

AN ISO 9001:2015; 14001:2015; 45001:2018; 27001:2022; 31000:2018 CERTIFIED

ESG Strategy & Governance Report

Building a Sustainable Future | March 2025

This presentation outlines Signatureglobal (India) Ltd's Environmental, Social, and Governance (ESG) strategy. Our commitment lies in establishing a sustainable foundation for growth, benefiting our stakeholders and the environment. We aim to demonstrate transparency, accountability, and a proactive approach towards ESG integration across all operations.

Vision Mission Framework



To lead with sustainability by building energy-efficient and eco-friendly spaces, fostering inclusive and thriving communities, and upholding the highest standards of transparency, accountability, and governance to inspire trust and create lasting value for all stakeholders

A Message From Leadership

"Signatureglobal (India) Ltd is committed to transforming the real estate landscape by integrating sustainability across our developments. As we embark on our ESG journey, we recognize the importance of environmental stewardship, social impact, and strong corporate governance.

This presentation outlines the foundational policies, frameworks, and vision guiding our sustainable transformation."



AN ISO 9001:2015; 14001:2015; 45001:2018; 27001:2022; 31000:2018 CERTIFIED

Our Green Associations

Accacia is transforming the real estate sustainability landscape with its AI-enabled decarbonization platform, currently deployed across >100 million sq. ft. of institutional real estate, by enabling developers and asset managers to digitize their net zero journey and automate data collection.

By offering end-to-end sustainability solutions, Accacia also streamlines the discovery and procurement of certified green building materials and energy-efficient technologies via its vertically integrated distribution model.

accacia

Forvis Mazars is a leading global professional services network, operating in over 100 countries, delivering audit, tax, and advisory services.

With 40,000+ professionals around the world, it supports clients of all sizes at every stage of their growth.





Our ESG Vision and Roadmap



This roadmap outlines our commitment to Environmental, Social, and Governance (ESG) excellence. It defines clear targets and timelines for building a sustainable future.

Year 1: Foundation & Data Automation

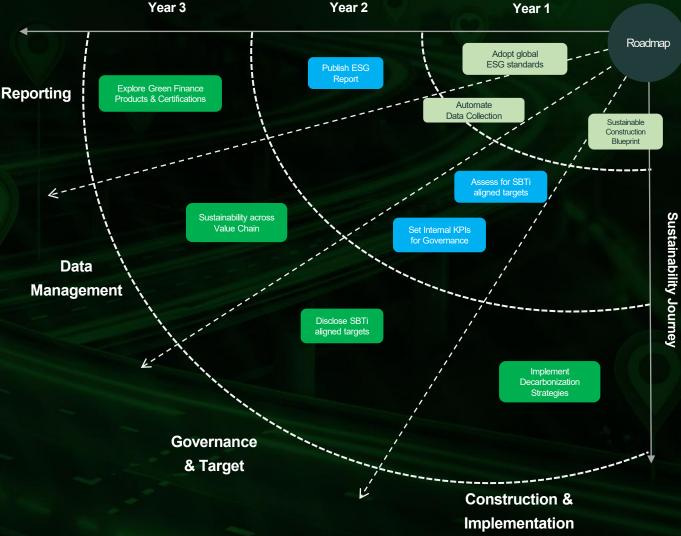
- Develop ESG reporting aligned with global standards
- Create a sustainable construction blueprint
- Automate data collection for transparency and assurance.

Year 2: Scaling Transparency & Decarbonization

- Publish an annual ESG report for all shareholders
- Perform assessment for SBTi aligned target setting
- Internal KPIs for policy compliance.

Year 3: Attain a Leadership position in ESG Benchmarks

- Implement key decarbonization strategies
- Engage in green finance and certifications
- Expand sustainability across the value chain.
- Disclose SBTi aligned targets



Materiality Assessment



n line with GRI's updated standards and the "double materiality" principle, Signatureglobal (India) Ltd. undertook its first formal materiality assessment to identify the ESG topics most critical to its stakeholders and to business continuity.

Most Material Topics

Disclosure and Governance Enhancing transparency and accountability through strong governance.

Climate Resilience and GHG Emissions Adopting low-carbon, climate-resilient development & operational practices.

Health and Safety Ensuring safety and well-being at sites and in communities.

Energy Consumption and Efficiency Reducing energy use with efficient, sustainable systems.

Sustainable Value Chain Sourcing responsibly across the value chain.

Water Consumption Lowering water use through smart technologies. **Financial Performance** Driving sustainable growth and long-term returns.

Stakeholder Engagement Involving stakeholders in ESG strategy and feedback.

Innovation and Digitalization Using technology to advance sustainability.

Human Rights and Labor Practices Promoting ethical and fair labor practices.

Transparent Communications
Sharing ESG performance openly and clearly.

Sustainable Buildings Delivering eco-friendly certified homes.

Material Use and Waste Management Minimizing waste and using green materials.

Methodology

Internal risk assessments Identified ESG priorities through internal reviews.

Stakeholder Surveys and Interviews Collected insights from key stakeholder groups.

Alignment with global ESG standards Mapped topics to GRI, SASB, and BRSR frameworks.

ESG Policy Landscape

Signatureglobal (India) Ltd has developed a comprehensive set of foundational ESG policies to guide responsible growth, stakeholder engagement, and sustainable real estate development.

