

7th July, 2023

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

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

Security Code : 539301
Security ID : ARVSMART

Symbol : ARVSMART

Dear Sir / Madam,

Sub: Submission of Business Responsibility and Sustainability Reporting.

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 2022- 23, which also forms part of the Annual Report for FY 2022-23.

This is for your information and records.

Thanking you,
Yours faithfully,

For Arvind SmartSpaces Limited

Prakash Bhogilal
Makwana

Digitally signed by Prakash
Bhogilal Makwana
Date: 2023.07.07 18:58:07
+05'30'

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 - FY22-23

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity -	L45201GJ2008PLC055771
2.	Name of the listed entity -	Arvind SmartSpaces Limited
3.	Year of incorporation -	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 -	7968267000
8.	Website -	https://www.arvindsmartspaces.com/
9.	Financial year for which reporting is being done -	April 01, 2022- March 31, 2023
10.	Name of the stock exchange(s) where shares are listed -	National Stock Exchange of India Limited and BSE Limited
11.	Paid-up capital -	Rs. 4531.20 Lacs
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report -	(i) Mr. Kamal Singal - MD & CEO Telephone- 079-6826 7000 E-mail: kamal.singal@arvind.in (ii) Mr. Avinash Suresh - Chief Operating Officer Telephone- 079 6826 7000 E-mail: 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.

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1	Real Estate Development	Construction of Residential and Commercial Projects	100

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

S. No.	Product/Service	NIC Code	% of Total Turnover Contributed
1	Construction of Residential and Commercial Projects	4100, 70103, 70104	100

III. Operations

16. No. of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Operations	Number of Offices	Total
National	10	2	13
International	0	0	0

17. 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?

In the reporting year, the contribution of exports is Nil.

c. A brief on types of customers:

Considering the nature of business, we deal with retail customers and businesses from multiple States in India like Gujarat, Maharashtra, Karnataka.

IV. Employees

18. Details as at the end of the financial year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	289	240	83	49	17
2.	Other than Permanent (E)	3	3	100	0	0
3.	Total Employees (D + E)	292	243	83	45	17
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total Workers (F + G)	0	0	0	0	0

b. Differently abled employees and workers:

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

19. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of females	
		No. (B)	% (B / A)
Board of Directors	8	1	13
Key Management Personnel	3	0	0

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

	FY22-23 (Turnover rate in current FY)			FY21-22 (Turnover rate in previous FY)			FY20-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	33%	38%	34%	30%	28%	29%	25%	33%	26%
Permanent Workers	0	0	0	0	0	0	0	0	0

V. Holding, Subsidiary and Associate Companies (including joint ventures)
21. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Arvind Hebbal Homes Private Limited.	Wholly owned Subsidiary	100	No
2.	Arvind Homes Private Limited	Wholly owned Subsidiary	100	No
3.	Arvind SmartHomes Private Limited	Wholly owned Subsidiary	100	No
4.	Ahmedabad East Infrastructure LLP	Subsidiary LLP	55.24	No
5.	ASL Facilities Management LLP	Subsidiary LLP	100	No
6.	Uplands Facilities Management LLP	Subsidiary LLP	100	No
7.	Changodar Industrial Infrastructure (One) LLP	Subsidiary LLP	100	No
8.	Arvind Beyond Five Club LLP	Subsidiary LLP	100	
9.	Arvind Infracon LLP	Subsidiary LLP	100	No
10.	Ahmedabad Industrial Infrastructure (One) LLP	Subsidiary LLP	100	No
11.	Arvind Five Homes LLP*	Subsidiary LLP	52	No
12.	Chirping Woods Homes LLP	Subsidiary LLP	100	No
13.	Arvind Smart City LLP	Subsidiary LLP	96	No
14.	Arvind Infrabuild LLP	Subsidiary LLP	100	No
15.	Yogita Shelters LLP	Subsidiary LLP	99.79	No
16.	Thol Highlands LLP	Subsidiary LLP	100	No
17.	Arvind Bsafal Homes LLP*	Associate (Joint Venture)	50	No
18.	Arvind Integrated Projects LLP	Associate (Joint Venture)	50	No

The Company has 3 (three) wholly owned subsidiary companies, 13 (thirteen) subsidiary Limited Liability Partnerships and 2 (two) Joint venture Limited Liability Partnerships.

