

27th June, 2024

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

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.

Security Code : 539301
Security ID : ARVSMART

Symbol : ARVSMART

Dear Sir / Madam,

Sub: Submission of Business Responsibility and Sustainability Report.

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 2023-24, which also forms part of the Annual Report for FY 2023-24.

This is for your information and records.

Thanking you,
Yours faithfully,
For Arvind SmartSpaces Limited

Prakash Makwana
Company Secretary

Encl.: As above

#DESIGNEDTOINSPIRE

Arvind Smartspaces Limited :

Regd. Office: 24, Government Servant Society, Near Municipal Market, Off C.G. Road, Navrangpura, Ahmedabad. 380009, India.
Tel. : +91 79 68267000 | **Web.:** www.arvindsmartspaces.com | **CIN :** L45201GJ2008PLC055771

Business Responsibility and Sustainability Report

A: General Disclosure

A. 1: Details of the listed entity

1.	Corporate identity number (CIN) of the listed entity	L45201GJ2008PLC055771
2.	Name of the listed entity	Arvind SmartSpaces Limited
3.	Year of incorporation	26-12-2008
4.	Registered office address	24, Government Servants Society, CG Road, Navrangpura Ahmedabad-380009, Gujarat, India
5.	Corporate address	24, Government Servants Society, CG Road, Navrangpura Ahmedabad-380009, Gujarat, India
6.	E-mail	Investors@arvindinfra.com
7.	Telephone	7968267002
8.	Website	www.arvindsmartspaces.com
9.	Financial year for which reporting is being done	2023 - 2024
10.	Name of the stock exchange(s) where shares are listed	BSE, NSE
11.	Paid-up Capital (in Rs.)	45,34,39,790
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Avinash Suresh, COO, 079-6826 7002, avinash.suresh@arvind.in
13.	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
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

A. 2: Products/services

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

S. 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

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

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

A. 3: Operations

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

Location	Number of plants	Number of offices	Total
National	13	2	15
International	0	0	0

19. 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 realm of real estate development, specifically pertaining to residential and commercial spaces, our clientele spans two primary categories - retail customers and businesses. The geographical range of our customer base extends across various Indian states such as Gujarat, Maharashtra, and Karnataka

A. 4: Employees (including those who have resigned and are serving notice period)

20. 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)	415	341	82.17	74	17.83	0	0
2.	Other than Permanent (E)	7	5	71.43	2	28.57	0	0
3.	Total employees (D + E)	422	346	81.99	76	18.01	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

21. Participation/inclusion/representation of women:

Leadership team	Total (A)	Number and percentage of females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50
Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers. (Disclose trends for the past 3 years):

Particulars	FY 2023 - 2024 (Turnover rate in current FY)				FY 2022-2023 (Turnover rate in previous FY)				FY 2021-2022 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	37.52	31.4	0	38.64	32.05	26.89	0	33.02	30.27	18.95	0	29.89
Permanent Workers	0	0	0	0	0	0	0	0	0	0	0	0

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

23. 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	55.24	Yes
5	ASL Facilities Management LLP	Subsidiary	100	Yes
6	Uplands Facilities Management LLP	Subsidiary	100	Yes
7	Changodar Industrial Infrastructure (One) LLP	Subsidiary	100	No
8	Arvind Beyond Five Club LLP	Subsidiary	100	Yes
9	Arvind Infracon LLP	Subsidiary	100	Yes
10	Ahmedabad Industrial Infrastructure (One) LLP	Subsidiary	100	No
11	Arvind Five Homes LLP	Subsidiary	52.0	Yes
12	Chirping Woods Homes LLP	Subsidiary	100	Yes
13	Arvind Smart City LLP	Subsidiary	94	No
14	Arvind Infrabuild LLP	Subsidiary	100	No
15	Yogita Shelters LLP	Subsidiary	100	Yes
16	Thol Highlands LLP	Subsidiary	100	No
17	Arvind Bsafal Homes LLP	Joint Venture	50.0	No
18	Arvind Integrated Projects LLP	Subsidiary	100	No
19	Adroda Homes LLP	Subsidiary	76	Yes
20	Kalyangadh Homes LLP	Subsidiary	76	No
21	Lagdana Homes LLP	Subsidiary	100	No
22	Bavla Homes LLP	Subsidiary	52	No
23	Arvind Surat Homes LLP (formerly Kesardi Homes LLP)	Subsidiary	100	No
24	Ahmedabad Chhabasar Homes LLP	Subsidiary	52	No
25	Arvind Green Homes LLP (formerly Amplus Ahmedabad Projects LLP)	Subsidiary	100	No

