
Sustainability & ESG Planning for Built Environment

A Presentation By

27GROUP
#RebuildingHumanity



Sustainability from Investors' Perspective



FINANCIAL CAPITAL: 30%

Disclosed in Financial Report

INTANGIBLE CAPITAL: 70%

Sustainability Strategy and Management,
Expected Disclosures in Sustainability Reports

Sustainability Governance

Strategy | Capability | Adaptability

Environment Capital

Environmental Risk & Management | Efficiency | Strategic Profit Opportunities

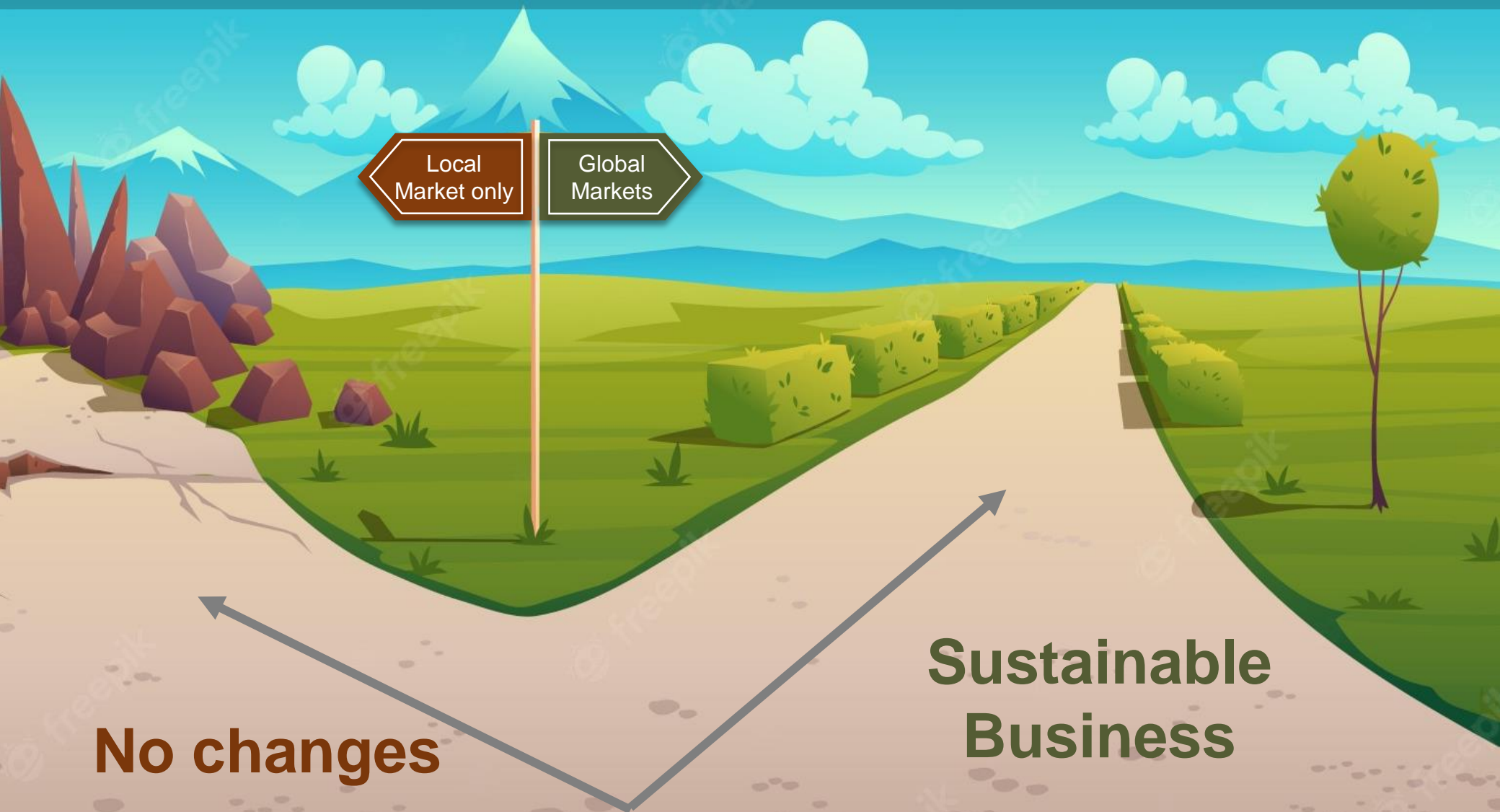
Human Capital

Talent Management | Employee Motivation | Labour Relations | Innovation
Capacity | Health & Safety

Stakeholder Capital

Regulators | Investors | Communities | NGOs | Suppliers | Customers | Social
Benefits of Products

Commercial Significance of ESG



The Green Future Index 2022

Malaysia ranked **65th** out of 76 nations

The Green Future Index 2022

The Green Future Index 2022 is the second edition of the comparative ranking of 76 nations and territories (representing about 95% of global GDP) on their ability to develop a sustainable, low-carbon future for their economies and societies.

It measures the degree to which their economies are pivoting towards **clean energy, industry, agriculture, and society** through investment in renewables, innovation, and green policy.

All **22 indicators** were used and structured into **5 separate pillars**:

1. Carbon emissions
2. Energy transition
3. Green society
4. Clean innovation
5. Climate policy

Comparative ranking of 76 nations and territories (representing about 95% of global GDP)

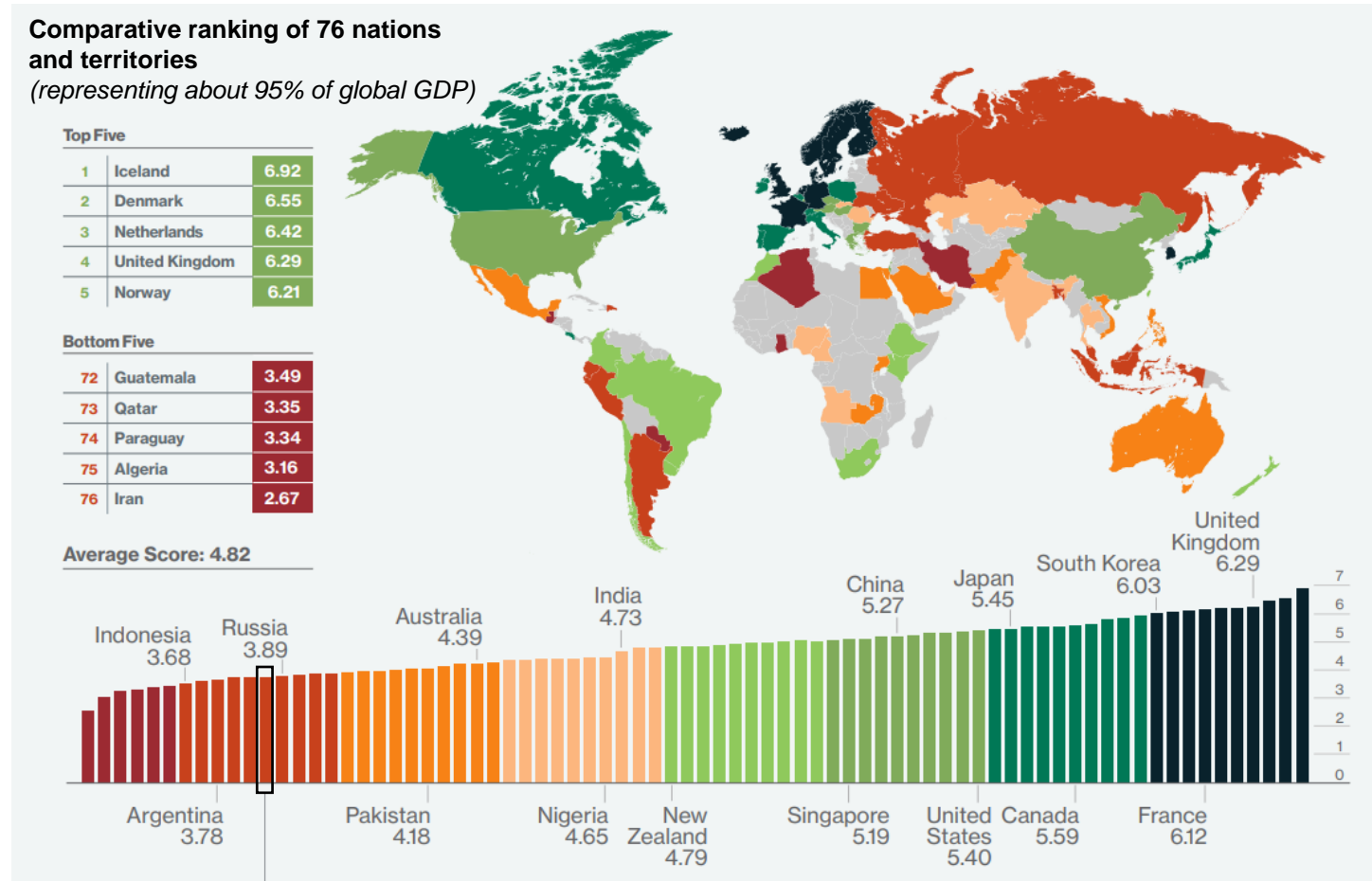
Top Five

1	Iceland	6.92
2	Denmark	6.55
3	Netherlands	6.42
4	United Kingdom	6.29
5	Norway	6.21

Bottom Five

72	Guatemala	3.49
73	Qatar	3.35
74	Paraguay	3.34
75	Algeria	3.16
76	Iran	2.67

Average Score: 4.82



↓ 9

Malaysia Score 3.87
Rank 65th (2022);
Rank 56th (2021)

Overview for Malaysia

In its 2040 energy transition plan, Malaysia plans to increase **renewable energy to 31% in 2025 and 40% in 2035**, by which time carbon emissions are projected to decline 60%.

Source: MIT Technology Review Insights, 2022

Sustainable Development Goal (SDG) 2021

Malaysia ranked 65th out of 165 countries



SUSTAINABLE

DEVELOPMENT

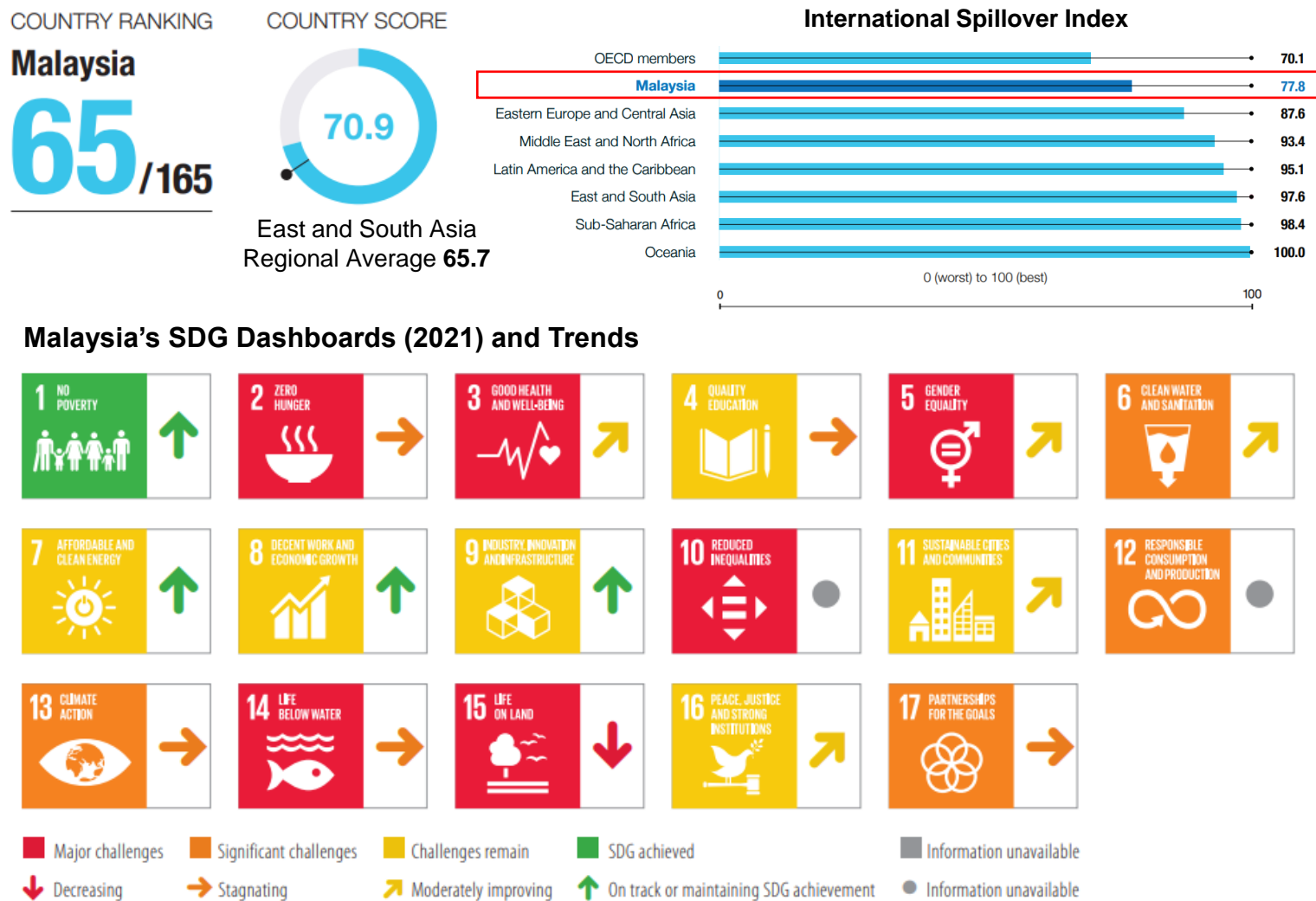
REPORT

The Sustainable Development Report 2021 (SDR2021) presents data on countries' performance against the SDGs.

