

15th July, 2025

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

Security Code : 539301

Security ID : ARVSMART

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

Symbol : ARVSMART

Dear Sir / Madam,

Sub: Submission of Business Responsibility and Sustainability Report.

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 2024-25, which also forms part of the Annual Report for FY 2024-25.

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 Disclosures

1. Corporate identity number (CIN) of the listed entity	:	L45201GJ2008PLC055771
2. Name of the listed entity	:	Arvind SmartSpaces Limited
3. Date 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	:	2024 - 2025
10. Name of the stock exchange(s) where shares are listed	:	BSE, NSE
11. Paid-up Capital (in Rs.)	:	45,56,44,790
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	:	Avinash Suresh, Chief Operating Officer, 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. Whether the company has undertaken reasonable assurance of the BRSR Core?	:	No
15. Name of assurance provider	:	Not Applicable
16. Type of assurance obtained	:	Not Applicable

A.2: Products/services

17. 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
	Real Estate Development	Construction of Residential and Commercial Projects	100

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

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

A.3: Operations

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

Location	Number of plants	Number of offices	Total
National	14	3	17
International	0	0	0

20. Markets served by the entity:

a. Number of locations:

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

b. What is the contribution of exports as a percentage of the total turnover of the entity? :0

c. A brief on types of customers:

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

A.4: Employees

21. 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)	434	372	85.71	62	14.29	0	0
2.	Other than Permanent (E)	10	8	80	2	20	0	0
3.	Total employees (D + E)	444	380	85.59	64	14.41	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

22. 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

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

Particulars	FY 2024 - 2025 (Turnover rate in current FY)				FY 2023-2024 (Turnover rate in previous FY)				FY 2022-2023 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	36.52	29.52	0	37.99	37.52	31.4	0	38.64	32.05	26.89	0	33.02
Permanent Workers	0	0	0	0	0	0	0	0	0	0	0	0

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

24. Details of holding/subsidiary/associate companies/joint ventures.:

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

S. No.	Entity name (A)	Entity type	% of shares held	Entity (A) participate in the BRSR initiatives of the parent entity?
23	Arvind Surat Homes LLP (formerly Kesardi Homes LLP)	Subsidiary	99	No
24	Ahmedabad Chhabasar Homes LLP	Subsidiary	75	Yes
25	Arvind Green Homes LLP (formerly Amplus Ahmedabad Projects LLP)	Subsidiary	99	No
26	Arvind Building Materials LLP	Subsidiary	99	No
27	Arvind Dream Homes LLP	Subsidiary	99	No
28	Arvind Smart Projects LLP	Subsidiary	99	No
29	Devkhush Developers LLP	Subsidiary	45.45	No
30	Devkhush Infracon LLP	Subsidiary	45.45	No

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

A.6: CSR Details

25. CSR details of the company:

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

Yes

b. Turnover (in Rs.):

713,30,48,979/-

c. Net worth (in Rs.):

808,23,88,649/-

A.7: Transparency and Disclosures Compliances

26. 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 2024 - 2025 Current Financial Year			FY 2023-2024 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 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 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 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	9	0	NA	8	0	NA	

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place?	If Yes, then provide web-link for policy	FY 2024 - 2025 Current Financial Year			FY 2023-2024 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 part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link to the portal is: https://www.arvindethicshelpline.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	
Customers	Yes	Yes, Grievance redressal forms part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link to the portal is: https://www.arvindethicshelpline.in/portal/en/home . The policy is available on Company's website: https://www.arvindsmartspaces.com/wp-content/uploads/2022/02/Whistleblower-Policy-.pdf	2833	6	NA	5912	358	NA	
Value chain partners	Yes	Yes, Grievance redressal forms part of the Whistle Blower Policy. Any grievance should be reported on the Ethics portal. The link to the portal is: https://www.arvindethicshelpline.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	

27. 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. 	-	Positive Implications

S. No.	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
			<p>3. Implementing advanced water saving technologies can position the company as a leader in innovative construction practices.</p> <p>4. As clients and consumers become more environmentally conscious, sustainable practices, including water management, can become a significant differentiating factor in the market.</p>		
	Emissions and Energy Management	R	<p>While energy contributes to the growth of construction industry, resulting emissions are a dampener for environmental health.</p> <p>1. High emissions and inefficient energy management can lead to increased operational costs.</p> <p>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.</p> <p>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> <p>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.</p>	<p>In order to mitigate this risk:</p> <p>1. We continually monitor the energy consumption and take measures both at the design level and the construction level to flatten our energy consumption.</p> <p>2. We are also engaged in increasing renewable energy uptake in our projects.</p> <p>3. We are using products like China Mosaics in our construction activities which results in saving a significant amount of energy.</p>	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
	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 wellbeing of employees. Failure to do so can lead to a loss of trust and low morale among the workforce. 	<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

S. No.	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
			3. Non-compliance with health and safety regulations can lead to legal action, hefty fines, and increased insurance premiums, impacting the financial stability of a company.		
	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
1 b. Has the policy been approved by the Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1 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, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	NA	NA	NA	NA	NA	NA	NA	NA	NA
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 24-25			

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 fulfil 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, CBOs and functional heads of the Company. These joint assessments focus on the environmental and social issues, how these issues impact the continuity of the business and the way forward to deal with them.

