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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	2026	
Date of end of financial year	31	03	2027	
Date of board meeting when results were approved	05	11	2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28	10	2026	
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 Development			
Start date and time of board meeting	05-11-2026	15	15	HH:MM
End date and time of board meeting	05-11-2026	16	40	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	10-02-2026			
Indicate Company website link for updated RPT policy of the Company	https://www.arvindsmartspaces.com/wp-content/uploads/2026/05/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			

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Amount in (lakhs)

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					
	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 (loans/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Arvind SmartSpaces Limited		Kaushalya Realserve LLP		Enterprise having significant influence by Key Management Personnel	Sale of goods or services		180.18	Approval taken in May2024			44.77	-3.28	-3.21										
2	Arvind SmartSpaces Limited		Mr. Kulin Lalbhai		Non-Executive Director	Remuneration		40.00	Approval taken in May2024			1.40	0.00	0.00										
3	Arvind SmartSpaces Limited		Mr. Punit Sanjay Lalbhai		Non-Executive Director	Remuneration		0.00	Not Required			1.20	0.00	0.00										
4	Arvind SmartSpaces Limited		Ms. Pallavi Vora		Non-Executive Director	Remuneration		15.00	Omnibus Approval			1.20	4.00	0.00										
5	Arvind SmartSpaces Limited		Mr. Niray Kalvandhai Shah		Non-Executive Director	Remuneration		15.00	Omnibus Approval			1.40	5.00	0.00										
6	Arvind SmartSpaces Limited		Sayan K Godbwala		Non-Executive Director	Remuneration		10.00	Omnibus Approval			2.00	0.00	0.00										
7	Arvind SmartSpaces Limited		Prashant Kumar Das		Non-Executive Director	Remuneration		0.00	Not Required			1.00	0.00	0.00										
8	Arvind SmartSpaces Limited		Nilesh D Shah		Non-Executive Director	Remuneration		10.00	Omnibus Approval			1.80	0.00	0.00										
9	Arvind SmartSpaces Limited		Arvind Lifestyle Brands Limited		Enterprise having significant influence by Key Management Personnel	Purchase of goods or services		25.00	Omnibus Approval			0.00	0.00	0.00										
10	Arvind SmartSpaces Limited		Arvind Bixaful Homes LLP		Joint Venture	Investment		100.00	Omnibus Approval			0.00	9.66	9.30										
11	Arvind SmartSpaces Limited		Arvind Bixaful Homes LLP		Joint Venture	Sale of goods or services		50.00	Omnibus Approval			0.05	0.85	0.91										
12	Arvind SmartSpaces Limited		Mr. Kamal Singal and relatives		Key Managerial Person	Sale of goods or services		150.00	Omnibus Approval			0.00	0.00	0.00										
13	Arvind SmartSpaces Limited		Mr. Kamal Singal and relatives		Key Managerial Person	Remuneration		750.00	Omnibus Approval			89.70	0.00	14.79										
14	Arvind SmartSpaces Limited		Mr. Kamal Singal and relatives		Key Managerial Person	Sale of goods or services		322.00	Omnibus Approval			0.00	0.00	0.00										
15	Arvind SmartSpaces Limited		Mr. Priyansh Kapoor		Key Managerial Person	Remuneration		350.00	Omnibus Approval			178.04	0.00	29.47										
16	Arvind SmartSpaces Limited		Mr. Priyansh Kapoor		Key Managerial Person	Sale of goods or services		350.00	Omnibus Approval			0.00	0.00	0.00										
17	Arvind SmartSpaces Limited		Mr. Amit Chamaria and relatives		Key Managerial Person	Remuneration		260.00	Omnibus Approval			119.90	0.00	17.03										
18	Arvind SmartSpaces Limited		Mr. Prakash Makwana and relatives		Key Managerial Person	Sale of goods or services		150.00	Approval taken in May2024			2.76	-58.36	-41.12										
19	Arvind SmartSpaces Limited		Mr. Prakash Makwana and relatives		Key Managerial Person	Remuneration		60.00	Omnibus Approval			30.85	0.00	3.54										
20	Arvind SmartSpaces Limited		Mr. Jignesh Govindbhai Patel		Other Key Managerial Person	Remuneration		200.00	Omnibus Approval			0.00	0.00	0.00										
21	Arvind SmartSpaces Limited		Aura Business Ventures		Enterprise having significant influence by Key Management Personnel	Sale of goods or services		669.82	Approval taken in May2024			229.71	1.31	2.37										
