

ESG RISK MANAGEMENT
FRAMEWORK
OF
SIGNATUREGLOBAL (INDIA)
LIMITED

(Formerly known as Signatureglobal (India) Private limited)

(Approved by the ESG Committee on 03.03.2024)

ESG Risk Management Framework

Updated: 03rd March 2025

Key Identified areas of Risk:

1. **Governance: Ethics & Integrity**
2. **Design: Sustainable Buildings**
3. **Green: Climate Resilience and GHG Emissions**
4. **Green: Material Use, Waste Reduction and Management**
5. **Wellness: Labour Practices**
6. **Wellness: Health, Safety and Wellbeing**

ESG Risk Management Framework – Governance: Ethics & Integrity

Potential ESG Risks & Opportunities

- Insufficient ethical training and unclear communication on Signatureglobal (India) Limited's core value of Integrity may increase exposure to fraud, conflicts of interest, and reputational risks.
- Strengthening internal awareness and protocols can reinforce stakeholder trust and improve corporate transparency.

Signatureglobal (India) Limited's Response & Management Approach

- **Policy Commitment:** Signatureglobal (India) Limited upholds a strict code of ethics embedded in all business functions. We implement governance controls and procedures that reflect our commitment to ethical conduct, transparency, and accountability across the organization.
- **Segregation of Duties:** We maintain clear role definitions and internal controls with adequate checks and balances to minimize conflicts of interest and reduce risk of unethical behavior.

- **Ongoing Training & Communication:** All employees undergo periodic ethics and integrity training, including refreshers on anti-corruption, whistleblower protection, and conflict of interest protocols.
- **Annual Role-Based Training:** Signatureglobal (India) Limited provides specialized training tailored to employees' functional roles. This includes:
 - Construction quality and safety standards
 - Customer data privacy protection
 - Customer service protocols, stakeholder engagement, and grievance redressal
 - Incident reporting and complaint resolution processes

Supporting Evidence/Documents

- Signatureglobal (India) Limited's Code of Ethics & Business Conduct
- Annual Ethics & Integrity Training Schedule and Attendance Logs
- Role-based training modules and SOPs
- Audit logs of internal control assessments
- Whistleblower Mechanism Policy

ESG Risk Management Framework – Design: Sustainable Buildings

Potential ESG Risks & Opportunities

- Growing expectations from investors, tenants, and customers for buildings with sustainable design and green certifications may influence market competitiveness.
- Opportunity to reduce long-term operational costs and climate-related risks through energy-efficient and resilient building practices.

Signatureglobal (India) Limited's Response & Management Approach

- **Green Certifications:** Actively pursue and maintain recognized green building certifications (e.g., Indian Green Building Council (IGBC), Green Rating for Integrated Habitat Assessment (GRIHA), Leadership in Energy and Environmental Design (LEED)) for all new developments and major retrofits.
- **Sustainable Design Integration:** Incorporate high-performance building materials, passive design strategies, and energy-efficient systems to reduce emissions and operating costs.
- **Green Leasing & Stakeholder Collaboration:** Engage tenants through green lease clauses and awareness campaigns to jointly promote energy-saving practices and sustainability goals.
- **Innovation & Continuous Improvement:** Explore innovative solutions such as rooftop solar, rainwater harvesting, and low-VOC interiors to push sustainability boundaries.

Supporting Evidence/Documents

- Green Building Certification Plans (e.g., Indian Green Building Council (IGBC) & Green Rating for Integrated Habitat Assessment (GRIHA) pre-certifications)
- Sustainable Design Guidelines or ESG Design Mandates
- Green Lease Agreement Templates
- Energy Models & Simulation Reports (if any)
- Post-occupancy performance evaluations or audits

ESG Risk Management Framework – Green: Climate Resilience and GHG Emissions

Potential ESG Risks & Opportunities

- Exposure to **physical climate risks** (e.g., flooding, heat stress) and **transition risks** (e.g., mandatory disclosures) could impact long-term asset performance and compliance costs.
- Adoption of **energy-efficient and renewable technologies** offers cost savings, emissions reduction, and alignment with national/international climate goals.

Signatureglobal (India) Limited's Response & Management Approach

- **Climate-Proof Design:** Integrate passive architecture, renewable energy systems, and sustainable infrastructure to improve asset resilience.
- **Smart Technology & Eco-Efficiency:** Install smart meters and building automation systems to optimize energy performance and reduce carbon footprint.
- **GHG Emissions Strategy:** Monitor Scope 1 and Scope 2 emissions, and evaluate Scope 3 impact across construction and supply chain.
- **Budgeting & Cost Planning:** Allocate capital for climate mitigation projects and include climate risk assessments in financial planning.
- **Continuous Review & Risk Mapping:** Periodically update our approach based on materiality assessments, regulatory updates, and climate risk tools (e.g., Carbon Risk Real Estate Monitor (CRREM), Task Force on Climate-related Financial Disclosures (TCFD)).