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.								
Description of any other committee	The Company does not have a specific Committee; however, periodic joint assessments are carried by the Managing Director, COO, CBOs and functional heads of the Company.								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Any other Committee								
Description of any other committee	The Company does not have a specific Committee; however, periodic joint assessments are carried by the Managing Director, COO, CBOs and functional heads of the Company.								

b. Details about frequency:

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

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency?	No	No	No	No	No	No	No	No	No
If yes, provide name of the agency	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	Not Applicable								
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	29	Various skill development trainings were given to the employees at all level of employees.	9.22
Workers	308	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.:

Arvind Smartspaces adheres to the anti-corruption and anti-bribery policies outlined in the Lalbhai Group of Companies' Code of Conduct, as it is part of this group. These policies are designed to uphold ethical business practices and can be accessed for further details at the company's corporate governance webpage: <https://www.arvind.com/corporate-governance>

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 2024 - 2025 (Current Financial Year)	FY 2023-2024 (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 2024 - 2025 (Current Financial Year)		FY 2023-2024 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	There are no complaints received in relation to the conflict of interest against Directors in the current financial year.	0	There are no complaints received in relation to the conflict of interest against Directors in the current financial year.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	There are no complaints received in relation to the conflict of interest against KMPs in the current financial year.	0	There are no complaints received in relation to the conflict of interest against KMPs in the current financial year.

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

Not Applicable

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

Question	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Accounts payable × 365 days	11,47,094.59 Lacs	11,24,164.52 Lacs
Cost of goods or services procured	6,129.38 Lacs	5,523.16 Lacs
Number of days of accounts payables	187.15	203.54

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 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Concentration of Purchases	a. i) Purchases from trading houses	0	0
	ii) Total purchases	0	0
	iii) Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made	0	0
	c. i) Purchases from top 10 trading houses	0	0
	ii) Total purchases from trading houses	0	0
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	0	0

Parameter	Metrics	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Concentration of Sales	a. i) Sales to dealers / distributors	0	0
	ii) Total Sales	0	0
	iii) Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. i) Sales to top 10 dealers / distributors	0	0
	ii) Total sales to dealers / distributors	0	0
	iii) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	a. i) Purchases (Purchases with related parties)	0	0
	ii) Total Purchases	61,29,37,653.56	55,23,15,706.00
	iii) Purchases (Purchases with related parties as % of Total Purchases)	0	0
	b. i) Sales (Sales to related parties)	9,47,07,301	13,30,98,895
	ii) Total Sales	124,83,36,301	150,77,87,000
	iii) Sales (Sales to related parties as % of Total Sales)	7.59	8.83
	c. i) Loans & advances (Loans & advances given to related parties)	1,04,66,93,859.99	177,20,03,860
	ii) Total loans & advances	1,04,66,93,859.99	177,20,03,860
	iii) Loans & advances (Loans & advances given to related parties as % of Total loans & advances)	100	100
	d. i) Investments (Investments in related parties)	354,87,51,494	261,41,81,494
	ii) Total Investments made	4,62,78,60,067.59	348,35,20,805
	iii) Investments (Investments in related parties as % of Total Investments made)	76.68	75.04

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:

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

C.2: Principle 2

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 2024 - 2025 (Current Financial Year)	FY 2023-2024 (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 focuses on classification of waste followed by segregation and storage in separated areas. After storage, periodically the waste is collected and responsibly disposed off in accordance with the applicable regulatory norms defined by the State Pollution Control Board (SPCB) / Central Pollution Control Board (CPCB).

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

4. Details about Extended Producer Responsibility (EPR):

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

Leadership indicators

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

- a. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)?:

No

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

NIC code	Name of product/ service	% of total turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain	If yes, provide the web-link.
NA	NA		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):

Indicate input material	Recycled or re-used input material to total material	
	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
NA	NA	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 2024 - 2025 (Current Financial Year)			FY 2023-2024 (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	0

C.3: Principle 3

Essential Indicators

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

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

Particulars	% 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	372	372	100	372	100	0	0	372	100	0	0
Female	62	62	100	62	100	62	100	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	434	434	100	434	100	62	14.29	372	85.71	0	0
Other than permanent employees											
Male	8	0	0	0	0	0	0	0	0	0	0
Female	2	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	10	0	0	0	0	0	0	0	0	0	0

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

Particulars	% 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 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers)	58,30,700	45,60,369
ii) Total revenue of the company	713,30,48,980	341,17,72,415
iii) Cost incurred on wellbeing measures as a % of total revenue of the company	0.08	0.13

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

Benefits	FY 2024 - 2025 (Current Financial Year)			FY 2023-2024 (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	2	100	Yes	4	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	100	100	0	0
Female	66.67	33.33	0	0
Other	0	0	0	0
Total	92.86	80	0	0