A. 6: CSR Details

a.	Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
b.	Turnover (in Rs.)	3411772415
c.	Net worth (in Rs.)	4945610950

A. 7: Transparency and Disclosures Compliances

25. 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 2023 - 2024 Current Financial Year			FY 2022-2023 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	Yes, Grievance redressal forms that part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link to the portal is: https://www.arvind.ethicshelpline.in/portal/en/home . 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	Yes, Grievance redressal forms that part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link to the portal is: https://www.arvind.ethicshelpline.in/portal/en/home . 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	Yes, Grievance redressal forms that part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link to the portal is: https://www.arvind.ethicshelpline.in/portal/en/home . The policy is available on Company's website: https://www.arvindsmartspaces.com/wp-content/uploads/2022/02/Whistleblower-Policy-.pdf	8	0	NA	3	0	NA	

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place?	If Yes, then provide web-link for policy	FY 2023 - 2024 Current Financial Year			FY 2022-2023 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	Yes, Grievance redressal forms that part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link to the portal is: https://www.arvind.ethicshelpline.in/portal/en/home . The policy is available on Company's website: https://www.arvindsmartspace.com/wp-content/uploads/2022/02/Whistleblower-Policy-.pdf	0	0	NA	0	0	NA	
Customers	Yes	Yes, Grievance redressal forms that part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link to the portal is: https://www.arvind.ethicshelpline.in/portal/en/home . The policy is available on Company's website: https://www.arvindsmartspace.com/wp-content/uploads/2022/02/Whistleblower-Policy-.pdf	5912	5554	NA	3792	100	NA	
Value chain partners	Yes	Yes, Grievance redressal forms that part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link to the portal is: https://www.arvind.ethicshelpline.in/portal/en/home . The policy is available on Company's website: https://www.arvindsmartspace.com/wp-content/uploads/2022/02/Whistleblower-Policy-.pdf	0	0	NA	0	0	NA	
Others	Yes	Yes, Grievance redressal forms that part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link to the portal is: https://www.arvind.ethicshelpline.in/portal/en/home	2	0	NA	0	0	NA	

26. 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
	Water Management	R	<p>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.</p> <ol style="list-style-type: none"> 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. 	<p>In order to mitigate this risk:</p> <ol style="list-style-type: none"> 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
	Water Management	O	<p>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.</p> <ol style="list-style-type: none"> 1. Effective water management can enhance the company's reputation as an environmentally responsible developer. 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. 	-	Positive Implications
	Emissions and Energy Management	R	<p>While energy contributes to the growth of construction industry, resulting emissions are a dampener for environmental health.</p> <ol style="list-style-type: none"> 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. 	<p>In order to mitigate this risk:</p> <ol style="list-style-type: none"> 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. Long-term strategic risks include the potential for stricter future regulations and the need for costly retrofits or upgrades to meet these new standards.		
	Emissions and Energy Management	O	<p>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.</p> <ol style="list-style-type: none"> 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
	Health, Safety & Rights	R	<p>Reputational risk if we fail to ensure fair labour practices, protection of human rights, health and safety of our employee.</p> <ol style="list-style-type: none"> 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 well-being of employees. Failure to do so can lead to a loss of trust and low morale among the workforce. 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 	<p>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.</p> <ol style="list-style-type: none"> 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
	Health, Safety & Rights	O	<p>By addressing the above risks we are securing our social license to operate and representing ourselves as a socially responsible organisation.</p> <ol style="list-style-type: none"> 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
1. a. 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
b. Has the policy been approved by the Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.arvindsmartspaces.com/investors/corporate-governance/	https://www.arvindsmartspaces.com/investors/corporate-governance/	https://www.arvindsmartspaces.com/investors/corporate-governance/	https://www.arvindsmartspaces.com/investors/corporate-governance/	https://www.arvindsmartspaces.com/investors/corporate-governance/	https://www.arvindsmartspaces.com/investors/corporate-governance/	https://www.arvindsmartspaces.com/investors/corporate-governance/	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, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.									
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 boundary in FY 23-24.			