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in Rs.): 12,017.04 Lacs

(iii) Net worth (in Rs.): The net worth is Rs. 46,771.24 Lacs. The average net profit of the Company is Rs. 2,992 Lacs. Two percent of the net profit, i.e. Rs. 59.84 Lacs was spent for CSR activities.

VII. Transparency and Disclosures Compliances

23. 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 (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY22-23 Current Financial Year			FY21-22 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Community	Yes, Arvind SmartSpaces Limited has a Whistle Blower Policy that provides a framework and avenue for all directors, employees, business associates and other stakeholders, which are part of the business ecosystem of the Company.	0	0		0	0	-
Investors (other than shareholders)		0	0		0	0	-
Shareholders	Company has a robust system of Complaints Handling. The complaints are received through a third-party service agency. Such complaints are routed to the Whistle Blower Committee appointed by the Audit Committee. Its members include the Executive Director and Independent Directors. The complaints are investigated and the investigation results are reported to the Audit Committee, along with action taken. The Company has not received any complaints from employees and business partners during the reporting year.	3	3	-	2	2	All the complaints/queries have been redressed to the satisfaction of the complainants and only one complaint/query was pending at the end of the year. This pending complaint was resolved in FY22-23
Employee & Workers		0	0		0	0	-
Customers		3792	100		2158	0	-
Value Chain Partners (Supplier, Distributor, Media, Government Agencies)	In terms of Whistle Blower Mechanism,, a dedicated helpline "Arvind Ethics Helpline" has been set up which is managed by an independent professional organisation. The Ethics Helpline can be contacted to report any suspected or confirmed incident of fraud /misconduct on: Website for complaints: www.in.kpmg.com/ethicshelpline/Arvind Toll Free No.: 1800 200 8301 Dedicated Email ID: arvind@ethicshelpline.in The policy is available on Company's website: https://www.arvindsmartspaces.com/wp-content/uploads/2022/02/Whistleblower-Policy-.pdf	0	0		0	0	-
Other (Please Specify)	For curbing sexual harassment, Arvind SmartSpaces Limited Internal Complaint Committee ("ASLICC") has been formed and its details are declared across the organisation.	0	0		0	0	-

24. Overview of the entity’s material responsible business conduct issues

Below are the material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to us, the rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Water Management	Risk	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.	In order to adapt to this risk we have adopted water management in the design phase of our projects. This enables us to recycle water efficiently and also supports replenishment of water table.	Negative: Increased construction cost due to change in input prices of water, driven by water availability and quality issues.
2	Water Management	Opportunity	Our projects are committed to reduce water use and aid in recharging water table; thus adopting water saving practices will give us an edge and make us a preferred developer for our customers	-	Positive
3	Emissions and Energy management	Risk	While energy contributes to the growth of construction industry, resulting emissions are a dampener for environmental health.	We continually monitor the energy consumption and take measures both at the design level and the construction level to flatten our energy consumption. We are also engaged in increasing renewable energy uptake in our projects.	Negative: Increased project cost in the long term due to emerging regulations related to carbon taxes.
4	Emissions and Energy management	Opportunity	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.	-	Positive: Initially there will be additional cost to adopt new technologies, however in the long run it will shield us from price increase.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Health, Safety & Rights	Risk	Reputational risk if we fail to ensure fair labour practices, protection of human rights, health and safety of our employee.	We have identified the potential risks across all our project sites and integrating them into SOPs.	Positive: While ensuring our employees' prosperity in consideration, we seek to improve employee satisfaction, better retention and lowering cost of management.
8	Health, Safety & Rights	Opportunity	By addressing the above risks we are securing our social license to operate and representing ourselves as a socially responsible organisation.	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section helps us demonstrate our structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.arvindsmartspaces.com/investors/corporate-governance/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	N	N	N	N	N	N	N	N	N
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.	N	N	N	N	N	N	N	N	N
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	N	N	N	N	N	N	N	N	N
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	N	N	N	N	N	N	N	N	N