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

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 workers in association(s) or Unions recognised by the listed entity:

Category	FY 2024 - 2025 (Current Financial Year)			FY 2023-2024 (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	434	0	0	415	0	0
Male	372	0	0	341	0	0
Female	62	0	0	74	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 2024-25 (Current Financial Year)					FY 2023-24 (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	372	15	4.03	24	6.45	341	0	0	54	15.84
Female	62	5	8.06	16	25.81	74	0	0	9	12.16
Other	0	0	0	0	0	0	0	0	0	0
Total	434	20	4.61	40	9.22	415	0	0	63	15.18
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 workers:

Category	FY 2024 - 2025 (Current Financial Year)			FY 2023-2024 (Previous Financial Year)		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	372	243	65.32	341	249	73.02
Female	62	38	61.29	74	47	63.51
Other	0	0	0	0	0	0
Total	434	281	64.75	415	296	71.33

Category	FY 2024 - 2025 (Current Financial Year)			FY 2023-2024 (Previous Financial Year)		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
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 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Lost time injury frequency rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

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

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

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

Category	FY 2024 - 2025 (Current Financial Year)			FY 2023-2024 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0	NA	0	0	NA
Health and safety	0	0	NA	0	0	NA

14. Assessments for the year:

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

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

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

Leadership indicators

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

Category	Response
Employees	Yes
Workers	Yes

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

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

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (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.:

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

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

Stakeholder group	Whether identified as vulnerable & marginalized group	Channels of communication	Details of other channels of communication	Frequency of engagement	Details of other frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Website	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	Continuous engagement throughout the year	We aim to cultivate enduring, long-term relationships with our customers. We actively engage with them to gain a deeper understanding of their expectations and needs, and we strive to fulfil these through our offerings.
Investors	No	Newspaper	Public disclosures include annual reports, quarterly financial performance updates published on company websites and in newspapers, as well as other official financial statements. In addition to these, detailed discussions take place during analyst meetings, investor calls, and investor presentations.	Others	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	Others	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.

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
			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.			
Local Community	No	Community Meetings	We actively engage with institutions such as the Arvind Foundation and SHARDA Trust, with our Business Development and Civil & Execution teams working closely in collaboration with them to support community initiatives.	Others	As per planned activities	We aim to establish sustainable and cohesive community relations, positively impacting the quality of life within the local community.
Media	No	Other	We engage with the media through announcements, events, visits, conferences, and other interactions.	Others	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	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.

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
Suppliers	No	SMS	Our Procurement and Sourcing teams maintain regular engagement with suppliers, complemented by interactions during training programs and capacity-building workshops.	Others	As per planned activities and business requirements.	It enables us to understand mutual expectations and needs, especially with regard to quality, cost, timely delivery, growth plans and sharing of best practices.

Leadership indicators

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

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

2. **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

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

Category	FY 2024 - 2025 (Current Financial Year)			FY 2023-2024 (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	434	0	0	415	0	0
Other than permanent	10	0	0	7	0	0
Total employees	444	0	0	422	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

- Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (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	434	0	0	434	100	415	0	0	415	100
Male	372	0	0	372	100	341	0	0	341	100
Female	62	0	0	62	100	74	0	0	74	100
Other	0	0	0	0	0	0	0	0	0	0
Other than permanent	10	0	0	10	100	7	0	0	7	100
Male	8	0	0	8	100	5	0	0	5	100
Female	2	0	0	2	100	2	0	0	2	100
Other	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/salary/wages:

a. Median remuneration/wages:

Gender	Male		Female		Other	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	7	8,20,000	1	7,60,000	0	0
Key Managerial Personnel	3	1,33,35,229	0	0	0	0
Employees other than BoD and KMP	369	5,01,532	62	4,74,270	0	0
Workers	0	0	0	0	0	0

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

Question	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Gross wages paid to females	-	-
Total wages	-	-
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 2024 - 2025 (Current Financial Year)			FY 2023-2024 (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	6	0	Each of these cases have been investigated, necessary actions have been taken and closed.	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child labour	0	0	NA	0	0	NA
Forced labour/ involuntary labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Category	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	6	0
Female employees / workers	62	74
Complaints on POSH as a % of female employees / workers	9.68	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.:

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

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

Yes

4. Details on assessment of value chain partners:

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

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

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

C.6: Principle 6

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

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

Yes

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

	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Revenue from operations (in Rs.)	713,30,48,979	341,17,72,415

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

Parameter	Unit	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
From renewable sources			
Total electricity consumption (A)	GJ	170	170
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	170
From non-renewable sources			
Total electricity consumption (D)	GJ	35,656	8,121
Total fuel consumption (E)	GJ	4,412	2,767
Energy consumption through other sources (F)	GJ	0	0

Parameter	Unit	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Total energy consumed from non-renewable sources (D+E+F)	GJ	40,068	10,887
Total energy consumed (A+B+C+D+E+F)	GJ	40,238	11,057
Energy intensity per rupee of turnover (Total energy consumed/revenue from operations)	GJ/₹ turnover	0.00000564106599	0.000003240837505
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/revenue from operations adjusted for PPP)	GJ/US\$ turnover	0.0001165444233534	0.00006695570285
Energy intensity in terms of physical output	GJ/employee	90.62	26.2
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