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

We would like to highlight our persistent commitment to Environmental, Social and Governance (ESG) criteria. By seamlessly incorporating sustainability principles into our everyday business practices, we demonstrate the depth of our dedication to preserving the natural environment and enhancing the well-being of our stakeholders. At Arvind Smartspaces, we believe in maintaining a delicate balance between construction and nature conservation. Our projects are planned and designed with a focus on minimal disturbance to biodiversity. Our designs aim not only to accommodate and fulfill the needs of our occupants but also to boost their overall health and productivity. This is achieved by innovative initiatives such as maximizing natural daylight, installing energy-efficient fixtures, and providing solar fitments. Our commitments extend to public spaces as well. Not only do these initiatives reduce our carbon footprint, but they also make a significant contribution to our energy conservation efforts.

Furthermore, our landscape designs incorporate water treatment and harvesting. These installations are geared towards achieving a balance in our water usage and ensuring the availability of this precious resource for future generations. We have also introduced smart water meters in our facilities, allowing us to monitor and control water consumption effectively. We have transitioned to the use of sustainable cleaning materials for facility management. We consistently strive to use eco-friendly products in our projects. These include AAC Blocks, RCC Pavers, Fly ash, Fibre Reinforced Plastic, Organic Waste Converters, and more. All these products not only enhance the sustainability quotient of our projects but also promote a healthier lifestyle for our occupants. By continuously monitoring our environmental impact and regularly updating our strategies to incorporate the latest advancements in sustainability, we can ensure that Arvind Smartspaces remains ahead in combining business growth with environmental and social responsibility. We are committed to achieving our targets, and we stand by our achievements and contributions to a sustainable future.

8. Details of the highest authority responsible for implementation and oversight of the business responsibility policy(ies): Mr. Avinash Suresh COO
9. Details about the entity's committee of the board/director responsible for decision making on sustainability related issues?

a. Does the entity have a specified committee of the board/director responsible for decision making on sustainability related issues? : No

b. If yes, provide details:

The Company does not have a specific Committee, however, periodic joint assessments are carried by the Managing Director, COO 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.

B. 2: Governance, leadership and oversight

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 The Company does not have a specific Committee, however, periodic joint assessments are carried by the Managing Director, COO and functional heads of the Company								
Description of any other committee	The Company does not have a specific Committee, however, periodic joint assessments are carried by the Managing Director, COO 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 any other committee	The Company does not have a specific Committee, however, periodic joint assessments are carried by the Managing Director, COO 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	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

B. 3: Details of Review

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									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles									
The entity does not have the financial or/human and technical resources available for the task									
It is planned to be done in the next financial year									
Any other reason (please specify)									

C: Principle Wise Performance Disclosures

C.1: Principle 1

Essential indicators

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	NA	0
Key Managerial Personnel	0	NA	0
Employees other than BoD and KMPs	20	Various skill development trainings were given to the employees at all level of employees.	15.18
Workers	183	Safety training sessions were conducted for the contracted laborers.	

