

2024

GRESB Infrastructure Development Asset Standard

Following the [GRESB Standard Development Process](#) formalized in early 2022, the GRESB Foundation has reviewed and approved changes throughout 2023 aiming to develop, maintain and improve the GRESB Standard.

This document introduces a new Infrastructure Development Asset Standard that has been a key part of the Standards development process this year.

Member feedback is essential to the development of the Standards and these changes have been developed through extensive engagement with the GRESB Foundation as well as direct user feedback during the reporting year. Further comments on these changes and additional feedback to inform future changes are always welcome and can be shared anytime with GRESB via our [online helpdesk](#).

Background and Purpose

The existing GRESB Infrastructure Asset Assessments do not specifically cater for pre-operational assets in the development and construction phase. The lack of such an assessment and associated standard has been deterring assets under development, and funds with underlying developing assets, from reporting to GRESB.

To launch an assessment to cater for pre-operational assets in development in 2024, a new GRESB Infrastructure Development Asset Standard has been specifically designed and approved by the GRESB Foundation. This change to the GRESB Standards ensures that any asset in pre-construction, construction and in operation will be able to report to GRESB and allows assets, funds and investors to have a more comprehensive, whole life-cycle view of the ESG performance of infrastructure assets.

Figure 1 shows the structure of the GRESB Infrastructure Assessments including the new Development Asset Assessment that will be based on the Development Asset Standard.

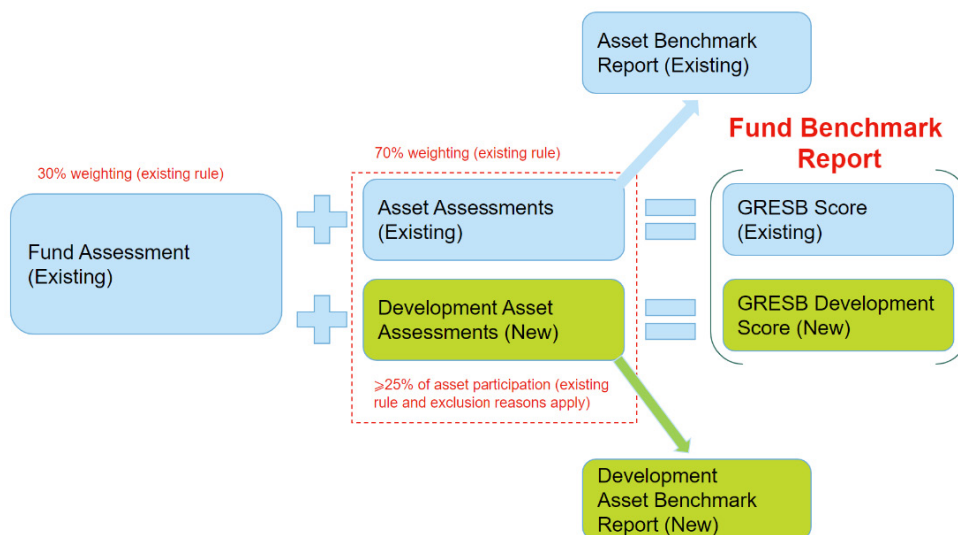


Figure 1: GRESB Infrastructure Assessments Structure (including the new Development Assessment)

Development of the Content

Following approval to develop the new Standard for launch in 2024 in early 2023, work started to develop the content of the assessment. The initial steps were to review and map out key topics from existing international standards and frameworks relating to infrastructure assets in development to underpin internal knowledge of relevant content for infrastructure assets in the development phase. This included full reviews of internationally recognized frameworks that cater for infrastructure assets in the pre-operational phase.

Existing GRESB standards were then reviewed including the GRESB Infrastructure Asset Assessment and the Real Estate Development Component to assess what indicators and topics could be relevant to infrastructure assets in development as well as assessing how they mapped against the existing external frameworks for infrastructure assets in development to identify any outstanding gaps.