Notes: For India, PPP conversion factor is 20.66 for the years 2025 as per Implied PPP conversion rate available at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

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 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Water withdrawal by source			
(i) Surface water	kilolitres	0	0
(ii) Groundwater	kilolitres	0	0
(iii) Third party water	kilolitres	1,61,634	64,634
(iv) Seawater/desalinated water	kilolitres	0	0
(v) Others	kilolitres	0	0
Total volume of water withdrawal (i + ii + iii + iv + v)	kilolitres	1,61,634	64,634
Total volume of water consumption	kilolitres	1,61,634	64,634
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	kilolitres/₹ turnover	0.00002265987525	0.00001894440547

Parameter	Unit	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Water intensity per rupee of turnover adjusted for purchasing power parity (Total water consumption / Revenue from operations adjusted for PPP)	kilolitres/US\$ turnover	0.0004681530226	0.000391391417
Water intensity in terms of physical output (Total water consumption / physical unit)	kilolitres/employee	364.04	153.16
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

Notes: For India, PPP conversion factor is 20.66 for the years 2025 as per Implied PPP conversion rate available at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

4. Provide the following details related to water discharged:

Parameter	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0
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. Details of air emissions (other than GHG emissions) by the entity:

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

Yes

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

Parameter	Please specify unit	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (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.		NA	NA

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

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

Yes

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

Parameter	Unit	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Total scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	357	255
Total scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	2,138	1,615
Total scope 1 and scope 2 emission intensity per rupee of turnover (Total scope 1 and scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/₹ turnover	0.0000003497802983	0.0000005483953126
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)	tCO ₂ e/ US\$ turnover	0.0000007226460964	0.00001132984716
Total scope 1 and scope 2 emission intensity in terms of physical output	tCO ₂ e/ employee	5.62	4.43

Parameter	Unit	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Total scope 1 and scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		No	No
If yes, name of the external agency.		NA	NA

Notes: For India, PPP conversion factor is 20.66 for the years 2025 as per Implied PPP conversion rate available at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

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

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

Yes

b. If yes, then provide details.:

Arvind SmartSpaces has implemented multiple initiatives across its projects - Forrester, Uplands, Fruits of Life, Aqua City, Highgrove, and Uplands 2.0 - to reduce greenhouse gas (GHG) emissions, conserve natural resources, and promote sustainable construction practices. Below is a detailed overview of these initiatives, including their environmental impact and quantified savings for FY 24-25:

1. Curing Compound Application

- **Projects:** Forrester, Uplands, Fruits of Life, Uplands 2.0
- **Description:** Curing compounds are applied to concrete surfaces to reduce water consumption, enhance durability, and minimize environmental impact by preventing material wastage and chemical runoff.
- **Impact:**
 - **Forrester:** Applied 800 litres, covering 3,600 m², saving 90,000 litres of water and reducing CO₂ emissions by 0.4 metric tons.
 - **Uplands:** Applied 120 litres, covering 540 m², saving 13,500 litres of water and reducing CO₂ emissions by 0.06 metric tons.
 - **Fruits of Life:** Applied 80 litres, covering 360 m², saving 9,000 litres of water and reducing CO₂ emissions by 0.045 metric tons.
 - **Uplands 2.0:** Applied 250 litres, covering 1,125 m², saving 28,125 litres of water and reducing CO₂ emissions by 0.13 metric tons.

- **Total Savings:** 140,625 litres of water saved, 0.64 metric tons of CO₂ emissions reduced.

2. Tree Plantation

- **Projects:** Forrester, Uplands, Fruits of Life, Aqua City, Highgrove, Uplands 2.0
- **Description:** Tree plantation enhances air quality, improves biodiversity, prevents soil erosion, and offsets carbon emissions from construction activities.
- **Impact:**
 - **Forrester:** Planted 3,000 trees, absorbing 15-30 metric tons of CO₂ annually.
 - **Uplands:** Planted 2,800 trees, absorbing 61.6 metric tons of CO₂ annually.
 - **Fruits of Life:** Planted 2,500 trees, absorbing 55 metric tons of CO₂ annually.
 - **Aqua City:** Planted 20 trees, absorbing 0.44 metric tons of CO₂ annually.
 - **Highgrove:** Planted 23,030 trees, absorbing 506.66 metric tons of CO₂ annually.
 - **Uplands 2.0:** Planted 11,398 trees, absorbing 250.76 metric tons of CO₂ annually.

- **Total Savings:** Approximately 889.46-904.46 metric tons of CO₂ absorbed annually.

3. Underdeck Insulation for Air Conditioning

- **Projects:** Forrester, Uplands, Fruits of Life, Aqua City
- **Description:** Underdeck insulation improves thermal efficiency, reduces HVAC demand, and lowers GHG emissions by minimizing energy consumption.
- **Impact:**
 - **Forrester:** Installed 8,000 ft², saving 6,400 kWh and reducing 5.76 metric tons of CO₂ annually.