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. Monetary:

Penalties and Fees	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred?
Penalty/Fine	NA	NA	0	NA	No
Settlement	NA	NA	0	NA	No
Compounding fee	NA	NA	0	NA	No

b. Non-monetary:

Legal sanctions	NGRBC principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the case	Has an appeal been preferred?
Imprisonment	NA	NA	NA	No
Punishment	NA	NA	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.:

a. Does the entity have an anti-corruption or anti-bribery policy? : Yes

b. If yes, provide details in brief.:

The anti-corruption and anti-bribery are part of the Code of Conduct of the Lalbhai Group of Companies, and since Arvind Smartspaces is part of this group the same is applicable to us. The policies can be viewed at: <https://www.arvind.com/corporate-governance>

c. If available, provide a web-link to the 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 2023 - 2024 (Current Financial Year)	FY 2022-2023 (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 2023 - 2024 (Current Financial Year)		FY 2022-2023 (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 were no complaints received in relation to the conflict of interest against Directors in the previous 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 KMPs in the current financial year.	0	There were no complaints received in relation to the conflict of interest against KMPs in the previous 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:

Organizational roles	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Number of days of accounts payables	156	193

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 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	9	30
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100	100
	d. Investments (Investments in related parties / Total Investments made)	75	76

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.:

- a. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board:

Yes

- b. If yes, provide details of the same.:

We have a Code of Conduct for Directors and Senior Management Personnel. Accordingly, each Board Member or Senior Management Personnel should endeavour to avoid having his or her private interests interfere with (i) the interests of the Company or (ii) his or her ability to perform his or her duties and responsibilities objectively and effectively. Board Members and Senior Management Personnel should avoid receiving or permitting members of their immediate family to receive, improper personal benefits from the Company including loans from or guarantees of obligations by the Company. A Board

Member should make a full disclosure to the entire Board of any transaction or relationship that such a Board Member reasonably expects could give rise to an actual conflict of interest with the Company and seek the Board's authorisation to pursue such transactions or relationships.

C.2: Principle 2

Essential indicators

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 2023 - 2024 (Current Financial Year)	FY 2022-2023 (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:

- a. Does the entity have procedures in place for sustainable sourcing?

No

- b. If yes, what percentage of inputs were sourced sustainably?

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 focusses 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 focusses 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 focusses 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? If not, provide steps taken to address the same.	No 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		NA	No	No	NA

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).:

Waste type	Recycled or re-used input material to total material	
	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
NA		

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 2023 - 2024 (Current Financial Year)			FY 2022-2023 (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
Other 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	

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	341	341	100	341	100	0	0	341	100	0	0
Female	74	74	100	74	100	74	100	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	415	415	100	415	100	74	17.83	341	82.17	0	0
Other than permanent employees											
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

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

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 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 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Cost incurred on well being measures as a % of total revenue of the company	0.13	0.12

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

Benefits	FY 2023 - 2024 (Current Financial Year)			FY 2022-2023 (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	4	100	Yes	7	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 so, 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	0	100	0	0
Female	0	100	0	0
Other	0	0	0	0
Total	0	100	0	0

6. 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 2023 - 2024 (Current Financial Year)			FY 2022-2023 (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	415	0	0	289	0	0
Male	341	0	0	240	0	0
Female	74	0	0	49	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 2023 - 2024 (Current Financial Year)					FY 2022-2023 (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	341	0	0	54	15.84	209	0	0	0	0
Female	74	0	0	9	12.16	35	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total	415	0	0	63	15.18	244	0	0	0	0
Workers										
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
Total	0	0	0	0	0	0	0	0	0	0

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

Category	FY 2023 - 2024 (Current Financial Year)			FY 2022-2023 (Previous Financial Year)		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	341	249	73.02	209	203	97.13
Female	74	47	63.51	35	35	100
Other	0	0	0	0	0	0
Total	415	296	71.33	244	238	97.54
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.
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 2023 - 2024 (Current Financial Year)	FY 2022-2023 (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.:

