

Date: 2nd September, 2026

The Manager
BSE Limited
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001

Scrip Code : 543990
Debt Segment : Scrip Code-977218

The Manager
National Stock Exchange of India Limited
Listing Department
Exchange Plaza
5th Floor, Plot no C/1, G Block
Bandra Kurla Complex
Bandra (E), Mumbai — 400 051
Symbol : SIGNATURE

Subject: Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Company's Business Responsibility and Sustainability Report (BRSR) along with Reasonable Assurance Report on BRSR Core for the Financial Year 2025-26, which forms part of the Annual Report 2025-26 of the Company, in the format as specified by the Securities and Exchange Board of India.

Kindly take the above information on your record.

Thanking You,

For SIGNATUREGLOBAL (INDIA) LIMITED

**Meghraj
Bothra**

**(M R BOTHRA)
COMPANY SECRETARY**

Digitally signed by Meghraj Bothra
DN: cn=Meghraj Bothra, o=Signature Global (India) Limited, c=India, email=543990@nse.com, serial=10034, version=1, uri=urn:ietf:params:spki:uniqueness, c=IN, o=Signature Global (India) Limited, ou=Legal, email=legal@signatureglobal.in, cn=Meghraj Bothra
Date: 2026.09.02 23:09:21 +05'30'

Encl: A/a



Business Responsibility & Sustainability Reporting (BRSR)

EXECUTIVE SUMMARY

Signatureglobal (India) Limited's BRSR for FY 2025-26 presents the Company's ESG performance across Environmental, Social, and Governance dimensions, aligned with SEBI's BRSR framework, NGRBC principles, GRI standards and UN SDGs. The report is prepared on a consolidated basis covering SGIL, its 12 Subsidiaries and 1 Joint Venture.

1,365 Employees	~19,650 Site Workers	29 Project Sites	12 Subsidiaries and 1 Joint Venture
₹ 25,958.65 Mn Consol. Turnover	₹ 17,942.89 Mn Consol. Net Worth	14.28% Women on Board	2 States

ENVIRONMENT

Rooftop solar, rainwater harvesting, STPs, and dual plumbing reduce resource dependency. PPC cement and local sources cut carbon emissions. EDGE & IGBC certifications and SBTi-aligned targets underpin the decarbonisation roadmap.

SOCIAL

ISO 45001-compliant safety culture across 29 sites. Zero-tolerance human rights policy with contractor sensitization. 1,166 customer complaints received and fully resolved. CSR focused on education, healthcare, and community welfare.

GOVERNANCE

7 Board members with ESG Committee chaired by Vice Chairman of the Board. Whistle Blower Policy, Code of Conduct, POSH and ISO 27001-aligned cybersecurity. All shareholder complaints resolved during the year.

18 material ESG topics identified spanning regulatory compliance, GHG emissions, energy, water, waste, H&S, data privacy, supply chain, and community development with defined mitigation and financial implications.

NGRBC ALIGNMENT

Disclosures cover all nine NGRBC principles:

- Ethics & Transparency (P1)
- Sustainable Products (P2)
- Employee Wellbeing (P3)
- Stakeholder Responsiveness (P4)
- Human Rights (P5)
- Environment (P6)
- Policy Advocacy (P7)
- Inclusive Growth (P8)
- Consumer Value (P9)

INTRODUCTION

ABOUT THIS REPORT

This Business Responsibility and Sustainability Report (BRSR) outlines Signatureglobal (India) Limited's performance on Environmental, Social and Governance (ESG) aspects for the financial year 2025–26. Aligned with the SEBI-mandated BRSR framework and the National Guidelines on Responsible Business Conduct (NGRBC), the report highlights our ongoing efforts toward sustainable development, responsible corporate governance, and value creation for all stakeholders.

It includes disclosures across general, management, and principle-wise performance parameters, in line with evolving expectations from investors, regulators, and the broader ecosystem.

VISION MISSION STATEMENT

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.

OPERATIONAL FOOTPRINT AND MARKET PRESENCE

Signatureglobal (India) Limited operates predominantly in the Delhi-NCR region, one of India's fastest-growing urban corridors. With a strong focus on mid-market and premium segment residential housing, the Group also develops select commercial and retail spaces.

ESG COMPLIANCE AND REPORTING PRACTICES

While this report adheres to the format mandated by SEBI under the BRSR guidelines, we have ensured alignment with internationally recognised ESG frameworks to enhance transparency and benchmark our performance globally.

- **GRI (Global Reporting Initiative):** Used as a reference to structure and expand environmental and social disclosures.
- **UN SDGs (United Nation's Sustainable Development Goals):** Mapped against Signatureglobal (India) Limited's CSR and community development initiatives.

Commitment to Responsible and Sustainable Growth

At Signatureglobal (India) Limited, sustainability is a core business principle, not a standalone initiative. We are committed to minimizing our environmental footprint through energy-efficient buildings, responsible for material sourcing, and integrated waste and water management.

Robust governance mechanisms, inclusive workplace policies, and a proactive approach to stakeholder engagement underpin our ethical business conduct. We aim to generate long-term, shared value for investors, customers, employees, suppliers, and the communities in which we operate.

This report reflects our commitment and showcases our progress and accountability as a responsible real estate developer.

SECTION A: GENERAL DISCLOSURES

At Signatureglobal (India) Limited, we are driven by a vision to make quality living accessible while redefining real estate through innovation, trust, and sustainability. Leveraging our expertise in affordable, mid-income, and premium housing, we are committed to delivering thoughtfully designed spaces that create long-term value for our customers and stakeholders. Sustainability is deeply embedded in our approach, guiding us to develop eco-friendly, energy-efficient homes and adopt responsible construction practices that reduce environmental impact. By integrating global standards, transparent governance, and customer-centric solutions into every project, we strive to build vibrant communities that foster well-being, inspire belonging, and contribute to a more resilient and sustainable future.

**I. Details of the Listed Entity**

1. Corporate Identity Number (CIN) of the Listed Entity	L70100DL2000PLC104787
2. Name of the Listed Entity	Signatureglobal (India) Limited ('SGIL' or 'the Company')
3. Year of incorporation	2000
4. Registered office address	13 th Floor, Dr. Gopal Das Bhawan, 28 Barakhamba Road, Connaught Place, Delhi - 110001
5. Corporate address	Unit No.101, Ground Floor, Tower-A, Signature Tower, South City-1, Gurugram, Haryana-122001
6. E-mail	cs@signatureglobal.in
7. Telephone	0124-4398099
8. Website	https://www.signatureglobal.in
9. Financial year for which reporting is being done	2025-26
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE), National Stock Exchange of India Limited (NSE)
11. Paid-up Capital	₹ 14,05,10,691
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. M R Bothra Tel: 0124-4398099 Email: bothramr@signatureglobal.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).	The disclosures under this report are made on Consolidated Basis, i.e., for SGIL, subsidiaries and Joint Venture (together referred as 'Signatureglobal (India) Limited' or the 'Group').
14. Name of assessment or assurance provider	PIERAG Consulting LLP
15. Type of assessment or assurance obtained	Reasonable Assurance for BRSR Core Indicators

II. Products/Services**16. Details of Business Activities (accounting for 90% of turnover):**

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Real Estate	Real Estate activities with owned or leased property	98%

17. 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	Revenue from the sale of real estate properties	681	98%

III. Operations**18. Number of locations where plants and/or operations/offices of the entity are situated:**

Location	Number of Plants	Number of Offices	Total
National	29*	2	31
International	0	0	0

*As of FY 2025–26, Signatureglobal (India) Limited has a total of 29 active project sites in Haryana - 27 under construction and 2 recently launched spread across key urban clusters in the state. The Company's operations are consolidated into two office locations, which also houses its 12 subsidiary entities and 1 Joint Venture. The Group does not maintain any international offices or project at present.

19. Markets served by the entity:
a. Number of locations

Locations	Number
National (No. of States)	2*
International (No. of countries)	0

*All our construction sites are located across Haryana and Uttar Pradesh, with our corporate office based in Haryana.

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Not Applicable.

c. A brief on types of customers

In our core residential business, our customers are primarily individuals and families, with a historical focus on the affordable and mid-income housing segments in the Delhi-NCR region. As we expand into premium and luxury housing, our customer base increasingly includes high-net-worth individuals (HNIs) and professionals.

In our commercial vertical comprising shop-cum-office (SCO) plots, retail highstreets, and office developments—our customers include business owners, entrepreneurs, and institutional investors seeking commercial assets and retail spaces in the National Capital Region.

IV. Employees
20. Details as at the end of 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)	1365	1200	87.91%	165	12.09%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	1365	1200	87.91%	165	12.09%
WORKERS*						
1	Permanent (F)					
2	Other than Permanent (G)					
3	Total workers (F + G)					

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited. Approximately 19,650 workers at our construction sites were present as of FY 2025-26

b. Differently abled Employees and workers:

S. No.	Particulars	Total	Male		Female	
		(A)	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 differently abled employees (D + E)	0	0	0%	0	0%
DIFFERENTLY ABLED WORKERS*						
1	Permanent (F)					
2	Other than Permanent (G)			Not Applicable		
3	Total differently abled workers (F + G)					

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

**21. Participation / Inclusion / Representation of Women:**

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	7	1	14.28%
Key Management Personnel*	8	0	0%

*Includes four Whole Time Directors, who are also included in the Board of Directors.

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	28.92%	54.55%	31.87%	17.39%	23.33%	18.08%	23.13%	35%	24.27%
Permanent Workers*	Not Applicable								

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

V. Holding, Subsidiary and Associate Companies (Including Joint Ventures)**23. (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.	Fantabulous Town Developers Limited	Subsidiary	100	Yes
2.	Forever Buildtech Limited	Subsidiary	100	Yes
3.	Indeed Fincap Private Limited	Subsidiary	100	Yes
4.	JMK Holdings Limited	Subsidiary	100	Yes
5.	Maa Vaishno Net - Tech Limited	Subsidiary	100	Yes
6.	Rose Building Solutions Limited	Subsidiary	100	Yes
7.	Signature Builders Limited	Subsidiary	100	Yes
8.	Signatureglobal Business Park Limited	Subsidiary	100	Yes
9.	Signatureglobal Developers Limited	Subsidiary	100	Yes
10.	Signatureglobal Homes Limited	Subsidiary	100	Yes
11.	Signature Infrabuild Limited	Subsidiary	100	Yes
12.	Sternal Buildcon Limited	Subsidiary	100	Yes
13.	Gurugram Commerc City Limited *	Joint Venture	50	Yes

*Gurugram Commerc City Limited ceased to be a subsidiary and has become a Joint Venture effective from 30th March, 2026.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes, the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, apply to the Company. However, during the financial year 2025-26, the company was not required to spend towards CSR activities as per applicable provisions. The Company has voluntarily spent an amount of ₹ 2,31,91,400 on CSR activities during the Financial Year 2025-26.

	Standalone (FY 2025-26)	Consolidated (FY 2025-26)
(ii) Turnover (in ₹ millions)	13,808.54	25,958.65
(iii) Net worth (in ₹ millions)	9,317.76	17,942.89

VII. Transparency and Disclosures Compliances

25. 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)	FY 2025-26 Current Financial Year			FY 2024-25 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
Communities	Yes, a formal mechanism exists to engage with community leaders and address concerns proactively*	0	Not Applicable	The company has not received any community complaints to date and remains committed to ongoing stakeholder engagement.	0	Not Applicable	The company has not received any community complaints to date and remains committed to ongoing stakeholder engagement.
Investors (other than shareholders)	Yes*	0	0	The company has not received any complaints from its Debenture holder.	Not Applicable	Not Applicable	The Company does not have investors other than its shareholders
Shareholders	Yes*	1	0	All complaints were resolved during the year to the satisfaction of shareholders.	2	0	All complaints were resolved during the year to the satisfaction of shareholders.



Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 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
Employees and workers	Yes*	118	60	The Company remains committed to the timely and fair resolution of employee grievances through its formal grievance redressal mechanism.	0	0	-
Customers	Yes*	1166	0	All customer issues were resolved during the year to their satisfaction	1142	0	All customer complaints were resolved during the year to their satisfaction
Value Chain Partners	Yes*	0	0	-	0	0	-
Others (please specify)	-	-	-	-	-	-	-

*The Group has established a comprehensive Grievance Redressal Mechanism through a range of policies and procedures. These include a well-defined Whistle-Blower Policy/Vigil Mechanism (<https://cdn.signatureglobal.in/documents/Whistle-Blower-Policy-sLXMigBePhKYzSkxU-5n3w.pdf>), a Code of Conduct and Business Ethics (https://cdn.signatureglobal.in/documents/Code-of-conduct-and-business-ethics-js-3KI_p4OticR2yQsMXNQ.pdf), and a Policy for Prevention of Sexual Harassment (POSH) for all women employees (also available on the Company's Intranet), enabling them to voice their concerns and grievances. Additionally, a dedicated Grievance Redress Mechanism (internally formed and governed) has been established to handle concerns raised by both internal and external stakeholders.

The Group's Secretarial Team manages grievances of the members of the Company through a dedicated portal—Online Dispute Resolution Mechanism for Members of the Group (<https://cdn.signatureglobal.in/documents/ONLINE-RESOLUTION-OF-DISPUTES-TzAScLAiZuVz3odK5qSJhA.pdf>) and a specific email ID (investors@signatureglobal.in).

Furthermore, the Group's website features a "Customer Support" section (<https://www.signatureglobal.in/contact>), providing customers with multiple channels to lodge complaints or share feedback, including email, helpline number, SMS, WhatsApp, and a downloadable digital application.

26. Overview of the entity's material responsible business conduct issues.

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to the business, the rationale for identifying the same, and the approach to adapt or mitigate the risk along-with its financial implications, as per the following format

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	Regulatory Compliance	Risk	The Company operates in a highly regulated environment encompassing environmental, health and safety, labour, and legal oversight, construction-related requirements. Frequent and periodic internal regulatory changes and jurisdiction-specific obligations increase the risk of non-compliance if monitoring and implementation are not adequately strengthened. Any compliance gaps may result in penalties, legal exposure, reputational impact, and delays in project execution.	To address this risk, the Company is strengthening its compliance governance framework through dedicated regulatory tracking systems, structured regulatory compliance audits across the project lifecycle. This approach ensures proactive identification of regulatory changes and consistent adherence to statutory requirements.	Negative
2	Climate Change Adaptation	Risk	The increasing frequency and intensity of climate-related events such as extreme heat, flooding, and erratic rainfall pose significant physical risks to construction activities and built assets. These events can disrupt project schedules, escalate costs, and compromise long-term structural integrity, particularly in climate-vulnerable regions.	The Company is integrating climate-resilient design principles into project planning, including enhanced stormwater management, climate-responsive construction practices, and adoption of green infrastructure solutions. These measures aim to strengthen asset resilience and reduce long-term exposure to climate-related physical risks.	Negative
3	GHG Emissions Management	Risk	Construction activities and the extensive use of carbon-intensive materials contribute significantly to greenhouse gas emissions, exposing the Company to transition risks associated with evolving climate regulations, investor scrutiny, and stakeholder expectations for transparent carbon disclosures and alignment with recognized credible decarbonization pathways.	The Company is advancing emissions mitigation efforts through the adoption of low-carbon construction materials such as PPC cement, increased reliance on local sourcing to reduce transportation emissions, deployment of energy-efficient technologies, and green building certification frameworks and SBTi-aligned targets.	Negative



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)
4	Energy Management	Opportunity	Energy efficiency improvements across rooftop solar installations, projects present a strategic solar-powered lighting, opportunity to reduce LED fixtures, and high-long-term operating costs, performance thermal improve asset efficiency, and insulation into project enhance the attractiveness designs. These initiatives of developments to support energy efficiency, environmentally conscious reduce operational customers and ESG-focused emissions, and align with investors. evolving sustainability expectations.	The Company is integrating	Positive
5	Biodiversity Conservation	Risk & Opportunity	Construction and land development activities being managed Ecological risks are Positive & Negative can result in habitat through biodiversity-sensitive landscaping, disturbance and biodiversity sensitive landscaping, loss, which may affect plantation of native species, regulatory approvals and environmental due community perceptions. At diligence prior to project the same time, proactive execution, enabling biodiversity management ecosystem protection while and green space integration enhancing the environmental can enhance regulatory value of developments. alignment, strengthen brand reputation, and contribute to long-term asset value.		
6	Stakeholder Collaboration	Risk	Insufficient engagement with local communities, regulatory strengthening stakeholder authorities, and other key engagement through stakeholders may result dedicated committees, in opposition, reputational structured community risks, and delays in project consultations, regular approvals and execution. information-sharing mechanisms, and effective grievance redressal systems to foster transparency, trust, and timely resolution of concerns.	The Company is	Negative
7	Health and Safety	Risk	The nature of construction activities exposes workers adherence to ISO 45001 to occupational health and standards through regular safety risks. Workplace site safety audits, mandatory incidents may result in legal use of personal protective liabilities, regulatory non-equipment, contractor compliance, operational safety management, and disruptions, and adverse continuous health and safety impacts on workforce morale. training programs across project sites.	The Company ensures strict	Negative

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)
8	Waste Management	Risk & Opportunity	Ineffective handling of construction and demolition waste can lead to regulatory violations, environmental impacts, and reputational risks. Conversely, structured waste management and circular practices offer opportunities for cost optimisation, resource efficiency, and enhanced sustainability performance.	The Company has adopted waste segregation protocols, engaged authorized recycling partners, and promoted reuse of inert materials to improve circularity and ensure compliance with environmental regulations.	Positive & Negative
9	Water Management	Risk & Opportunity	Increasing water stress in urban regions poses operational and regulatory challenges for construction activities. However, efficient water use and recycling practices can significantly reduce freshwater dependency and enhance long-term resilience.	Water conservation initiatives include installation of sewage treatment plants, rainwater harvesting systems, low-flow fixtures, and dual plumbing infrastructure to enable water reuse and sustainable water management.	Positive & Negative
10	Customer Satisfaction	Opportunity	Delivering positive customer experiences strengthens brand loyalty, supports market differentiation, and contributes to long-term value creation.	The Company enhances customer engagement through robust CRM systems, structured post-handover support, and timely grievance resolution aligned with defined service-level agreements.	Positive
11	Data Protection and Cybersecurity	Risk	Increasing digitalization and AI enable systems to increase risk related to cybersecurity threats, data breaches, potential business disruptions, and automated decision-making vulnerabilities.	The Company is strengthening its information security framework through ISO 27001-aligned controls, secure cloud infrastructure, and governance over AI-enabled systems. And role-based access mechanisms to protect sensitive data and ensure business continuity.	Negative
12	Business Ethics and Governance	Risk	Any governance weaknesses or ethical lapses may undermine investor confidence, attract regulatory scrutiny, and damage corporate reputation.	Governance practices are reinforced through a comprehensive Code of Conduct, enhanced board oversight, transparent disclosures, and strong internal controls over related-party transactions.	Negative



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)
13	Business Continuity Planning	Opportunity	Proactive planning for disruptions such as climate events, supply chain shocks, and operational risks strengthens organisational resilience and stakeholder confidence.	The Company is strengthening crisis management frameworks, disaster preparedness planning, and digitization of critical processes to ensure continuity during unforeseen events.	Positive
14	Workforce Development and Employee Welfare	Risk	Neglecting workforce development and welfare risks low employee morale and non-compliance with stringent labor laws. In the real estate sector, these factors lead to operational delays, legal penalties, and safety lapses, ultimately undermining project execution and brand reputation.	The Company invests in workforce upskilling, health and wellness initiatives, and employee recognition programs, and strict compliance with labour laws and regulations to improve retention and productivity.	Negative
15	Human Rights	Risk	As a labour-intensive sector, real estate faces heightened scrutiny related to worker welfare, fair treatment, and contractor practices.	The Company promotes ethical labour practices through sensitization, grievance redressal mechanisms, and strict enforcement of non-discrimination and equal opportunity policies.	Negative
16	Supply Chain Management	Risk	Dependence on a limited supplier base or disruptions in material availability can lead to cost escalations and project delays.	Supply chain resilience is enhanced through vendor diversification, alternative sourcing strategies, and regular supplier performance and risk assessments.	Negative
17	Local Community Development	Risk & Opportunity	Community opposition can disrupt project execution, while proactive engagement and CSR initiatives help build trust and strengthen the Company's social license to operate.	Strategic CSR initiatives focused on education, healthcare, and community development are implemented alongside continuous stakeholder engagement to mitigate social risks and foster long-term goodwill.	Positive & Negative

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)
18	Green Technologies and Sustainable Construction	Opportunity	Adoption of green building practices enhances market positioning, attracts ESG-aligned capital, and generates long-term operational efficiencies.	The Company is strengthening its green construction credentials through EDGE and IGBC certifications, solar integration, and use of environmentally responsible materials.	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

At Signatureglobal (India) Limited, our ESG vision is rooted in creating long-term value through responsible growth, sustainable development, and inclusive communities. Our ESG objectives are thoughtfully designed to be both progressive and practical, enabling seamless integration into our core business strategy and day-to-day operations. Through innovation, customer-centric development, and a strong commitment to environmental and social responsibility, we strive to build resilient urban ecosystems that positively impact people and the planet. Backed by a robust governance framework, we ensure transparency, accountability, ethical business conduct, and sustainable decision-making across all aspects of our operations.

This section outlines the governance structures, policies, and processes established to embed the principles of the National Guidelines on Responsible Business Conduct (NGRBC) across the organization. It highlights how the Company integrates sustainability and responsible business practices into its decision-making, internal controls, stakeholder engagement, and grievance redressal mechanisms, ensuring that long-term value creation is ethical, inclusive and environmentally responsible.

At Signatureglobal (India) Limited, sustainability governance is anchored through structured oversight at the senior management level, supported by defined policies and robust compliance frameworks. The Company is committed to aligning its operations with environmental and social priorities while maintaining high standards of transparency and accountability. Continuous engagement with stakeholders enables the identification and management of material ESG risks and opportunities, ensuring responsiveness to evolving expectations.

These systems and processes are designed to strengthen governance, promote regulatory compliance and drive alignment with national priorities and global sustainability standards.

The National Guidelines on Responsible Business Conduct (NGRBC), issued by the Ministry of Corporate Affairs, Government of India, provide a comprehensive framework comprising nine principles (P1–P9) that guide responsible and sustainable business conduct in India. These principles form the foundation of the BRSR framework and are outlined below.

NGRBC PRINCIPLES OVERVIEW

P1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.
P2	Businesses should provide goods and services in a manner that is sustainable and safe.
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
P4	Businesses should respect the interests of and be responsive to all their stakeholders.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect and make efforts to protect and restore the environment.
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
P8	Businesses should promote inclusive growth and equitable development.
P9	Businesses should engage with and provide value to their consumers in a responsible manner.



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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b.	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c.	Web Link of the Policies, if available	Wherever necessary, the policies were placed before the Board or the Management for consideration, and the requisite approvals were duly obtained.							
			The policies mandated under the Companies Act, 2013, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been made available on the Company's website and can be accessed using the following link: https://www.signatureglobal.in/corporategovernance . All other internal policies are hosted on the Company's Intranet and are not publicly accessible.							
2		Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3		Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, the Company's Supplier Code of Conduct, which applies to upstream value chain partners, outlines key expectations related to human rights, environmental protection, health and safety standards, working conditions, and ethical business practices. Additionally, all value chain partners are informed about the relevant policies and procedures applicable to them, which are either made accessible through the Company's website or included within the contractual agreements entered with them.							
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.	ISO 14001: 2015, IGBC	ISO 45001: 2018, ISO 31000: 2018			ISO 14001: 2015, IGBC			ISO 9001: 2015, ISO 14001: 2015, ISO/IEC 27001: 2022, IGBC
5		Specific commitments, goals and targets set by the entity with defined timelines, if any.	Signatureglobal (India) Limited has adopted a phased ESG roadmap with time-bound commitments structured across three financial years, underpinned by policies on Net-Zero, Climate Change, Energy, Biodiversity, Sustainable Procurement, Waste Management, and ESG Governance. FY 2025 - 26: The Company formally committed to the Science Based Targets initiative (SBTi) and initiated the development of emission-reduction pathways aligned with a 1.5°C scenario. The Company strengthened ESG governance, established functional ESG ownership across business units, and initiated KPI-based ESG performance monitoring. FY 2026 - 27: The Company had its near-term emission-reduction targets covering Scope 1, Scope 2 and material Scope 3 emissions validated by the Science Based Targets initiative (SBTi). Green building considerations aligned with IGBC and LEED pathways are being integrated into new and ongoing projects, while climate-risk related disclosures are being progressively aligned with IFRS S2. FY 2027 -28 : The Company intends to operationalise its approved SBTi targets and demonstrate measurable year-on-year GHG reductions against the FY 2024–25 baseline, supported by project-level ESG performance scorecards and periodic management review. FY 2030 and Beyond : The Company will continue to advance its ESG roadmap through measurable emissions reduction, strengthened ESG performance and the progressive integration of sustainability considerations across its development portfolio.							