As a result of this research, a draft was created to be reviewed by the market. This process kicked off with a series of user interviews to collect feedback directly from the industry and to test the assumptions made during the research phase. The feedback collected helped shape a more advanced draft of the Standard that was shared as part of a consultation period with the Infrastructure Standards Committee to receive comments, feedback and ultimately to amend the draft in places.

Following the consultation period, the draft was finalized and endorsed by the Infrastructure Standards Committee before being approved by the Foundation Board.

Figure 2 represents the journey of the development of content for the new Standard:

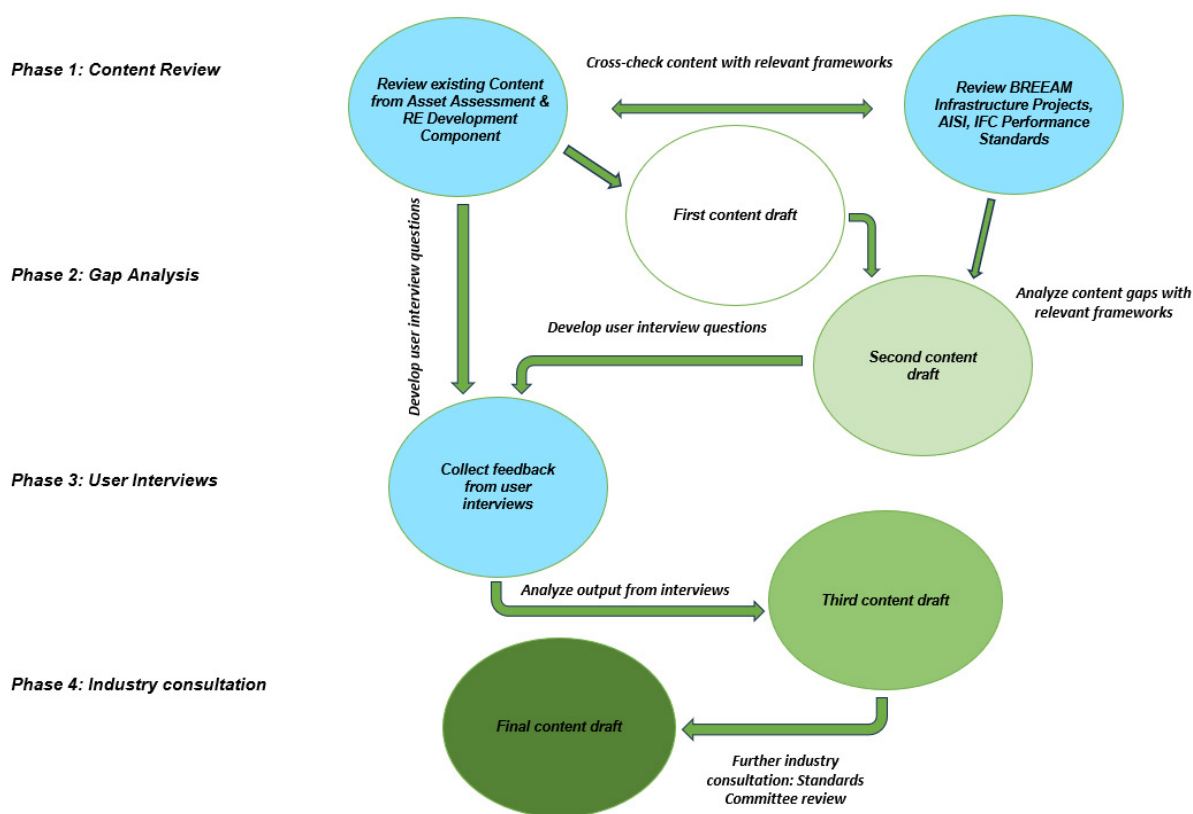


Figure 2: Content development for the new Standard

The final content of the new Standard is presented in the Annex below.