Environmental Stewardship

Department Owner: Design & Engineering / Business Strategy / Operations

- ✓ Climate Change Policy
- ✓ Net Zero Policy
- ✓ Energy Policy
- ✓ Environmental Policy
- ✓ Biodiversity Policy
- ✓ Green Office Policy
- ✓ Sustainable Procurement Policy
- Waste Management Policy
 (linked through procurement practices)
- Sustainable Building Guidelines (referenced in other documents)

Social Responsibility

Department Owner: HR / Admin / Legal / CSR / EHS / Operations

✓ Health and Safety Policy

- ✓ Human Rights Policy
- ✓ Diversity and Inclusion Policy
- ✓ Stakeholder Engagement Guidelines
- Supplier Code of Conduct (Contractor & Vendor ethics)
- ✓ Whistleblowing Policy

Governance & Ethics

Department Owner: Company Secretary / Legal / IT / Risk & Audit Committee

- ✓ Anti-Corruption Policy
- ✓ Cybersecurity Policy
- ✓ ESG Risk Management
 Framework
- Sustainable Governance
 Framework
- ✓ Tax Governance Framework



Key Focus Areas For Climate Action



★ Climate Resilience

Adapting building designs and infrastructure to withstand the impacts of climate change.

A Net Zero Construction

Designing and delivering buildings that meet the highest standards of carbon neutrality and energy efficiency.

থে Energy Management

Optimizing building systems and operations to reduce energy consumption and enhance performance.

Waste Management

12 SECRETARIA

Minimizing construction and operational waste through efficient processes and circular economy principles.

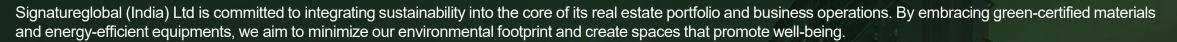
O Water Conservation



Implementing smart water conservation systems to reduce usage and promote recycling and rainwater harvesting.



Integrating Sustainable Building and Design



 \bigcirc

Holistic Approach

Shared sustainability goals

Aligning teams and partners on common ESG targets.

Stakeholder education

Raising awareness among residents, staff, and vendors.

Passive cooling designs

Using natural ventilation to reduce cooling demand.

Planned green leases

Embedding sustainability clauses in tenant agreements.

Resource Efficiency

Green-certified materials

Using eco-friendly materials with low embodied carbon.

Energy-efficient equipment

Deploying systems that lower energy use and costs.

Water-saving fixtures

Fitting devices to cut water use and improve efficiency.

Waste segregation systems

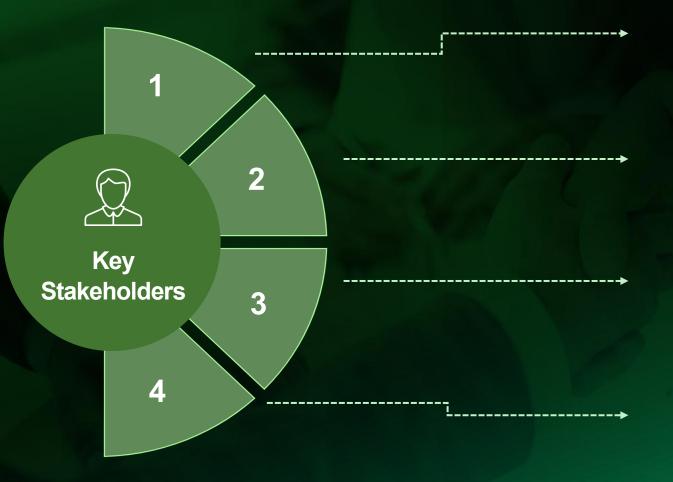
Enabling on-site sorting to enhance recycling.

Our approach extends beyond mere compliance; we actively involve stakeholders in our sustainability journey. Through education on green leases and fostering shared goals, we ensure a collaborative effort towards a greener future.

Stakeholder Engagement and Transparency



We value strong relationships with our stakeholders - from customers and investors to suppliers and local communities. By actively listening to their concerns, incorporating their feedback, and communicating transparently, we build trust and ensure our ESG initiatives are aligned with their needs.



Expert Consultations

Engage with subject matter experts to guide ESG strategy and ensure alignment with global standards and stakeholder expectations.

Surveys and Interviews

Conduct regular surveys and stakeholder interviews to gather insights, identify concerns, and refine ESG priorities.

Ethical Communication

Maintain transparent, accurate, and responsible communication across all platforms to build trust and uphold ESG integrity.

Accessible Documentation

Provide easy access to ESG reports, policies, and disclosures to promote accountability and stakeholder inclusion.

Annex: ESG Framework Mapping



Anti Corruption Anti-Corruption Policy *GRI 205*

Climate Risks Climate Change Policy GRI 302, SASB IF-RE



Emissions Energy & Climate Resilience

GRI 302, 305

Governance

ESG & Tax Governance *GRI 102, 207*

Human Rights Human Rights Policy GRI 412



Labor Practices

Diversity & Inclusion, Health & Safety GRI 401-403



%

Stakeholder Engagement

Engagement Guidelines GRI 102-40 to 102-44

Topic Area, Relevant Policy or Action Is Mapped to GRI / SASB Standard



AN ISO 9001:2015; 14001:2015; 45001:2018; 27001:2022; 31000:2018 CERTIFIED

Thank You

Building a Sustainable Future | March 2025

This presentation outlines Signatureglobal (India) Ltd's Environmental, Social, and Governance (ESG) strategy. Our commitment lies in establishing a sustainable foundation for growth, benefiting our stakeholders and the environment. We aim to demonstrate transparency, accountability, and a proactive approach towards ESG integration across all operations.