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	In FY 2025–26, the Company made substantive progress against its first-year ESG roadmap commitments. The SBTi commitment was formally initiated and the internal assessment for developing science-aligned emission reduction pathways commenced, drawing on the GHG baseline established in FY 2024–25. ESG governance structures were operationalized with defined roles, oversight responsibilities, and functional ESG points of contact across business units. Data systems for tracking environmental performance at the project level covering energy, water, and waste were strengthened during the year, improving the reliability and auditability of sustainability disclosures. The ESG Committee, constituted in the prior year, became fully operational and began its review of ESG performance. Green building certifications under EDGE and IGBC were sustained and expanded across the active project portfolio, and the Company continued to embed sustainable construction practices including low-carbon material selection and passive design into its project delivery processes. No material deviations from the FY 2025–26 roadmap commitments were recorded during the year. Work on FY 2026–27 milestones, including SBTi roadmap and IFRS S2 aligned climate risk disclosures, is already underway.							

Governance, leadership and oversight

7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (<i>listed entity has flexibility regarding the placement of this disclosure</i>)	Fiscal Year 2025–26 has marked a pivotal transition for our organization: the evolution from strategic intent to systemic implementation. While the previous year was dedicated to establishing our ESG architecture—defined by rigorous materiality assessments and the formalization of our policy frameworks—this year has been defined by integration. We are no longer simply reporting on ESG; we are embedding these principles into the very fabric of our operational DNA. Our leadership in the Delhi-NCR real estate sector is now intrinsically linked to our performance in green construction and resource stewardship. By expanding our EDGE and IGBC certified portfolios, we are not just meeting industry benchmarks; we are redefining them. Our commitment to the Science Based Targets initiative (SBTi) this year signals a fundamental shift toward a science-aligned decarbonization trajectory, ensuring our growth remains decoupled from our environmental footprint. As we look toward the horizon, our focus expands beyond our immediate operations. The next frontier of decarbonization lies within our supply chain. We recognize that true sustainability requires deep collaboration—standardizing ESG expectations for our partners and reimagining how we source the core materials of our trade. Sustainability is not a peripheral metric; it is the ultimate measure of our organizational resilience and credibility. Transparency is the bedrock of trust. Through the structured oversight of our ESG Committee, we have institutionalized a culture of accountability. By improving data rigor and moving toward independent assurance, we ensure that our disclosures are as robust as our physical developments. We are building for the future, ensuring that every square foot we develop contributes to a more sustainable and equitable world.									
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Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9										
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Sanjay Kumar Varshney Chief Operating Officer																		
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.	Yes. The Company has a specified ESG committee responsible for sustainability-related decision-making. As part of its corporate governance framework, the Company has constituted an Environmental, Social and Governance (ESG) Committee, which oversees the formulation, implementation, and monitoring of ESG policies, initiatives, and performance across the organization. The ESG Committee works in coordination with relevant board-level and management committees to ensure integration of ESG considerations into business strategy, risk management, and compliance processes. The Constitution of the ESG Committee is as follows: Mr. Lalit Kumar Aggarwal: Chairman Mr. Ravi Aggarwal: Member Mr. Chandra Wadhwa: Member Mr. Sanjay Kumar Varshney: Member																		
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)									
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Performance against above policies and follow up action		Yes, by the Board of Directors, Key Managerial Personnel, and other designated personnel from different departments, depending upon the respective responsibilities.									At least on an annual basis, and as needed.									
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances																				
11	Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.		No, currently, the Group is conducting an internal assessment/evaluation of its policies. However, in due course, the Group might also get these reviewed in terms of the efficient working of these by an external agency.																	
12	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:																			
Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9										
The entity does not consider the principles material to its business (Yes/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)																				
The entity does not have the financial or/human and technical resources available for the task (Yes/No)		Not Applicable																		
It is planned to be done in the next financial year (Yes/No)																				
Any other reason (please specify)																				

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

At Signatureglobal (India) Limited, integrity is not limited to regulatory compliance but is embedded as a core principle guiding all business operations. We are committed to fostering an organisational culture rooted in transparency, accountability, and ethical conduct, enabling employees to act with confidence while addressing potential concerns responsibly.

During FY 2025-26, the Company strengthened its Business Integrity framework through structured training programmes conducted across all levels of governance, including the Board of Directors, Key Managerial Personnel (KMPs), and employees. These initiatives were designed to reinforce ethical awareness, promote proactive compliance, and embed our values of integrity and responsibility in day-to-day decision-making.

The Company’s Code of Conduct and Business Ethics, applicable to Directors and Senior Management, provides comprehensive guidance on managing conflicts of interest, preventing bribery and corruption, and ensuring accountability. During the reporting period, no instances of bribery, corruption, or conflict of interest were reported. A robust whistle-blower mechanism and well-defined policies are in place to enable early detection and response, while safeguarding stakeholder interests and reinforcing trust.

In line with our commitment to responsible business practices, ethical awareness programmes were also extended to external stakeholders through value chain training sessions covering environmental management, health and safety, and fire safety practices. These initiatives support the adoption of responsible standards beyond our direct operations.

Our Business Integrity framework is anchored in three core pillars: Prevention, Detection, and Response ensuring that risks are proactively managed, and appropriate actions are undertaken in a timely and transparent manner. Through these sustained efforts, the Company continues to strengthen governance standards, protect its reputation, and enhance stakeholder confidence.

These initiatives are aligned with the following United Nations Sustainable Development Goals (SDGs)

Aligned with:

- SDG 16** – Peace, Justice and Strong Institutions
- SDG 8** – Decent Work and Economic Growth
- SDG 12** – Responsible Consumption and Production

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total No. of Training and awareness Programmes held	Topics/Principles Covered Under the training and its Impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	8	- Programmes are being organized on regular basis on various topics about the Business Development, Project Updates, operations of the Company, regulatory updates, Familiarization Programmes and other matters. - Environmental, social and governance Training - Risk Management and Risk Mitigation including ESG matters	100%



Segment	Total No. of Training and awareness Programmes held	Topics/Principles Covered Under the training and its Impact	%age of persons in respective category covered by the awareness programmes
Key Managerial Personnel	8	• Business Development and Projects Updates • Insider Trading and Determination of Material events under Regulation 30 of SEBI Listing Regulations • Risk Management and Risk Mitigation including ESG matters • Cybersecurity and Data privacy • Environmental, social and governance Training and update on Environmental, social and governance Goals, and other matters	100%
Employees other than BoD & KMPs	192*	• HR Induction • Monthly Corporate Induction • Risk Management • Information Security • Microsoft 365 & MS Teams Adoption • Sales Excellence • Sales Training • Customer Delight • Customer Handling Skills & Effective Communication • Product Knowledge • CRM - On-the-Job Training (CRM-OJT) • Corporate Etiquette & Professional Grooming • Workplace Safety & Site Safety Awareness • Labour Management & Work Allocation • Scaffold Awareness Program • Professional Etiquette to Build Lasting Relationship • CRM – How to Handle De-escalation and Complaint Management • Corporate Sales – Project Pitch Training • F&A - Work Life Balance • CSR -Professional Development & Grooming • Building Ownership Accountability and Responsibility • ESG Training • POSH Training	100%
Workers**	Not Applicable		

*These trainings also focused extensive coverage of Safety Training, Risk Management, and Emergency Preparedness.

**The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

2. **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 an entity's website):**

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)
Penalty/Fine	During the current financial year, no fines, penalties, punishments, compounding fees, awards, or settlement amounts were paid by the Company, its directors, or Key Managerial Personnel in connection with any proceedings before regulatory authorities, law enforcement agencies, or judicial institutions.				
Settlement					
Compounding fee					
	The Company continues to remain fully committed to compliance with all applicable laws and regulations and will proactively strengthen its governance and compliance mechanisms to ensure that no fines, penalties, punishments, compounding fees, or settlements arise in the future for the entity or its Directors and KMPs.				
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment			Not Applicable		
Punishment			Not Applicable		

3. **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
	Not Applicable

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, Signatureglobal (India) Limited remains steadfast in its commitment to conducting business with the highest levels of integrity, ethics and moral responsibility. The Company will continue to strictly prohibit bribery and corruption in any form. All directors, employees, contractors, and temporary staff are governed by the Anti-Corruption and Bribery Policy, which is accessible on the Group's Intranet. Regular training sessions on this policy will be conducted to ensure ongoing awareness and compliance. The Company's Whistle Blower mechanism will remain a key channel for employees, directors, and third parties to report any suspected unethical practices, including those related to bribery and corruption, as per the Whistle Blower Policy/ Vigil Mechanism of the Company, for timely and appropriate corrective action.

Web-link: https://cdn.signatureglobal.in/documents/Code-of-conduct-and-business-ethics-js-3KI_p4OticR2yQsMXNQ.pdf

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers*	Not Applicable	

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

**6. Details of complaints with regard to conflict of interest:**

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	No complaints were received.		No complaints were received.	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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, as there were no cases of corruption and conflict of interest which were reported during the year.

8. Number of days of accounts payables ((Accounts payable × 365) / Cost of goods/services procured) in the following format:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables*	304.75	176.94

* The figure reported as Accounts Payable includes External Development Charges (EDC) Payable and Internal Development Charges (IDC) Payable.

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	2.1%	0.50%
	b. Number of dealers/distributors to whom sales are made	25	12
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	81%	95%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.21%	0.00%
	b. Sales (Sales to related parties/Total Sales)	0.60%	0.65%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	8.12%	31.00%
	d. Investments (Investments in related parties/Total Investments made)	99.99%	1.79%

Leadership Indicators

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

Total number of awareness programmes held	Topics /principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes *
263	Health, Safety and Security	100%
147	Fire Safety – Mock Drill	100%
510	Work at height	100%
353	Electrical Safety	100%
122	Crisis Management	100%
139	Environment Management	100%
130	Hazard Identification and Risk Assessment (HIRA)	100%
1176	Other Skill Development Trainings	100%
190	Permit to Work	100%
387	Material Handling and Resource Utilization	100%

*This comprises training given to workers employed by the contractors/vendors.

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, the Group has processes in place to avoid/manage conflicts of interest involving members of the Board of Directors and Senior Management. The Group has a detailed 'Code of Conduct and Business Ethics' for its Board of Directors and Senior Management, which includes detailed guidelines and mechanisms for avoiding conflicts of interest and for disclosing any such situations that may trigger a potential conflict. Further, an annual declaration is also received from the Board of Directors and Senior Management with respect to adherence to the same.

The Policy is available on the Group's website: https://cdn.signatureglobal.in/documents/Code-of-conduct-and-business-ethics-js-3KI_p4OticR2yQsMXNQ.pdf

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

At Signatureglobal (India) Limited, innovation and sustainability are integral to our approach to responsible development. We continuously strive to integrate environmentally conscious practices into our construction processes through the adoption of resource-efficient materials, waste minimization, and sustainable sourcing frameworks.

Our operations reflect a strong commitment to circularity and resource efficiency, including 100% of reuse of C&D Waste. While Extended Producer Responsibility (EPR) is not applicable to the Company, e-waste is managed and disposed of through authorized dismantlers in compliance with applicable regulatory requirements.