In adherence to our established policies, we prioritize the safety of individual staff members as well as contractual workers above all construction objectives, with the conviction that occurrences of occupational illness, safety incidents and environmental hazards can be prevented. It's our core commitment to foster a safe and healthy work environment with the ultimate aim of completely nullifying accidents, injuries, and corresponding losses in every operational sphere. In order to actualize health and safety objectives, we have implemented various safeguarding measures within our facilities. Some key measures include: 1. In an effort to minimize the risk related to fire hazards, we have strategically installed pressurized fire protection systems along with relevant apparatus to swiftly manage potential fire incidents. 2. We actively encourage the enhancement of safety awareness amongst our staff through regular training sessions, simulated drills, safety discussions, and seminars, which focus on various aspects of emergency safety management.

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

Category	FY 2023 - 2024 (Current Financial Year)			FY 2022-2023 (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	12
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.:

On the basis of examination of our health and safety practices and working conditions, there are no significant risks or concerns identified that require immediate attention or action. The assessment illustrates strong compliance with necessary health and safety protocols, reflecting a secure working environment for all personnel. We also implement dust suppression measures, plantations etc. to improve the air quality index at construction site areas. We remain committed to consistently monitoring and reviewing our procedures to ensure an optimal and safe working environment.

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 implemented a system to ensure that its value chain partners subtract and remit all statutory dues as mandated by existing laws and regulations. Overseeing this process is the responsibility of our internal audit and tax team who ensure legal compliance.

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 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

4. 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.:

For our diverse stakeholders with varied interests across the capitals, it is inherently important for us to understand their expectations and integrate those into our business strategy. The procedures for identifying key stakeholder groups are conducted in a multi-faceted manner. First, an internal analysis is performed by categorizing individuals or groups who are directly linked with us, such as shareholders, employees, customers and suppliers, local community, government agencies, or the media. Afterwards, their relations to the organization are examined. This includes evaluating their interests, influence, proximity, and other relevant aspects towards the organisation. Furthermore, ongoing stakeholder mapping is undertaken to review and revise the understanding of these key stakeholder groups as their relationships and importance may evolve over time. This methodology ensures all significant stakeholders are identified and their positions understood.

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	We have dedicated relationship managers to address customer needs, and we also provide a dedicated portal for customers to access information such as payment records and construction status.	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 fulfill these through our offerings.
Investors	No	Newspaper	Public disclosures include annual reports, quarterly financial performances posted on websites, newspapers, and published accounts. Detailed discussions occur during analyst meetings, investors call and investor presentations.	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	We engage in activities with institutions such as the Arvind Foundation and SHARDA Trust, and our business development and civil & execution teams collaborate with them.	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	Our procurement and sourcing team regularly engages with suppliers, and we also interact with them during training programs and workshops.	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.:

Currently, we do not have a defined procedure in place for consultation between stakeholders and the board on economic, environmental and social topics, nor do we have any mechanisms for feedback to be provided to the board when such consultation is delegated. However, we will be working towards implementing such procedures.

2. 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 2023 - 2024 (Current Financial Year)			FY 2022-2023 (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	415	0	0	244	0	0
Other than permanent	7	0	0	5	0	0
Total employees	422	0	0	249	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 2023 - 2024 (Current Financial Year)					FY 2022-2023 (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	415	0	0	415	100	289	0	0	289	100
Male	341	0	0	341	100	240	0	0	240	100
Female	74	0	0	74	100	49	0	0	49	100
Other	0	0	0	0	0	0	0	0	0	0
Other than permanent	7	0	0	7	100	15	0	0	5	33.33
Male	5	0	0	5	100	5	0	0	5	100
Female	2	0	0	2	100	5	0	0	0	0
Other	0	0	0	0	0	5	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:

Category	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)	7	825000	1	660000	0	0
Key Managerial Personnel	3	17883639	0	0	0	0
Employees other than BoD and KMP	338	455534	74	701402	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 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Gross wages paid to females as % of total wages	-	-