22	Arvind SmartSpaces Limited		Arvind Skyline Pvt Ltd		Subsidiary	Loan		44219.00	Omnibus Approval			14522.00	0.00	14522.00										
23	Arvind SmartSpaces Limited		Arvind Skyline Pvt Ltd		Subsidiary	Investment		-5.13	Omnibus Approval			-5.13	1.00	0.87										
24	Arvind SmartSpaces Limited		Arvind Skyline Pvt Ltd		Subsidiary	Interest received		6632.85	Omnibus Approval			890.37	0.00	890.37										
25	Arvind SmartSpaces Limited		Arvind Skyline Pvt Ltd		Subsidiary	Sale of goods or services		1000.00	Omnibus Approval			0.00	0.00	0.00										
26	Arvind SmartSpaces Limited		Arvind Skyline Pvt Ltd		Subsidiary	Sale of goods or services		10.00	Omnibus Approval			0.00	0.00	0.00										
27	Oxford Navrang Realtors Pvt Ltd		Arvind Skyline Pvt Ltd		Subsidiary	Inter-corporate deposit		-30000.00	Approval taken in May2026			-16486.50	0.00	-16486.50	Loan		15.00%	From Project cash flows	Inter-corporate deposit	15.00%	From Project cash flows	Unsecured	Working capital requirements for acquisition & developeout of inventory	
28	Oxford Navrang Realtors Pvt Ltd		Arvind Skyline Pvt Ltd		Subsidiary	Interest paid		4500.00	Approval taken in May2026			997.87	0.00	-997.87										
29	Arvind SmartSpaces Limited		Arvind Limited		Enterprise having significant influence by Key Management Personnel	Purchase of goods or services		400.00	Omnibus Approval			0.29	-174.60	-203.34										
30	Arvind SmartSpaces Limited		Arvind Limited		Enterprise having significant influence by Key Management Personnel	Purchase of goods or services		1000.00	Omnibus Approval			227.58	-158.90	82.11										
31	Arvind SmartSpaces Limited		Arvind Limited		Enterprise having significant influence by Key Management Personnel	Purchase of goods or services		2000.00	Omnibus Approval			377.60	0.00	-240.75										
32	Ahmedabad East Infrastructure LLP		Mr. Sharad Govindbhai Patel		Other Key Managerial Person	Sale of goods or services		1000.00	Omnibus Approval			0.00	0.00	0.00										
33	Ahmedabad East Infrastructure LLP		Mr. Sharad Govindbhai Patel		Other Key Managerial Person	Remuneration		1000.00	Omnibus Approval			0.00	0.00	0.00										
34	Ahmedabad East Infrastructure LLP		Mr. Sharad Govindbhai Patel		Other Key Managerial Person	Investment		2000.00	Omnibus Approval			0.00	0.00	0.00										
35	Ahmedabad East Infrastructure LLP		Mr. Sharad Govindbhai Patel		Other Key Managerial Person	Investment		1000.00	Omnibus Approval			0.00	-811.81	-876.01										
36	Ahmedabad East Infrastructure LLP		Mr. Sharad Govindbhai Patel		Other Key Managerial Person	Sale of goods or services		100.00	Omnibus Approval			64.21	0.00	0.00										
37	Arvind SmartSpaces Limited		Mr. Dinesh Jasraj Jain / Mrs. Kavita Jain		Other Key Managerial Person	Sale of goods or services		1000.00	Omnibus Approval			0.00	0.00	0.00										
38	Arvind SmartSpaces Limited		Mr. Dinesh Jasraj Jain / Mrs. Kavita Jain		Other Key Managerial Person	Remuneration		1000.00	Omnibus Approval			0.00	0.00	0.00										
39	Ahmedabad East Infrastructure LLP		Mr. Dinesh Jasraj Jain / Mrs. Kavita Jain		Other Key Managerial Person	Investment		2000.00	Omnibus Approval			374.00	0.00	0.00										
40	Ahmedabad East Infrastructure LLP		Mr. Dinesh Jasraj Jain / Mrs. Kavita Jain		Other Key Managerial Person	Investment		1000.00	Omnibus Approval			0.00	360.30	670.09										
41	Ahmedabad East Infrastructure LLP		Mr. Dinesh Jasraj Jain / Mrs. Kavita Jain		Other Key Managerial Person	Sale of goods or services		100.00	Omnibus Approval			64.21	0.00	0.00										
42	Arvind SmartSpaces Limited		Oxford Navrang Realtors Pvt Ltd		Subsidiary	Sale of goods or services		0.00	Not Required			156.91	0.00	-156.91										
43	Arvind Skyline Pvt Ltd		Oxford Navrang Realtors Pvt Ltd		Subsidiary	Investment		0.49	Approval taken in May2026			0.49	0.00	0.49										
44	Arvind SmartSpaces Limited		Arvind Fashion Ltd		Enterprise having significant influence by Key Management Personnel	Purchase of goods or services		100.00	Omnibus Approval			0.00	0.00	0.00										
Total value of transaction during the reporting period												1004.68												

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.