approximately 2.6 metric tons of CO_2 reduction annually.

Total Environmental Impact:

- **Total electricity saved:** Approximately 194,400 kWh annually.
- **Total CO_2 emissions reduced:** Approximately 159.4 metric tons annually.

4. **Rainwater Harvesting Systems Projects:**
Fruits of Life

Description:

Rainwater harvesting systems capture and store rainwater for reuse, reducing dependence on freshwater sources and minimizing runoff-related erosion.

Impact:

- **Fruits of Life:** Installation of an 8,000-litre rainwater harvesting system capable of harvesting approximately 176,000 litres of rainwater annually and reducing approximately 0.8 metric tons of CO_2 emissions associated with water extraction and distribution.

Total Environmental Impact:

- **Total water harvested annually:** Approximately 176,000 litres.
- **Total CO_2 emissions reduced:** Approximately 0.8 metric tons annually.

5. **Natural Water Bodies Projects:**
Aqua City

Description:

Preservation and utilization of natural water bodies support groundwater recharge, improve biodiversity, reduce freshwater extraction, and contribute to microclimate improvement.

Impact:

- **Aqua City:** Development/preservation of a 35,000 m^2 natural water body with an estimated annual groundwater recharge potential of approximately 131.25 million litres and an estimated reduction of approximately 590 metric tons of CO_2 emissions annually.

Total Environmental Impact:

- **Total annual groundwater recharge potential:** Approximately 131.25 million litres.
- **Total CO_2 emissions reduced:** Approximately 590 metric tons annually.

Summary of Total Environmental

Estimated Annual CO_2 Emissions Reduction / Absorption: Approximately 1,308 metric tons of CO_2 annually.

Estimated Annual Electricity Savings: Approximately 675,210 kWh annually.

Estimated Annual Water Conservation / Recharge: Approximately 131.43 million litres annually.

These initiatives demonstrate Arvind SmartSpaces' commitment toward sustainable development, climate-conscious construction practices, renewable energy adoption, water conservation, and long-term environmental stewardship across its project portfolio.

9. **Details related to waste management:**

a. **Different types of waste generated by the entity, in the following format:**

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Total waste generated (in metric tonnes)		
Plastic waste (A)	0.2	0
E-waste (B)	0.093	0.421
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	17.4
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any	13.704	28.146
Total (A+B+C+D+E+F+G+H)	13.997	45.967
Waste intensity per rupee of turnover (tonne/Rs. turnover)	0.0000000025	0.0000000064
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (tonne/US$ turnover)	0.0000000509	0.0000001302
Waste intensity in terms of physical output (tonne/unit production)	0.03	0.1
Waste intensity (optional) – the relevant metric may be selected by the entity		

b. **For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)**

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Category of waste (in metric tonnes)		
(i) Recycled	13.797	28.567
(ii) Re-used	0.2	17.4
(iii) Other recovery operations	0	0
Total	**13.997**	**45.967**

c. **For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)**

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Category of waste (in metric tonnes)		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**0**	**0**

d. Details about any independent assessment/evaluation/assurance by an external agency:

Questions	Response
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?	No
If yes, name of the external agency.	NA

Notes: 1. For India, PPP conversion factor is 20.34 for the years 2026 as per Implied PPP conversion rate available at IMF. 2. The completion of the Arvind Belair project in FY 2024–25 resulted in the one-time disposal of accumulated project waste, leading to lower waste quantities reported in FY 2025–26.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Arvind SmartSpaces has developed a structured waste management system that prioritizes the categorization of waste as a crucial first step. Waste is sorted into various categories based on its characteristics and the specific disposal requirements. Following this classification, the waste is carefully segregated and stored in dedicated areas established for each type of waste, which promotes efficient handling and allows for proper disposal procedures. The disposal operations are carried out at regular, scheduled intervals to ensure that waste is promptly removed from our facilities, thereby minimizing any risk of accumulation. Our disposal practices adhere to strict, responsible techniques that meet regulatory standards. Additionally, the company actively seeks to reduce the use of hazardous and toxic chemicals in its products and processes. This strategy involves evaluating and optimizing processes to minimize chemical usage and exploring alternatives that are less harmful to the environment. We implement practices that focus on the safe handling, storage, and disposal of hazardous waste, ensuring strict compliance with environmental regulations and best practices. This approach underscores our commitment to sustainability and environmental stewardship, while also ensuring safety and regulatory compliance in our operations.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with?	If no, the reasons thereof and corrective action taken, if any.
1	NA	NA	No	NA

Notes: All of our projects are located in premises which have the requisite building permits, including environmental approvals for carrying out the operations.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA notification No.	Date	Whether conducted by independent external agency	Results communicated in public domain	Relevant web link
NA	NA	NA			NA

13. Compliance with Environmental Laws and Regulations

a. Details of compliance with applicable environmental law/ regulations/ guidelines in India:

Questions	Response
Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA)	Yes
If NA, provide details	NA

b. If not, provide details of all such non-compliances, in the following format:

Sr. No.	Specify the law/ regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/ penalties/ action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	NA	NA	NA	NA

Notes: We are compliant with the applicable environmental law/ regulations/ guidelines in India.