Development of Scoring

The overall scoring logic was driven by a process to create an initial draft of scores, informed by research relating to the existing standards and external frameworks, before scoring was reviewed taking into consideration feedback from user interviews and ultimately through an indicator-by-indicator review from the Infrastructure Standards Committee members. The process followed these steps:

1. Scores from relevant indicators carried over from the Infrastructure Asset Standard were brought over to the new Development Asset Standard. This meant the existing scoring relationship between indicators was kept as part of the first draft.
2. Scores were then reweighted to 100, given there were several indicators not brought over from the existing assessment.
3. Not all draft indicators were deemed relevant for scoring through the industry consultation exercise, and

this resulted in some scores being reduced for certain indicators. This was for various reasons, such as the sector not being mature enough to score some aspects during the development phase or because more research is required first to understand the feasibility and impact of scoring certain indicators.

4. At this stage, 'new' relevant indicators adapted from the Real Estate Development component and any entirely new indicators developed through research and industry feedback were added and their scores were considered. The scores removed from step 3 were redistributed to these indicators to create a final draft for further consultation.
5. Most importantly, at this final stage, an indicator-by-indicator review to assess scoring was carried out in consultation with the Infrastructure Standards Committee and by taking into consideration user feedback. Scores were amended and re-distributed where required before final endorsement was received.

The final scores per indicator are presented in the Annex below.

Materiality

Materiality is a feature in the existing GRESB Asset Standard, and this has been added to and altered to suit the new Standard for Assets in Development. An overview of and rationale for the different aspects of materiality in the new Standard is presented below:

- **Existing materiality factors:** Existing materiality factors are brought over from the existing GRESB Asset Assessment where they are relevant. This includes a range of factors that determine the scoring weight of different ESG issues such as:
 - sector class and subclass;
 - the size of the entity, such as number of employees or contractors;
 - the outcomes from materiality questions that all entities must answer, such as proximity to ecological habitats.
- **New materiality questions:** The new Standard includes additional materiality questions that inform the scoring weights of new issues that are specific to assets in development, such as traffic management.
- **Addition of phase materiality:** A new materiality layer has been introduced that alters scoring weights of certain indicators depending on whether the entity is in construction or in pre-construction. This is crucial to ensure that development assets pre-construction and in construction are assessed differently and can complete an assessment that is a fair reflection of their ESG performance efforts. These phases will also impact what peer group an entity is placed in, to ensure a fair comparison.
- **Dynamic materiality:** After the materiality outcomes of any individual entity are known the scores are then redistributed proportionately across all remaining scored indicators in the assessment, ensuring that the evaluation of a project's sustainability is contextually nuanced and reflective of the project's unique circumstances at any given point in its development lifecycle. This 'Dynamic' materiality is a change to the existing redistribution system in the current GRESB Infrastructure Asset Standard. The current system mainly redistributes scores across performance data indicators reflecting the more static nature of projects in one, operational, phase. Dynamic materiality ensures that even projects with no performance data in the very early stages of development can receive a GRESB score more weighted towards important indicators that represent management efforts, commitments and plans.

A full overview of the materiality process can be found in the [GRESB Infrastructure Development Asset Scoring and Materiality Tool](#), published alongside this document.

Impact on reporting for assets

With the introduction of the new Standard, GRESB will encourage any assets in the pre-operational phase to complete the new Development Asset Assessment. However, to minimize any disruption in the first year the assessment is introduced, existing participants can continue to report in the way they currently do, whether they are using the existing Asset Assessment for development assets or whether assets are currently grouped in a single Asset Assessment as a mix of pre-operational and operational assets.

Assets who carry out the new Development Assessments will receive a specific Benchmark Report and score related to the new Development Asset Standard. An asset will not be able to complete both a Development Asset Assessment and the existing Asset Assessment.

In addition, a grace period will be in place for anyone taking the new Development Asset Assessment whereby scores do not need to be shared with investors or funds with a connection to the entity.