Governance, leadership and oversight

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) - Sustainability is at the core of everything we do at Arvind Smartspaces. Our projects are planned and designed with a focus on minimal disturbance to biodiversity. Projects are designed in a way to improve occupant health and productivity by utilising increased day lighting, energy efficient fixtures and solar fitments. Lighting in common areas is solar, car parks have motion sensor, landscape enables rain water harvesting and percolation pits to achieve water balance. Smart solutions like water meters are used to track water consumptions. Facility management uses sustainable materials for cleaning to reduce chemicals going into water. Further, we are using the eco-friendly products like AAC Blocks, RCC Pavers, Fly ash, Fiber reinforce plastic, Organic waste convertor, STP etc. in our Projects.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Kamal Singal MD & CEO DIN-02524196
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The Company does not have a specific Committee, however, periodic joint assessments are carried by the Managing Director, COO and functional heads of the Company. These joint assessments focus on the environmental and social issues, how these issues impact the continuity of the business and the way forward to deal with them.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the board/ Any other Committee									Frequency (Annually/Half Yearly/Quarterly/Any-other please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow-up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually

11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency - No

12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated: Not applicable as all ‘yes’ in question (1) above

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

At Arvind SmartSpaces, our governance is built on the foundation of strong ethics, progressive policies and robust processes. Consistent high standards of transparency and accountability have helped us win shareholder trust and fulfil our responsibility towards the environment and our host communities.

Essential Indicators

- 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	% of persons in respective category covered by the awareness programmes
Board of Directors	-	-	-
Key Managerial Personnel	-	-	-
Employees other than BoD and KMPs	20	The employees were trained on various sub-topics related to Principle 2, Principle 3, Principle 5 and Principle 6. Some the topics include equal opportunities, non-discrimination, grievance redressal, elimination of unacceptable labour practices like child labour, skill development, POSHA, first aid, fire safety, usage of PPE, code of conduct etc.	10
Workers	-	-	-

- 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):

	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred (Yes/No)
Penalty/Fine	-	-	0	-	-
Settlement	-	-	0	-	-
Compounding Fee	-	-	0	-	-

Non-Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred (Yes/No)
Imprisonment	-	-	0	-	-
Punishment	-	-	0	-	-

- 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
-	-

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

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

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

	FY22-23 (Current Financial Year)	FY21-22 (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:

	FY22-23 Current Financial Year		FY21-22 Previous Financial year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of Directors	0	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the current financial year.	0	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the previous financial year.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0		0	

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

Leadership Indicators

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

Currently, we do not have well-defined principle-wise training programmes for our value chain partners. However, we continuously engage with them through various mediums and extend our company's responsible practices and guide them on the broader topics of labour and human rights, EHS, business integrity, reporting of unethical practices, etc.

Total number of awareness programmes held	Topics/Principle covered under the training	% of value chain partners covered) by value of business done with such partners) under the awareness programmes
-	-	-

2. Does the entity have processes in place to avoid / manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes, we have a Code of Conduct for Directors and Senior Management Personnel. Each Board Member or Senior Management Personnel should endeavour to avoid having his or her private interests interfere with (i) the interests of the Company or (ii) his or her ability to perform his or her duties and responsibilities objectively and effectively. Board Members and Senior Management Personnel should avoid receiving or permitting members of their immediate family to receive, improper personal benefits from the Company including loans from or guarantees of obligations by the Company. A Board Member should make a full disclosure to the entire Board of any transaction or relationship that such a Board Member reasonably expects could give rise to an actual conflict of interest with the Company and seek the Board's authorisation to pursue such transactions or relationships.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

- 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.

Segment	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	-	-	-
CAPEX	-	-	-

- Does the entity have procedures in place for sustainable sourcing? (Yes/No) - No
 - If yes, what percentage of inputs were sourced sustainably? - Not Applicable
- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

We have devised an internal process that focusses on classification of waste followed by segregation and storage in separated areas. After storage, periodically the waste is collected and responsibly disposed off in accordance with the applicable regulatory norms defined by the State Pollution Control Board (SPCB) / Central Pollution Control Board (CPCB).

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

No, Extended Producer Responsibility is not applicable to the company's activities.