- **Uplands:** Installed 12,000 ft², saving 9,600 kWh and reducing 8.64 metric tons of CO₂ annually.
 - **Fruits of Life:** Installed 3,200 ft², saving 2,560 kWh and reducing 2.3 metric tons of CO₂ annually.
 - **Aqua City:** Installed 8,800 ft², saving 7,040 kWh and reducing 6.34 metric tons of CO₂ annually.
 - **Total Savings:** 25,600 kWh of electricity saved, 22.04 metric tons of CO₂ emissions reduced annually.
- 4. Solar Water Heaters**
- **Projects:** Forreste, Uplands
 - **Description:** Solar heaters utilize renewable energy, reducing reliance on fossil fuels and cutting GHG emissions.
 - **Impact:**
 - **Forreste:** Installed 422 heaters, saving 633,000-1,055,000 kWh and reducing 633-1,055 metric tons of CO₂ annually.
 - **Uplands:** Installed 29 heaters, saving 43,500-72,500 kWh and reducing 43.5-72.5 metric tons of CO₂ annually.
 - **Total Savings:** 676,500-1,127,500 kWh of electricity saved, 676.5-1,127.5 metric tons of CO₂ emissions reduced annually.
- 5. Rainwater Harvesting Systems**
- **Projects:** Forreste, Uplands
 - **Description:** Rainwater harvesting captures and stores rainwater, reducing reliance on municipal water supplies and minimizing runoff-related erosion.
 - **Impact:**
 - **Forreste:** Installed systems with 676,000 litres capacity, harvesting 2.7 million litres annually, saving 4,050 kWh and reducing 1.65 metric tons of CO₂.
 - **Uplands:** Installed systems with 600,000 litres capacity, harvesting 2.4 million litres annually, saving 3,600 kWh and reducing 3.24 metric tons of CO₂.
 - **Total Savings:** 5.1 million litres of water harvested, 7,650 kWh of electricity saved, 4.89 metric tons of CO₂ emissions reduced annually.
- 6. Fiber Reinforced Polymer (FRP) Bars**
- **Projects:** Forreste, Uplands, Fruits of Life
 - **Description:** FRP bars enhance durability, reduce maintenance needs, and lower carbon emissions compared to traditional steel rebar.
 - **Impact:**
 - **Forreste:** Used 380,000 RMT, saving 506 metric tons of CO₂.
 - **Uplands:** Used 120,000 RMT, saving 160 metric tons of CO₂.
 - **Fruits of Life:** Used 140,000 RMT, saving 330.4 metric tons of CO₂.
 - **Total Savings:** 996.4 metric tons of CO₂ emissions reduced.
- 7. Sewage Treatment Plants (STP) for Water Recycling**
- **Projects:** Forreste, Uplands, Fruits of Life
 - **Description:** STPs recycle wastewater for gardening and other uses, reducing freshwater demand and associated emissions from water transport.
 - **Impact:**
 - **Forreste:** 30 KLD capacity, recycling 10.95 million litres annually, saving 16,425 kWh and reducing 14.78 metric tons of CO₂.
 - **Uplands:** 160 KLD capacity, recycling 58.4 million litres annually, saving 87,600 kWh and reducing 78.84 metric tons of CO₂.
 - **Fruits of Life:** 30 KLD capacity, recycling 10.95 million litres annually, saving 2.3 metric tons of CO₂.
 - **Total Savings:** 80.3 million litres of water recycled, 104,025 kWh of electricity saved, 95.92 metric tons of CO₂ emissions reduced annually.
- 8. Motion Sensor Lights**
- **Projects:** Forreste, Uplands, Highgrove
 - **Description:** Motion sensor lights reduce unnecessary electricity use, lowering energy consumption and GHG emissions.
 - **Impact:**
 - **Forreste:** Installed 250 lights, saving 91,250 kWh and reducing 82.1 metric tons of CO₂ annually.
 - **Uplands:** Installed 265 lights, saving 96,725 kWh and reducing 87.05 metric tons of CO₂ annually.
 - **Highgrove:** Installed 233 lights, saving 85,045 kWh and reducing 76.5 metric tons of CO₂ annually.

- **Total Savings:** 273,020 kWh of electricity saved, 245.65 metric tons of CO₂ emissions reduced annually.

9. Heat Insulation Coatings

- **Projects:** Forreste, Uplands, Fruits of Life
- **Description:** Heat insulation coatings reduce heat absorption, lower cooling energy needs, and minimize GHG emissions.
- **Impact:**
 - **Forreste:** Coated 2,535 RMT, saving 925,275 kWh and reducing 832.7 metric tons of CO₂ annually.
 - **Uplands:** Coated 4,096 RMT, saving 1,494,040 kWh and reducing 1,344.6 metric tons of CO₂ annually.
 - **Fruits of Life:** Coated 3,240 RMT, saving 1,620 kWh and reducing 1.46 metric tons of CO₂ annually.
- **Total Savings:** 2,420,935 kWh of electricity saved, 2,178.76 metric tons of CO₂ emissions reduced annually.