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 2023 - 2024 (Current Financial Year)			FY 2022-2023 (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	0	0		0	0	
Discrimination at workplace	0	0		0	0	
Child labour	0	0		0	0	
Forced labour/involuntary labour	0	0		0	0	
Wages	0	0		0	0	
Other human rights related issues	0	0		0	0	

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

Category	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
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:

- The complainant is shielded from victimisation, and safeguards are put in place to ensure their protection against any such occurrences.
- Victimising behaviour is treated as a seriously offensive act, with potential disciplinary action against individuals found guilty of inflicting or threatening detriment to others.
- 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. 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.:

As per the given circumstances, it is worth noting that there was no execution or implementation of any human rights due- diligence process. Thus, there do not exist any details pertaining to its scope and 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. :

Regarding Question 4, no examinations or evaluations were carried out to identify any significant risks or concerns. Consequently, there is currently no requirement for corrective actions. Any future actions will be implemented as per the outcomes of any potential assessments to be conducted.

C.6: Principle 6

Essential indicators

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

Parameter	Unit	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
From renewable sources			
Total electricity consumption (A)	GJ	170	160
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	170	160
From non-renewable sources			
Total electricity consumption (D)	GJ	8121	5900
Total fuel consumption (E)	GJ	2766	2000
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	10887	7900
Total energy consumed (A+B+C+D+E+F)	GJ	11057	8060
Energy intensity per rupee of turnover (Total energy consumed/revenue from operations)	GJ/crore ₹ turnover	32.42	31.48
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/revenue from operations adjusted for PPP)	GJ/crore ₹ turnover		
Energy intensity in terms of physical output	GJ/unit production		
Energy 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

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. Provide details of the following disclosures related to water, in the following format:

Parameter	Unit	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Water withdrawal by source			
(i) Surface water	kilolitres	0	0
(ii) Groundwater	kilolitres	0	0
(iii) Third party water	kilolitres	64634	182500
(iv) Seawater/desalinated water	kilolitres	0	0
(v) Others	kilolitres	0	0
Total volume of water withdrawal (i + ii + iii + iv + v)	kilolitres	64634	182500
Total volume of water consumption	kilolitres	64634	182500
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	kilolitres/crore ₹ turnover	189.54	712.89
Water intensity per rupee of turnover adjusted for purchasing power parity (Total water consumption / Revenue from operations adjusted for PPP)	kilolitres/crore ₹ turnover		
Water intensity in terms of physical output	kilolitres/unit production		
Water 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

4. Provide the following details related to water discharged:

Parameter	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (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
(iv) To Seawater	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) 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
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

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

Parameter	Please specify unit	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (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
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		No	No
If yes, name of the external agency.			

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

Parameter	Please specify unit	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Total scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	225	184
Total scope 2 emissions(Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	1615	826
Total scope 1 and scope 2 emission intensity per rupee of turnover (Total scope 1 and scope 2 GHG emissions / Revenue from operations)	tCO2e/crore ₹ turnover	5.39	3.94
Total scope 1 and scope 2 emission 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/crore ₹ turnover		
Total scope 1 and scope 2 emission intensity in terms of physical output	tCO2e/unit production		
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

8. Does the entity have any project related to reducing GHG emission? If yes, then provide details.:

Indeed, Arvind SmartSpaces is actively involved in a range of projects aimed at reducing Greenhouse Gas (GHG) emissions. These projects are mostly centered around sustainability in construction processes. One of our notable initiatives is the Curing project, which is focused on the conservation of water, a resource crucial to maintaining the earth's temperature. Another project involves the use of Fiberglass Reinforced Polymer (FRP) Bars. FRP bars, being non-corrosive, contribute to the longevity of constructions and hence, less wastage. The use of Fly Ash is also a significant part of our sustainability approach. Fly Ash, being a byproduct of coal combustion, is usually discarded as waste. However, using it in construction helps us recycle it and lessen industrial pollution. We also employ Solar Coated Glasses in our buildings, which aid in harnessing solar energy, thus reducing reliance on non-renewable energy sources. Another key part of our sustainable approach is the use of alternative materials like High-Density Polyethylene (HDP) liner for water proofing, which helps to minimize construction waste and increase efficiency. Moreover, we use Shahabad Stones in our projects which are highly durable and require minimal maintenance, further reducing our environmental footprint. Finally, our Heat Insulation project using China Mosaics plays a crucial role in energy savings. This strategy can reduce indoor temperatures by up to 4 degrees, thereby reducing the need for artificial cooling and its associated power consumption and GHG emissions.