Leadership Indicators

- Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? 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 (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide web link
-	-	-	-	-	-

- 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
-	-	-

- 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	
	FY22-23 Current Financial Year	FY21-22 Previous Financial Year
	-	-

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:

	FY22-23 Current Financial Year			FY21-22 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-Waste	-	-	-	-	-	-
Hazardous Waste	-	-	-	-	-	-
Other Waste	-	-	-	-	-	-

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
-	-

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

At Arvind SmartSpaces, we empower our employees by providing a happy workspace, friendly policies, learning opportunities and growth options, thereby creating an environment where they can achieve their personal and professional goals.

Essential Indicators

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

Category	% of Employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	240	225	94	240	100	0	0	240	100	0	0.00
Female	49	39	80	40	100	49	100	0	0	0	0.00
Total	289	264	91	289	100	49	17	240	83	0	0.00
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent workers											
Male	3	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	3	0	0	0	0	0	0	0	0	0	0

2. Details of retirement benefits, for Current and Previous Financial Year:

Benefits	FY22-23 Current Financial Year			FY21-22 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 (Y/N/N.A.)	No. of employees covered as a % of total employees	No of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI ¹	9	-	-	13	-	-
Others - please specify	-	-	-	-	-	-

All eligible employees under ESI are covered

3. 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? If not, whether any step is being taken by the entity in this regard.

Presently, we are compliant for certain disabilities. For all our new projects, the blueprints will be subjected to an assessment by the relevant authority and it will be compliant according to the Act.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Arvind SmartSpaces ensures that the employees are treated fairly and with equality, regardless of their race, sex, or disability. All the employees have equal chance to apply for any internal job postings or promotions, and training opportunities at the workplace. For details refer to our opportunity & non-discrimination policy available at <https://www.arvindsmartspaces.com/wp-content/uploads/2022/03/Equal-Opportunity-Non-Discrimination-Policy.pdf>.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	100	0	0
Female	200	100	0	0
Total	400	100	0	0

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes, we have a grievance website and also boxes are installed at all the premises. For more details, refer to Transparency and Disclosures Compliances section of Business Responsibility and Sustainability Report.
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	FY22-23 (Current Financial Year)			FY21-22 (Previous Financial Year)		
	Total employees/ workers in the respective category (A)	No. of employees / workers in the respective category, who are part of the association(s) or Union (B)	% (B / A)	Total employees/ workers in the respective category (C)	No. of employees / workers in the respective category, who are part of the association(s) or Union (D)	% (D/ C)
Total Permanent Employees	289	0	0	244	0	0
Male	240	0	0	209	0	0
Female	49	0	0	35	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

8. Details of training given to employees and workers:

Category	Employees									
	FY22-23 Current Financial Year					FY21-22 Previous Financial Year				
	Total (A)	On health and safety measures		On Skill upgradation		Total (D)	On health and safety measures		On Skill upgradation	
		No.(B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Male	240	10	4	10	4	209	-	-	-	-
Female	49	5	10	4	8	35	-	-	-	-
Total	289	15	5	14	5	244	-	-	-	-
Workers										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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

Category	Employees					
	FY22-23 Current Financial Year			FY21-22 Previous Financial Year		
	Total (A)	No.(B)	% (B/A)	Total (C)	No. (D)	% (D / C)
Male	240	234	98	209	203	97
Female	49	48	98	35	35	100
Total	289	282	98	244	238	98
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

Note: As per the policy, employees who have joined on or before September 30, of the financial year are considered for review.

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage of such system?

Yes

- 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 enables us to identify and mitigate risk at a preliminary stage, while deploying early warning systems to ensure a safe workplace. We follow the Hazard Identification and Risk Assessment (HIRA) framework for identifying work-related hazards and risk assessment. This framework helps us in carrying out systematic identification of potential risks, evaluate existing safeguards available to control these risks and develop additional control measures to reduce the risk to acceptable level. HIRA is updated based on learnings from Good Practices, Incidents & Accidents across projects. Additionally, we utilise monitoring tools such as Safety surveillance reports, checklists etc. for conducting periodic inspections.

- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Not Applicable

- d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services? **(Yes/ No)**

Yes the employees are covered under health and accidental insurance.

