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*Validate General Information to open other sheets

General information about company						
Scrip code*	539301					
NSE Symbol*	ARVSMART					
MSEI Symbol*	NOTLISTED					
ISIN*	INE034S01021					
Name of company	Arvind SmartSpaces Limited					
Type of company	Main Board					
Class of security	Equity					
Date of start of financial year	01	04	2025			
Date of end of financial year	31	03	2026			
Date of board meeting when results were approved	03	11	2025			
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	24	10	2025			
Description of presentation currency	INR					
Level of rounding	Lakhs					
Reporting Type	Quarterly					
Reporting Quarter	Second quarter					
Nature of report standalone or consolidated	Standalone					
Whether results are audited or unaudited for the quarter ended	Unaudited				For Current Quarter Only	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited					
Segment Reporting	Single segment					
Description of single segment	Real Estate Developments					
Start date and time of board meeting	03-11-2025	15	45	HH:MM		
End date and time of board meeting	03-11-2025	17	10	HH:MM		
Whether cash flow statement is applicable on company	Yes					
Type of cash flow statement	Cash Flow Indirect					
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable					
Whether the company has any related party?	Yes					
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes					
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA					
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA					
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No					
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?						
(b) If answer to above question is No, please explain the reason for not complying.						
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes					
Latest Date on which RPT policy is updated	29-01-2025					
Indicate Company website link for updated RPT policy of the Company	https://www.arvindsmartspaces.com/wp-content/uploads/2025/02/Related-Party-Transactions-Policy.pdf					
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No					
No. of times funds raised during the quarter						
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	Yes					

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

													Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments						Details of the loans, inter-corporate deposits, advances or investments					Notes																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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Notes:

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.

2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.

3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.

4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31.

Companies with financial years ending in other months, the six months period shall apply accordingly.

5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type.

However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.

6. In case of a multi-year related party transaction:

a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".

b. The value of the related party transaction ratified by the audit committee shall be disclosed in the column "Value of the related party transaction ratified by the audit committee".

c. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".

7. "Cost" refers to the cost of borrowed funds for the listed entity. 8. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.