The SDG dashboards highlight each country's strengths and weaknesses in relation to the 17 goals, presenting performance in terms of levels and trends.

The score can be interpreted as a percentage of SDG achievement.

A score of 100 indicates that all SDGs have been achieved.



Notes: The full title of Goal 2 "Zero Hunger" is "End hunger, achieve food security and improved nutrition and promote sustainable agriculture".
The full title of each SDG is available here: <https://sustainabledevelopment.un.org/topics/sustainabledevelopmentgoals>

Global Sustainability Competitiveness Index (The GSCI) 2021

Malaysia ranked **67th** out of 180 nations



The GSCI is considered to be a more balanced and more inclusive index than the WEF Competitiveness ranking.

The GSCI measures competitiveness of countries based on 131 indicators derived from the World Bank, the IMF, and various UN agencies.

The **131 indicators** are grouped into 5 sub-indexes:

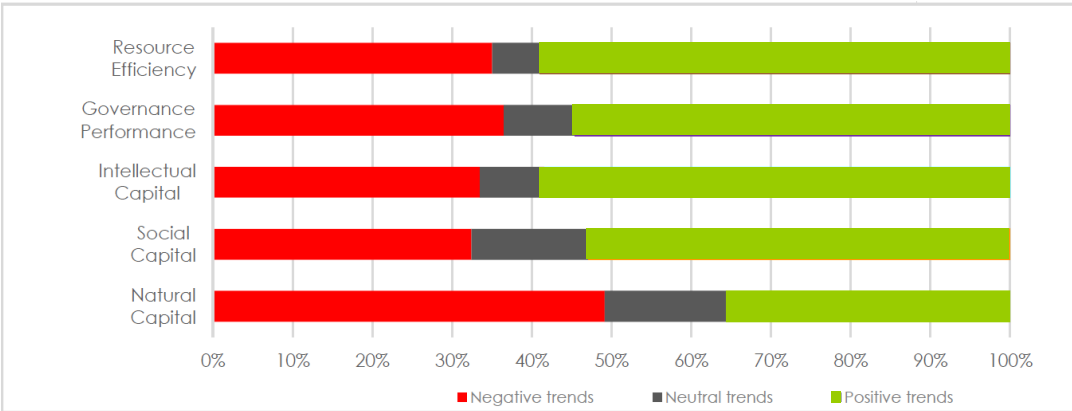
1. Natural Capital
2. Resource Efficiency & Intensity
3. Intellectual Capital
4. Governance Efficiency
5. Social Cohesion

The **average global score** in the Global Sustainable Competitiveness Index 2021 (GSCI) is **45**, out of a possible 100. The state of the World is **not particularly good**.

2021 Average Global GSCI Score = 45

To reach a perfect sustainable competitive World, it needs additional **55** score – the world are still far away from a **green, inclusive, circular society**.

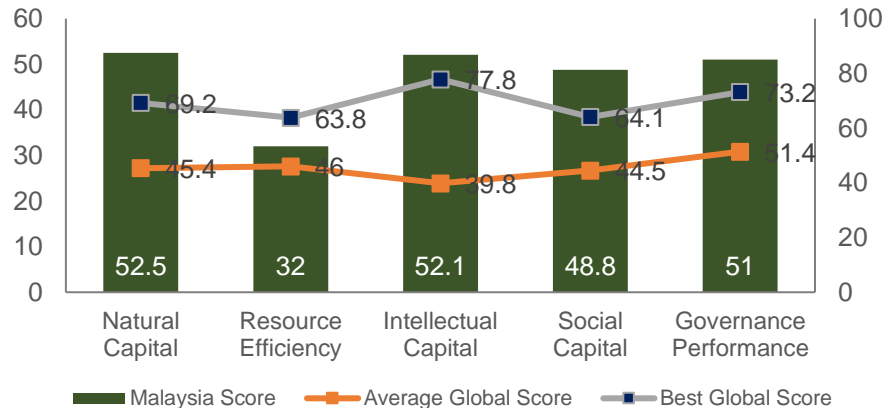
Global Trend: % of Positive or Negative Developing Indicators in GSCI




Intellectual Capital has the highest % of **positive drivers (59%)**, mostly driven by **Asian Nations**.

Natural Capital trends are **50% negative**. Unfortunately, we have to expect further decline of the natural environment in the future.

Malaysia Index Score by sub-indexes





Malaysia

Sustainability Score

Score 47.28

% of best 77.3%

Global Rank 67

Rating

Conventional credit rating A-

Sustainability-adjusted rating A

Competitiveness Trend

Positive trends 53.2%

Negative trends 38.7%

Source: The Global Sustainable Competitiveness Index 10th edition by SolAbility – State of the World Report 2021

Sustainable Cities Index (SCI) 2022

Malaysia ranked **71st** out of 100 cities



The Sustainable Cities Index ranks **100 global cities** on their sustainability, encompassing measures of the social, environmental and economic health of cities

The SCI measures three (3) pillars of sustainability:

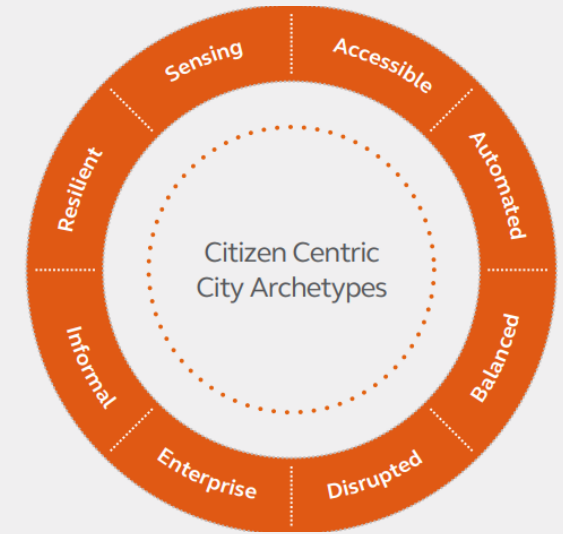
- **People (Social).** Reflects social mobility and quality of opportunity and life
- **Planet (Environmental).** Describes management of energy use, pollution and emissions
- **Profit (Economic).** Assesses business environment and economic performance

The three pillars are closely aligned to the UN Sustainable Development Goals (SDGs) and track progress against UN SDG commitments

Summary of Selected Countries Ranking (2022)

1 st	Oslo, Norway
2 nd	Stockholm, Sweden
3 rd	Tokyo, Japan
4 th	Copenhagen, Denmark
5 th	Berlin, Germany
6 th	London, England
7 th	Seattle, United States
8 th	Paris, France
9 th	San Francisco, United States
10 th	Amsterdam, Netherlands
⋮	
71 st	Kuala Lumpur, Malaysia

8 Archetypes that highlight how cities are experienced by citizens



The physical attributes of a city will affect the city's sustainability in the long-term. Some sample are: **investment in health, education & transport infrastructure.**

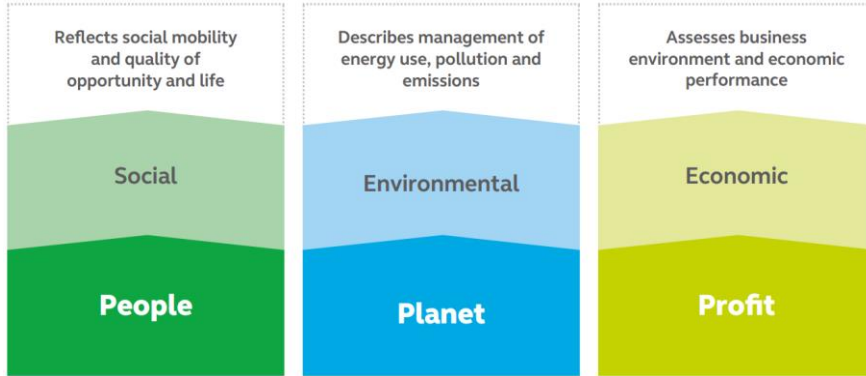
The city planning will need to consider how these drivers relate to **citizen needs**, both **now & in the future.**

Citizen Centric Cities

The Arcadis Sustainable Cities Index 2022



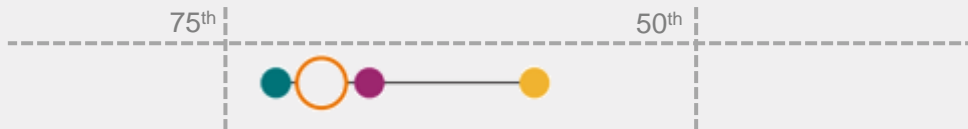
The three pillars



Overall Ranking in 2022

71 Kuala Lumpur

Overall Planet People Profit



Planet
sub-index

People
sub-index

Profit
sub-index

73rd

62nd

70th



State of Global Climate Change

The increase in GHG emissions has led to the global warming of the atmosphere, attributable to human actions that create and emit CO₂. The extreme conditions further exacerbate or causes a wide range of economic and social repercussion.

Premature Mortality

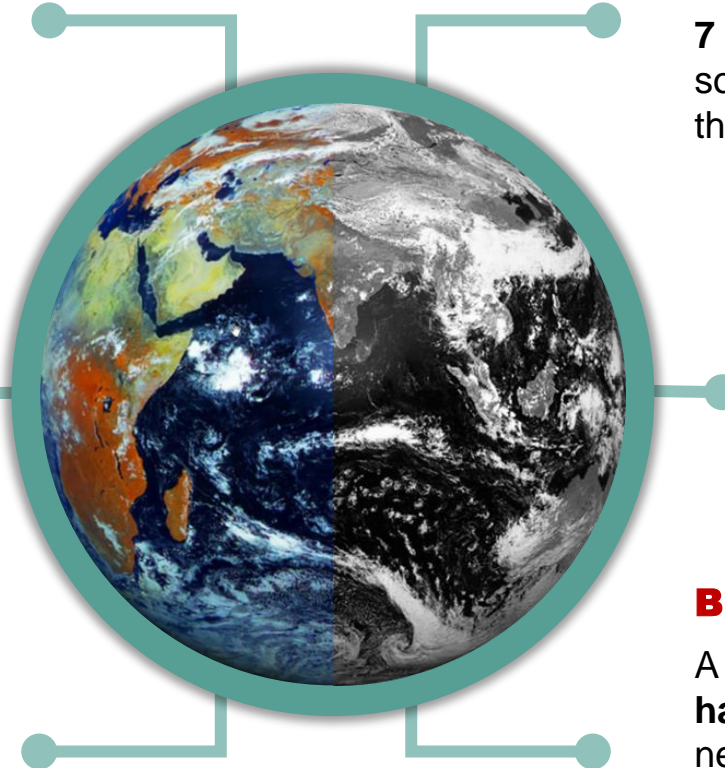
Emission from fossil fuel are responsible for **1 out of 5 premature death** in 2018, amounting to **8.7 million death**

Malnutrition, Malaria, Diarrhoea & Heat Stress

Climate change would cause an additional death of **250,000 per year** between 2030 – 2050

Developing Countries are most at Risk

Countries with weak health infrastructure may not be able to cope without aid



Air Pollution

7 million of death from all sources of air pollution including the indoor and ambient pollution