9. Details related to waste management:

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

Parameter	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Total waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0.33	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	5552.79	350
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	14.39	0
Total (A+B+C+D+E+F+G+H)	5566	350
Waste intensity per crore rupee of turnover (tonne/crore ₹ turnover)	16.32	1.36
Waste intensity per crore rupee of turnover adjusted for Purchasing Power Parity (PPP) (tonne/crore ₹ turnover)		
Waste intensity in terms of physical output (tonne/unit production)		
Waste intensity (optional) - the relevant metric may be selected by the entity		

b. Different types of waste recovered or disposed by the entity, in the current financial year:

Category of waste (in metric tonnes)	Recycled	Re-used	Other recovery operations	Incineration	Landfilling	Other disposal operations
Plastic waste	0	0	0	0	0	0
E-waste	0.33	0	0	0	0	0
Bio-medical waste	0	0	0	0	0	0
Construction and demolition waste	0	5552.79	0	0	0	0
Battery waste	0	0	0	0	0	0
Radioactive waste	0	0	0	0	0	0
Other hazardous waste, if any	0	0	0	0	0	0
Other non-hazardous waste generated, if any	6.53	7.86	0	0	0	0
	6	5559	0	0	0	0

c. Different types of waste recovered or disposed by the entity, in the previous financial year:

Category of waste (in metric tonnes)	Recycled	Re-used	Other recovery operations	Incineration	Landfilling	Other disposal operations
Plastic waste	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Bio-medical waste	0	0	0	0	0	0
Construction and demolition waste	100	200	0	0	0	0
Battery waste	0	0	0	0	0	0
Radioactive waste	0	0	0	0	0	0
Other hazardous waste, if any	0	0	0	0	0	0
Other non-hazardous waste generated, if any	0	0	0	0	0	0
Total (A+B+C+D+E+F+G+H)	100	200	0	0	0	0

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 incorporated an internal mechanism that emphasizes waste categorization as an initial step of waste management. This involves the division of waste into varied classes, according to their nature and disposal necessities.

Subsequent to this classification, the waste is meticulously segregated and stored in distinct zones designated for each type. This systematic arrangement allows for convenient and efficient handling of wastes and it facilitates proper disposal measures. The disposal process is conducted at prescribed intervals, ensuring timely removal of waste from the facilities and thus preventing any potential accrual or accumulation. Our disposal methodology complies with appropriate disposal techniques that are stringent, responsible, and in alignment with regulatory standards.

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.
	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

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

S. 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
	NA	NA	No	NA

Leadership indicators

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

a. Name of the water stress area and nature of operations:

Name of the area	Nature of operations
NA	NA

b. Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(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 (in kilolitres)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover//n(Water consumed/turnover)	0	0
Water intensity (optional) - the relevant metric may be selected by the entity	0	0
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) Into 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
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		No
If yes, name of the external agency.		NA

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

Parameter	Unit	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Total scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	1215	
Total scope 3 emissions per rupee of turnover	tCO2e/crore ₹ turnover	3.56	
Total scope 3 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	
If yes, name of the external agency.		NA	

Notes: Scope 3 data contains emissions from business travel, services purchased and waste generated.

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.:

As per the context provided, the entity does not engage in operations within ecologically sensitive regions. Therefore, it does not have a direct or indirect impact on the biodiversity of such areas. As a result, no preventive or remediation activities are conducted due to the absence of operations within these specified regions.