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

Safety Incident / Number	Category	FY22-23 Current Financial Year	FY21-22 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	-	-
Total recordable work-related injuries	Employees	0	0
	Workers	-	-
No. of fatalities	Employees	0	0
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	-	-

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

As per our policies, safety of individuals overrides all construction targets. We believe that occupational illness as well as safety and environmental incidents are preventable. We are committed to providing a safe and healthy working environment through total elimination of accidents, and resultant injuries and losses in all sphere of activities.

As part of our health and safety initiatives, we have put in place various measures in our facilities, a few of which are listed below:

- To reduce the exposure to fire-related hazards, we have placed pressurised fire protection and related systems at strategic locations to deal with any fire-related incidents.
- We ensure that regular trainings, mock drills, safety talks and seminars are delivered to our workforce to raise their awareness on emergency safety management topics.

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

	FY22-23 (Current Financial Year)			FY21-22 (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		0	0	
Health & Safety	0	0		0	0	

14. Assessments for the year:

	% of your projects and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	23
Working conditions	23

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.

No significant risks or concerns were highlighted in the assessment.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)?

Yes, we provide wide range of benefits like term life insurance, EDLI, death benefit voluntary contribution, etc.

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

We ensure that all statutory dues have been deducted and deposited by our value chain partners in accordance with applicable laws and regulations. The internal audit and tax team overlooks the entire process.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Indicate Input Material	Total no. of affected employees/ workers		No. of employees/workers that have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY22-23 Current Financial Year	FY21-22 Previous Financial Year	FY22-23 Current Financial Year	FY21-22 Previous Financial Year
Employees	No reported incident of high consequence work- related injury / ill-health / fatalities within the last two reporting years.			
Workers				

4. Does the entity provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)

Yes

5. Details on assessment of value chain partners:

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

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

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

We share a relationship based on mutual trust and consistent engagement with our internal and external stakeholders. Our comprehensive engagement mechanism enables us to understand their expectations and accordingly streamline our policies, processes and products.

Essential Indicators

- Describe the processes for identifying key stakeholder groups of the entity.
 For our diverse stakeholders with varied interests across the capitals, it is inherently important for us to understand their expectations and integrate those into our business strategy. For this purpose, we collaborated with Ernst & Young LLP for a structured identification of the stakeholder groups. The findings were based on various parameters that impact the sustainability of business such as dependency, responsibility, tension and influence.
- List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder group	Whether identified as vulnerable and marginalised group (Yes/No)	Channels of communication (email; SMS; newspaper; pamphlets; advertisement; community meetings; notice board; website); other	Frequency of engagement (annually / half yearly / quarterly / other - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	We have dedicated relationship managers to ensure customer's need, apart from this there is also a dedicated portal available for customers to access information's (payment record, construction status, etc.)	Continuous engagement throughout the year	We intend to develop a sustained and long-term relationship with our customers. We engage with them to better understand their expectations, needs and then act on fulfilling those with our offerings.
Investors	No	Public disclosures like annual reports, quarterly financial performances on websites, newspapers and published accounts. In-depth discussions during analyst meets & investor presentations.	Quarterly	Understand their concerns and expectations, and then act on it to create high shared value.
Employees and Workers	No	Internal training programmes, structured interactive appraisal process, reward & recognition programmes.	As per planned activities	It helps to share organisation's vision, goals, and expectations. It also enables us to better understand employees' career ambitions, job satisfaction, and development perspectives.
Local Community	No	Activities by institution partnered by us like Arvind Foundation and SHARDA Trust. Also, our business development and civil & execution teams interact with them.	As per planned activities	Building sustainable cohesive community relations and positively impacting the quality of life of the local community.
Media	No	Media interaction is carried out through announcements, events, visits, conferences, etc.	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.

Stakeholder group	Whether identified as vulnerable and marginalised group (Yes/ No)	Channels of communication (email; SMS; newspaper; pamphlets; advertisement; community meetings; notice board; website); other	Frequency of engagement (annually / half yearly / quarterly / other - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government agencies	No	By participation in industry forums, submission of compliance documents and meetings.	As required for compliance and as per available opportunities.	We consider this as an opportunity to understand the changing compliance and regulatory landscape, and discuss on opportunities to collaborate on pressing issues.
Suppliers	No	Our procurement and sourcing team interacts with the suppliers on a periodic basis. Likewise, we also engage with them during training programmes and workshops.	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

- 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.
There is no process in place.
- Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). 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.
No
- Provide details of instances of engagement with, and actions taken to; address the concerns of vulnerable / marginalised stakeholder groups.
No

PRINCIPLE 5: Businesses should respect and promote human rights

Upholding the principles of Human Rights, in letter and in spirit, forms the bedrock of our organisation. We are an equal opportunity employer and strictly adhere to the policy of non-discrimination.