Death of Wildlife

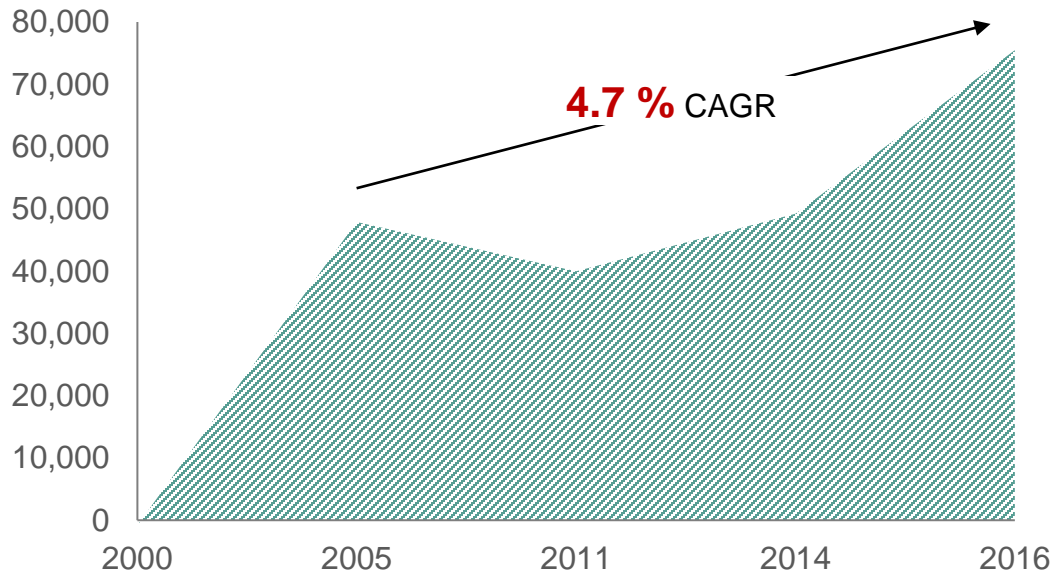
1 billion sea creatures have died due to heat with 600,000 dead mussels in a 164 feet of beach

Biodiversity Loss

A loss of **23% of natural habitat** would be lost in the next 80 years

Malaysia is committed to be a Carbon Neutral country by 2050

GHG Emissions in Malaysia
(Gg CO₂ eq, 2000 - 2016)



- **Increasing trend of GHG emissions in Malaysia** since 2000. It hit about 75,488 Gg CO₂eq in 2016, from -848.98 Gg CO₂eq in 2000
- Based on the National Low Carbon Cities Masterplan (NLCCM), there are **15 cities in Group 1*** are projected to achieve carbon neutrality by 2050
- To solve the issue & target above, Malaysia has been putting effort to promote **low carbon cities** while reducing energy consumption and GHG emissions

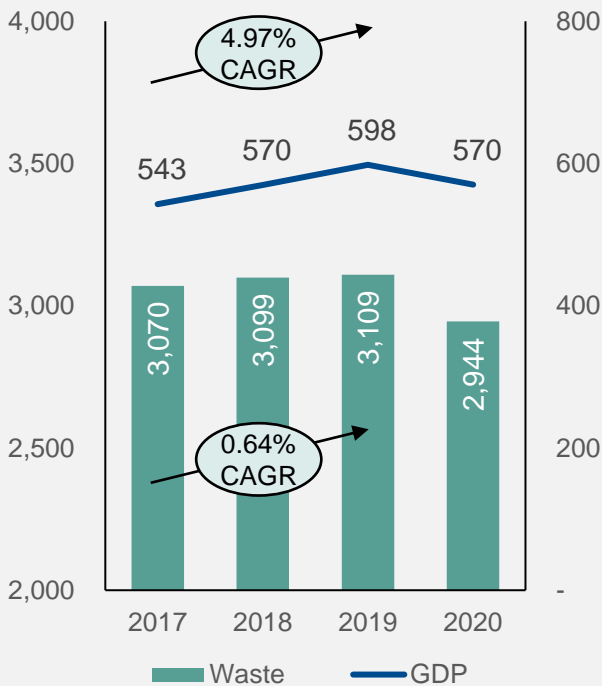
“ We are committed to be a carbon-neutral country at the earliest in 2050. ”

Datuk Seri Ismail Sabri Yaakob
Malaysia Prime Minister

More efforts will be needed in the environmental & circular economy aspects

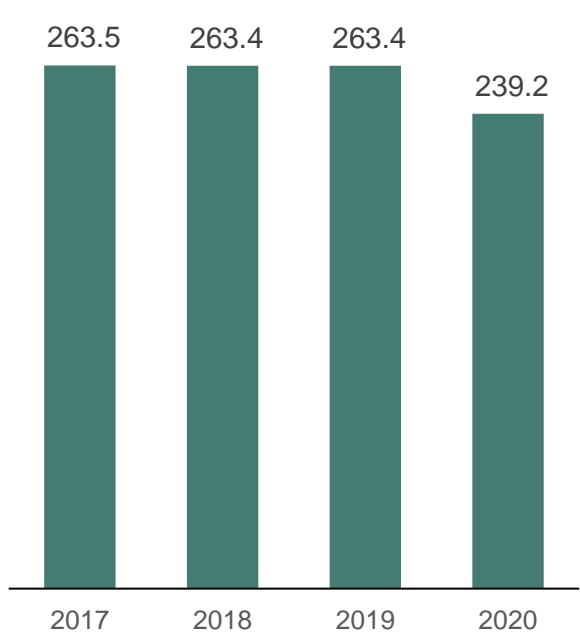
Waste Generated
(‘000 Metric Tonne,
2017 – 2020)

**GDP of Selected
States in Malaysia**
(RM Bil, 2017 – 2020)



More wastes were generated to the environment as the economy growing

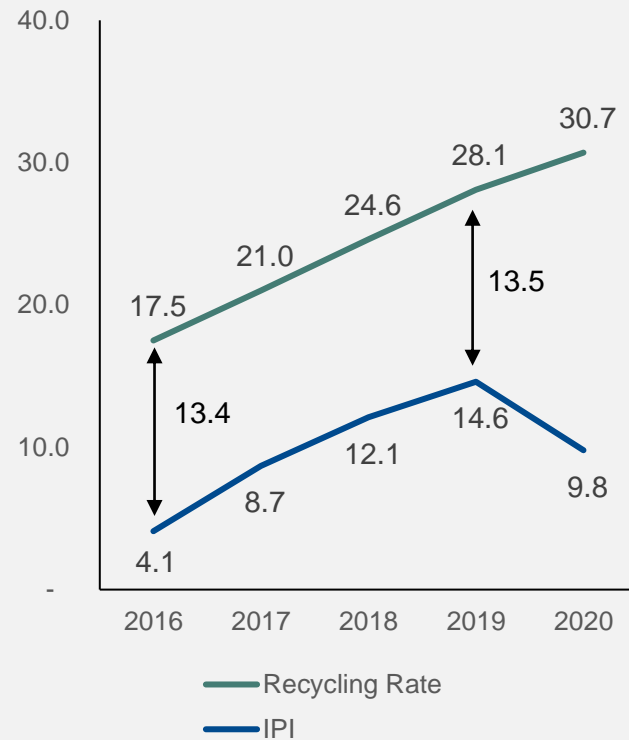
Waste Generated Per Capita
(kg/person, 2017 – 2020)



Stable level of waste generated per capita implies that the consumption patterns of the population are generally maintained at the same level

**Recycling rate of
Malaysia**
(percent, 2016 – 2020)

**Industrial Production
Index (IPI)**
(percent, 2016 – 2020)



Increases in industrial production did not improve or deteriorated the recycling of waste, this suggests the increased in products are of similar level of circularity potentials

Source: Department of Statistics Malaysia, 27Advisory Analysis

Understanding Environment, Social and Governance (ESG)

ESG addresses many topics and stakeholders.

ESG represents the company's efforts to **systematically assess, manage, and monitor risks of material potential impact to the strategic and financial decisions of the company.**

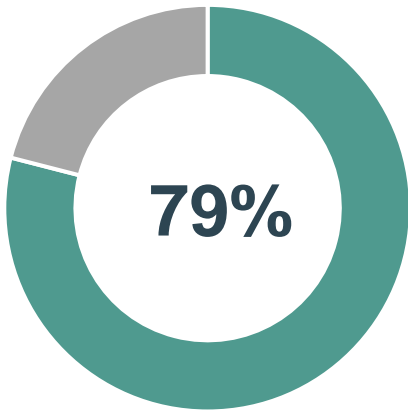
The term ESG is often used as a synonym for sustainability, CSR, public relations, social investment, or environmental compliance.

While some of these elements may factor into an ESG program, at the center of ESG is the **management of risk and the preservation of shareholder value.**

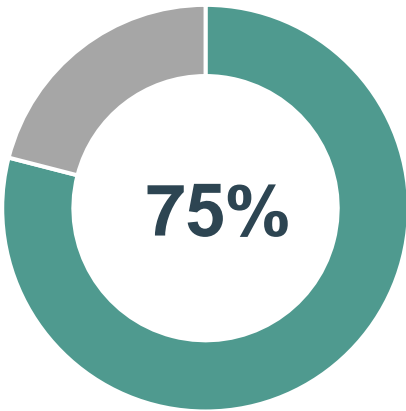


Investors are catching up on ESG, and they're ready to act

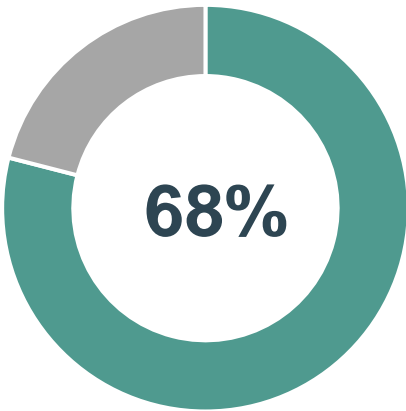
Attitude Toward ESG Risks and Opportunities (% of respondents who agree)



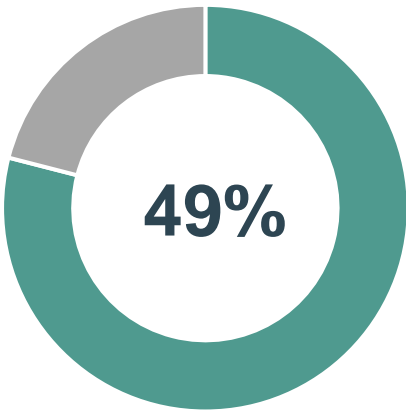
ESG risks are an important factor in investment decision making



Companies should address ESG issues, even if doing so reduces short-term profitability



ESG performance measures and targets should be included in executive pay



I am willing to divest from companies that aren't taking sufficient action on ESG issues

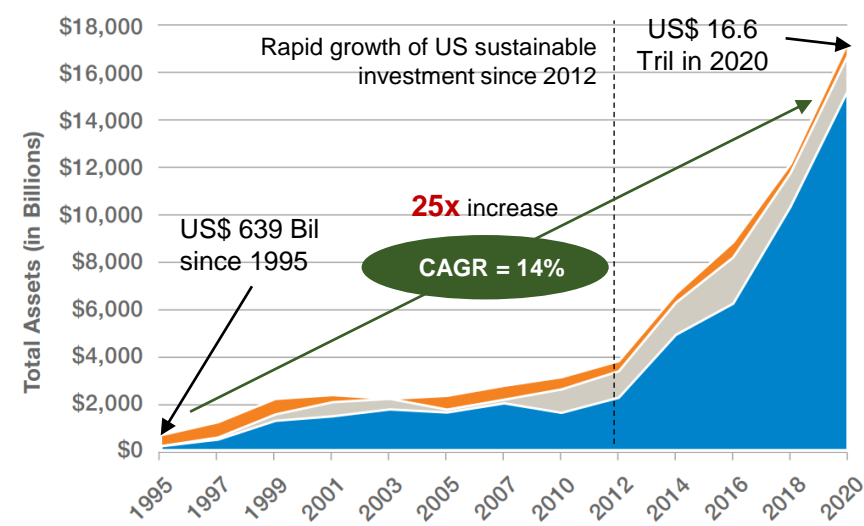
Respondent Profile: 325 investment professionals across 43 territories globally

Source: 2021 Global Investor Survey

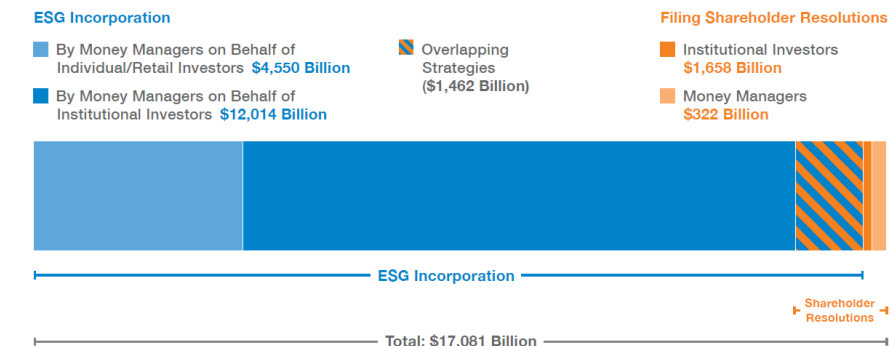
Sustainable Investing in the US has been growing at CAGR 14%, and Climate Change has been one of the ESG Criteria Focus