Impact on reporting for funds

The impact of the introduction of the new Standard for funds will only be seen in the Benchmark Reports of those with underlying and connected assets in development who chose to take the new Development Asset Assessment.

Where funds can report more than 25% of their existing portfolio of development assets using the new Development Asset Standard, they will now receive an additional 'GRESB Development Score' in their fund report alongside the GRESB Score (see Figure 1). The new score will be based on the aggregation of the underlying assets that completed a Development Asset Assessment, in the same way that the existing GRESB Score is informed by the underlying aggregation of scores from assets that take the existing Asset Assessment. Benchmark reports at the fund level will show these two scores and have additional reporting related to the underlying development assets in the benchmark report.

Funds will still have the option to exclude any or all assets in development should they wish to do so, so that existing funds can continue to report as they currently do with no impact of the introduction of this new Standard and Assessment, at least in this first year. This also ensures that any fund that does not exclude at least one asset that reports using the Development Asset Assessment will receive a GRESB Development Score at the fund level as the 25% threshold will be exceeded (and reach 100%) when all other development assets are excluded from scoring.

Annex:

Full Visualization of the new GRESB Development Asset Standard

All indicators are presented below in full along with scores.

Entity Characteristics

EC1 Reporting entity

Entity name _____

Organization name (may be same name as entity name) _____

Not scored

EC2 Nature of ownership

Ownership (select one)

Public (listed) entity
Specify ISIN _____

Private (non-listed) entity

Public-Private Partnership (PPP) entity

Non-profit entity

Government entity

Other: _____

Not scored

EC3 Entity commencement date

What is the year of operation commencement?

Year _____

Not scored

EC4 Reporting year

Calendar year

Fiscal year

Specify the starting month _____

Not scored

Reporting Characteristics

RC1 Reporting currency

Values are reported in {currency}.

Currency

- Australian Dollar (AUD)
- Brazilian Real (BRL)
- Canadian Dollar (CAD)
- Chinese Yuan (CNY)
- Danish Krone (DKK)
- Euro (EUR)
- Hong Kong Dollar (HKD)
- Indian Rupee (INR)
- Japanese Yen (JPY)
- Malaysian Ringgit (MYR)
- Mexican Peso (MXN)
- New Zealand Dollar (NZD)
- Norwegian Krone (NOK)
- Philippine Peso (PHP)
- Pound Sterling (GBP)
- Singapore Dollar (SGD)
- South African Rand (ZAR)

- South Korean Won (KRW)
- Swedish Krona (SEK)
- Swiss Franc (CHF)
- United States Dollar (USD)
- Other:_____

Not scored

RC2 Economic size

Gross asset value (required) (in millions): _____

Number of full time equivalent (FTE) workers (employees): _____

Number of full time equivalent (FTE) workers (contractors): _____

Not scored

RC3 Sector & Geography

Remove facility #1

Facility Name

Weight GAV

 %

Address

Latitude

Longitude

Sector

Lifecycle stage

In operation [brownfield]

In development [greenfield]

This facility is included in the reporting boundary

Yes

No

Describe the facility

+ Add facility

NOTE: Lifecycle stages in the above table will change for the development assessment to be as follows: pre-construction & under construction.

Not scored

RC4 Nature of entity's business

Structure

- Corporate
- Special Purpose Vehicle (SPV)
- Other_____

Business risk (revenue basis) (Optional)

- Merchant
- Concessionary/Contracted
- Regulated
- Other:_____

Asset Development Phase

Is the asset in its construction phase?

- Yes
- No (Pre-construction)

Not scored

RC5 Description of the asset

Provide a description of the entity (max 250 words): _____

Can the entity upload (as supporting evidence) a photo(s) that represents the asset (for GRESB marketing purposes)?

By uploading an image, you give GRESB permission to credit the image to the Reporting Entity specified in EC1, and to use the image, both in print and digitally, for marketing and communication purposes only.

Not scored**RC6 GRESB materiality**

Select the answers applicable to your entity below.