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	FY22-23 Current Financial Year			FY21-22 Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (B)	% (D/C)
Employees						
Permanent	289	0	0	244	0	0
Other then permanent	3	0	0	5	0	0
Total Employees	292	0	0	243	0	0
Workers						
Permanent	0	0	0	0	0	0
Other then permanent	0	0	0	0	0	0
Total Workers	0	0	0	0	0	0

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

Category	FY22-23 Current Financial Year					FY21-22 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	240	0	0	240	100	209	0	0	209	100
Female	49	0	0	49	100	35	0	0	35	100
Other then Permanent										
Male	3	0	0	3	100	5	0	0	5	100
Female	0	0	0	0	0	0	0	0	0	0

Category	Workers					FY21-22 Previous Financial Year				
	FY22-23 Current Financial Year					Total (D)	Equal to Minimum Wage		More than Minimum Wage	
	Total (A)	Equal to Minimum Wage		More than Minimum Wage			No. (E)	% (E/D)	No. (F)	% (F/D)
	No. (B)	% (B/A)	No. (C)	% (C/A)						
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other then Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/salary/wages, in the following format:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)	7	50,000	1	40,000
Key Managerial Personnel (KMP)	3	10,74,290	0	0
Employees other than BoD and KMP	237	50,817	49	38,249
Workers	0	0	0	0

*Note: All median salaries mentioned above are on monthly basis.

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/No)

Yes

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

Grievances related to Human rights impacts or issues at Arvind SmartSpaces are addressed via the Whistle Blower Committee and/or the Internal Grievance Redressal Body depending upon the nature of the matter. Any such grievance can be posted through Arvind's Ethics Helpline portal - (www.in.kpmg.com/ethicshelpline/Arvind)

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

	FY22-23 Current Financial Year			FY21-22 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	No such incidents have been reporting during the current or previous financial year.					
Discrimination at workplace						
Child labour						
Forced labour/ Involuntary labour						
Wages						
Other human rights related issues						

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

For handling the complaints of discrimination, harassment or any other complaint under the scope of the Whistle Blower and POSH Policies, the identification of the complainant is kept confidential. Further every internal and external stakeholder has set obligations to follow, to prevent the adverse consequences to the complainant by adhering to the following mechanism (for more details refer to the Whistle Blower and POSH policies:

- a. Ensure that the complainant is not victimised for doing so, and is adequately protected against any such incident.
- b. Treat victimisation as a serious matter including initiating disciplinary action on such person/(s) that subjects or threatens to subject the other person to any detriment.
- c. Ensure complete confidentiality by,
 - Maintaining complete confidentiality / secrecy of the matter
 - Not discussing the matter in any informal / social gatherings / meetings
 - Discussing only to the extent or with the persons required for the purpose of completing the process and investigations
 - Not keeping the papers unattended anywhere at any time
 - Keeping the electronic mails / files under password

8. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

No

9. Assessments for the year:

	% 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
Others - please specify	0

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

No assessment was conducted.

Leadership Indicators

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

Not applicable as no such modifications has been introduced in the current reporting year.

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

No human rights due-diligence was conducted.

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?

Presently, we are compliant for certain disabilities. For all our new projects, the blueprints will be subjected to an audit by the relevant authority and it will be compliant according to the act.

4. Details on assessment of value chain partners:

	% 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
Others - please specify	0

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

No assessment was conducted

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY22-23 (Current Financial Year)	FY21-22 (Previous Financial Year)
Total electricity consumption (A)	5.90 TJ	2.07 TJ
Total fuel consumption (B)	2.0 TJ	1.9 TJ
Energy consumption through other sources (C)	No	No
Total energy consumption (A+B+C)	7.90 TJ	3.90 TJ
Energy intensity per rupee of turnover (Total energy consumption / turnover in rupees)	3.09 Kilo Joule per rupee of turnover	1.53 Kilo Joule per rupee of turnover
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

2. 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? (Y/N) 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.