We are strengthening our sustainable procurement practices through a structured framework comprising a Supplier Code of Conduct, Sustainable Procurement Policy, and Supplier Management systems. Sustainability considerations are increasingly being embedded into supplier engagements and contracts, reinforcing responsible practices across the value chain.

While we continue to enhance our capabilities in environmental performance assessment, including plans to undertake Life Cycle Assessments (LCAs), our focus remains on adopting innovative, low-impact construction practices and improving data-driven sustainability management.

Through these initiatives, we aim to reduce our environmental footprint, drive operational efficiency, and contribute to the development of sustainable, future-ready communities.

These initiatives are aligned with the following United Nations Sustainable Development Goals (SDGs):

**Aligned with:**

- **SDG 3** – Good Health and Well-being
- **SDG 6** – Clean Water and Sanitation
- **SDG 7** – Affordable and Clean Energy
- **SDG 8** – Decent Work and Economic Growth
- **SDG 9** – Industry, Innovation and Infrastructure
- **SDG 11** – Sustainable Cities and Communities
- **SDG 12** – Responsible Consumption and Production
- **SDG 13** – Climate Action

Essential Indicators

- 1. 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.**

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	Nil*	Nil*	
Capex			

*Going forward, Signatureglobal (India) Limited aims to explore and integrate specific technologies that enhance the environmental and social performance of its products and processes. The Company will continue to evaluate opportunities for R&D and capital investments in areas such as renewable energy, energy efficiency, and sustainable construction methods, with a focus on long-term value creation and positive environmental outcomes. As part of this effort, we will also strengthen internal mechanisms to track and report such investments in a more structured and transparent manner.

- 2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes, The Company has adopted a Sustainable Procurement Policy, which establishes a structured framework for responsible and sustainable sourcing across its operations. The policy integrates environmental, social, and governance (ESG) considerations into procurement decisions, including supplier ESG risk assessment, use of environmentally responsible materials, incorporation of ESG clauses in contracts, and ongoing supplier engagement and monitoring. The policy applies to all procurement activities across projects and functions.

- 2. b. If yes, what percentage of inputs were sourced sustainably?**

Building on the policy framework instituted in the previous reporting period, the Company has advanced the operationalization of its sustainable sourcing agenda during the year. Key developments include the mapping of priority procurement categories, engagement with key suppliers to assess data availability and sustainability credentials, and the design of internal data capture protocols to enable quantitative tracking of sustainably sourced inputs. These measures represent a structured progression from policy articulation toward measurable performance. The Company expects to commence formal measurement and phased disclosure of the percentage of inputs sourced sustainably from the forthcoming financial year, with baseline data for priority categories, expanding coverage progressively as supplier-level data systems mature.

- 3. 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.**

As a real estate developer, Signatureglobal (India) Limited operates in a sector characterized by long project lifecycles, where the reuse or recycling of completed developments typically falls outside the operational scope. However, structured waste management systems are in place to address waste generated during the operation and maintenance phases of buildings. These systems ensure materials are reused, recycled, or disposed of in full compliance with applicable regulatory requirements.

Furthermore, non-performing assets such as obsolete or damaged hardware are systematically identified and sent to government-authorized e-waste dismantlers and recyclers, in adherence to the E-Waste (Management) Rules, 2016. All disposals are duly documented, with certificates of receipt obtained to ensure traceability and regulatory compliance.

4. **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.**

EPR is not applicable to the Group's activities.

Leadership Indicators

1. **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?**

No, the Company has not conducted a Life Cycle Assessment (LCA) for its products.

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 the web-link
Not Applicable					

2. **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
Not Applicable		

3. **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	
	FY 2025 -26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Aluminum Form Work	85.27%	78.6%
Steel Scrap (Binding Material)	0.21%	0.3%
Use of Concrete Waste (C&D Waste)	100%	0.35%

Signatureglobal (India) Limited is committed to advancing its circular economy initiatives by formalizing systems for tracking the reuse of materials such as aluminium formwork and construction and demolition (C&D) waste across its project sites. Going forward, the Group aims to move beyond qualitative assessments and implement structured mechanisms for material traceability and measurement. This will enable more accurate reporting and strengthen its approach to responsible resource utilization in the years ahead.

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:**

	FY 2025 -26 (Current Financial Year)			FY 2024 - 25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	As the Group is engaged in the business of real estate development, the reclamation of products and packaging materials at the end of their lifecycle is not applicable.					
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
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As the Group is engaged in the business of real estate development, the reclamation of products and packaging materials at the end of their lifecycle is not applicable.

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Signatureglobal (India) Limited places employee well-being at the forefront of its operations, fostering a safe, inclusive, and development-oriented workplace. During FY 2025–26, 100% of permanent employees were covered under health and accident insurance schemes, and all eligible female employees availed maternity benefits in line with statutory requirements.

Health and safety remain a key priority for the Group, with all project sites certified under ISO 45001:2018. The Company promotes a strong safety culture through structured processes such as Hazard Identification and Risk Assessment (HIRA), routine inspections, regular safety audits, and systematic incident reporting and tracking.

The Company continues to focus on continuous learning, employee well-being, and inclusive workplace practices. As of 31st March 2026, Signatureglobal (India) Limited employed 1365 employees and conducts regular skill enhancement and health and safety training programmes across functions and locations through structured learning platforms. A well-defined performance management framework is in place, with all eligible employees covered under formal performance review processes, which continued to be implemented during FY 2025–26.

A formal Grievance Redressal Mechanism, supported by digital tools such as the Amber platform, along with an Equal Opportunity Policy, underpins the Company’s commitment to transparency, fairness, and inclusivity. Looking ahead, the Company intends to further strengthen employee transition and career development support by introducing structured policies to facilitate role transitions and long-term career progression.

Workplace accessibility is being enhanced in compliance with the Rights of Persons with Disabilities Act, 2016. Contractors are required to adhere to all applicable statutory requirements, and value chain partners are expected to follow safe and responsible practices in line with the Group’s Supplier Code of Conduct and Environmental & Social Policy.

These initiatives are aligned with the following United Nations Sustainable Development Goals (SDGs):

Aligned with:

- **SDG 3** – Good Health and Well-being
- **SDG 4** – Quality Education
- **SDG 5** – Gender Equality
- **SDG 8** – Decent Work and Economic Growth
- **SDG 10** – Reduced Inequalities
- **SDG 16** – Peace, Justice and Strong Institutions

Essential Indicators

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

% of employees covered by											
Category	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	1200	1112	92.67%	1200	100%	0	0%	1200	100%	0	0%
Female	165	135	81.82%	165	100%	165	100%	0	0%	0	0%
Total	1365	1247	91.35%	1365	100%	165	12.09%	1200	87.91%	0	0%
Other than Permanent Employees											
Male											
Female											
Total											

Note: The Company provides 100% insurance coverage to all employees. However, in certain cases, some individuals opt out of the coverage due to existing personal insurance arrangements.

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											
Female											
Total											
Other than Permanent workers											
Male											
Female											
Total											

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format-

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well- being measured as a % of total revenue of the company	0.0585%	0.12%

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (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%	Not Applicable	Yes	100%	Not Applicable	Yes
Gratuity*	100%	Not Applicable	Yes	100%	Not Applicable	Yes
ESI**	1%	Not Applicable	Yes	1%	Not Applicable	Yes
Others – please specify	-	-	-	-	-	-

*Employees who have completed 5 years of tenure are entitled for Gratuity benefits.

**Applicable to employees as per the threshold limit prescribed under the Employees State Insurance Act, 1948.

3. Accessibility of workplaces

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 steps are being taken by the entity in this regard.

Currently, there are no differently abled employees on rolls; however, Signatureglobal (India) Limited remains committed to ensuring accessibility across its workplaces in accordance with the Rights of Persons with Disabilities Act, 2016, to foster an inclusive work environment. Signatureglobal (India) Limited's office premises are equipped with ramp, lifts and step-free access across all floors, making the building accessible to differently abled individuals.

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.

Yes, Signatureglobal (India) Limited has implemented an Equal Opportunity Policy in accordance with the Rights of Persons with Disabilities Act, 2016. The policy is accessible to all employees via the Company's intranet and is also embedded within the Code of Conduct for employees.

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	100%	100%	Not Applicable	
Female	100%	100%		
Total	100%	100%		

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

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*	Not Applicable
Other than Permanent Workers*	
Permanent Employees	Yes, Signatureglobal (India) Limited is committed to providing a safe and supportive work environment for its employees. To facilitate the reporting of any suspected or actual misconduct, the organization has implemented the following mechanisms: • Whistle Blower Policy/Vigil Mechanism • POSH (Prevention of Sexual Harassment) Policy • Grievance Redressal Policy • Amber – a smart AI-based grievance redressal assistant that helps identify “People to Meet” cases • D&I Policy Additionally, a Grievance Redressal Mechanism is in place to address concerns raised by both internal stakeholders (employees) and external stakeholders (including contractors). Employees may also escalate their grievances to their respective Heads of Department (HODs) or the Chief Human Resources Officer (CHRO) as needed.
Other than Permanent Employees	Not Applicable

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union(D)	% (D/C)
Total Permanent Employees	1365	0	0%	1283	0	0%
Male	1200	0	0%	1133	0	0%
Female	165	0	0%	150	0	0%
Total Permanent Workers*	Not Applicable					
Male						
Female						

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

**8. Details of training given to employees and workers:**

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (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)
Employees										
Male	1200	826	68.83%	1070	89.17%	1133	270	24%	1133	100%
Female	165	105	63.64%	140	84.85%	150	0	0%	150	100%
Total	1365	931	68.20%	1210	88.64%	1283	270	21%	1283	100%
Workers*										
Male										
Female	Not Applicable									
Total										

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1200	961	80.08%	1133	889	78%
Female	165	109	66.06%	150	98	65%
Total	1365	1070	78.39%	1283	987	77%
Workers*						
Male						
Female						
Total						

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

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 such system?**

Yes, Signatureglobal (India) Limited is certified under ISO 45001:2018 for its Occupational Health and Safety (OHS) Management System, which encompasses all its project sites and operational activities.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

The Group follows a structured and proactive approach to identify work-related hazards and assess risks across both routine and non-routine activities, with the objective of minimizing the likelihood of workplace injuries and incidents. Key processes include:

Hazard Identification and Risk Assessment (HIRA):

A formal HIRA framework is implemented to systematically identify and evaluate workplace hazards by assessing their likelihood, frequency, and severity, along with potential impacts such as injuries or material damage. Comprehensive risk assessments are carried out for all routine and non-routine activities across functions and locations. For each significant risk identified, appropriate control and mitigation measures are defined and implemented in line with the Group's corporate safety strategy.

Daily Site Inspection Checklists:

Project site teams conduct daily safety inspections using standardized checklists to ensure adherence to prescribed safety protocols and to promptly identify and address potential hazards.

Random Site Inspections:

Unannounced inspections are carried out by Cluster Safety Heads to reinforce continuous compliance with safety requirements. These surprise checks promote accountability and help sustain a culture of vigilance across project sites.

External Audits:

The Group undertakes periodic third-party safety audits as part of its commitment to achieving a 'Zero Harm' objective. These audits support continuous improvement of safety systems, benchmarking against industry best practices, and strengthening a resilient safety framework across all construction sites.

Qualitative and Quantitative Safety Data Analysis:

Safety MIS and related data are regularly reviewed and analyzed to identify trends, gaps and areas for improvement. The insights support the development of preventive and corrective action plans aimed at reducing safety violations and incidents while strengthening the overall safety culture among employees, workers and contractual personnel.

Incident Investigations and Shared Learnings:

All safety incidents and violations are thoroughly investigated to determine root causes. Corrective and preventive actions are implemented accordingly, and key learnings are shared with teams and relevant stakeholders to support continuous improvement, collective learning and proactive risk mitigation.

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

Yes, defined processes are in place that allow contractors to report work-related hazards and to remove themselves from such risks.