Supporting Evidence/Documents

- Energy Consumption Data + Smart Metering Records
- Climate Risk Assessments
- Internal GHG Accounting Reports (Scope 1 & 2)
- Business Continuity Plans with Climate Risk Lens

ESG Risk Management Framework – Green: Material Use, Waste Reduction and Management

Potential ESG Risks & Opportunities

- **Regulatory Pressure:** Increasing regulatory requirements aligned with circular economy principles demand improved waste tracking and diversion from landfills.
- **Operational Efficiency:** Efficient material usage and proactive waste reduction lead to cost savings, improved sustainability credentials, and resilience to supply chain volatility.

Signatureglobal (India) Limited's Response & Management Approach

- **Waste Reduction Goals:** Commitment to eliminating single-use plastics in core operations by 2035 and improving construction and post-occupancy waste segregation.
- **Integrated Waste Management:** Deployment of waste management systems across offices and project sites, including awareness programs for tenants, contractors, and vendors.
- **Circular Procurement:** Preference for durable, recyclable, or low-embodied carbon building materials in design and procurement decisions.
- **Innovation in Materials:** Piloting alternative construction materials (e.g., fly-ash bricks, low-VOC paints, recycled aggregates) to reduce material intensity and environmental impact.

Supporting Evidence/Documents

- Sustainable Procurement Policy
- Site-level Waste Management Plans
- Contracts with Waste Management Vendors
- Performance Reports on Waste Diversion & Recycling
- Bill of Materials with ESG Screening Criteria

ESG Risk Management Framework – Wellness: Labour Practices

Potential ESG Risks & Opportunities

- **Stakeholder Expectations:** Investors and employees increasingly expect strong commitments to diversity, inclusion, and equitable treatment.
- **Talent Retention Risk:** Low engagement or inadequate training/compensation can result in high staff turnover and impact productivity.
- **Employer Brand Value:** A fair, inclusive, and empowering workplace enhances brand reputation and attracts top-tier talent.

Signatureglobal (India) Limited's Response & Management Approach

- **Inclusive & Safe Work Environment:** Foster a workplace that is inclusive, non-discriminatory, and supportive of physical and psychological safety.
- **Comprehensive Benefits:** Offer medical insurance, retirement plans, bonuses, overtime pay, leave entitlements, and training subsidies to ensure overall employee well-being.
- **Diversity & Ability Inclusion:** Promote the hiring and career development of people with diverse backgrounds and varying abilities.
- **Training & Engagement:** Deliver structured training on anti-harassment, grievance redressal, and workplace conduct via multiple formats (online/offline).
- **Transparent Communication Channels:** Enable employees to raise concerns safely and confidentially via established grievance platforms.

Supporting Evidence/Documents

- Diversity & Inclusion Policy
- Employee Handbook with Remuneration and Benefits Structure
- Training Logs (Anti-Harassment, DEI, Code of Conduct)
- Staff Survey Results and Participation Data
- Internal HR Reports on Staff Retention and Exit Interviews

ESG Risk Management Framework – Wellness: Health, Safety and Wellbeing

Potential ESG Risks & Opportunities

- **Workplace Safety Risks:** Health and safety incidents can negatively impact employee wellbeing, business continuity, and corporate reputation.
- **Proactive Wellbeing Strategy:** Embedding wellness and health safeguards improves stakeholder trust, employee morale, and productivity.

Signatureglobal (India) Limited's Response & Management Approach

- **Safe and Equitable Workplace:** Commitment to creating an inclusive and secure environment for all employees and contractors.
- **Robust Health & Safety System:** Implementation of Occupational Health and Safety (OHS) policies and structured training across all operational sites.
- **Leadership Oversight:** The ESG Steering Committee (also known as the ESG committee), chaired by the COO, oversees health and safety strategy, performance, and reporting.
- **Dedicated Sub-Committees:** Green Living and Occupational Health & Safety Sub-Committees ensure implementation of best practices aligned with leading industry standards.
- **Stakeholder Engagement:** Continuous consultation with internal teams, vendors, and workers to adopt innovative safety and wellness measures.
- **Training Initiatives:** In FY 2023–24, over 1000 employees were trained in health and safety, including specialized programs such as:
 - Mandatory Basic Safety Training (Construction)
 - Lifting Operation Safety
 - Safety Academy modules

Supporting Evidence/Documents

- Signatureglobal (India) Limited's Health & Safety Policy
- OHS Risk Register and Compliance Checklist
- Safety Committee Meeting Minutes
- Training Logs and Safety Academy Curriculum
- Employee Wellness Feedback & Survey Results