No

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

Parameter	FY22-23 (Current Financial Year)	FY21-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	182500	37235
(iv) Seawater / desalinated water	0	0
(v) Others - waste water from Municipality	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	182500	37235
Total volume of water consumption (in kilolitres)	182500	37235
Water intensity per thousand rupee of turnover (Water consumed / turnover)	0.07 kiloliter per thousand rupee of turnover	0.01 kiloliter per thousand rupee of turnover
Water intensity (optional) - the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

No

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

Parameter	Please specify unit	FY22-23 (Current Financial Year)	FY21-22 (Previous Financial Year)
NOx	NA	NA	NA
SOx	NA	NA	NA
Particulate matter (PM)	NA	NA	NA
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others - please Specify	NA	NA	NA

For each parameter, the data reported above is the sum of emissions by all the units.

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment / evaluation / assurance has been carried out by an external agency.

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

Parameter	Unit	FY22-23 (Current Financial Year)	FY21-22 (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)	MT CO ₂ e	184	170
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)	MT CO ₂ e	826	290
Total Scope 1 and Scope 2 emissions per rupee of turnover	MT CO ₂ e per rupee of turnover	3.9E-07	1.8E-07
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

7. Does the entity have any project related to reducing greenhouse gas emissions? If yes, then provide details.
 No
8. Provide details related to waste management by the entity, in the following format

Parameter	FY22-23 (Current Financial Year)	FY21-22 (Previous Financial Year)
Total waste generated (in metric tonnes)		
Plastic waste (A)	0	Not Available
E-waste (B)	0	Not Available
Bio-medical waste (C)	0	Not Available
Construction and demolition waste (D)	350	Not Available
Battery waste (E)	0	Not Available
Radioactive waste (F)	0	Not Available
Other Hazardous waste - please specify, if any (G) - ETP Sludge	0	Not Available
Other Non-hazardous waste generated (H) - please specify, if any	0	Not Available
Total (A+B + C + D + E + F + G + H)	350	Not Available
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	100	Not Available
(ii) Re-used	200	Not Available
(iii) Other recovery operations	0	Not Available
Total	300	Not Available
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	Not Available
(ii) Landfilling	0	Not Available
(iii) Other disposal operations	50	Not Available
Total	50	Not Available

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment / evaluation / assurance has been carried out by an external agency.

9. 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.

We have devised an internal process that focuses on the classification of waste followed by segregation and storage in separated areas. After storage, periodically the waste is collected and responsibly disposed of accordance with the regulatory norms defined by the State Pollution Control Board (SPCB) / Central Pollution Control Board (CPCB).

10. 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? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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All of our projects are located in premises which have the requisite building permits, including environmental approvals for carrying out the operations.

11. 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 (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Arvind Aavishkaar	SEIAA/GUJ/EC/8(a)/645/2018	June 28, 2018	Yes	No	NA
Arvind Uplands	SEIAA/GUJ/EC/8(b)/1355/2021	July 01, 2021	Yes	No	NA
Arvind Forreste	SEIAA/GUJ/EC/8(b)/3056/2015	August 19, 2015	Yes	No	NA

12. 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:

Arvind SmartSpaces is compliant with all applicable laws and regulations across the sites in which we operate.

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

Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY22-23 (Current Financial Year)	FY21-22 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	0.16 TJ	0.05 TJ
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0.16 TJ	0.05 TJ
From non-renewable sources		
Total electricity consumption (D)	5.9	2.1
Total fuel consumption (E)	2.0	1.9
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	7.9	3.9

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

2. Provide the following details related to water discharged:

Parameter	FY22-23 (Current Financial Year)	FY21-22 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment - please specify level of Treatment	0	0

Parameter	FY22-23 (Current Financial Year)	FY21-22 (Previous Financial Year)
(ii) To Groundwater		
- No treatment	0	0
- With treatment - please specify level of Treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment - please specify level of Treatment	0	0
(iv) Sent to third-parties (Discharge in municipality sewage line)		
- No treatment	0	0
- With treatment - Primary, secondary and tertiary treatments performed before sending it to the municipality sewage line.	0	0
(v) Others		
- No treatment	0	0
- With treatment - please specify level of Treatment	0	0
Total water discharged (in kilolitres)	0	0

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment / evaluation / assurance has been carried out by an external agency.