Sustainable Investing in the United States 1995–2020

■ ESG Incorporation ■ Overlapping Strategies ■ Shareholder Advocacy



Sustainable Investing Assets 2020

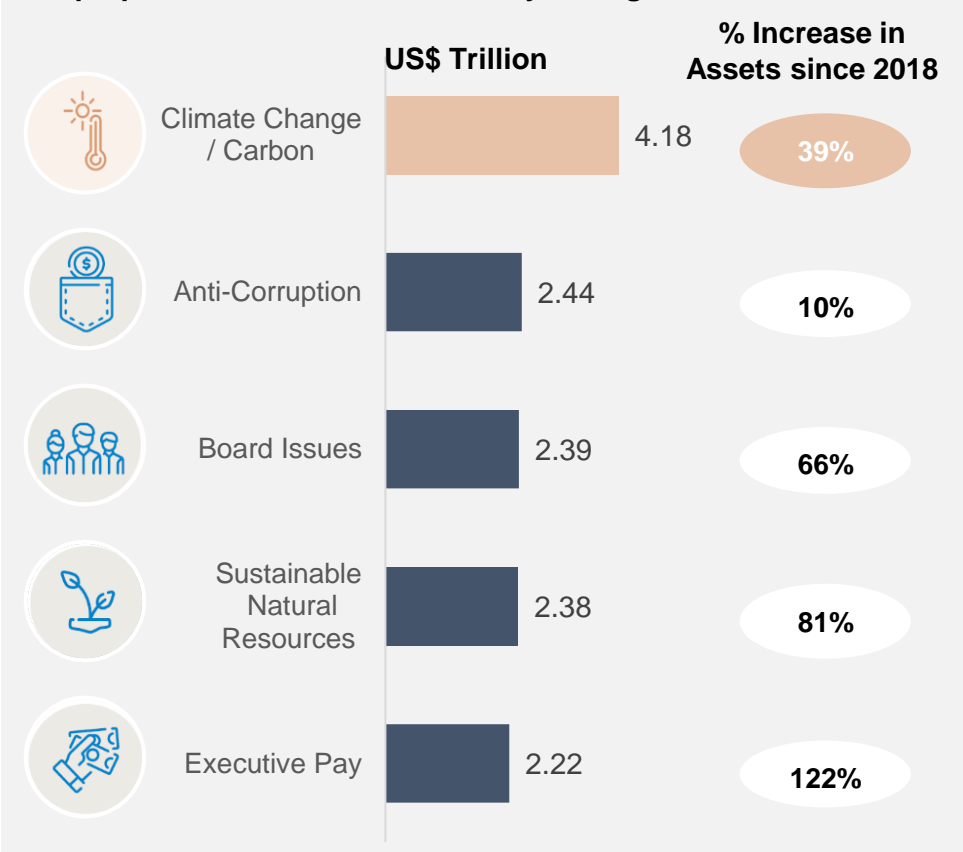


Source: Report on US Sustainable and Impact Investing Trends 2020, US SIF Foundation

What is sustainable investing?

- Sustainable investing refers to assets under management using sustainable investing strategies which practice “ESG incorporation” in their investment analysis and portfolio selection.

Top Specific ESG Criteria for Money Managers 2020



ESG in real estate has become a critical consideration to fight climate change

Environment

Society

Built Environment

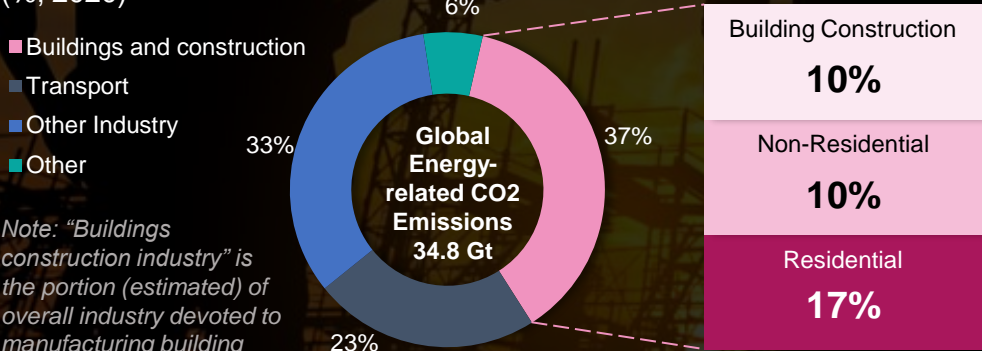
Economy

In the built environment, ESG concerns being well informed about assets' environmental impact, communicating this across the value chain and taking responsibility.

ESG is a framework that allows investors to measure the impact of their real estate investments across ESG-related factors. **Achieving data-driven ESG certifications** can prove valuable to investors in the form of more funding, exclusive lending opportunities, and more.

ESG considerations in built environment have become a top priority for investors at every stage in the asset lifecycle— from screening prospective acquisitions, to building development, and of course, while optimizing building energy usage in servicing tenants.

Share of Global Energy-related CO2 Emissions By Sector (% , 2020)



Note: "Buildings construction industry" is the portion (estimated) of overall industry devoted to manufacturing building construction materials.

The built environment sector generates **37 percent global energy-related CO2 emissions**; construction uses 32 percent of the world's natural resources.

The World Bank estimates, the built environment sector has to **reduce CO2 emissions by 36% by 2030** to support staying within the 2°C threshold. If the world's nations do not reduce global warming quickly, temperatures may increase dramatically in the coming decades.

Source: Deal Path

A company's ESG index would affect the investors' perception and thus impact it's ability to attract investments and share price movements

“ No MNC (multinational corporation) or buyer of Malaysian goods and services would want their products or brand to be associated with human rights deficiencies

And a perceived weak track record of such in Malaysia risks the country's competitiveness in terms of trade and FDI (foreign direct investment) ”

Anand Pathmakanthan
Regional Head of Equities Research
Maybank Kim Eng



“ Investors may prioritise ESG-related companies to ensure that their capital will not be stuck in some companies that are ignorant of ESG, which will eventually be avoided by investors in the future ”

Syhiful Zamri Abdul Azid
Chief Investment Officer
Maybank Asset Management Sdn Bhd



“ We opine that one of the main advantages of being on an ESG index such as F4GBM is that it opens the company to a wider pool of investors. Therefore, companies not part of the F4GBM may face lower visibility ”

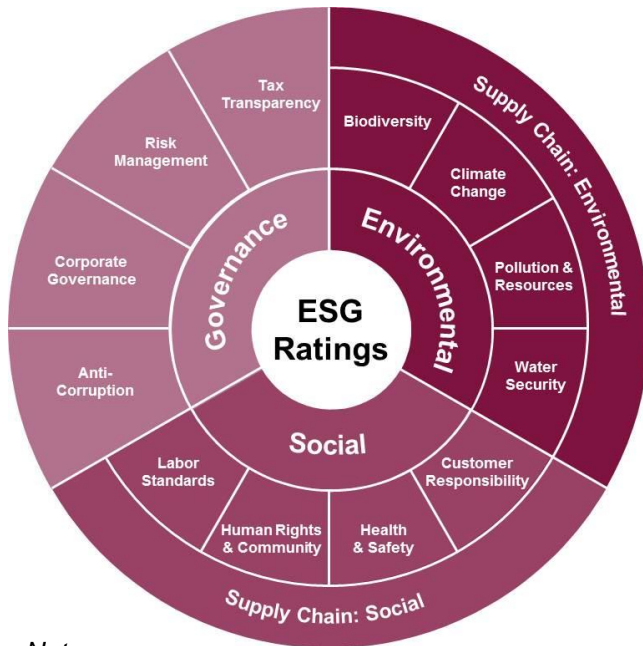
Imran Yassin Yusof
Head of Research
MIDF Research



There are still many Malaysia's property companies having low ESG scores



In July 2021, Bursa Malaysia and FTSE Russell launched the FTSE4Good Bursa Malaysia Shariah (F4GBMS) Index to cater to investor demand for ESG and Shariah-compliant index solutions. The F4GBMS index is designed to track constituents in the F4GBM Index that are Shariah-compliant. The list has evaluated **249** public listed companies in Malaysia



Note:
Definition of Band by ESG Rating by FTSE Russell
Band 4: Top 25%; Band 3: Top 26% - 50%;
Band 2: Top 51% - 75%; Band 1: Bottom 25%

Sectors	Band 1	Band 2	Band 3	Band 4
Financial Services	6%	0%	25%	69%
Transportation & Logistics	0%	13%	38%	50%
Telecommunications & Media	0%	18%	36%	45%
Utilities	14%	0%	43%	43%
Plantation	8%	33%	17%	42%
Health Care	11%	22%	33%	33%
Energy	24%	29%	18%	29%
Consumer Products & Services	28%	30%	20%	22%
Technology	41%	18%	23%	18%
Real Estate Investment Trusts	0%	33%	50%	17%
Property	25%	20%	45%	10%
Industrial Products & Services	54%	15%	25%	6%
Construction	53%	26%	16%	5%

Only 10% of companies in Property sector achieve the Band 4 ...

Stock Code	Company Name	Band
7105	HCK CAPITAL GROUP BERHAD	1
6181	MALTON BHD	1
6114	MKH BERHAD	1
7765	RAPID SYNERGY BHD	1
5239	TITIJAYA LAND BERHAD	1
1589	ISKANDAR WATERFRONT CITY BERHAD	2
5789	LBS BINA GROUP BHD	2
5073	NAIM HOLDINGS BHD	2
5401	TROPICANA CORPORATION BERHAD	2
3417	EASTERN & ORIENTAL BHD	3
8206	ECO WORLD DEVELOPMENT GROUP BERHAD	3
5283	ECO WORLD INTERNATIONAL BERHAD	3
3174	LAND & GENERAL BHD	3
1651	MALAYSIAN RESOURCES CORPORATION BERHAD	3
5236	MATRIX CONCEPTS HOLDINGS BHD	3
1724	PARAMOUNT CORPORATION BHD	3
5288	SIME DARBY PROPERTY BERHAD	3
8664	SP SETIA BHD	3
8583	MAH SING GROUP BHD	4
5148	UEM SUNRISE BERHAD	4

... **20** out of the 249 companies are under Property sector, and **90%** are still at **Band 3 or below**.

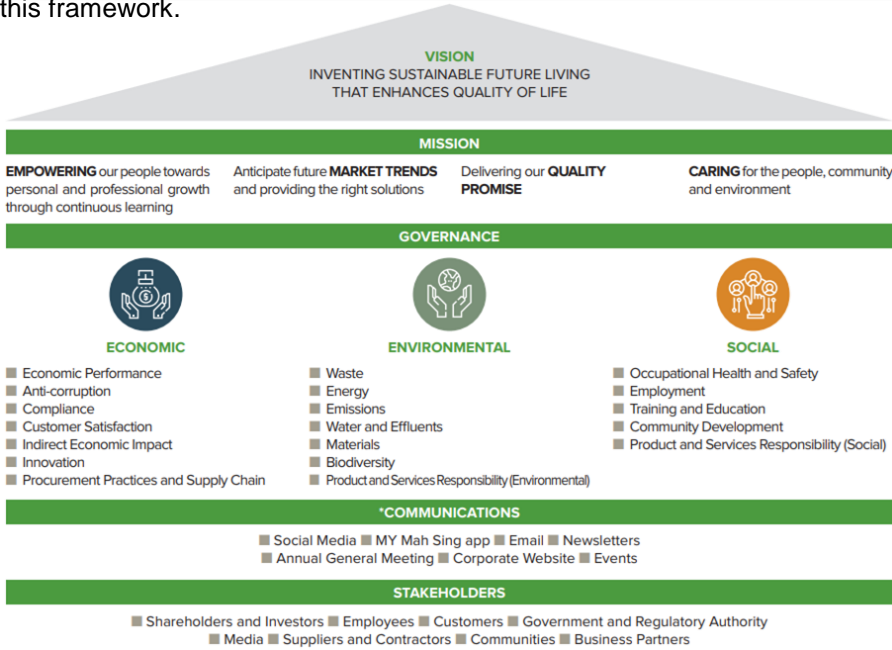
*Property Companies need to have **more comprehensive overview on its operations especially on labour management, product design and raw material followed by structured ESG reporting & disclosure** in order to improve their ESG scoring*

Case Study on Band 4 Company – Mah Sing Group Bhd

SUSTAINABILITY FRAMEWORK



Mah Sing’s approach to sustainability is driven by the Group’s sustainability framework with the Group’s vision and mission at the apex of this framework.