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
	We have started using a particular type of chemical in our construction sites which in turn has resulted in less water requirements for curing purposes.	Not available	This particular initiative has resulted in less water intake for curing purposes and hence helping in saving a natural resource.

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 is susceptible to disasters and crises such as pandemics, earthquakes, geopolitical instability, fire hazards, etc. which may cause operational disruption, shutdown, project delays, supply chain hurdles, and increased construction costs. The Company prioritises the safety of its stakeholder community and ensures business survival during unpredictable crises. It has a well-designed safety management policy that eliminates/reduces the risk of facilities incidents. Its proper implementation and updation enable effective prevention besides equipping the employees to handle any incident that may occur. The risk management committee at periodical interval reviews various risks.

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.:

We continuously encourage our partners in the value chain to operate in an environmentally friendly way. In the event of significant adverse impacts on the environment generated by our value chain operations, we are proactive in implementing mitigation or adaptation measures. The specific nature of these measures can vary substantially depending primarily on the particular environmental issue being addressed.

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

0

C.7: Principle 7

Essential indicators

1. 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
	NA	NA	No		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			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.:

Mechanisms have been established to facilitate the receipt and resolution of grievances emanating from individuals within the community. These mechanisms are designed to promote transparency, accountability, and fairness in the handling of grievances and may include avenues such as hotlines, online portals, and face-to-face meetings. Specifically, Arvind's Ethics Helpline portal serves as one such platform where community members can submit any complaint or concern. This dedicated portal allows for the prompt and efficient documentation and addressing of grievances in an effective manner. Furthermore, this system maintains confidentiality and ensures that no case goes unheard or unresolved. The grievances submitted through the portal are redressed comprehensively, adhering to the highest level of ethical standards, and the information is utilized for the continuous development and improvement of community experiences.

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

Category	FY 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	23	19
Directly from within India		

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 2023 - 2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Rural	0	0
Semi-urban	0	0
Urban	0	0
Metropolitan	100	100

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

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/acquire d	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	Rural Advancement Program	931	
2	Digital Literacy Program	1700	
3	Supplementary Education Program	800	

Notes: The majority of those who have benefited belong to scheduled caste, other backward caste, and tribal communities.

C.9: Principle 9

Essential indicators

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

Arvind SmartSpaces is equipped with a robust system to receive and address consumer complaints and feedback. A variety of avenues are accessible for consumers to voice their concerns, these include the Arvind SmartSpaces Ethics Helpline Portal, a dedicated email address, and My Gate for project-specific issues. Upon receiving a complaint, it is promptly directed to the pertinent relationship or facility manager. It is mandatory for the assigned manager to acknowledge the complaint within a timeframe of 24 to 48 hours, initiating the process of resolution. Further, it is incumbent upon this representative to successfully close the complaint within an established time range of 7 to 10 days. In circumstances where a resolution might necessitate an extended period exceeding the 7-day mark, the underlying protocol requires the relationship or facility manager to keep the complainant informed of the projected timeline for closure. This mechanism marks a critical part of our effort to maintain transparency in managing consumer-related issues and sustaining a prompt and effective 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 2023 - 2024 (Current Financial Year)			FY 2022-2023 (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

Questions	Response
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. a. Number of instances of data breaches.:

0

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

0.

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 foster awareness and educate consumers about the safe and responsible usage of products and/or services, relevant procedures are instigated. These include the deployment of numerous informational sign boards with the aim of enlightening property owners about the effective utilization of energy and additional natural resources. Ultimately, this aims to encourage practices that benefit the environment.

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

We have established a collaboration with My Gate, an effective communication platform with customers. This service has been put in place as a mechanism to enable them to notify their grievances relating to our services. Our customers' interest remains our paramount concern, hence, we are committed to ensure they are kept well-informed and updated through a reliable and prompt 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