3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area

(ii) Nature of operations

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY22-23 (Current Financial Year)	FY21-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	182500	37235
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	182500	37235
Total volume of water consumption (in kilolitres)	0	0
Water intensity per thousand rupee of turnover (Water consumed / turnover)	0.07 kiloliter per thousand rupee of turnover	0.01 kiloliter per thousand rupee of turnover
Water intensity (optional) - the relevant metric may be selected by the Entity	0	0
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0

Parameter	FY22-23 (Current Financial Year)	FY21-22 (Previous Financial Year)
- With treatment - please specify level of treatment	0	0
(iii)Into Seawater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties	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

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment / evaluation / assurance has been carried out by an external agency

4. Please provide details of total Scope 3 emissions and its intensity, in the following format:

Parameter	Unit	FY22-23 (Current Financial Year)	FY21-22 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 3 emissions per rupee of turnover	MT CO2 equivalent per rupee of turnover	-	-
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

5. With respect to the ecologically sensitive areas reported at Question 10 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.

Not applicable.

6. 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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	-	-	-

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

No

8. 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?
 -
9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.
 No value chain partners were assessed.

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers / associations.
 Two
- 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 (State / National)
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 anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
Not Applicable. No such corrective action was taken as we received no such adverse orders from regulatory authorities on any issue related to anti-competitive conduct.		

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? (Yes/No)	Frequency of review by Board (Annually / Half Yearly / Quarterly / Others - please specify)	Web Link, if available
-	-	-	-	-	-

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

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 the project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Y/N)	Results communicated in public domain (Y/N)	Relevant web link
No such project requiring SIA has been undertaken in the current or previous reporting year.					

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 the project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amount paid to PAFs in the FY (In INR)
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Not applicable

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

The community can post any grievance through Arvind's Ethics Helpline portal.

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

	FY22-23 (Current Financial Year)	FY21-22 (Previous Financial Year)
Directly sourced from MSMEs / small producers	19%	21%
Sourced directly from within the district and neighbouring districts	-	-

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
As mentioned previously, no such project requiring SIA has been undertaken in the current or previous reporting year.	

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)
1	-	-	-

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised / vulnerable groups? (Yes/No)

No

(b) From which marginalised / 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 (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
-	-	-	-	-

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
-	-	-

6. Details of beneficiaries of CSR Projects

For details refer to Annexure-B to Directors' Report FY22-23 (CSR Report)

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

We develop innovative solutions based on market needs and customers' feedback. State-of-the-art plants, cutting-edge technology, robust processes, and comprehensive policies - all combine to create products that generate tremendous value for the customer.

Essential Indicators

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

We have multiple mechanism to receive consumer complaints and feedback. We receive them through either Arvind SmartSpaces Ethics Helpline Portal, or through dedicated email address or through My Gate for all projects. Once the complaint is received, they are forwarded to the respective relationship / facility manager. They acknowledge the receipt of the complaint within 24 to 48 hours. They are also required to close the complaints in a maximum of 7 to 10 days. In case, closure takes more than 7 days, the dedicated relationship / facility manager is required to report to the complainant about the timeline of closure.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

- Number of consumer complaints in respect of the following:

	FY22-23 (Current Financial Year)		Remarks	FY21-22 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
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	

- Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	0	N.A.
Forced recalls	0	N.A.

- Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes, Arvind SmartSpaces 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. Arvind SmartSpaces 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.

Leadership Indicators

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

The information can be accessed through our website, the link is <https://www.arvindsmartspaces.com/>

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
Not applicable.

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

We have partnered with My Gate which is used to communicate any important information with the consumers.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) 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? (Yes/No)

No

5. Provide the following information relating to data breaches:

- a. Number of instances of data breaches along with impact
- b. Percentage of data breaches involving personally identifiable information of customers

No instance of data breach has been reported.