Linkage of Adopted UN SDGs to Material Topics

MISSION PILLARS	MATERIAL TOPICS	UN SDG LINKAGES
EMPOWERING our people towards personal and professional growth through continuous learning	<ul style="list-style-type: none"> ■ Employment ■ Training and Education ■ Economic Performance ■ Innovation ■ Anti-corruption 	<div>4 QUALITY EDUCATION</div> <div>5 GENDER EQUALITY</div> <div>8 DECENT WORK AND ECONOMIC GROWTH</div>
Anticipate future MARKET TRENDS and providing the right solutions	<ul style="list-style-type: none"> ■ Economic Performance ■ Innovation ■ Customer Satisfaction ■ Product and Services Responsibility (Environmental) ■ Product and Services Responsibility (Social) ■ Employment 	<div>8 DECENT WORK AND ECONOMIC GROWTH</div> <div>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</div> <div>11 SUSTAINABLE CITIES AND COMMUNITIES</div>
Delivering our QUALITY PROMISE	<ul style="list-style-type: none"> ■ Economic Performance ■ Materials ■ Occupational Health and Safety ■ Customer Satisfaction ■ Innovation ■ Procurement Practices and Supply Chain ■ Product and Services Responsibility (Social) ■ Compliance ■ Anti-corruption 	<div>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</div> <div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div>
CARING for the people, community and environment	<ul style="list-style-type: none"> ■ Indirect Economic Impact ■ Community Development ■ Occupational Health and Safety ■ Product and Services Responsibility (Environmental) ■ Compliance ■ Waste ■ Energy ■ Emissions ■ Water and Effluents ■ Materials ■ Biodiversity 	<div>4 QUALITY EDUCATION</div> <div>8 DECENT WORK AND ECONOMIC GROWTH</div> <div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div>

Commitments and Pledges



Reduce / avoid the impact or improve efficiency of greenhouse gases (“GHG”) emissions towards addressing climate change.



Increase efficiency of raw materials and resources, notably plastics to reduce / avoid impacts associated with resource consumption.






Committed to improving health and safety for workers, employees and other stakeholders across our business operations and value chain.

Source: Mah Sing Group Bhd Sustainability Report 2020

Case Study on Band 4 - Mah Sing Group Bhd

SUSTAINABILITY GOVERNANCE

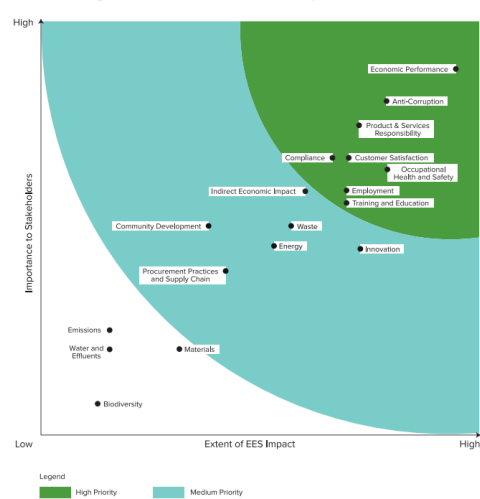
 BOARD OF DIRECTORS	<ul style="list-style-type: none">■ Directs the overall sustainability strategy and other related matters for the Group.■ Supervises and is ultimately accountable for sustainability performance.■ Provides oversight on key sustainability and governance topics such as Anti-Bribery and Anti-Corruption ("ABAC") Policy, Personal Data Protection Act ("PDPA") Policy, Code of Conduct and Ethics and the Whistleblowing Policy and Procedures.■ Reviews and approves the sustainability report.
 SUSTAINABILITY MANAGEMENT COMMITTEE	<ul style="list-style-type: none">■ Engages leadership across the Group and provides oversight and strategic guidance.■ Formulates sustainability objectives, targets, priorities, policies and goals.■ Oversees the implementation of sustainability strategy and related matters.■ Monitors and tracks the Group's sustainability performance.■ Evaluates economic, environmental, social and governance risks and opportunities within the Group.
 SUSTAINABILITY WORKING COMMITTEE	<ul style="list-style-type: none">■ Executes the approved sustainability strategy and related matters.■ Coordinates and implements Group-wide sustainability activities.■ Supports the Sustainability Management Committee in monitoring sustainability activities and performance.

Aside from the aforementioned sustainability framework, sustainability is driven across Mah Sing through the Group's sustainability governance structure, which is integrated into the Group's overall corporate governance structure.

The corporate governance and sustainability governance structures have oversight on a wide range of material topics. These include ESG related risks such as health and safety, cyber security, labour issues, pollution, anti-corruption and more.

Mah Sing defines its list of material topics based on its four sustainability mission goals, its business model and the views and opinions of stakeholders. In FY2020, Mah Sing has retained its 18 material topics and subsequently, its materiality matrix as per the previous year. The table below provides the respective boundaries for each material topic, as well as its alignment with the Group's selected UN SDGs. Specific details on each material topic are provided in subsequent pages of this report.

Mah Sing FY2020 Materiality Matrix



Relevance of Materiality Matters to Stakeholders

	Employees	Customers	Shareholders and Investors	Government and Regulators	Communities	Media	Business Partners	Suppliers and Contractors
Economic Performance	✓		✓	✓		✓	✓	✓
Anti-corruption	✓		✓	✓	✓	✓	✓	✓
Compliance		✓		✓	✓		✓	✓
Customer Satisfaction		✓		✓			✓	✓
Indirect Economic Impact	✓				✓		✓	✓
Innovation	✓		✓			✓		
Procurement Practices and Supply Chain	✓			✓			✓	✓
Waste			✓	✓	✓			✓
Energy			✓		✓			✓
Emissions			✓	✓	✓			✓
Water and Effluents			✓	✓				✓
Materials		✓	✓					
Biodiversity				✓	✓	✓		
Product and Services Responsibility (Environmental)			✓	✓	✓			✓
Occupational Health and Safety	✓			✓			✓	✓
Employment	✓				✓			
Training and Education	✓				✓		✓	✓
Community Development			✓		✓	✓		
Product and Services Responsibility (Social)		✓	✓		✓	✓		✓

Source: Mah Sing Group Bhd Sustainability Report 2020

Case Study on Band 4 - UEM Sunrise Berhad



A member of UEM Group

SUSTAINABILITY STRATEGY

Embracing the integration of Environmental, Social and Governance (ESG) factors into all aspect of the business ensures our support for our people, the planet and the communities in which we live and work is impactful.

The sustainability strategy boosts innovation, encouraging employees to incorporate sustainability into everyday actions and working symbiotically to build communities of the future. Our goal is to minimise the risks associated with climate change, support the communities in which we operate and protect people and the planet while creating stakeholder value. We monitor environmental, social and governance metrics as best as we can so that our performance can be tracked over time.



ECONOMIC

We seek to create economic value for our suppliers and vendors through our business dealings; the government through taxes paid; and the nation through the development of infrastructure that attracts investments and economic activity.



ENVIRONMENT

We manage our energy and water consumption to avoid waste and manage waste to minimise our impact on the environment. We incorporate innovative designs and features in our developments to reduce material use and find avenues to conserve biodiversity.



SOCIAL

We commit to providing the best possible living environment for our customers while nurturing a conducive workplace for our employees. We establish partnerships in the communities in which we operate and empower employees to volunteer. We also invest in the communities where we operate, to bridge socio-economic gaps.



GOVERNANCE

Our Board of Directors ensures the highest level of integrity and transparency in all actions to build and maintain our corporate reputation and the trust that stakeholders have in us.

SUSTAINABILITY POLICY

Providing a healthy, safe, conducive and empowering workplace;

Being an environmentally responsible leader and partner in our communities;

Conserving natural resources by optimising re-use and recycling wherever possible;

Ensuring the efficient and responsible use of water and energy;

Utilising operational processes that do not adversely affect the environment;

Conducting rigorous audits, evaluations, and self-assessments on the implementation of this policy;

Working with our stakeholders to enhance awareness, and incorporating, practicing and promoting sound environmental practices, using our resources to provide leadership, guidance, and motivation where necessary; and

Taking steps to continually develop and provide environmentally supportive performance and advances including embedding sustainability into our decision making, planning and investment processes to create sustainable value for our shareholders.



SUSTAINABILITY FOCUS AREAS

PLACES

We transform places in which we invest to create value and enhance the lives of local communities

PEOPLE

Our employees are our most valuable assets and their contributions are critical to our success

SOCIAL-ENVIRONMENTAL PERFORMANCE

We develop high-quality societies while improving our social and environmental performance

ECONOMIC PERFORMANCE

We deliver sustainable economic performance that is underpinned by good corporate citizenship

Source: UEM Sunrise Berhad Sustainability Report 2020

Case Study on Band 4 - UEM Sunrise Berhad



A member of UEM Group

SUSTAINABILITY GOVERNANCE

The corporate sustainability team oversees the implementation of the sustainability strategy set by the organisation, driving change within operational and functional groups. The team ensures that there is support for an ethical and sustainable supply chain through environmental and social efforts while mitigating risks as they occur.



Sustainability is an important part of the business oversight of our Board of Directors. It is integrated into the business strategy as it is central to our agenda. Sustainability matters are overseen by the Board Governance and Risk Committee (BGRC). The Board of Directors appoints some of its members to serve on the BGRC. The BGRC is responsible for overseeing sustainability efforts to ensure alignment with UEM Sunrise's business strategy through the effective management of significant and material economic, environmental and social matters impacting our principal businesses. In parallel, the Board of Directors formalises and reviews the performance of key sustainability initiatives and recommends improvements which include environmental, ethical, social and governance aspects of the business.

SUSTAINABILITY GOVERNANCE STRUCTURE

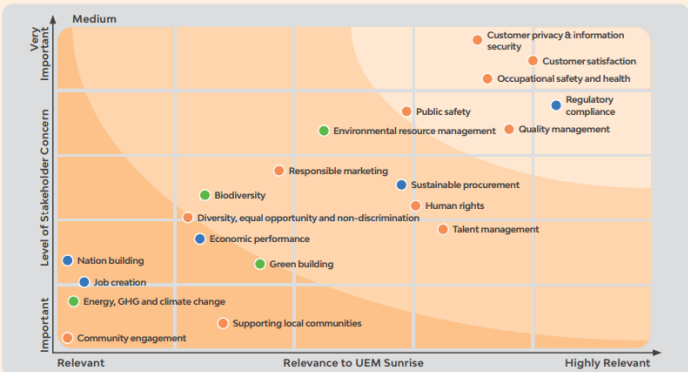


Our senior leadership team is accountable for embedding sustainability initiatives and targets throughout our business operations and overseeing their execution. Sustainability principles are widely practised throughout UEM Sunrise including business conduct, product design and project developments, talent management, and engagements with the community and wider society.

UEM Sunrise's Materiality Process

- Step 1: Identification**
Identified key issues and defined stakeholders for this consultation
- Step 2: Prioritisation**
Conducted online survey across 7 stakeholder groups over a duration of 2 weeks and collected 499 complete responses
- Step 3: Validation**
Obtained Board of Directors input on the relevance of identified material issues

Prioritisation Of Material Issues



- Legend: ● Economic ● Environment ● Social
- Most material issues:**
1. Customer privacy & information security
 2. Customer satisfaction
 3. Occupational safety & health
 4. Regulatory compliance
 5. Quality management
 6. Public safety

Most Important Issues To Selected Stakeholders

CUSTOMERS	EMPLOYEES	INVESTMENT-RELATED STAKEHOLDERS*	CONTRACTORS & SUPPLIERS	STRATEGIC PARTNERS	GOVERNMENT/REGULATORY AUTHORITIES
Occupational safety and health	Occupational safety and health	Sustainable procurement	Customer satisfaction	Environmental Resource management	Customer satisfaction
Customer privacy & information security	Quality management	Economic performance	Customer privacy & information security	Occupational safety and health	Job creation
Customer satisfaction	Regulatory compliance	Environmental resource management	Regulatory compliance	Public safety	Sustainable procurement

* Encompasses shareholders, investment community, analysts, investors and fund providers

Source: UEM Sunrise Berhad Sustainability Report 2020

Environmental regulations will only grow more prominent for ESG real estate

The Building Research Establishment Environmental Assessment Method (BREEAM)



The global standard for measuring and planning sustainability across the asset lifecycle

Global Real Estate Sustainability Benchmark (GRESB)



A real estate ESG benchmark through which investors can measure their portfolios against industry standards based on standardised data.

LEED (Leadership in Energy and Environmental Design)



A rating system from the US Green Building Council that measures environmental performance, which, in real estate ESG, is considered a high standard.

The Carbon Disclosure Project (CDP)



An internationally recognised, non-profit organisation through which investors can disclose, and subsequently reduce, carbon emissions.