Habitat and biodiversity - What will the entity's proximity to ecological habitat be?

- Containing, overlapping, adjacent
 Close (<100m)
 Distant (>100m)

Contaminated land - Will the entity have contamination on site?

- Yes
 No

Physical risk (climate-driven and otherwise) - Will the entity be located in an area exposed to climate-related phenomena or natural catastrophes?

- Yes
 The entity will be exposed
 Only the surrounding area will be exposed
 No

Water inflows/withdrawals - What will the scale of the entity's water use/withdrawal and water stress in the location be?

- High consumption (>1 Megalitre/US\$) in locations with high water stress
 High consumption (>1 Megalitre/US\$) in locations with low water stress
 Low consumption (<1 Megalitre/US\$) in locations with high water stress
 Low consumption (<1 Megalitre/US\$) in locations with low water stress
 No consumption

Water outflows/discharges - Will there be a risk of pollution from discharges to waterways (including groundwater)?

- Yes and waterways are in locations with high water stress
 Yes but waterways are not in locations with high water stress
 No

Light pollution - Will the entity use significant external lighting at night?

- Yes and the location is densely populated
 Yes but the location is not densely populated
 No

Noise pollution - Will the entity emit noise externally?

- Yes and the location is densely populated
 Yes but the location is not densely populated
 No

Number of customers - What will the number of customers be?

- >100
 10-100
 <10

Number of users - What will the number of users that physically interact with the asset be?

- >1000
 100-1000
 10-100

<10

Landscape and visuals – Will Landscape and visuals be material for the entity?

Yes
 No

Heritage – Will archaeological and/or natural heritage be material for the entity?

Yes
 No

Indigenous people – Will indigenous people be material for the entity?

Yes
 No

Transport/Traffic Management – Will Transport/Traffic Management be material for the entity?

Yes
 No

Materiality results

Not scored

Leadership

LE1 Entity materiality assessment

Has the entity undertaken an ESG materiality assessment in the last three years?

Yes

1 Elements covered in the materiality assessment report (multiple answers possible)

^{1/2} Identification of the material ESG issues

^{1/2} Engagement with relevant stakeholders to identify which issues are material

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

2.33 points, G (dependent on dynamic materiality)

LE2 ESG leadership commitments

Has the entity made a public commitment to ESG leadership standards or principles?

Yes

General ESG commitments (multiple answers possible)

Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible).

UN Global Compact

Other: _____

Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible).

Support the Goals

Other: _____

Formal environmental issue-specific commitments (multiple answers possible)

Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible).

Business for Nature

Climate League 2030

EV100

Powering Past Coal Alliance (PPCA)

RE 100

Science Based Targets Initiative

The Climate Pledge

Transform to Net Zero

- UNFCCC Climate Neutral Now Pledge
- UN Global Compact Our Only Future
- WorldGBC's Net Zero Carbon Buildings Commitment
- Other: _____
- Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible).
 - Task force on Climate-related Financial Disclosures
 - Other _____
- Formal social issue-specific commitments (multiple answers possible)
 - Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible).
 - 40:40 Vision
 - List commitment(s): _____
 - Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible).
 - The Responsible Labor Initiative (RLI)
 - World Business Council for Sustainable Development's Call to Action
 - 30% Club
 - Other: _____
- Formal governance issue-specific commitments (multiple answers possible)
 - Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible).
 - List commitment(s): _____
 - Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible).
 - List commitment(s): _____

Provide applicable hyperlink

URL _____

I

Indicate where in the evidence the relevant information can be found _____

- Net Zero Commitments (multiple answers possible)
 - Science Based Targets Initiative: Net Zero Standard commitment
 - WorldGBC Net Zero Carbon Buildings Commitment
 - The Climate Pledge
 - Transform to Net Zero
 - UNFCCC Climate Neutral Now Pledge
 - UN-convened Net-Zero Asset Owner Alliance
 - Net Zero Asset Managers initiative: Net Zero Asset Managers Commitment
 - PAII Net Zero Asset Owner Commitment
 - Other: _____

Provide applicable hyperlink

URL _____

Indicate where in the evidence the relevant information can be found _____

No

Not scored, G

LE3 ESG objectives

Does the entity have specific ESG objectives?

