

MATERIALITY ASSESSMENT &  
SUPPLEMENTARY ESG INFORMATION  
OF  
SIGNATUREGLOBAL (INDIA) LIMITED

**(Formerly known as Signatureglobal (India) Private limited)**

(Approved by the ESG Committee on 03.03.2024)

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# Materiality Assessment & Supplementary ESG Information

Version: 3<sup>rd</sup> March, 2025

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The structure will include:

## Section 1: Materiality Assessment

- **Introduction to Materiality and Methodology:**
  - 7-step process:
    - Topic Identification
    - Peer Benchmarking
    - Framework Alignment
    - Stakeholder Engagement
    - Validation
    - Final Matrix
- **Stakeholder Mapping & Engagement Insights:** 12 stakeholder groups including Board, Investors, Tenants, Government, Vendors, NGOs, Local Communities, etc.
- **Materiality Matrix:** Final 27 topics based on influence and importance
- **Key Material Topics** (Clustered by Theme):
  - Climate & Resource Efficiency
    - Water & Wastewater Management
    - Emissions Management
    - Climate Resilience
    - Renewable Energy
    - Energy Efficiency
    - Waste Management
    - Biodiversity
  - Social Performance & Human Capital

- Health, Safety & Wellbeing
  - Employee Management
  - Community Engagement & CSR
  - DEI (Diversity, Equity, Inclusion)
  - Training & Skills
  - Grievance Redressal
  - Health Care & Social Benefits
  - Customer & Digital Responsibility
    - Consumer Privacy & Experience
    - Building Quality & Safety
    - Responsible Marketing
    - Data Privacy & Cybersecurity
  - Governance & Ethics
    - Code of Conduct
    - ESG Risk Management
    - Stakeholder Engagement
    - Transparency & Disclosures
    - Anti-Corruption Measures
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## Section 2: ESG Risk Management

- ESG Risk Identification & ERM Integration
  - Internal Controls & Management Systems
  - Third-Party Reviews and Internal Audit Structure
  - ESG Risk Register Alignment with Materiality Matrix
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## Section 3: Governance, Ethics & Integrity

- Code of Business Conduct and Ethics
  - Anti-Corruption and Whistleblower Policy
  - Board & ESG Steering Committee (also known as the ESG Committee) Oversight
  - Director Development Programs
  - Transparency, Disclosures, and Independent Oversight
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## Section 4: Sustainable Supply Chain

- Supplier ESG Screening Process
  - Corrective Action Mechanisms & Vendor Training
  - Vendor Scoring System
  - Local Procurement Practices
  - Integration with SASB & GRI 204, 308, 414 standards
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## Section 5: Climate, Energy & Emissions

- GHG Inventory Methodology (Scopes 1, 2, 3 where applicable)
  - Emissions Reduction Strategies
  - SBTi-aligned Net Zero Targets
  - Renewable Energy & Energy Efficiency Measures
  - Smart Monitoring Systems
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## Section 6: Waste & Resource Management

- Construction & Demolition Waste Protocols
  - Circular Economy Initiatives
  - Tenant Waste Engagement & Plastic-Free Programs
  - Resource Optimization in Building Lifecycle
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## Section 7: Human Rights & Labour Practices

- UNGC & GRI 412, 408, 409 alignment
  - Due Diligence Mechanism
  - Fair Wages, Leave, Health & Wellness Benefits
  - DEI & Non-Discrimination Practices
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## Section 8: Stakeholder Engagement

- To adopt AA1000SES-based Stakeholder Strategy
- Survey Insights & Mapping Matrix
- Local Community & NGO Partnerships
- Investor Communication & ESG Roadshows
- Engagement Methods by Stakeholder Type (e.g., AGMs, townhalls, surveys)