ENERGY STAR

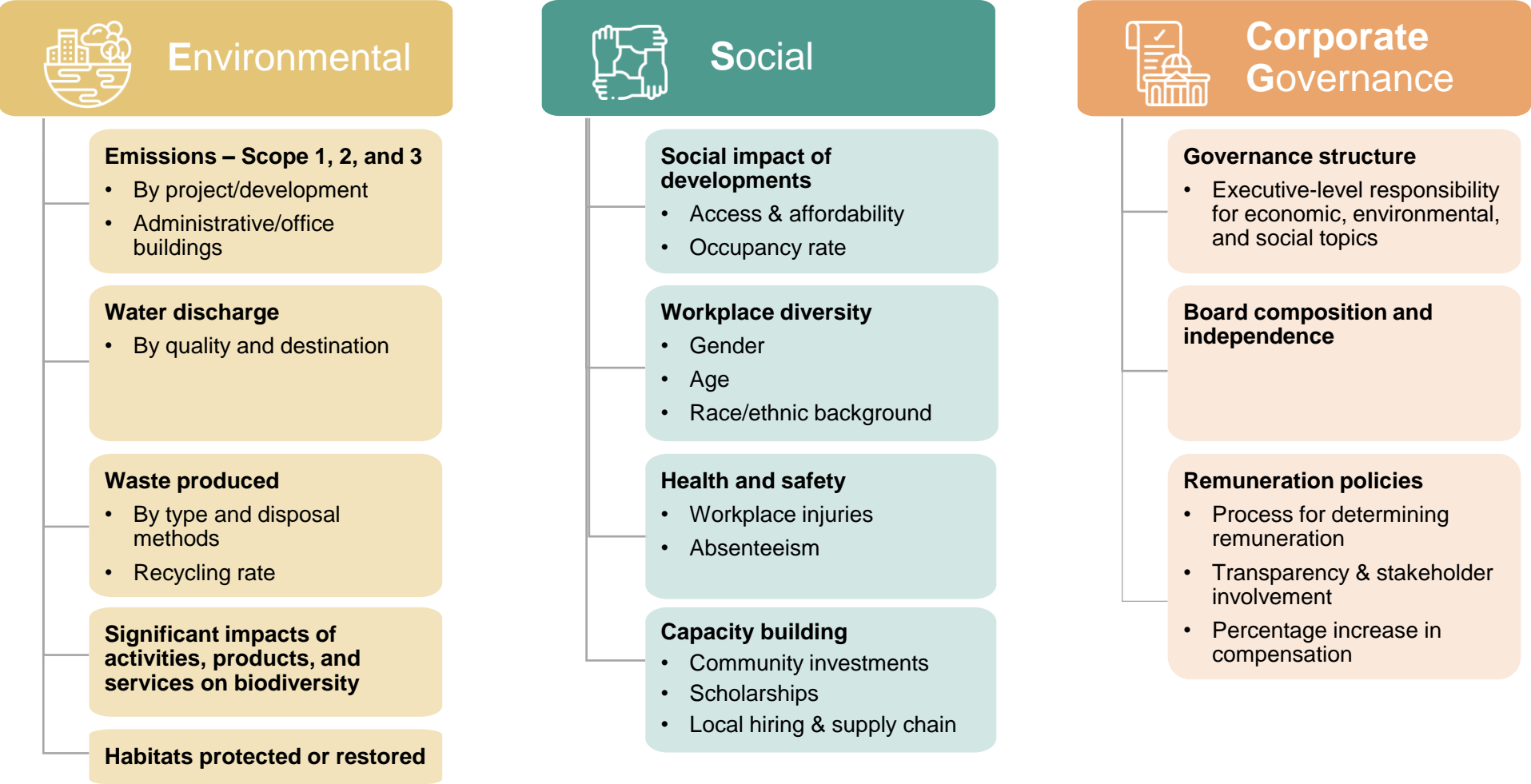


An EPA tool that allows businesses to measure and track energy consumption and waste disposal, as well as their environmental impact, at the building level

ESG Indicators for Real Estate industry



ESG real estate considerations have become a top priority for investors at every stage in the asset lifecycle from screening prospective acquisitions, to building development, and of course, while optimizing building energy usage in servicing tenants.



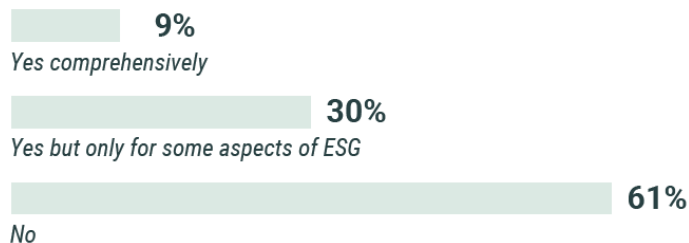
The No. 1 ESG challenge organisations face: DATA

Reporting on ESG and adhering to disclosure requirements is a key sign – to regulators, to investors, to your peers and competitors – that your business takes its ESG commitments seriously.

And the foundations of a strong ESG program are built on **data**.

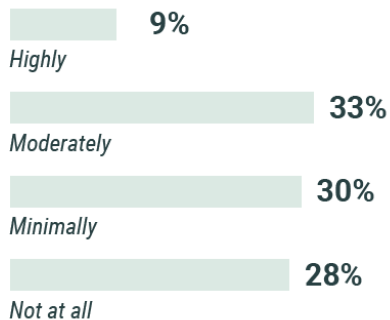
However, a recent survey suggest that many organizations can't get over the **data hurdle** when it comes to ESG.

Currently using software for esg data collection, analysis and reporting



Just **9%** of companies are actively using software for ESG data collection, analysis and reporting.

Confidence there is mature, well-documented ESG capability



28% of respondents are not at all confident there is mature, well-documented ESG capability.

Note: Open Compliance & Ethics Group (OCEG) is a global, nonprofit think tank and community. OCEG inform, empower, and help advance 120,000+ members on governance, risk management, and compliance (GRC).

Source: World Economic Forum – The No. 1 ESG challenge organizations face: data; Diligent – ESG Planning and Performance Survey (OCEG 2021)

ESG Planning and Performance Survey

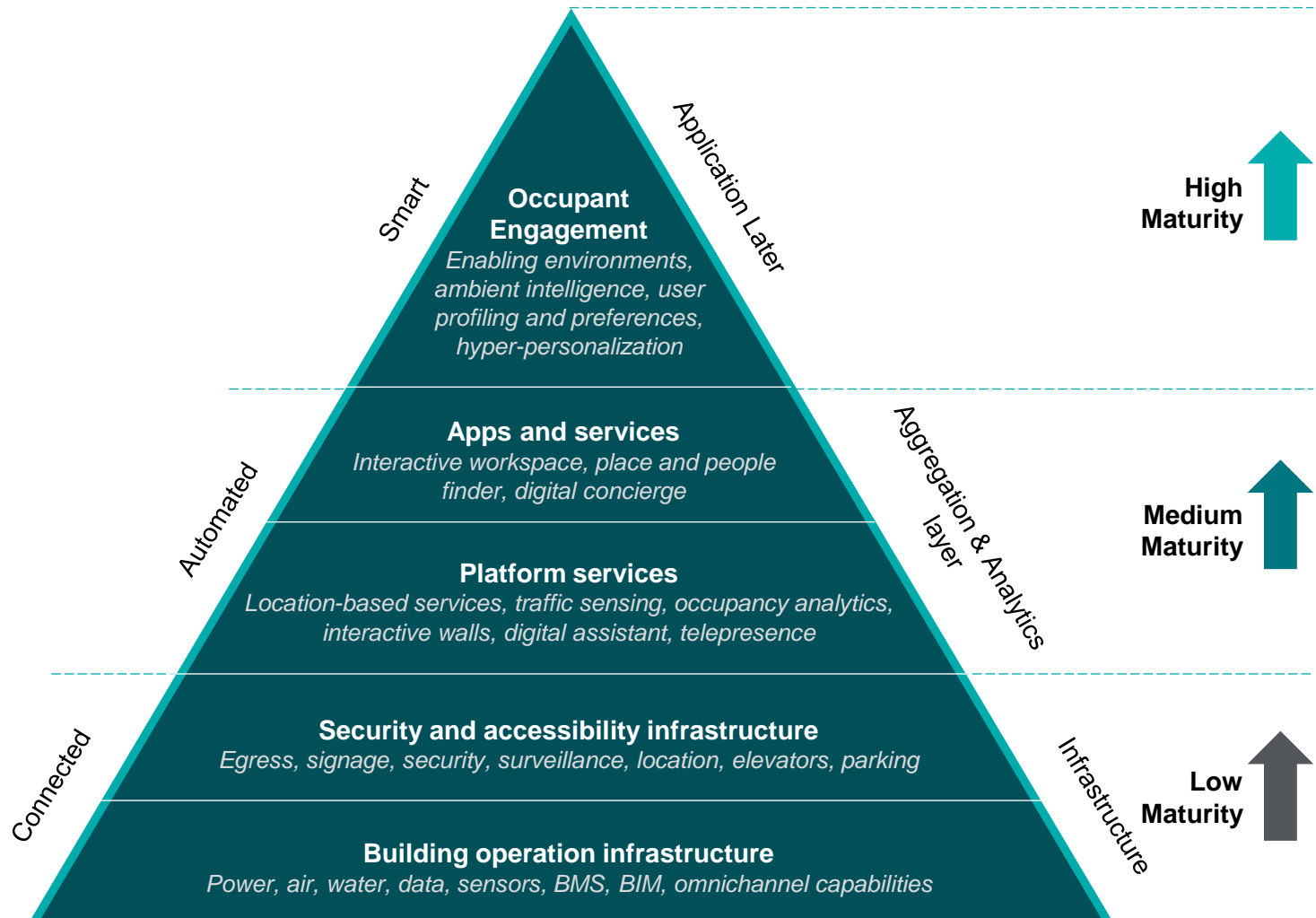
OCEG 2021

Snapshot of Survey Respondents

- **500+** Participants
- **66%** have a role in managing or reporting on ESG, policies for ESG, and/or selecting technology
- **53%** hold board, C-suite or other senior executive titles
- They come from organizations of all sizes from fewer than 500 employees to **25,000 employees**
- **46%** have more than 1000 employees
- Wide range of industries with **finance** topping the list at **21%**

Digital technologies help companies improve ESG reporting & track their progress

Connected, Automated & Smart Real Estate Asset Architecture



“Data has been at the heart of many conversations about how we **move forward and drive progress in implementing sustainability.**”

Developments in fintech and green technology have led to greater sophistication in **analysing ESG related data.”**

Helena Fung
FTSE Russell

Source: Deloitte - Digital Real Estate in 2022



**If you are interested,
that's good.**



**If you are not interested,
GET INTERESTED!**

Treat ESG as a risk that you cannot ignore.

Our ESG Services

01 Carbon Footprint Assessment

- Conducting carbon inventory check on Scope 1 and 2
- Determining company & business carbon footprint level

02 Gap Analysis

- Company-wide diagnostics to ascertain gaps to achieve ESG objectives
- Identifying areas for improvement

03 Benchmarking

- Reviewing industry peers' performance to ascertain overall company standing
- Identifying industry best-practices & possible adaptation

04 Materiality Assessment

- Ascertain the target audiences for the common disclosures
- Engaging internal & external stakeholders to ascertain Financial Materiality & Impact Materiality for the business

05 Sustainability Indicators

- Evaluating & selecting ESG indicators for financial & sustainability reporting
- Developing the data capture & reporting framework

06 Sustainability Strategies & Reporting

- Ascertain ESG goals & devise corresponding Corporate-level ESG strategies for Sustainability Reporting
- Proposing governance for effective implementation

07 Low Carbon Design

- Reviewing architectural & engineering design to assess carbon footprint
- Proposing low carbon design alterations at city, project & building level

08 Sustainability Actions Plan

- Formulating time-phased implementation action plans for ESG strategies
- Setting progressive milestones & develop mechanism for performance tracking

09 Sustainability Training

- ESG training for Board members & senior management
- Coaching sessions for strategy execution & internal reporting