Yes

The objectives relate to (multiple answers possible)

⁴/₅ General objectives

¹/₃ Environment

¹/₃ Social

¹/₃ Governance

¹/₅ Issue-specific objectives

1 Diversity, Equity and Inclusion

The objectives are

X 1 Publicly available

Provide applicable hyperlink or a separate publicly available document

or URL____

Indicate where in the evidence the relevant information can be found____

X ^{3/4} Not publicly available

Provide applicable evidence

Indicate where in the evidence the relevant information can be found____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

4.59 points (dependent on dynamic materiality), G

LE4 Individual responsible for ESG climate-related objectives, DEI and/or Health and Safety objectives

Does the entity have one or more persons responsible for implementing ESG climate-related objectives, DEI, and/or Health and Safety objectives?

Yes

^{4/6} ESG

Select the persons responsible (multiple answers possible)

^{5/5} Dedicated employee for whom sustainability is the core responsibility

Provide the details for the most senior of these employees:

Name: _____

Job title: _____

^{3/5} Employee for whom sustainability is among their responsibilities

Provide the details for the most senior of these employees:

Name: _____

Job title: _____

^{2/5} External consultant/manager

Name of the main contact: _____

Job title: _____

^{3/5} Investment partners (co-investors/JV partners)

Name of the main contact: _____

Job title: _____

Climate-related risks and opportunities

Dedicated employee for whom sustainability is the core responsibility

Provide the details for the most senior of these employees:

Name: _____

Job title: _____

Employee for whom sustainability is among their responsibilities

Provide the details for the most senior of these employees:

Name: _____

Job title: _____

External consultant/manager

Name of the main contact: _____

Job title: _____

Investment partners (co-investors/JV partners)

Name of the main contact: _____

Job title: _____

^{1/6} Diversity, Equity and Inclusion (DEI)

Select the persons responsible (multiple answers possible)

^{5/5} Dedicated employee(s) for whom DEI is a core responsibility

Provide the details for the most senior of these employees

Name: _____

Job title: _____

^{3/5} Employee(s) for whom DEI is among their responsibilities

Provide the details for the most senior of these employees

Name: _____

Job title: _____

^{2/5} External consultants/manager

Name of the main contact: _____

Job title: _____

^{3/5} Investment partners (co-investors/JV partners)

Name of the main contact: _____

Job title: _____

1/6 Health and Safety

Select the persons responsible (multiple answers possible)

5/5 Dedicated employee(s) for whom Health and Safety is a core responsibility

Provide the details for the most senior of these employees

Name: _____

Job title: _____

3/5 Employee(s) for whom Health and Safety is among their responsibilities

Provide the details for the most senior of these employees

Name: _____

Job title: _____

2/5 External consultants/manager

Name of the main contact: _____

Job title: _____

3/5 Investment partners (co-investors/JV partners)

Name of the main contact: _____

Job title: _____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

2.33 points (dependent on dynamic materiality), G

LE5 ESG, climate-related objectives, DEI and/or Health and Safety senior decision maker

Does the entity have a senior decision-maker accountable for ESG issues, climate-related issues, and/or DEI?