10. Fly Ash Utilization

- **Project:** Aqua City
- **Description:** Fly ash replaces cement in concrete, reducing carbon emissions and repurposing industrial waste.
- **Impact:** Used in 8,000 m², replacing 200 tons of cement and reducing 180 metric tons of CO₂ emissions.

11. Artificial Ponds

- **Projects:** Uplands, Aqua City, Uplands 2.0
- **Description:** Artificial ponds manage stormwater, recharge groundwater, and reduce emissions from water tanker use.
- **Impact:**
 - **Uplands:** Three ponds (380 m²) store 760,000 litres, recharging 228,000 litres annually, saving 0.16 metric tons of CO₂.
 - **Aqua City:** 35,000 m² pond stores 70 million litres, recharging 21 million litres annually, saving 14.7 metric tons of CO₂.
 - **Uplands 2.0:** 12,000 m² pond stores 24 million litres, recharging 7.2 million litres annually, saving 5.04 metric tons of CO₂.

- **Total Savings:** 94.76 million litres of water stored, 28.43 million litres recharged, 19.9 metric tons of CO₂ emissions reduced annually.

12. Natural Water Bodies

- **Project:** Aqua City
- **Description:** Natural water bodies support groundwater recharge, carbon sequestration, and reduce energy use for water extraction.
- **Impact:** 7,500 m² of water bodies recharge 2–5 million litres annually and sequester 1.5–3.75 metric tons of CO₂ annually.

13. Water Treatment Plants (WTP)

- **Project:** Uplands
- **Description:** WTPs treat raw water, reducing reliance on external freshwater sources and associated emissions.
- **Impact:** Two plants with 200,000 litres/day capacity save 73 million litres annually, reducing 50–100 metric tons of CO₂ emissions.

14. Welded Mesh

- **Project:** Uplands 2.0
- **Description:** Welded mesh reduces steel usage, lowering material and energy consumption.
- **Impact:** Used 20,000 m², saving 300 tons of steel and reducing 555 metric tons of CO₂ emissions.

Summary of Total Environmental Impact

- **CO₂ Emissions Reduced:** Approximately 5,261–5,914 metric tons annually.
- **Electricity Saved:** 3,515,110–3,966,110 kWh annually.
- **Water Saved/Recycled:** 253.56 million litres annually (including harvested, recharged, and recycled water).
- **Other Resources Saved:** 200 tons of cement, 300 tons of steel.

These initiatives reflect Arvind SmartSpaces' commitment to reducing GHG emissions and promoting sustainability across its operations in FY 24-25. By integrating innovative technologies and environmentally conscious practices, the company is actively contributing to a lower carbon footprint and resource conservation.

9. Details related to waste management:

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

Parameter	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Total waste generated (in metric tonnes)		
Plastic waste (A)	0	0.005
E-waste (B)	0.421	0.33
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	17.4	5,552.79
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	24.916	14.39
Total (A+B+C+D+E+F+G+H)	42.74	5,567.52
Waste intensity per rupee of turnover (tonne/₹ turnover)	0.000000005991827636	0.000001631855623
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (tonne/US\$ turnover)	0.000000123791159	0.00003371413717
Waste intensity in terms of physical output (tonne/employee)	0.096	13.19
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	0.421	0	0	0	0	0
Bio-medical waste	0	0	0	0	0	0
Construction and demolition waste	0	17.4	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	24.916	0	0	0	0	0
Total	25.34	17.40	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	0.33	0	0	0	0	0
Bio-medical waste	0	0	0	0	0	0
Construction and demolition waste	0	5,552.79	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
Total	6.86	5,560.65	0	0	0	0

Notes: For India, PPP conversion factor is 20.66 for the years 2025 as per Implied PPP conversion rate available at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

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

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

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

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

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

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

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

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

Parameter	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Name of the area	NA	NA
Nature of operations	NA	NA
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (i + ii + iii + iv + v)	0	0
Total volume of water consumption	0	0
Water intensity per rupee of turnover (Total water consumption / ₹ turnover from operations)	0	0
Water intensity (optional) - the relevant metric may be selected by the entity	0	0

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

Parameter	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Name of the area		
Nature of operations		
(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

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

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

Yes

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

Parameter	Unit	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Total scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	6,996	1,215
Total scope 3 emissions per rupee of turnover	tCO ₂ e/₹ turnover	0.0000009807867604	0.000000356119885
Total scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	tCO ₂ e/employee	15.76	2.88
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		No	No
If yes, name of the external agency.		NA	NA

Notes: Last year, Scope 3 data included emissions from business travel, purchased services, and waste generated. This year, we have expanded the boundary to include emissions from purchased goods, which has been a major contributor to the increase in Scope 3 emissions.