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

Yes, employees and contractors of the Group have access to non-occupational medical and healthcare services, which include:

- Partnerships with leading hospitals to provide healthcare and medical services.
- Group medical insurance coverage for all employees.

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

Safety Incident/Number	Category*	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.1427	0
Total recordable work-related injuries**	Employees	0	0
	Workers	4***	0
No. of fatalities	Employees	0	0
	Workers	7***	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

* Including in the contract workforce.

**Total recordable work-related injuries exclude the number of fatalities.

***The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by the Company.

Notes: 1. Calculation Assumption: Total hours worked have been estimated assuming 8 working hours/day, 26 working days/month, and 12 months/year (2,496 hours/person/year).

2. Recordable work-related injuries were minor injuries and didn't lead to any LTIs.



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

The Group places the highest priority on the health and safety of its employees, recognizing them as its most valued asset. All project sites are certified under the ISO 45001:2018 Occupational Health and Safety Management System, reflecting the Group's commitment to maintaining safe and healthy workplaces.

In addition to the initiatives outlined under Essential Indicator No. 10, the Group has implemented the following measures to ensure a safe and healthy workplace:

- **Safety Training & Awareness:** Regular toolbox talks, safety training sessions and mock drills are conducted to enhance awareness and preparedness.
- **Safety Observance Days:** Events such as National Safety Day, Fire Service Day, World Environment Day and Swachh Bharat Abhiyan are celebrated across all project sites to foster a culture of safety and sustainability.
- **Engagement Activities:** Quarterly "Safety with Fun" initiatives are organized to promote safety through interactive engagement.
- **Personal Protective Equipment (PPE):** Mandatory and job-specific PPE is provided and strictly enforced for all workers.
- **Site Housekeeping:** Cleanliness and orderliness are maintained through routine housekeeping at all sites.
- **Checklists & Documentation:** Standardized safety formats and checklists are used to ensure compliance with safe work practices.
- **Critical Work Safety:** Special focus is placed on high-risk activities such as work at heights (e.g. use of handrails, safety nets and harnesses), electrical work and material handling.
- **Tools & Tackles:** Proper tools and tackles are used, with a focus on operational integrity.
- **Third-Party Inspections:** All lifting tools and equipment undergo mandatory third-party inspections to ensure safety compliance.
- **Risk Assessments:** Comprehensive risk assessments are carried out for all site activities to identify and mitigate potential hazards.
- **Fire Safety:** Adequate fire-fighting equipment and water sources are available at each site.
- **Emergency Preparedness:** Each site is equipped with trained safety professionals, certified first aiders, and all necessary emergency equipment.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	118	60	The Company remains committed to the timely and fair resolution of employee grievances through its formal grievance redressal mechanism, wherein employees can raise and track their grievances through the Amber platform.	0	Not Applicable	No complaints were filed during the current financial year.
Health & Safety	0	Not Applicable	No complaints were filed during the current financial year.	0	Not Applicable	

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% project sites and the Head Office were subjected to internal assessments conducted by the Group. Additionally, the project sites underwent third-party evaluations focused on working conditions.
Working Conditions	

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.

Management continues to foster a strong safety culture, grounded in shared values and proactive practices across all workplaces.

This culture is reinforced through systems such as work-permit controls, regular training, audits, and continuous monitoring. Gaps and learnings are promptly addressed with corrective actions and tracked to closure.

In addition to core safety controls, the Company promotes holistic employee well-being through organized wellness initiatives, including yoga sessions, Zumba and physical fitness activities, access to physiotherapy support, and employee engagement programs such as painting and creative activities. These initiatives complement the Company's occupational health and safety practices by supporting physical and mental well-being in the workplace.

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, the Group extends Group term life insurance in the event of death of an employee. We also have Group Personal Accident and Group Medclaim policies for employees.

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

Our Contractors are required to submit valid PF and ESIC registration certificates, along with a workmen compensation policy, at the commencement of each contract. Additionally, copies of attendance sheets, wage registers, and payment challans are regularly obtained as proof of compliance with statutory obligations.

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:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

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

No, the Group does not currently have a formalized transition assistance policy to support continued employability or manage career transitions resulting from retirement or termination. However, on a case-by-case basis particularly where roles are critical to business continuity, such support is extended to select senior professionals based on organizational needs and individual merit.

**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	The general terms and conditions outlined in the Group's Supplier Code of Conduct and contractual agreements require all value chain partners to adhere to appropriate occupational health and safety standards and maintain safe working conditions. In addition, contractors operating at project sites are required to follow established safety guidelines and comply with applicable health and safety requirements to ensure responsible and safe work 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.

During the year, certain safety-related incidents, including major incidents, were reported and appropriately addressed in accordance with the organization's established safety protocols. Assessments of health and safety practices and working conditions, both internally and across value chain partners, were undertaken to identify potential risks and areas for improvement. Any observations arising from these assessments were reviewed, and corrective actions, where required, were implemented and tracked to closure.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

At Signatureglobal (India) Limited, long-term value creation is rooted in transparent, respectful, and consistent engagement with all stakeholders. Acknowledging the material influence stakeholders have on the Company's operations and the impact of the Company's decisions on them, a structured stakeholder engagement framework has been established to guide meaningful and continuous dialogue.

The Company's key stakeholder groups include investors and shareholders, employees, customers, suppliers and contractors, government bodies and regulatory authorities, as well as local communities, with particular attention to vulnerable and marginalized groups. Engagement is carried out through multiple channels such as formal meetings, digital platforms, awareness and capacity-building programmes, grievance redressal mechanisms, and structured feedback systems. To strengthen compliance across the value chain, the Company has implemented a contractor monitoring mechanism, including periodic reviews by two independent external consultants who evaluate and validate adherence to applicable statutory and regulatory requirements.

During FY 2025–26, Signatureglobal (India) Limited emphasized two-way engagement on key aspects including project execution, customer service, regulatory compliance, employee development, and community well-being. Insights and material issues identified through these interactions were integrated into policy formulation and the Company's ESG strategy.

In parallel, the Company implements inclusive CSR initiatives designed to address local community needs, supporting equitable and sustainable development aligned with its operational footprint.

These initiatives are aligned with the following United Nations Sustainable Development Goals (SDGs):

Aligned with:

- **SDG 5** – Gender Equality
- **SDG 8** – Decent Work and Economic Growth
- **SDG 10** – Reduced Inequalities
- **SDG 11** – Sustainable Cities and Communities
- **SDG 16** – Peace, Justice and Strong Institutions
- **SDG 17** – Partnerships for the Goals

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

The Company identifies individuals or groups impacted by its activities and recognizes their significance in adding value to its business chain, both presently and in the future. Accordingly, key stakeholders identified by the Company include customers, investors and shareholders, regulatory authorities and government bodies, value chain partners (suppliers, service providers and contractors), communities and employees. Signatureglobal (India) Limited acknowledges the impact of its policies, decisions, products, services, and operations on these stakeholders. Aligned with its policies, practices, and procedures, it actively engages with its stakeholders to address differences in a just, fair, equitable, and consistent manner, and implements corrective actions when necessary. The Company also collaborates with relevant stakeholders to enhance sustainable and responsible business practices.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/ others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders & Investors	No	- Annual general meetings - Regular interaction with investors/ shareholders through conferences and meetings - Periodic disclosures, including quarterly presentations - Press releases and newsletters - Corporate announcements uploaded on the Stock Exchange's websites and the Company's website - Quarterly analyst calls - Annual report	Quarterly and as required	To inform about the Group's current performance, latest developments and future plans.
Employees	No	- Email - Presentations, Notice Board - Training and workshops - One-to-one meeting - Real time connects through the Amber Platform	Frequently	- Ensured clear communication of Company policies, governance frameworks, and organizational structure - Provided employees with regular updates on key business developments and operational progress - Actively sought employee feedback and responded to workplace issues in a timely and structured manner



Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/ others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
				- Fostered a culture of open communication by enabling dialogue through formal forums as well as informal interactions - Engaged in the Great Place to Work program to benchmark workplace practices and drive continuous improvement in employee experience
Customers	No	- Email - Telephonic conversations - Personal interactions - Feedback/Surveys	As and when necessary	- Product launch awareness - Customer service delivery - Customer query and complaint resolution - Adequate information on products - Customer satisfaction and feedback - Presales (KYC, Documentation) - Collection, handover event
Value Chain Partners (Suppliers, Service Providers and Contractors)	No	- Email - Telephonic conversations, - Personal interactions	As and when necessary	- Supply of materials - To address the grievances of suppliers - Issuing of contract amendments (if any)
Regulatory Authorities and Government Bodies	No	- Electronic and formal written communications with regulatory bodies - Meetings and personal Interactions - Statutory corporate filings - Good governance	As and when necessary	- Approvals for project launches, construction purposes, etc. - Other regulatory and legal requirements
Communities	Yes	- Community meetings - Personal visits by project representatives.	As and when required	CSR initiatives

Leadership Indicators

1. 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.

Stakeholder consultations are carried out on a regular basis by respective functional teams, business heads, and designated Company officials. At Signatureglobal (India) Limited, continuous two-way communication is emphasized to ensure alignment between stakeholder expectations and the management's strategic priorities.

These engagements are designed to identify and periodically reassess material economic, environmental, and social issues relevant to the Company's operations. Inputs and insights obtained through stakeholder interactions are systematically reviewed to prioritize key ESG matters. The identified initiatives are then presented to senior management for evaluation, and their feedback is incorporated into the formulation of the Company's ESG objectives, targets, and action plans.

2. 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.

Yes, the Group, in consultation with stakeholders, has identified material environmental and social topics through a structured materiality assessment. This process helped determine the issues most relevant and applicable to the Group's operations, on which appropriate actions are being taken. Furthermore, stakeholder inputs are actively incorporated into the development of the Group's policies and processes to ensure alignment with their expectations and concerns.

3. Provide details of instances of engagement with, and actions taken to address the concerns of vulnerable/ marginalized stakeholder groups.

The Group extends targeted support to vulnerable and marginalized stakeholders through its CSR initiatives. Regular engagement is conducted with local communities near project sites to understand their needs and challenges. Based on the feedback received, appropriate CSR initiatives are implemented to address those concerns.

For further details, please refer to the CSR section of the Annual Report for FY 2025-26.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

At Signatureglobal (India) Limited, respect for human rights is integral to all operations and policies. The Group ensures that 100% of its employees are paid wages above the applicable statutory minimum and maintains zero tolerance for discrimination, harassment, child labour, or forced labour. During FY 2025- 26, a defined percentage of permanent employees received training on human rights-related policies, with a clear commitment to progressively expand training coverage in the coming periods.

Human rights governance is overseen by the Chief Human Resources Officer (CHRO) and supported by robust internal grievance and redressal mechanisms, including the Whistle-Blower Policy, POSH framework, and an internally constituted and governed Grievance Redressal Mechanism. No human rights-related complaints were reported during the reporting period.

The Company promotes transparency and equity in compensation practices, with women employees earning a higher median salary than their male counterparts in non-leadership roles and representing 8.86 % of total wages paid. Signatureglobal (India) Limited also complies with the Rights of Persons with Disabilities Act, 2016 and continues to enhance workplace accessibility across its offices and project sites.

Human rights standards are extended across the value chain through the Supplier Code of Conduct and Environmental & Social (E&S) Policy, with periodic compliance assessments. All project sites and offices underwent internal and external assessments for risks related to wages, harassment, forced labour, and child labour, with no material issues identified.