Leadership indicators

1. Details of water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

a. Details of water withdrawal and consumption in areas of water stress (in kilolitres):

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Name of the area	NA	NA
Nature of operations	NA	NA
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (i + ii + iii + iv + v)	0	0
Total volume of water consumption	0	0
Water intensity per rupee of turnover (Total water consumption /Rs. turnover from operations)	0	0
Water intensity (optional) – the relevant metric may be selected by the entity	0	0

b. Details of water discharge in areas of water stress (in kilolitres):

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Name of the area	NA	NA
Nature of operations	NA	NA
(i) Into Surface water		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
(ii) Into Groundwater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

2. **Details of total scope 3 emissions & its intensity.**

   a. **Whether total Scope 3 emissions & its intensity is applicable to the company?**

   Yes

   b. **Please provide details of total scope 3 emissions & its intensity, in the following format:**

Parameter	Unit	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Total scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	3,868.89	5,068.79
Total scope 3 emissions per rupee of turnover	tCO2e/Rs. turnover	0.0000006859	0.0000007106
Total scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tCO2e/ Employee	7.22	11.42
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		No	No
If yes, name of the external agency.		NA	NA

Notes: Scope 3 includes emissions resulting from business travel, waste and purchased goods and services.

3. **With respect to the ecologically sensitive areas reported at Question 11 of essential indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Considering the context provided, the entity does not conduct operations within ecologically sensitive areas. Consequently, it does not exert either direct or indirect influences on the biodiversity within these regions. Given the lack of engagement in these areas, there are no preventive or remediation measures undertaken by the entity, as there is no impact necessitating such actions.

4. **If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

S. No.	Initiatives undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
1	Tree Plantation	Tree plantation undertaken across Forreste, Uplands, Fruits of Life, Highgrove, Aqua City, and Uplands 2.0 to improve biodiversity, enhance air quality, prevent soil erosion, and offset carbon emissions from construction activities.	Approximately 9,380 trees planted across projects, resulting in an estimated annual CO_2 absorption of around 164.7 metric tons.	
2	Underdeck Insulation for Air Conditioning	Underdeck insulation installed to improve thermal efficiency, reduce heat ingress, lower HVAC energy demand, and reduce greenhouse gas emissions.	Approximately 480,810 kWh of electricity saved annually and around 394.26 metric tons of CO_2 emissions reduced annually.	
3	Solar Water Heaters	Solar water heaters installed at residential developments to utilize renewable solar energy for water heating and reduce dependence on conventional electricity.	Approximately 194,400 kWh of electricity saved annually and around 159.4 metric tons of CO_2 emissions reduced annually.	
4	Rainwater Harvesting Systems	Rainwater harvesting systems implemented to capture and store rainwater for reuse, reducing dependency on freshwater sources and minimizing runoff.	Approximately 176,000 litres of rainwater harvested annually and around 0.8 metric tons of CO_2 emissions reduced annually.	
5	Natural Water Bodies Conservation	Preservation and development of natural water bodies at Aqua City to support groundwater recharge, biodiversity conservation, and reduction in freshwater extraction.	Approximately 131.25 million litres of groundwater recharge potential annually and around 590 metric tons of CO_2 emissions reduced annually.	
6	Curing Compound Application	Curing compounds applied on concrete surfaces to reduce water consumption during curing, improve durability, and minimize material wastage.	Significant reduction in water usage during curing operations along with lower embodied emissions associated with construction activities.	
7	Fiber Reinforced Polymer (FRP) Bars	FRP bars used as an alternative to conventional steel reinforcement to improve durability and reduce embodied carbon emissions.	Reduced lifecycle emissions and lower maintenance requirements compared to traditional steel reinforcement.	