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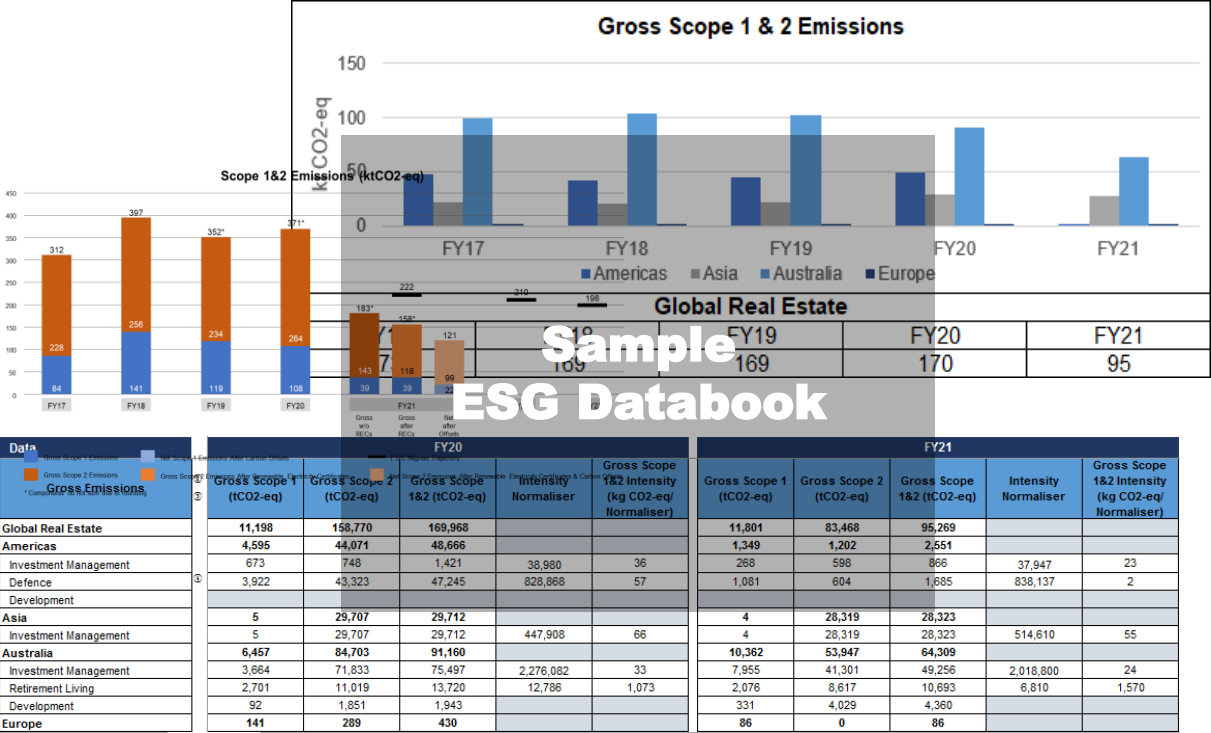
Sample Materiality Assessment for ESG Dashboard

		Consumer Goods	Extractives & Minerals Processing								Financials	Food & Beverage	Health Care	Infrastructure
Dimension	General Issue Category ^①	Click to expand	Coal Operations	Construction Materials	Iron & Steel Producers	Metals & Mining	Oil & Gas – Exploration & Production	Oil & Gas – Midstream	Oil & Gas – Refining & Marketing	Oil & Gas – Services	Click to expand	Click to expand	Click to expand	Click to expand
Environment	GHG Emissions													
	Air Quality													
	Energy Management													
	Water & Wastewater Management													
	Waste & Hazardous Materials Management													
	Ecological Impacts													
Social Capital	Human Rights & Community Relations													
	Customer Privacy													
	Data Security													
	Access & Affordability													
	Product Quality & Safety													
	Customer Welfare													
	Selling Practices & Product Labeling													
Human Capital	Labor Practices													
	Employee Health & Safety													
	Employee Engagement, Diversity & Inclusion													
Business Model & Innovation	Product Design & Lifecycle Management													
	Business Model Resilience													
	Supply Chain Management													
	Materials Sourcing & Efficiency													
	Physical Impacts of Climate Change													
Leadership & Governance	Business Ethics													
	Competitive Behavior													
	Management of the Legal & Regulatory Environment													
	Critical Incident Risk Management													
	Systemic Risk Management													

Source SASB Materiality Map

Sample ESG Dashboard

“An international real estate developer ranked top spots in GRESB sustainability ranking and announced to becoming a 1.5°C aligned company.”



The ESG Databook provides an aggregated view of climate-related impacts and environmental performance of each business line.

Disclosures are prepared in accordance with the Task Force for Climate-Related Financial Disclosures (TCFD) recommendations.

Sample ESG Insights from Databook:

- Core and Non-Core Businesses
- Greenhouse Gas Emissions
- Water Use
- Electricity Use
- Energy Use
- Waste Production
- TCFD Index
- Climate-related Risks

Source: Lendlease ESG Databook

Case Study



Case Study: Menara JLand Green Building Elements



Energy Efficiency

PASSIVE MEASURES

- High Performance glazing.
- Air Tight Building Envelope.

ACTIVES MEASURES

- Energy Efficient HVAC System.
- Efficient Lighting System – T5, Lux and Motion Sensor.
- Lift with ACVVVF motor drive and sleeping mode

Water Efficiency

- Rainwater Harvesting for landscape irrigation.
- Efficient Water Fittings and Fixtures.
- Use of Condensate Water to top up cooling tower make up water.
- Water Recycling from Ablution Area for Toilet flushing.

Environmental Protection

- Reduce waste during construction and during occupancy.
- Use of refrigerants with zero ODP.
- Selection of sustainable materials.

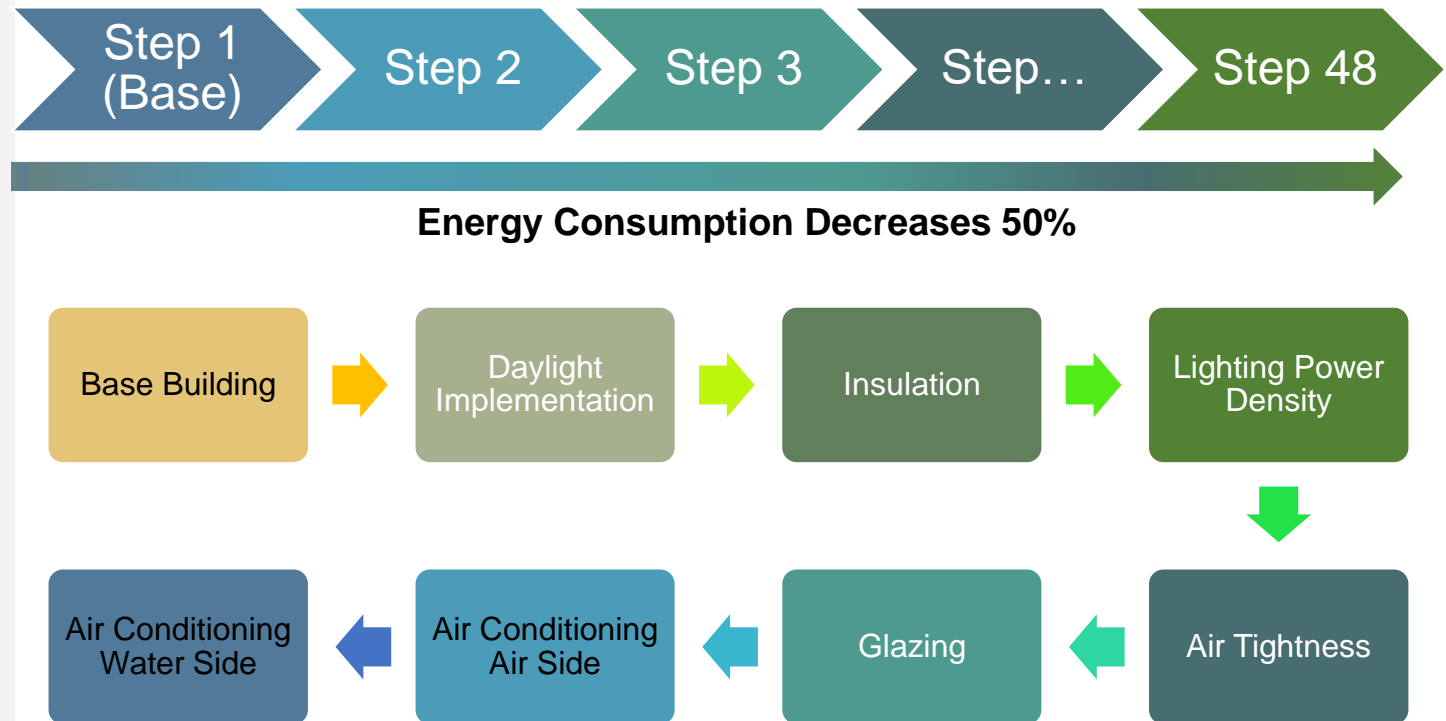
Indoor Environmental Quality

- Optimize Daylight Harvesting.
- Use low VOC, non toxic materials for paints and adhesive.
- Maintain odour free indoor environment.
- UV Light in the AHU to kill bacteria/viruses and protect occupants during haze season.

Menara JLand houses the first grade 'A' office facilities in JB, designed to incorporate the GBI Gold Standard as a beacon of green and sustainable change in the city.



- Targeted Building Energy Index (BEI) of 82 kWh/m² per year.
- 60% less energy consumed compare to a conventional building. Implement 48 incremental steps to reduce energy demand.



Menara JLand houses the first grade 'A' office facilities in JB, designed to incorporate the GBI Gold Standard as a beacon of green and sustainable change in the city.



HEALTH AND WELLBEING

Good Indoor Air Quality designed for building occupants. UV light (AHU) to kill bacteria/viruses and protect occupants during haze season. Low VOC paints and adhesive.



ORIENTATION

Main building façade are orientated north-south to minimise solar heat gain. Sky gardens located at east-west to utilize solar heat gain for landscape.

Menara JLand houses the first grade 'A' office facilities in JB, designed to incorporate the GBI Gold Standard as a beacon of green and sustainable change in the city.



WASTE WATER MANAGEMENT

Collect and re-use rainwater on site for landscape irrigation. Recycle waste water from ablution area and using it for toilet flushing. Recycle condensate water from all AHU and re-use for aircond make tower to serve cooling towers.



DAY LIGHT HARVESTING

Reduce the reliance to artificial lighting and utilize natural daylight thus reducing carbon emission.

Menara JLand houses the first grade 'A' office facilities in JB, designed to incorporate the GBI Gold Standard as a beacon of green and sustainable change in the city.



ENERGY EFFICIENT SYSTEMS

This includes both passive & active design. Good performance glazing (reject heat and allow light). Heat recovery system bring in fresh air at energy low cost. Lighting system i.e motion sensor& lux sensor. Air tight building.



WASTE RECYCLING

Good practice of construction waste management. Divert 75% construction waste to recycle centre from landfill.

Menara JLand houses the first grade 'A' office facilities in JB, designed to incorporate the GBI Gold Standard as a beacon of green and sustainable change in the city.



MATERIALS SELECTION

Recognised sustainable products i.e ceiling, door selection – MTCC certified.



GREEN TRAVEL PLAN

Electric car charging station, carpool preferred parking.



LOW CARBON SOCIETY BLUEPRINT FOR ISKANDAR MALAYSIA



Scope of Services

- Assessment towards achieving the carbon reduction target for year 2025 including gap analysis
- Precedent and benchmarking on international and local best practices on sustainable and low carbon development
- Conduct Greenhouse Gas (GHG) Modelling and Climate Risk Vulnerability Assessment (CRVA)



Solutions/Outcomes Delivered

- Developed detailed implementation action and roadmap including mapping with 17 Sustainable Development Goals (SDG) and New Urban Agenda (NUA)
- Developed framework for future monitoring and reporting plan to track the performance in achieving climate mitigation target and adaptation goal

NATIONAL SOLID WASTE BLUEPRINT FOR A MINISTRY




Scope of Services

- Benchmark on circular economy, conduct comparative analysis and document best practices
- Value chain mapping & analysis for Solid Waste, from an end-to-end perspective covering the process of product production to disposal or post-consumer
- Propose Solid Waste Management Transformation initiatives towards a Circular Economy
- Implement Regulatory Impact Assessment



Solutions/Outcomes Delivered

- Overview on solid waste ecosystem & regulatory environment of the country
- Strategic initiatives to
- Transformation Roadmap for Solid Waste Management Towards A Circular Economy



COMPREHENSIVE DEVELOPMENT PLAN 2020 – 2030 (CDPIII) FOR ISKANDAR MALAYSIA



Scope of Services

- Assessment of current State, National, Regional and International economic development policies and directions and their impact to Iskandar Malaysia
- Benchmarking assessment of development strategies for developed countries
- Conduct assessment of Digital Economy and Industrial Revolution 4.0 and recommendations
- Provide key directions and strategic initiatives for sustainable development in the study area



Solutions/Outcomes Delivered

- Developed implementation plan and programmes including governance tools for effective implementation with effective and measurable timeline from economic perspective
- Developed comprehensive development framework for economic arrangement

LIVABILITY CITY INDEX FOR THINKCITY



Scope of Services

- Develop a Livability Index for the client that provides an independent assessment on the living experiences of general public Malaysia.
- The phase 1 of this project was carried out at Penang, Malaysia

Solutions/Outcomes Delivered



- Leveraging on our internal database & international benchmark, we have developed an evaluation framework for the Index which look at the indicators from 5 main areas of Livability, i.e. Live, Work, Play, the Environment & Governance
- Adopted both quantitative analysis and qualitative analysis whereby a weightage was given to the qualitative indicators



COMPETITIVE CITY MASTER PLAN FOR A MINISTRY



Scope of Services

- Working with a diverse group of consultant comprises of town planner, architect and business strategist, we were tasked to draw up a Competitive City Masterplan that will uplift the competitiveness level of the capital city and guide its future development.
- The master plan is to include recommendations in the forms of policy, physical project, and programs.