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

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

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

S. No.	Initiatives undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Curing compounds are applied to concrete surfaces to reduce water consumption, enhance durability, and minimize environmental impact by preventing material wastage and chemical runoff.	Forrester: Applied 800 litres, covering 3,600 m ² , saving 90,000 litres of water and reducing CO ₂ emissions by 0.4 metric tons. Uplands: Applied 120 litres, covering 540 m ² , saving 13,500 litres of water and reducing CO ₂ emissions by 0.06 metric tons. Fruits of Life: Applied 80 litres, covering 360 m ² , saving 9,000 litres of water and reducing CO ₂ emissions by 0.045 metric tons. Uplands 2.0: Applied 250 litres, covering 1,125 m ² , saving 28,125 litres of water and reducing CO ₂ emissions by 0.13 metric tons.	Total Savings: 140,625 litres of water saved, 0.64 metric tons of CO ₂ emissions reduced.

S. No.	Initiatives undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2	Tree plantation enhances air quality, improves biodiversity, prevents soil erosion, and offsets carbon emissions from construction activities.	Forreste: Planted 3,000 trees, absorbing 15-30 metric tons of CO ₂ annually. Uplands: Planted 2,800 trees, absorbing 61.6 metric tons of CO ₂ annually. Fruits of Life: Planted 2,500 trees, absorbing 55 metric tons of CO ₂ annually. Aqua City: Planted 20 trees, absorbing 0.44 metric tons of CO ₂ annually. Highgrove: Planted 23,030 trees, absorbing 506.66 metric tons of CO ₂ annually. Uplands 2.0: Planted 11,398 trees, absorbing 250.76 metric tons of CO ₂ annually.	Total Savings: Approximately 889.46-904.46 metric tons of CO ₂ absorbed annually.
3	Underdeck insulation improves thermal efficiency, reduces HVAC demand, and lowers GHG emissions by minimizing energy consumption.	Forreste: Installed 8,000 ft ² , saving 6,400 kWh and reducing 5.76 metric tons of CO ₂ annually. Uplands: Installed 12,000 ft ² , saving 9,600 kWh and reducing 8.64 metric tons of CO ₂ annually. Fruits of Life: Installed 3,200 ft ² , saving 2,560 kWh and reducing 2.3 metric tons of CO ₂ annually. Aqua City: Installed 8,800 ft ² , saving 7,040 kWh and reducing 6.34 metric tons of CO ₂ annually.	Total Savings: 25,600 kWh of electricity saved, 22.04 metric tons of CO ₂ emissions reduced annually.
4	Solar heaters utilize renewable energy, reducing reliance on fossil fuels and cutting GHG emissions.	Forreste: Installed 422 heaters, saving 633,000-1,055,000 kWh and reducing 633-1,055 metric tons of CO ₂ annually. Uplands: Installed 29 heaters, saving 43,500-72,500 kWh and reducing 43.5-72.5 metric tons of CO ₂ annually.	Total Savings: 676,500-1,127,500 kWh of electricity saved, 676.5-1,127.5 metric tons of CO ₂ emissions reduced annually.
5	Rainwater harvesting captures and stores rainwater, reducing reliance on municipal water supplies and minimizing runoff-related erosion.	Forreste: Installed systems with 676,000 litres capacity, harvesting 2.7 million litres annually, saving 4,050 kWh and reducing 1.65 metric tons of CO ₂ . Uplands: Installed systems with 600,000 litres capacity, harvesting 2.4 million litres annually, saving 3,600 kWh and reducing 3.24 metric tons of CO ₂ .	Total Savings: 5.1 million litres of water harvested, 7,650 kWh of electricity saved, 4.89 metric tons of CO ₂ emissions reduced annually.
6	FRP bars enhance durability, reduce maintenance needs, and lower carbon emissions compared to traditional steel rebar.	Forreste: Used 380,000 RMT, saving 506 metric tons of CO ₂ . Uplands: Used 120,000 RMT, saving 160 metric tons of CO ₂ . Fruits of Life: Used 140,000 RMT, saving 330.4 metric tons of CO ₂ .	Total Savings: 996.4 metric tons of CO ₂ emissions reduced.
7	STPs recycle wastewater for gardening and other uses, reducing freshwater demand and associated emissions from water transport.	Forreste: 30 KLD capacity, recycling 10.95 million litres annually, saving 16,425 kWh and reducing 14.78 metric tons of CO ₂ . Uplands: 160 KLD capacity, recycling 58.4 million litres annually, saving 87,600 kWh and reducing 78.84 metric tons of CO ₂ . Fruits of Life: 30 KLD capacity, recycling 10.95 million litres annually, saving 2.3 metric tons of CO ₂ .	Total Savings: 80.3 million litres of water recycled, 104,025 kWh of electricity saved, 95.92 metric tons of CO ₂ emissions reduced annually.