These initiatives are aligned with the following United Nations Sustainable Development Goals (SDGs):

Aligned with:

- **SDG 1** – No Poverty
- **SDG 5** – Gender Equality
- **SDG 8** – Decent Work and Economic Growth
- **SDG 10** – Reduced Inequalities
- **SDG 16** – Peace, Justice and Strong Institutions

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. employees/ workers covered (B)	% (B / A)	Total (C)	No. employees/ workers covered (D)	% (D / C)
Employees						
Permanent	1365	566	41.47%	1283	468	36 %
Other than permanent	0	0	0	0	0	0%
Total Employees	1365	566	41.47%	1283	468	36%
Workers*						
Permanent						
Other than permanent						
Total Workers						

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 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)
Employees										
Permanent	1365	0	Not Applicable, as employees are paid in line with prevailing market standards, and competitive compensation is offered to attract and retain talent.	1365	100%	1283	0	Not Applicable, as employees are paid in line with prevailing market standards, and competitive compensation is offered to attract and retain talent.	1283	100%
Male	1200	0		1200	100%	1133	0		1133	100%
Female	165	0		165	100%	150	0		150	100%

Category	FY 2025-26 Current Financial Year				FY 2024-25 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)
Other than permanent										
Male	Not Applicable									
Female										
Workers*										
Permanent										
Male										
Female										
Other than permanent	Not applicable									
Male										
Female										

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	4	2,40,39,600	0	–
Key Managerial Personnel (KMP)	4	3,20,53,805	0	–
Employees other than BoD and KMP	1192	7,77,254	165	6,14,446
Workers*				Not Applicable

*The construction activities at our sites are outsourced. Hence, all the workers are employed by the contractors and vendors appointed by Signatureglobal (India) Limited.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	8.86%	8.00%

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, the CHRO is responsible for overseeing and addressing human rights impacts arising from the Group's operations, ensuring compliance with applicable policies and regulations.



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

The Group recognizes the importance of timely and effective grievance resolution in upholding human rights and has established dedicated mechanisms through the following policies:

- Whistle Blower Policy/Vigil Mechanism
- POSH Policy
- Grievance Redressal Policy
- Diversity & Inclusion Policy

Grievances can be raised through the following channels:

- Direct discussion with Reporting Manager
- Written escalation to Head of Department via HRBP
- Further escalation to the Function Head and Group CHRO
- Online grievance submission through the Amber portal, where medium to high-risk concerns automatically trigger a People to Meet case handled by the HRBP

The Company does not tolerate any form of retaliation against an employee for raising grievance. Employees may also directly escalate concerns to their respective HOD or the Group CHRO at any stage.

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

	FY 2025-26 Current Financial Year			FY 2024-25 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	0	Not Applicable	No complaints were filed during the current financial year.	0	Not Applicable	No complaints were filed during the current financial year.
Discrimination at workplace	0	Not Applicable	No complaints were filed during the current financial year.	0	Not Applicable	No complaints were filed during the current financial year.
Child Labour	0	Not Applicable	No complaints were filed during the current financial year.	0	Not Applicable	No complaints were filed during the current financial year.
Forced Labour/ Involuntary Labour	0	Not Applicable	No complaints were filed during the current financial year.	0	Not Applicable	No complaints were filed during the current financial year.
Wages	0	Not Applicable	No complaints were filed during the current financial year.	0	Not Applicable	No complaints were filed during the current financial year.
Other human rights related issues	0	Not Applicable	No complaints were filed during the current financial year.	0	Not Applicable	No complaints were filed during the current financial year.

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/ workers	0%	0%
Complaints on POSH upheld	0	0

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

At Signatureglobal (India) Limited, we are committed to ensuring that complainants in cases of discrimination and harassment are fully protected against retaliation, punitive actions, or any adverse consequences for raising concerns in good faith.

Our Grievance Redressal Policy, Whistle Blower Policy/Vigil Mechanism, and POSH Policy contain specific provisions that uphold the confidentiality of complainants. These policies safeguard individuals by ensuring that all reports, records, and information exchanged during the investigation process are treated as strictly confidential, with access limited to authorized personnel as deemed appropriate by the Company.

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

Yes, our Supplier's Code of Conduct, acknowledged by business partners during onboarding, incorporates key human rights principles. These requirements also emphasize respect for human rights, local cultures, customs, and values in all interactions with employees, communities, and other stakeholders.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% of the project sites and the Head Office were assessed by the Group internally, statutory authorities and third parties.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	100% of the project sites and the Head Office were assessed by the Group internally.
Wages	100% of the project sites and the Head Office were assessed by the Group internally, statutory authorities and third parties.
Others- Please specify	-

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

No significant risks or concerns were identified during the assessments conducted on the aforementioned topics during the year.

Leadership Indicators

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

Not Applicable, as no grievances or complaints related to human rights were received during the reporting period.

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

Signatureglobal (India) Limited routinely evaluates compliance with applicable human rights policies and regulations across its operations through internal reviews and, where necessary, third-party assessments. This proactive approach facilitates early identification of potential human rights risks or impacts, which are addressed through appropriate remedial actions and monitored to ensure effective resolution and continuous improvement.

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?

The Group's premises and offices are largely accessible to differently abled visitors. Efforts are ongoing to enhance accessibility across all sites.

**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	The general terms and conditions of our Supplier's Code of Conduct and contractual agreements require the Group's value chain partners to adhere to policies addressing sexual harassment, workplace discrimination, child labour, forced or involuntary labour, and fair wage practices. These partners are periodically assessed on these parameters to ensure ongoing compliance.
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	
Others – please specify	

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

Not Applicable. In our assessments, we did not find any significant risks/concerns with the selected significant suppliers for the assessments conducted so far.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

At Signatureglobal (India) Limited, environmental responsibility is integrated into core business operations and decision-making processes. The Company's commitment to environmental stewardship is reflected through sustainable project design, efficient resource utilization, and robust waste minimization practices. During FY 2025–26, the Company recorded measurable progress across key environmental performance areas, including energy efficiency, greenhouse gas (GHG) emissions management, water conservation, and waste management.

While overall energy consumption increased in line with business expansion, energy intensity per unit of built-up area reduced, demonstrating continued operational efficiency. Scope 1 and Scope 2 emissions were systematically monitored, with no instances of environmental non-compliance or adverse environmental impact reported.

The Company has implemented practices for water conservation across project sites through advanced Sewage Treatment Plants (STPs) and dual plumbing systems, enabling reuse of treated water for landscaping and flushing purposes. Ambient air quality and stack emissions, including Sox, Nox, PM2.5 and PM10, are regularly monitored through accredited laboratories and were maintained within prescribed regulatory limits throughout the period.

Sustainable construction practices such as the use of high-performance glazing, solar lighting systems, and energy-efficient pumps have contributed to reducing the environmental footprint of projects and have resulted in certifications such as EDGE and recognition from the Indian Green Building Council (IGBC). Construction and Demolition waste is managed in accordance with a zero-waste approach, with reuse of concrete debris and responsible disposal of metallic scrap through authorized recyclers.

Further, the Company is strengthening supplier environmental assessments to extend environmental accountability across the value chain. These initiatives reflect a robust environmental governance framework focused on regulatory compliance, continuous performance monitoring, and proactive risk mitigation. Signatureglobal (India) Limited remains committed to aligning its operations with national environmental regulations and global climate action objectives.

These initiatives are aligned with the following United Nations Sustainable Development Goals (SDGs):

Aligned with:

- **SDG 6** – Clean Water and Sanitation
- **SDG 7** – Affordable and Clean Energy
- **SDG 9** – Industry, Innovation and Infrastructure
- **SDG 11** – Sustainable Cities and Communities
- **SDG 12** – Responsible Consumption and Production
- **SDG 13** – Climate Action
- **SDG 15** – Life on Land

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources (in Gigajoules)		
Total electricity consumption (A)	0	202.01
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	202.01
From non-renewable sources (in Gigajoules)		
Total electricity consumption (D)	35,796.32	25,266.10
Total fuel consumption (E)	18,971.37	7,158.47
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	54,767.70	32,424.58
Total energy consumed (A+B+C+D+E+F)	54,767.70	32,626.59
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (Total energy consumption in GJ/ per turnover in rupee)	0.0000021	0.00000131
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) * (Total energy consumed in GJ/ per turnover adjusted for PPP in rupee)	0.0000429	0.00002926
Energy intensity in terms of physical output (Total energy consumed in GJ / Square feet of area developed)	0.0012179	0.0017
Energy intensity (optional) – the relevant metric may be selected by the entity.	-	-

* The source for Purchasing Power Parity (PPP) is International Monetary Fund (IMF). The PPP rates considered is 20.34 as per the 2026 update.

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. Yes, reasonable assurance has been carried out by Pierag Consulting LLP.

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.

Not applicable, as the Group does not have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.



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

Parameter	FY 2025 -26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	101.65
(iii) Third Party Water	2,61,393.40	116,505.17
(iv) Seawater/desalinated water	-	-
(v) Others	-	7,026.102
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,61,393.40	123,632.92
Total volume of water consumption (in kilolitres)	2,61,393.40	123,632.92
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (Water consumed in KL/ Turnover in rupee)	0.000010	0.000005
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) *(Total water consumed in KL/ per turnover adjusted for PPP in rupee)	0.000205	0.000111
Water intensity in terms of physical output (Total Water consumed in KL / Square feet of area developed)	0.005813	0.0066
Water intensity (optional) - the relevant metric may be selected by the entity.	-	-

*The source for Purchasing Power Parity (PPP) is International Monetary Fund (IMF). The PPP rates considered is 20.34 as per the 2026 update.

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. Yes, reasonable assurance has been carried out by Pierag Consulting LLP.

4. Provide the following details related to water discharged:

Parameter	FY 2025 -26 (Current Financial Year)	FY 2024 -25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	-	-
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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. Yes, reasonable assurance has been carried out by Pierag Consulting LLP.

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

Signatureglobal (India) Limited's existing and under development residential and commercial properties have implemented the mechanism for water conservation, wherein the properties are provided with Sewage Treatment Plants (STP) with dual plumbing system. These systems are designed to ensure that wastewater is treated and recycled and used for various needs such as toilet flushing, gardening and landscape irrigation.

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

Parameter	Please specify unit	FY 2025 – 26 (Current Financial Year)	FY 2024 – 25 (Previous Financial Year)
Nox	(mg/Nm ³)	52.1	38.19
Sox	(mg/Nm ³)	0.54	11.95
Particulate matter (PM) 2.5	(µg/Nm ³)	56.97	110.75
Particulate matter (PM) 10	(µg/Nm ³)	108.51	151.10
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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

Parameter	Unit	FY 2025–26 (Current Financial Year)	FY 2024–25 (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)	Metric tonnes of CO ₂ equivalent	1,410.42	478.48
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)	Metric tonnes of CO ₂ equivalent	7059.83	4806.49
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	Metric tonnes of CO ₂ equivalent per rupee of turnover	0.00000033	0.00000021
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) *	Metric tonnes of CO ₂ e per rupee of turnover adjusted for PPP	0.00000664	0.00000474
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Total Emissions / Square feet of area developed (tCO ₂ e/sqft)	Metric tonnes of CO ₂ e per sqft	0.00018835	0.00028
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity	-	-	-

*The source for Purchasing Power Parity (PPP) is International Monetary Fund (IMF). The PPP rates considered is 20.34 as per the 2026 update.



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. Yes, reasonable assurance has been carried out by Pierag Consulting LLP.

For calculation of Scope 1 GHG emissions, we have referred to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories and IPCC Sixth Assessment Report for GWP values. For calculation of scope 2 GHG emissions, the emission factors prescribed as per CO2 Baseline Database, November 2025 for the Indian Power Sector, published by Central Electricity Authority (CEA), Ministry of Power, Government of India, has been considered.

8. Does the entity have any project related to reducing Green House Gas emissions? If yes, then provide details.

Signatureglobal (India) Limited is undertaking various measures to reduce GHG emissions across its operations and integrate sustainable practices across its developments. The Company is a pioneer in developing green projects in Gurugram and focuses on incorporating green building principles into its residential developments, with several projects certified under EDGE and IGBC standards.

The Company's commitment to sustainable development has been recognized through awards such as the 17th Realty+ Conclave & Excellence Awards 2025 – Most Environment-Friendly Residential Project and the GRI Awards India 2025 - Sustainability Highlight of the Year (Signature Global Titanium SPR).