S. No.	Initiatives undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
8	Sewage Treatment Plants (STP) for Water Recycling	Sewage treatment plants installed for recycling wastewater for landscaping and non-potable applications, reducing freshwater demand.	Substantial reduction in freshwater consumption through wastewater recycling and associated reduction in emissions from water transportation and treatment.	
9	Motion Sensor Lighting	Motion sensor-based lighting systems installed to reduce unnecessary electricity consumption in common areas.	Improved energy efficiency through optimized electricity usage and reduction in associated greenhouse gas emissions.	
10	Heat Insulation Coatings	Heat insulation coatings applied to building surfaces to reduce heat absorption and lower cooling energy requirements.	Reduction in cooling energy consumption and lower greenhouse gas emissions associated with HVAC operations.	
11	Fly Ash Utilization	Fly ash utilized as a partial replacement for cement in construction activities to reduce clinker consumption and repurpose industrial by-products.	Reduction in cement consumption and embodied carbon emissions associated with concrete production.	
12	Artificial Ponds	Artificial ponds developed for stormwater management, groundwater recharge, and reduction in dependence on tanker water.	Enhanced groundwater recharge capacity, stormwater retention, and reduction in emissions associated with water transportation.	
13	Water Treatment Plants (WTP)	Water treatment plants installed to treat and reuse raw water for project requirements, reducing dependence on external freshwater sources.	Significant annual freshwater savings and reduction in emissions associated with external water sourcing and transportation.	
14	Welded Mesh Utilization	Welded mesh adopted in construction to optimize steel usage and reduce material wastage.	Reduction in steel consumption and associated embodied carbon emissions from construction materials.	

5. **Details about the disaster management plan.**

   a. **Does the entity have a business continuity and disaster management plan?**
   Yes

   b. **Give details in 100 words/ web link.**
   The Company acknowledges the potential impact of disasters and crises, including pandemics, natural catastrophes, geopolitical tensions, and fire hazards, which can disrupt operations and inflate construction costs. In response, the Company emphasizes the security and sustainability of its stakeholder community by maintaining a robust safety management policy. This policy focuses on minimizing the risk of incidents at its facilities and includes continuous updates to ensure optimal preventative measures. Employees are thoroughly trained to manage any emergencies effectively. Furthermore, the Company's risk management committee conducts regular evaluations to identify and address various risks, reinforcing the organization's resilience and preparedness.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

   The company actively promotes environmentally responsible practices among its value chain partners and takes an assertive stance in addressing significant adverse environmental impacts resulting from its operations. In response to such impacts, the entity does not merely adhere to a standardized approach; rather, it implements a range of mitigation or adaptation measures tailored to the specific environmental challenges encountered. The nature of these interventions is diverse and primarily contingent upon the particular environmental issue at hand, reflecting a comprehensive and adaptable strategy to uphold environmental stewardship throughout its value chain.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

   0

8. **How many Green Credits have been generated or procured?**

Entity/Source	Number of Green Credits generated or procured
By the listed entity	0
By the top ten (in terms of value of purchases and sales, respectively) value chain partners	0

Notes: We are currently in the process of collecting information on Green Credits generated or procured by our top ten value chain partners. This information will be reported in our BRSR disclosures in the next fiscal year.

C.7: Principle 7

Essential Indicators:

1. **Provide details regarding trade & industry association memberships and affiliations:**

   a. **Number of affiliations with trade and industry chambers/ associations.**
   2

   b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations
1	Gujarat Institute of Housing and Estate Developers	State
2	CREDAI Ahmedabad	State

2. **Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.**

Name of authority	Brief of the case	Corrective action taken
NA	NA	NA

Leadership indicators

1. **Details of public policy positions advocated by the entity.**

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain?	Frequency of review by board	Details of other frequency of review by Board	Web Link, if available
1	NA	NA	No	NA	NA	NA

C.8: Principle 8

Essential Indicators:

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Name and brief details of project	SIA notification No.	Date of notification	Whether conducted by independent external agency	Results communicated in public domain	Relevant web link
NA	NA	NA	No	No	NA

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

S. No.	Name of project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
	NA	NA	NA			

3. **Describe the mechanisms to receive and redress grievances of the community.**

The community benefits from a well-organized framework designed to collect and resolve grievances, characterized by its transparency, accountability, and fairness. This system provides multiple avenues for communication, including dedicated hotlines, digital platforms, and face-to-face consultations, to effectively address the issues presented by individuals. A prominent example within this framework is Arvind's Ethics Helpline portal, which serves as a specialized mechanism for receiving and handling complaints from community members. The portal is structured to allow for prompt documentation and resolution of grievances, thereby improving efficiency in operations. A key feature of this system is the emphasis on confidentiality, ensuring that all submissions are treated with discretion, and each case receives thorough attention and resolution. The grievance handling process adheres to the highest ethical standards, emphasizing detailed investigation and responsive action. Moreover, the data and insights gained from these grievances are utilized to support continuous development and improvement of community interactions and experiences, promoting ongoing enhancement in service provision and community relations.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

Category	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	8.21	15.34
Sourced directly from within the district and neighbouring districts	0	0

5. **Job creation in smaller towns – disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/ on contract basis) in the following locations, as % of total wage cost.**

Location	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
1. Rural		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	0	0
ii) Total Wage Cost	0	0
iii) % of Job creation in Rural areas	0	0
2. Semi-urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	0	0
ii) Total Wage Cost	0	0
iii) % of Job creation in Semi-Urban areas	0	0
3. Urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	0	0
ii) Total Wage Cost	0	0
iii) % of Job creation in Urban areas	0	0
4. Metropolitan		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	0	0
ii) Total Wage Cost	0	0
iii) % of Job creation in Metropolitan areas	0	0