S. No.	Initiatives undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
8	Motion sensor lights reduce unnecessary electricity use, lowering energy consumption and GHG emissions.	Forreste: Installed 250 lights, saving 91,250 kWh and reducing 82.1 metric tons of CO ₂ annually. Uplands: Installed 265 lights, saving 96,725 kWh and reducing 87.05 metric tons of CO ₂ annually. Highgrove: Installed 233 lights, saving 85,045 kWh and reducing 76.5 metric tons of CO ₂ annually.	Total Savings: 273,020 kWh of electricity saved, 245.65 metric tons of CO ₂ emissions reduced annually.
9	Heat insulation coatings reduce heat absorption, lower cooling energy needs, and minimize GHG emissions.	Forreste: Coated 2,535 RMT, saving 925,275 kWh and reducing 832.7 metric tons of CO ₂ annually. Uplands: Coated 4,096 RMT, saving 1,494,040 kWh and reducing 1,344.6 metric tons of CO ₂ annually. Fruits of Life: Coated 3,240 RMT, saving 1,620 kWh and reducing 1.46 metric tons of CO ₂ annually.	Total Savings: 2,420,935 kWh of electricity saved, 2,178.76 metric tons of CO ₂ emissions reduced annually.
10	Fly ash replaces cement in concrete, reducing carbon emissions and repurposing industrial waste.	Impact: Used in 8,000 m ² , replacing 200 tons of cement and reducing 180 metric tons of CO ₂ emissions.	Reducing 180 metric tons of CO ₂ emissions.
11	Artificial ponds manage stormwater, recharge groundwater, and reduce emissions from water tanker use.	Uplands: Three ponds (380 m ²) store 760,000 litres, recharging 228,000 litres annually, saving 0.16 metric tons of CO ₂ . Aqua City: 35,000 m ² pond stores 70 million litres, recharging 21 million litres annually, saving 14.7 metric tons of CO ₂ . Uplands 2.0: 12,000 m ² pond stores 24 million litres, recharging 7.2 million litres annually, saving 5.04 metric tons of CO ₂ .	Total Savings: 94.76 million litres of water stored, 28.43 million litres recharged, 19.9 metric tons of CO ₂ emissions reduced annually.
12	Natural water bodies support groundwater recharge, carbon sequestration, and reduce energy use for water extraction.	Impact: 7,500 m ² of water bodies recharge 2-5 million litres annually and sequester 1.5-3.75 metric tons of CO ₂ annually.	Sequester 1.5-3.75 metric tons of CO ₂ annually.
13	WTPs treat raw water, reducing reliance on external freshwater sources and associated emissions.	Impact: Two plants with 200,000 litres/day capacity save 73 million litres annually, reducing 50-100 metric tons of CO ₂ emissions.	Reducing 50-100 metric tons of CO ₂ emissions.
14	Welded mesh reduces steel usage, lowering material and energy consumption.	Impact: Used 20,000 m ² , saving 300 tons of steel and reducing 555 metric tons of CO ₂ emissions.	Reducing 555 metric tons of CO ₂ emissions.

5. Details about the disaster management plan.:

- Does the entity have a business continuity and disaster management plan?: Yes
- Give details in 100 words/ web link.:

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

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

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

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. 0

C.7: Principle 7

Essential indicators

1. a. Number of affiliations with trade and industry chambers/ associations.
- 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	No	No	NA

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

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

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

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

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

Category	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	15.34	23.0
Sourced directly from within the district and neighbouring districts	0	0

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

Location	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
1. Rural		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	0	0
ii) Total Wage Cost	0	0
iii) % of Job creation in Rural areas	0	0
2. Semi-urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	0	0
ii) Total Wage Cost	0	0
iii) % of Job creation in Semi-Urban areas	0	0
3. Urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	0	0
ii) Total Wage Cost	0	0
iii) % of Job creation in Urban areas	0	0

Location	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
4. Metropolitan		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	0	0
ii) Total Wage Cost	0	0
iii) % of Job creation in Metropolitan areas	0	0

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

Leadership indicators

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

Details of negative social impact identified	Corrective action taken
NA	NA

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

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

3. a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/ vulnerable groups?: No
b. From which marginalized/vulnerable groups do you procure?: NA
c. What percentage of total procurement (by value) does it constitute?: NA

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

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

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

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

6. Details of beneficiaries of CSR projects:

S. No.	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	GYANDA: Fountain of knowledge	150	100
2	Digital Learning Program	1,470	100
3	Shiksha Setu - NIOS Open Schooling Program	38	100
4	Resilient Dairy economies	280	100
5	Micro-Enterprise & Small Business Support	50	100

S. No.	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
6	Community Health & Camp; Preventive Care	560	100
7	Early Childhood Development & Education Support	580	100
8	Nutrition & Livelihood through Sustainable Practices	120	100

C.9: Principle 9

Essential indicators

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

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

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

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

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

Category	FY 2024 - 2025 (Current Financial Year)			FY 2023-2024 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive trade practices	0	0	-	0	0	-
Unfair trade practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

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

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

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

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

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

7. Provide the following information relating to data breaches.:

- Number of instances of data breaches.: 0
- Percentage of data breaches involving personally identifiable information of customers.: 0
- Impact, if any, of the data breaches.: NA

Leadership indicators

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

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

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

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

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

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

4. Details about display of product information.:

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