The Group continues to adopt sustainable practices such as solar-powered common-area lighting, LED lighting, energy-efficient glazing, environmentally friendly materials, and increased green cover to improve resource efficiency and minimize its overall environmental impact.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025 – 26 (Current Financial Year)	FY 2024–25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	2.5
E-waste (B)	-	-
Bio-medical Waste (C)	0.0068	0.84
Construction and Demolition Waste (D)	207.30	651.49
Battery Waste (E)	-	0.004
Radioactive Waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) - Waste Oil, Plastic Mix Scrap	2.77	0.003
Other Non-hazardous waste generated (H). Please specify, if any (Break-up by composition i.e. by materials relevant to the sector) - TMT Scrap, Aluminium Scrap, Gatta Scrap, Glass Scrap, MS Scrap, Wooden Scrap	2,214.73	612.46
Total (A+B + C + D + E + F + G + H)	2,424.80	1,267.30
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (Total waste generate in Metric Tonnes/ per turnover in rupee)	0.00000009	0.00000005
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) * (Total waste generate in Metric Tonnes/ per turnover in rupee adjusted for PPP)	0.00000190	0.00000114
Waste intensity in terms of physical output (Total Waste generated in metric tonnes/ Square feet of area developed)	0.00005392	0.000067

Parameter	FY 2025 – 26 (Current Financial Year)	FY 2024–25 (Previous Financial Year)
Waste intensity (optional) – the relevant metric may be selected by the entity:	-	-
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	-	614.97
(ii) Re-Used	207.30	651.49
(iii) Other recovery operations	-	0.84
Total	207.30	1,267.30
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	2,217.50	1,267.30
Total	2,217.50	1,267.30

*The source for Purchasing Power Parity (PPP) is International Monetary Fund (IMF). The PPP rates considered is 20.34 as per the 2026 update.

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. Yes, reasonable assurance has been carried out by Pierag Consulting LLP.

10. 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.

Responsible waste management is a vital aspect of sustainable project development. In this regard, waste management encompasses eliminating waste where possible, minimizing it where feasible, and reusing materials that might otherwise become waste. Signatureglobal (India) Limited has adopted appropriate measures for the handling, storage, transportation, and disposal of waste across both construction and operational phases of its projects. These efforts form the foundation of the waste management practices implemented at our construction sites.

For non-hazardous waste such as metal scraps and construction debris, the maximum feasible amount is reused directly at the site. In addition, we work with authorized recyclers to ensure proper disposal and recycling of remaining materials. Hazardous waste is managed with care and disposed of through authorized third-party vendors, in line with applicable waste management regulations. This comprehensive approach of Reusing, Reducing, and Recycling not only upholds sustainability principles but also contributes to the advancement of a circular economy.

11. 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.
Not Applicable, as Signatureglobal (India) Limited does not have any operations/offices in/ around ecologically sensitive areas			



12. 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
Not applicable, as Signatureglobal (India) Limited has obtained the requisite Environmental Clearances for its sites.					

13. 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:

Yes, Signatureglobal (India) Limited is 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.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable, since there is no non-compliance with the applicable environmental laws/regulations/guidelines in India.				

Leadership Indicators

1. 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:	Gurugram and Ghaziabad
(ii) Nature of operations:	New Building Construction

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

Parameter	FY 2025 -26 (Current Financial Year)	FY 2024 – 25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	101.65
(iii) Third Party Water	2,61,393.40	116,505.17
(iv) Seawater/desalinated water	-	-
(v) Others	-	7,026.10
Total volume of water withdrawal (in kilolitres)	2,61,393.40	123,632.92
Total volume of water consumption (in kilolitres)	2,61,393.40	123,632.92
Water intensity per rupee of turnover (Water consumed / turnover)	0.000010	0.00000495
Water intensity (optional) – the relevant metric may be selected by the entity: (Total Water Consumed / Square feet of area developed)	0.005813	0.0066

Parameter	FY 2025 -26 (Current Financial Year)	FY 2024 – 25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Scope-3 emissions are not considered by the Group at present. The Group is in the process of laying down the roadmap in the near future.	
Total Scope 3 emissions 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

3. With respect to the ecologically sensitive areas reported at Question 11 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, as the Group does not have any operations / offices in / around ecologically sensitive areas.



- 4. 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:**

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along- with summary)	Outcome of the initiative
1.	Water Efficiency Measures	Signatureglobal (India) Limited has implemented mechanisms for water conservation across its existing and under-development residential and commercial properties through the installation of Sewage Treatment Plants (STPs) supported by dual plumbing systems. This enables the treatment and reuse of wastewater for non-potable applications such as flushing and landscaping, thereby significantly reducing dependence on freshwater sources and supporting effective water conservation.	Reduces dependence on potable water and helps in water conservation.
2.	Use of environment-friendly and non-toxic materials in projects	The Company has adopted sustainable construction practices across its projects, including solar-powered lighting in common areas, energy-efficient LED lighting, powder-coated steel/aluminum and UPVC doors and windows, and high-performance glazing. These measures enhance thermal comfort, improve natural insulation, and result in significant energy efficiency and cooling cost savings.	Reduction of carbon footprints
3.	IGBC and EDGE Certifications	Signatureglobal (India) Limited is an IGBC and EDGE-certified green building developer in its focused segment in the Delhi-NCR region, recognized for its commitment to sustainable building design, resource efficiency, and environmentally responsible development practices.	Reduction of carbon footprints.
4.	Use of Energy Efficient motors/pumps	For most of the Company's projects, energy-efficient pumps and motors have been installed, resulting in a significant reduction in overall energy consumption and improved operational efficiency.	Improved energy efficiency and reduction in carbon footprints.
5.	Waste Management	The Company has installed Organic Waste Converters (OWCs) at project sites to enable efficient on-site processing of biodegradable waste, supporting responsible waste management and reduction of waste sent to landfills.	Reduction in waste

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

We at Signatureglobal (India) Limited have a Business Continuity and Disaster Management Plan, which is available on the Company's Intranet. The purpose of having such a Policy is to make sure that, in the event of an occurrence that might disrupt or endanger the Company, all business operations can be maintained at normal or nearly normal performance levels.

- 6. 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.**

In the Current Financial Year 2025-26, the Group has not evaluated its value chain partners on the basis of environmental impact. However, the Group is in the process of developing a detailed evaluation checklist encompassing various parameters of environment, social, and governance perspective to ascertain the compliance of its suppliers with the Group's Supplier Code of Conduct. Accordingly, such assessment of the value chain partners will be done in the near future.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

No such assessments were conducted during FY 2025-26. However, the Group is planning to perform such assessments in the near future.

8. How many Green Credits have been generated or procured:

- By the listed entity - Not Applicable
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners - Not applicable

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Signatureglobal (India) Limited advocates for fair, transparent, and inclusive policy environments that align with the long-term sustainability of the real estate sector. The Group actively participates in public policy dialogue through memberships in reputed national trade and industry bodies. These engagements help the Group stay informed on key regulatory developments, offer constructive inputs on policy formulation, and promote the adoption of sustainable and ethical business practices across the sector.

Our involvement with organizations such as ASSOCHAM, WRI, NAREDCO, GBPN, GRIP, SBTi and IGBC reflects our commitment to responsible advocacy. Through these platforms, Signatureglobal (India) Limited voices its positions on regulatory clarity, green building incentives, infrastructure development, and real estate reforms. All such activities are conducted in a transparent, collaborative, and non-partisan manner, in line with our ethical code.

We have not received any adverse regulatory observations related to anti-competitive behavior or policy misconduct. The Group reviews its public policy positions periodically and incorporates stakeholder feedback through internal governance mechanisms before engaging in policy-related communication.

These initiatives are aligned with the following United Nations Sustainable Development Goals (SDGs):

Aligned with:

- SDG 11** - Sustainable Cities and Communities
- SDG 16** - Peace, Justice and Strong Institutions
- SDG 17** - Partnerships for the Goals

Essential Indicators

1 a. Number of affiliations with trade and industry chambers/associations. – 8

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	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
2	National Real Estate Development Council (NAREDCO)	National
3	Indian Green Building Council (IGBC)	National
4	Global Real Estate Sustainability Benchmark (GRESB)	International
5	Global Buildings Performance Network (GBPN)	International
6	World Resources Institute (WRI)	National
7	Science Based Targets (SBTi)	International
8	Greening Real Estate Investment Portfolios (GRIP)	International

Note: ASSOCHAM and NAREDCO are trade and industry chambers. The other entities listed are industry associations, industry-led organizations, sustainability organisations, benchmarking organisations, or networks to which the Company is affiliated/associated.



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, as the Group has not received any adverse orders from regulatory authorities pertaining 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
The Group actively contributes to recommendations related to the industry at large and its specific areas of operation, either directly or through participation in various trade and industry bodies and associations.					

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Signatureglobal (India) Limited is committed to creating a lasting social impact through inclusive growth and equitable development. While the Group has not undertaken any statutory Social Impact Assessments (SIAs) or Rehabilitation & Resettlement (R&R) initiatives in the current reporting period, its extensive CSR efforts reflect a strong commitment to community empowerment, especially for marginalized and vulnerable groups.

The Group's Grievance Redressal Mechanism, managed by a dedicated committee, ensures the timely redressal of community concerns. All CSR projects, including Paathshala, Aarogyarise, Jaagruk Beti Swasth Beti, Maa Madhuri Brij Varis Sewa Sadan Apna Ghar Sanstha, Hare Krishna Movement Vrindavan, Tech Udaan and Dev Animal Voluntary Organization (DAVO), are carefully designed to address local community needs, collectively benefiting 1,13,973 individuals during FY 2025–26, with 100% of beneficiaries belonging to vulnerable or marginalized sections of society.

In terms of sustainable sourcing, nearly 23.92% of inputs were sourced from MSMEs or small producers, and almost 100% from within India, reinforcing local economic participation. However, procurement from marginalized/vulnerable groups is not yet formalized.

Although job creation currently concentrates in metropolitan areas, Signatureglobal (India) Limited continues to assess opportunities for enhancing employment diversity and regional inclusion.

These initiatives are aligned with the following United Nations Sustainable Development Goals (SDGs):

Aligned with:

- **SDG 1** – No Poverty
- **SDG 4** – Quality Education
- **SDG 5** – Gender Equality
- **SDG 8** – Decent Work and Economic Growth
- **SDG 10** – Reduced Inequalities
- **SDG 11** – Sustainable Cities and Communities
- **SDG 17** – Partnerships for the Goals

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 project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
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While no formal Social Impact Assessments (SIAs) were conducted under applicable laws for projects undertaken during FY 2025–26, the Company will continue to assess the need for SIAs in future projects, particularly in alignment with evolving regulatory requirements and community expectations.

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 Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Not Applicable						

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

As part of its Corporate Social Responsibility (CSR) efforts, the Group undertakes various initiatives to support communities located near its project sites. To ensure effective resolution of concerns, a dedicated Grievance Redress Mechanism (GRM) (internally formed and governed) has been established to handle concerns raised by internal and external stakeholders including the community. The GRM is reviewed and updated regularly, enabling Company to respond to complaints, take appropriate action, and ensure that community grievances are addressed in a timely and transparent manner, thereby reinforcing the Group's commitment to transparent, responsible, and inclusive stakeholder engagement.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/small producers	23.92%	23.69%
Directly from within India	99.40%	99.80%

5. Job creation in smaller towns- Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	-	-
Semi-Urban	-	-
Urban	-	-
Metropolitan	100%	100%

(Place to be categorized as per RBI Classification System - rural/semi-urban/urban/metropolitan)



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 no formal Social Impact Assessments (SIA) were conducted during FY 2025–26, there were no specific adverse social impacts identified requiring mitigation. The Company remains committed to proactively identifying and addressing potential social impacts in future projects, evolving best practices in responsible development.	

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 ₹)
The Group has not undertaken any CSR projects in government-identified aspirational districts during the financial year 2025-26.			

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

No, the Group currently does not have a preferential procurement policy that prioritizes sourcing from suppliers belonging to marginalized or vulnerable groups.

- b. From which marginalized/vulnerable groups do you procure?

Not Applicable

- c. What percentage of total procurement (by value) does it constitute?

Not Applicable

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
Not Applicable, as the Group does not own or acquire any such intellectual properties in the current financial year.				