Place to be categorized as per RBI Classification System - rural/semi-urban/urban/metropolitan

Leadership indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (reference: Q1 of essential indicators above).**

Details of negative social impact identified	Corrective action taken
NA	NA

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies.**

S. No.	State	Aspirational district	Amount spent (In INR)
	NA	NA	

3. **Details regarding preferential procurement policy:**

   a. **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/ vulnerable groups?**
   No

   b. **From which marginalized/vulnerable groups do you procure?**
   NA

   c. **What percentage of total procurement (by value) does it constitute?**
   NA

   d. **If NA in subquestion (a.), then provide an explanatory note.**

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

S. No.	Intellectual property based on traditional knowledge	Owned/acquired	Benefit shared	Basis of calculating benefit share
	NA	No	No	NA

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

Name of authority	Brief of the case	Corrective action taken
NA	NA	NA

6. **Details of beneficiaries of CSR projects:**

S. No.	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	CLAP (Community Learning & Access Programme)	1,600	100
2	STEM-on-Wheels	4,150	100
3	GYANDA initiative	130	100

C.9: Principle 9

Essential Indicators:

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

   Arvind SmartSpaces has implemented a comprehensive system designed to efficiently receive and manage consumer complaints and feedback. To facilitate consumer engagement, various channels are available, such as the Arvind SmartSpaces Ethics Helpline Portal, a dedicated email address, and My Gate for issues specific to each project. Once a complaint is received, it is immediately forwarded to the appropriate relationship or facility manager for action. The designated manager is required to acknowledge receipt of the complaint within a 24 to 48-hour window, thereby commencing the resolution process. The resolution of the complaint should then be achieved within an agreed timeframe of 7 to 10 days. Should a resolution demand a longer period beyond the standard 7 days, the procedure mandates that the relationship or facility manager must communicate with the complainant, providing an anticipated timeline for closure. This structured approach underscores our commitment to maintaining transparency in consumer issue management while ensuring an efficient and responsive feedback system.

2. **Turnover of products and/ services as a percentage of turnover from all products/service that carry information about.**

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	0
Safe and responsible usage	0
Recycling and/or safe disposal	0

3. **Number of consumer complaints in respect of the following.**

Category	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive trade practices	0	0	-	0	0	-
Unfair trade practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

4. Details of instances of product recalls on account of safety issues.

Category	Number	Reasons for recall
Voluntary recalls	0	0
Forced recalls	0	0

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy?

Questions	Response
Does the entity have a framework/ policy on cyber security and risks related to data privacy?	Yes
If available, provide a web-link of the policy.	The Company has an Information Security and Data Privacy Policy. The purpose of this policy is to state the organisation's directive towards data confidentiality and to ensure adequate safeguards to prevent misuse or loss of information. The Company has taken adequate precautions for the protection of data and has ensured that information related to its employees is secure. Appropriate controls are in place to prevent unauthorised disclosure or modification. Under this policy, Cybersecurity Grievance Team has set a mechanism to handle such incidents once they are reported to the team. The policy also includes details of various security incidents that needs to be reported, and also has a Cybersecurity Incident Response Plan. The Response Plan has four major components which include: Preparation, Detection and Analysis, Response and Remediation, and Recovery.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

No such incident related to the mentioned topics has been reported.

7. Provide the following information relating to data breaches.

a. Number of instances of data breaches.

0

b. Percentage of data breaches involving personally identifiable information of customers.

0

c. Impact, if any, of the data breaches.

NA

Leadership indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

The pertinent information about our products and services is readily accessible via our official website. Further details can be procured by visiting this URL: https://www.arvindsmartspaces.com/

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

To promote consumer awareness and understanding of the safe and responsible use of products and services, a series of strategic measures are implemented. One key initiative involves the installation of comprehensive informational signage designed to educate property owners on the optimal use of energy and other natural resources. This endeavour seeks to instil environmentally beneficial practices and enhance consumer engagement with sustainable habits.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

To ensure that consumers are adequately informed about any potential disruptions or discontinuations of essential services, we have established several effective mechanisms. A central component of this strategy is our partnership with My Gate, an advanced communication platform that enhances interaction with our customers. This platform is instrumental in allowing customers to voice any concerns or grievances about our services. Our steadfast dedication to prioritizing customer interests underpins our initiatives to keep them well-informed and updated through a reliable and timely information system.

4. Details about display of product information.

Questions	Response
Does the entity display product information on the product over and above what is mandated as per local laws?	NA
If yes, provide details in brief.	
Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole?	NA
If NA, then provide as explanatory note:	NA