Solutions/Outcomes Delivered

- Developed a comparison matrix that look at various city's indicators.
- Curated several baskets of strategies by leveraging on international benchmark.
- The outcome is a rich pool of strategy database which cover key areas of a city such as economic density, transit-oriented development, livability, green-based development, knowledge-based cluster, inclusivity & digital infrastructure.

AGRICULTURE LANDSCAPE & 4IR DEVELOPMENT FOR THE AGRICULTURE SECTOR IN M'SIA



Scope of Services

- Thorough assessment on the Agriculture industry in Malaysia, including the industry outlook, issues which impeding the technology adoption, key industry development plan and progress to-date
- International benchmark on government policy strategy relating to the development Agriculture sector towards higher technology adoption
- Make recommendations that will resolve the challenges for the Agriculture sector in adopting 4IR technologies



Solutions/Outcomes Delivered

- Recommendations on sectoral policies and programmes with main objectives to resolve the challenges that are impeding technologies adoption & facilitate nation-wide 4IR adoptions
- Syndication with Agriculture-related ministries, agencies & associations such as MOA, MPIC, MPOB, MEOA to ensure buy-in on the recommendations

CONCEPT BUSINESS STRATEGY FOR 4IR APPLICATION CENTERS



Scope of Services

- Conduct macro-economic analysis on the manufacturing industries which required the service of the center
- Conceptualise the strategic components & high-level operating model of the 4IR Application Center
- Develop an implementation roadmap to guide the business plan execution



Solutions/Outcomes Delivered

- Organised and facilitate a design thinking workshop with the top management to map out the operating flow of the 4IR Application Center.
- Developed several collaboration models between the client and its technology partners in delivering the technology supports for the SMEs. This include options for revenue model to provide technology consultancy & customisation services for different manufacturing industry.

CONCEPT BUSINESS STRATEGY & INVESTMENT MEMORANDUM FOR DIGITAL COMPANY



Scope of Services

- Conduct global and regional market research on Agri-tech industry
- Develop a 5 years business plan with product roll-out plan, strategic partnership and marketing strategies
- Assessment on the potential market size and perform value leakages analysis to ascertain potential value creation from the products
- Build financial model to estimate the business's performance, profitability and ascertain equity investment needed
- Assist in the negotiation process with potential investors for funding



Solutions/Outcomes Delivered

- Produced an Investment Memorandum and assist in the presentation & negotiation with a 5 years business plan with products focus, R&D schedule, funding requirement, corporate & shareholding structure etc.

SMART CITIES FRAMEWORK FOR A MINISTRY



Scope of Services

- Working with a diverse group of consultants comprises of town planner, policy advisor and business strategists, we were tasked to establish a framework for sustainable Smart Cities developments that will serve as a guideline for future developments in the nation.
- This framework outlined the development policy, implementation & monitoring mechanism to ensure successful smart city developments that will uplift the cities' competitiveness & quality of life for the citizens.



Solutions/Outcomes Delivered

- Gathered urban challenges and industry insights on policy recommendations
- Build upon the insights collected, the team had developed a detailed list of policies recommendations, each equipped with a dedicated set of indicators to measure the performance level of a city in addressing the key urban challenges and to attain smart city level.



SEWERAGE IMPROVEMENT & WATER RECLAMATION STUDY AND PLANNING FOR JOHOR DARUL TA'ZIM



Scope of Services

- Strategic master plan for sewerage improvement and water reclamation
- Concept value engineering on preliminary design and technology used
- Financial modelling to evaluate the project feasibility, including CAPEX & OPEX estimates and lifecycle costing analysis



Solutions/Outcomes Delivered

- Developed a business plan for supplying industrial water from wastewater reclamation
- Evaluate the technologies available and proposed a viable option in advanced treatment of sewage effluent for industrial consumption



WATER FOR GROWTH - SUSTAINABLE WATER MANAGEMENT FOR NEGERI SEMBILAN



Scope of Services

- Situational analysis on the current state of water supply in Negeri Sembilan
- Water security assessment along the value chain from upstream to downstream
- Value leakage analysis on water supply and the assessment on the potential saving in water efficiency
- True Cost of Water (TCoW) analysis



Solutions/Outcomes Delivered

- Ascertained the “True North” of sustainable water management in Negeri Sembilan
- Demand profile and usage of water
- Land utilisation by upstream and downstream
- Analysed the true cost of water to derive the direct and indirect costs, risk impacts as well as missed opportunities
- Identified value leakage in terms of physical losses and non-revenue water



BUSINESS FEASIBILITY STUDY & MASTER PLANNING FOR AN AGRICULTURAL PARK



Scope of Services

- Conduct feasibility study on Agrotourism, including technical, financial, market, economy, implementation, risk, environment and social
- Develop detailed Master Plan which includes Physical Development Masterplan, Rehabilitation Development Masterplan, Infrastructure Masterplan and Sustainable Environmental Plan for the overall proposed development study area
- Produce detailed implementation plan for identified new proposed agrotourism development components



Solutions/Outcomes Delivered

- Improve the park's existing and future tourism products and physical development to achieve a robust, holistic, sustainable and resilient agricultural park
- Produce detailed Business Model which includes development, rehabilitation, operational and maintenance for the overall proposed development study area



SOCIO-ECONOMIC ASSESSMENT & CONCEPT MASTER PLAN FOR AN ECONOMIC REGION IN VIETNAM



Scope of Services

- Jointly deliver a study that covered master planning, architecture design, environment impact assessment, flood mitigation strategy, and socio-economic impact assessment with global Top 5 Architecture and Design firm and a Netherlands-based engineering consulting firm.



Solutions/Outcomes Delivered

- Identified a basket of high impact and catalytic projects that could spur the economic growth at project site.
- Stabilized the riverbanks while creating several floodable developments within the flooding zone that can be usable during flooding seasons. With this innovative design, the masterplan can then maximize the socio-economic benefits & construction value of the whole development.

Thank You For Your Time

Sustainability & ESG Planning for Built Environment

Prepared by

27GROUP
#RebuildingHumanity

Our Contact



GIRISH RAMACHANDRAN

Executive Director | 27Group

girish@27advisory.com.my

#RebuildingHumanity

STRICTLY PRIVATE & CONFIDENTIAL

27GROUP INTRODUCTION

Comprising of 27Digital, 27Advisory, 27Capital & 27Projects

The 27Group was founded on the base of the journey of our founders, having spent more than 33 years in audit, corporate recovery then corporate finance moving onto to management consultancy and focusing on natural and built assets over the last decade. With this expertise in understanding design and engineering of large projects, we are now focusing on rebuilding with a cause and care, doing it the right way.



ABOUT US





Our Service Offerings

We provide a wide range of services to complement each stage of a business life cycle

4 Companies
9 Offerings
27 Services

27Digital



01 Digital Transformation

- Digital Audit & Maturity Assessment
- Digital Transformation & Platform
- Customer Experience
- Data & Analytics

02 Technology & Innovation

- Innovation & Technology Lab
- Digital Solution Design & Architecture
- Digital Technology Development & Integration

03 Venture Builder

- Technology Venture Incubator
- Equity Investment

27Capital



04 Equity & Debt Advisory

- Equity Raising
- Debt Raising
- Project Finance & Infrastructure
- Loan Restructuring & Recovery

06 Master Plan Development

- Investible Master Planning
- Public-Private Partnership (PPP) Advisory
- Policy Planning

08 Strategic Business Planning

- Business Insights & Analytics
- Business Strategy
- Operation Process Improvement & Organizational Design

05 Deal & Transaction Strategy

- Merger & Acquisitions Advisory
- Valuation & Financial Modelling
- Independent Business Review and Corporate Restructuring

07 Project & Program Management

- Project Management & Development Management (PM & DM)
- Program Management Office (PMO)

09 Socio-Economic Engineering

- Socio-Economic Modelling (SEM)
- Socio-Economic Curation
- SDG & Value Assessment

27Projects



27Advisory



OUR Team

We have a strong and growing team, with a right mix of skillsets and background, lead by experienced management and guided by our senior advisors, aimed to deliver greatest value add to our clients.

27Group Management Team



Dinesh Nambiar
Senior Advisor
27Projects



Fiona Soh
Executive Director
27Capital



Girish Ramachandran
Executive Director
27Advisory



Harish Subramaniam
Executive Director
27Digital

Home Office Supports



Elaine Cheng
Program Administrator
27Advisory



Zulkiflie Bin Mustapa
Executive Asst.
27Advisory



Mohd Noor Bin Adam
Executive Asst.
27Advisory

Senior Advisors & Consultants



Dato' Khadar Merican
Senior Advisor
Governance



Dato' Ranbir S. Nanra
Senior Advisor
Technology & Cybersecurity



Shaun Asok Kumar
Principal Advisor
Airport & Tourism



Sambath Kumar
Principal Advisor
Telco, 5G & Fibreisation



Azlan Azri Zainal
Principal Advisor
Master Planning



Jeff Hewitt
Senior Advisor
High Speed Rail



Anthony Lawrence
Senior Advisor
Healthcare



Dr. Kam Yin Fah
Senior Advisor
Bio-Economy



M.R. Chandran
Senior Advisor
Agriculture



Ho Chee Shen
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Offshore Shipping & Fabrication



John Cock
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Contract & Probity



Irenaeus Vincent
Principal Advisor
Construction Management



Karin Van Zuilen
Senior Advisor
Change Management



Suresh Tyambiah
Principal Advisor
Project Management



Nurul Muiz Murad
Principal Advisor
Green-Technology



Sharina Bahrin
Principal Consultant
Corporate Finance



M Taufiq Nazarudin
Principal Advisor
Architecture



Selvaraja Muthuya
Senior Advisor
Special Projects



Parameswaran Sivalingam
Senior Advisor
Railway & Transportation



Adeeb Ahmad
Senior Advisor
Investment Fund



Ee Wei Yuan
Principal Consultant
27Advisory



Tay Yee Ming
Principal Consultant
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Ivan Yee
Principal Consultant
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Project Engineer
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Datuk P. Krishnasamy
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Project Management



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Dacky Anak Daoh
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Veronica Puyang Igo
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Maureen Sendi Anak Tading
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Yasmin bin Yaakub
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Madeline anak Munding
Technical Assistant
27Projects

OUR Award

SME100 Awards: Malaysia's Fast Moving Companies

The Business Media International, one of Asia's leading business-to-business publishers, announced that 27 Advisory Sdn Bhd was named as 100 companies shortlisted amongst thousands of SMEs nationwide for its **SME100 Awards 2019: Malaysia's Fast Moving Companies**, and we are honoured to have been selected and recognised.



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2 December 2019

Mr. Girish Ramachandran
Executive Director
27 Advisory Sdn Bhd

Dear Mr. Girish Ramachandran:

SME100 AWARDS: MALAYSIA'S FAST MOVING COMPANIES

Congratulations!

We are pleased to inform that 27 Advisory Sdn Bhd has been selected as a recipient of the SME100 Awards: Malaysia's Fast Moving Companies.

SME100[®]
Awards 2019
FAST MOVING COMPANIES[®]

Yours sincerely,

DATO' WILLIAM NG
Group Publisher / Editor-in-Chief
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OUR Award

Special Business Leaders Awards: Corporate Leadership Excellence Icon Award

The KSI Strategic Institute for Asia Pacific, an independent not-for-profit think tank dedicated to improving socio-economic well-being through the development of public policy ideas, recently announced that **27 Advisory Sdn Bhd** had been selected for the **Corporate Leadership Excellence Icon Award** at its Special Business Leaders Awards, and we are honoured to have been selected and recognised for the work we have done.



CORPORATE LEADERSHIP EXCELLENCE ICON AWARD

is pleased to confer on

27 Advisory Sdn Bhd

20 April 2022
Inter-Continental Kuala Lumpur

Tan Sri Michael Yeoh
President
KSI Strategic Institute for Asia Pacific





Definition of Rebuilding Humanity

#RebuildingHumanity is 27Group's vision to collectively rebuild our nation through assets we build (eg. infrastructure, real estate, hospitals) and natural capital (gas resources, plantations, human talent) using innovative and sustainable methodologies. Rebuild with us if you need fresh ideas or more efficient financing or project implementation to improve your KPIs.



#RebuildingHumanity

Projects needs infusion of human values into strategy, credible money and innovative funding and new ways to integrate development and implementation to arrive at balanced impact.

At 27Group our ethos is to rebuild humanity with our focus on Socio Economic Transformation, Transaction Funding and Development Integrators as service modules.