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
Not Applicable, as mentioned in Question No. 4 above		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Paathshala	49607	100%
2	Aarogyarise	25411	100%
3	Jaagruk Beti Swasth Beti	12287	100%
4	Tech Udaan	853	100%
5	Maa Madhuri Brij Varis Sewa Sadan Apna Ghar Sanstha	650	100%
6	Hare Krishna Movement Vrindavan	25000	100%
7	Dev Animal Voluntary Organization (DAVO)	165	100%

PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.

At Signatureglobal (India) Limited, customer satisfaction is central to the Group's business ethos. The Group has implemented a robust and multi-channel grievance redressal mechanism, including a dedicated helpline, digital application, email, WhatsApp, SMS, and web interface, to promptly address customer feedback and complaints.

During FY 2025-26, all 1166 consumer queries received were resolved within defined internal timelines, with no complaints pending at the end of the year, reflecting the Group's commitment to transparent, fair, and responsive consumer engagement.

The Group has further strengthened its focus on cybersecurity and data privacy through the release of an updated Cyber Security and Data Privacy Policy, aligned with ISO/IEC 27001:2022 requirements. During FY 2025-26, no instances of data breaches or complaints relating to advertising, unfair trade practices, cybersecurity, or customer privacy were reported.

The Group actively engages customers during the project handover phase by providing clear documentation, structured handover processes, and on-site briefings to ensure safe and informed use of its properties. Customer awareness is also supported through proactive communication of any service-related disruptions and transparent disclosures in compliance with applicable legal frameworks, including the Real Estate (Regulation and Development) Act, 2016 (RERA).

Regular customer satisfaction surveys and structured feedback mechanisms are conducted to assess service quality, improve offerings, and enhance long-term customer trust.

These initiatives are aligned with the following United Nations Sustainable Development Goals (SDGs):

Aligned With

- **SDG 9** – Industry, Innovation and Infrastructure
- **SDG 11** – Sustainable Cities and Communities
- **SDG 12** – Responsible Consumption and Production
- **SDG 16** – Peace, Justice and Strong Institutions

Essential Indicators

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

To ensure sustained customer satisfaction and service excellence, Signatureglobal (India) Limited has established a structured grievance redressal mechanism for addressing customer complaints and feedback.

All grievances are formally logged, monitored, and tracked through to closure, with clear accountability assigned to designated teams. Issues requiring specialised intervention or falling outside routine resolution are escalated through a defined, time-bound escalation framework to the relevant departments to ensure timely resolution and implementation of corrective actions. Customers can lodge complaints or share feedback through the Company's Customer Support platform (https://www.signatureglobal.in/customer_support.php) and Contact page (<https://www.signatureglobal.in/contact>), which provide multiple channels including a dedicated email ID, helpline number, SMS, WhatsApp, and a digital application. All complaints are monitored regularly and addressed within internally defined timelines.

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

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

**3. Number of consumer complaints in respect of the following:**

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	No complaints were received during the current financial year.	-	-	No complaints were received during the current financial year.
Advertising	-	-	No complaints were received during the current financial year.	-	-	No complaints were received during the current financial year.
Cyber-security	-	-	No complaints were received during the current financial year.	-	-	No complaints were received during the current financial year.
Delivery of essential services	-	-	No complaints were received during the current financial year.	-	-	No complaints were received during the current financial year.
Restrictive Trade Practices	-	-	No complaints were received during the current financial year.	-	-	No complaints were received during the current financial year.
Unfair Trade Practices	-	-	No complaints were received during the current financial year.	-	-	No complaints were received during the current financial year.
Other	1166	0	*All customer queries and grievances received through the CRM were addressed and resolved to the satisfaction of the respective inquirers.	1142	0	All complaints were addressed to the satisfaction of the inquirer.

*Includes only complaints received during the FY 2025-2026.

4. Details of instances of product recalls on account of safety issues:

Type	Number	Reasons for recall
Voluntary recalls		Not Applicable
Forced recalls		

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

Yes, SGIL is ISO 27001:2022 certified and has implemented a robust cybersecurity framework in alignment with the standard requirements. Additionally, the Group has an established Cybersecurity and Data Privacy Risk Policy, which is accessible to employees via the Group's intranet.

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.

Not Applicable, as no complaints were received during the reporting period related to advertising, delivery of essential services, cybersecurity, or customer data privacy. Additionally, there were no instances of product recalls, nor were any penalties imposed or actions taken by regulatory authorities concerning the safety of the Group's products or services.

7. Provide the following information relating to data breaches:

a.	Number of instances of data breaches	No instances of data breaches were identified
b.	Percentage of data breaches involving personally identifiable information of customers	Not Applicable, as no instances of data breaches were identified
c.	Impact, if any, of the data breaches	Not Applicable, as no instances of data breaches were identified

Leadership Indicators

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

Information on products and services of the Group can be accessed at the Company's official website, i.e., <https://www.signatureglobal.in>

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

Not Applicable to our sector.

Nevertheless, during the project transition phase, our dedicated teams ensure that clients are thoroughly informed about the safe and responsible use of our products and/or services. This is accomplished through detailed handover documentation, on-site briefings, and other client engagement initiatives designed to facilitate a smooth and informed transition.

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

Any potential risk of disruption or discontinuation of essential services is promptly communicated to customers occupying the properties through written notifications and telephonic communication by the respective teams.

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)

Yes, the Group ensures clear and transparent communication of its product offerings and features through multiple channels, including brochures, marketing materials, advertising campaigns, application forms, customer agreements, the official website, and social media platforms. All disclosures are made in strict compliance with applicable laws and regulations, including the Real Estate (Regulation and Development) Act, 2016 (RERA).

Yes, customer satisfaction is a key priority, with consistent engagement maintained from the time of booking through to final project handover. Feedback is collected through structured mechanisms, systematically analyzed, and shared with relevant teams to support continuous improvement in products and services.



INDEPENDENT AUDITOR'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN SIGNATUREGLOBAL (INDIA) LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR CORE)

To the Board of Directors of Signatureglobal (India) Limited

We have undertaken to perform a reasonable assurance engagement for Signatureglobal (India) Limited (the 'Company'), its subsidiaries and joint ventures (together referred to as "the Group") as per the "Scope, Boundary and Limitations" paragraph given below, vide agreement dated 06 March 2026 in respect of the agreed Sustainability Information listed below in accordance with the "Criteria" stated below. This Sustainability Information is as included in the Business Responsibility and Sustainability Report ('BRSR') of the Group for the year ended 31 March 2026. This engagement was conducted by a multidisciplinary team, including professionals with suitable skills and experience in auditing environmental, social, and economic information (Chartered Accountants, Company Secretaries, Engineers and Environment Professionals).

Identified Sustainability Information

The Identified Sustainability Information for the year ended 31 March 2026 is summarized below:

The Identified Sustainability Information of the Group are the nine Key Performance Indicators out of BRSR of the Group for the year ended 31 March 2026 ('BRSR Core'). The Reporting Boundary for BRSR is on consolidated basis as disclosed under Question No. 13 of Section A of the BRSR.

Our reasonable assurance engagement was with respect to the year ended 31 March 2026 information only unless otherwise stated and we have not performed any procedures with respect to earlier periods and, therefore, do not express any opinion thereon.

Criteria

The Criteria used by the Group to prepare the Identified Sustainability Information is summarized below:

The Group prepared the Identified Sustainability Information based on the requirements of:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended); and
- BRSR Requirements for listed entities per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated 30 January 2026.

Management's Responsibilities

The Group's management is responsible for establishing the "Criteria" for preparing Identified Sustainability Information, including the reporting boundary of BRSR taking into account applicable Laws and Regulations, if any, related to reporting on Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the "Criteria". This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

Measurement of BRSR Core metrics, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG footprint, Water footprint, Energy footprint, Waste, etc. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code[®]), which is founded on fundamental principles of integrity, objectivity, professional competence, and due care, confidentiality, and professional behavior.

Our firm applies International Standard on Quality Management ('ISQM') 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" and accordingly maintains a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information covered in the "Scope, Boundary, and Limitations" paragraph given below, based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the International Standard on Assurance Engagements ('ISAE') 3000 (Revised), "Assurance Engagements other than Audits or Reviews of Historical Financial Information", issued by the International Auditing and Assurance Standards Board. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting "Criteria". A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

We also followed the format of BRSR Core and Data and Assurance Approach provided under Annexure 17A of SEBI's Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated 30 January 2026.

Scope, Boundary and Limitations

Scope and Boundary

- The scope of our reasonable assurance covers the Identified Sustainability Information for the period 1 April 2025 to 31 March 2026, with the Reporting Boundary for BRSR being limited to the Group on consolidated basis, as disclosed under Question No. 13 of Section A of the BRSR.
- The data review and validation of the Group was performed through physical project site visits and/or together with desktop reviews.

Limitations

Our reasonable assurance scope excludes the following and therefore we do not express an opinion on the same:

- Operations of the Group other than those covered in the "Scope and Boundary".
- Aspects of BRSR and data/information (qualitative or quantitative) other than Identified Sustainability Information.
- Data and information outside the defined reporting period i.e., Financial Year 2025-26.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Group.
- Data related to Group's environmental, economic and financial performance, strategy and other related linkages expressed in the Group's Annual Report 2025-26 or any other Report, containing Identified Sustainability Information.
- Effectiveness of management's internal controls of the Group, while we considered the same when determining the nature and extent of our procedures; however, our reasonable assurance engagement was not designed to provide assurance on these internal controls.
- The Group's compliance with Acts, Regulations and Guidelines, other than those as specified in Identified Sustainability Information.



Assurance Procedures

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the following:
 - Group's business activities, processes and its operating locations, as identified by the Group.
 - Identified Sustainability Information and related disclosures.
 - Assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
- Interviewed people involved to understand the reporting process, governance, data management systems and controls in place during the reporting period.
- Performed substantive testing on a sample basis of Identified Sustainability Information, as covered in the "Scope, Boundary and Limitations" to verify whether the data was appropriately recorded, collated, measured and reported with underlying supporting documents.
- Checked the consistency of the data/information within the Identified Sustainability Information.
- Tested the mathematical accuracy of the data provided on a test-check basis.
- Assessed the level of adherence of the "Criteria", as mentioned above by the Group while reporting.
- Verified the financial numbers, which are also used for Identified Sustainability Information from the Group's Audited Financial Statements for FY 2025-26.
- Assessed the appropriateness of various assumptions, estimations and thresholds used by the Group in the preparation of Identified Sustainability Information.
- Undertook analytical review procedures to support the reasonableness of the data used in Identified Sustainability Information.
- Enquired to corroborate with the relevant management personnel to understand the progress against the Sustainability commitments.
- Obtained written representations from Group's Management.

We also performed such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

Other information

The Group's management is responsible for the other information. The other information comprises the information included in the Group's Annual Report 2025-26 (but does not include the Identified Sustainability Information and assurance report thereon).

Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion

Based on the procedures we have performed and the evidence we have obtained, Identified Sustainability Information for the year ended 31 March 2026 are prepared in all material respects, in accordance with the “Criteria”.

Emphasis of Matter

We draw attention to the following matters:

- The Group's non-financial (ESG) data management processes are at an evolving stage of maturity, currently supported by documented manual procedures, with a phased approach envisaged for integration with other reporting systems and further strengthening of internal controls around maintenance of ESG data.
- Certain ESG data points disclosed in this report have been extracted from, or recalculated based on, the Group's Audited Financial Statements for FY 2025-26 (audited by another auditor, not by us), to ensure accuracy and consistency with the Group's financial disclosures.
- The financial numbers used in some of the indicators of the Identified Sustainability Information are extracted from the Group's Audited Financial Statements for FY 2025-26 and hence are not audited by us.

Our opinion is not modified in respect of these matters.

Intended use or purpose

The Identified Sustainability Information and our reasonable assurance report are intended for users who have reasonable knowledge of the BRSR Core attributes, the reporting criteria and Identified Sustainability Information and who have read the information in the Identified Sustainability Information with reasonable diligence and understand that the Identified Sustainability Information is prepared and assured at appropriate levels of materiality.

Our opinion is not modified in respect of this matter.

For **PIERAG CONSULTING LLP**

Firm Registration No.: ABZ-6090

Sarika Gosain

Partner

Gurugram

06 August 2026