Yes

3/6 ESG

Provide the details for the most senior decision-maker:

Name: _____

Job title: _____

The individual's most senior role is as part of:

1 Board of directors

1 C-suite level staff/Senior management

1 Fund/portfolio managers

1 Investment committee

1 Other: _____

1/6 Climate-related issues

Provide the details for the most senior decision-maker:

Name: _____

Job title: _____

The individual's most senior role is as part of:

1 Board of directors

1 C-suite level staff

1 Fund/portfolio managers

1 Investment committee

1 Other: _____

1/6 Diversity, Equity and Inclusion (DEI)

Provide the details for the most senior decision-maker on DEI

Name: _____

Job title: _____

The individual's most senior role is as part of

1 Board of directors

1 C-suite level staff/Senior management

1 Investment Committee

1 Fund/portfolio managers

1 Other: _____

1/6 Health and Safety

Provide the details for the most senior decision-maker on Health and Safety

Name: _____

Job title: _____

The individual's most senior role is as part of

- 1 Board of directors
- 1 C-suite level staff/Senior management
- 1 Investment Committee
- 1 Fund/portfolio managers
- 1 Other: _____

Describe the process of informing the most senior decision-maker on the ESG, climate-related, DEI and/or Health and Safety performance of the entity (maximum 250 words)

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

2.33 points (dependent on dynamic materiality), G

LE6 Personnel ESG performance targets

Does the entity include ESG factors in the annual performance targets of personnel?

Yes

Does performance against these targets have predetermined consequences? (multiple answers possible)

Yes

1 Financial consequences

Select the personnel to whom these factors apply (multiple answers possible):

- 2/4 All other employees
- 3/4 Asset managers
- 3/4 Board of directors
- 3/4 C-suite level staff/Senior management
- 2/4 Dedicated staff on ESG issues
- 2/4 ESG managers
- 2/4 External managers, contractors or service providers
- 2/4 Fund/portfolio managers
- 2/4 Investment analysts
- 2/4 Investment committee
- 2/4 Investor relations
- 1/4 Other: _____

Provide applicable hyperlink or a separate publicly available document

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

4.59 points (dependent on dynamic materiality), G

Policies

P01 Policies on environmental issues

Does the entity have a policy or policies on environmental issues?

1 Yes

Select all material issues that are covered by a policy or policies (multiple issues possible)

- Air pollution
- Biodiversity and habitat
- Contaminated land
- Energy
- Greenhouse gas emissions
- Hazardous substances
- Landscape and visuals
- Light pollution
- Material sourcing and resource efficiency
- Net Zero
- Noise pollution
- Physical Risk
- Waste
- Water outflows/discharges
- Water inflows/withdrawals

Other issues: _____

Provide applicable hyperlink or a separate publicly available document

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

2.33 points (dependent on dynamic materiality), E

P02 Policies on social issues

Does the entity have a policy or policies on social issues?

Yes

Select all material issues that are covered by a policy or policies (multiple issues possible)

- Child labor
- Community development
- Contractor engagement
- Customer satisfaction
- Employee engagement
- Diversity, Equity and Inclusion
- Forced or compulsory labor
- Freedom of association
- Heritage
- Health and safety: community
- Health and safety: contractors
- Health and safety: employees
- Health and safety: supply chain
- Health and safety: users
- Indigenous People
- Labor standards and working conditions
- Local employment
- Social enterprise partnering
- Stakeholder relations
- Other issues: _____

Provide applicable hyperlink or a separate publicly available document

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

2.33 points (dependent on dynamic materiality), S

P03 Policies on governance issues

Does the entity have a policy or policies on environmental issues?

Yes

Select all material issues that are covered by a policy or policies (multiple issues possible)

- Audit committee structure/independence
- Board composition
- Board ESG oversight
- Bribery and corruption
- Compensation committee structure/independence
- Conflicts of interest
- Cybersecurity
- Data protection and privacy
- Delegating authority
- Executive compensation
- Fraud

- Independence of board chair
- Lobbying activities
- Political contributions
- Shareholder rights
- Whistleblower protection
- Other issues: _____

Provide applicable hyperlink or a separate publicly available document

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

2.33 points (dependent on dynamic materiality), G

Reporting

RP1 ESG Reporting

Does the entity disclose its ESG actions and/or performance?

Yes

Please select all applicable options (Multiple answers possible)

- ^{5/5} ^{3/6} Integrated report
- * Integrated Report must be aligned with the IIRC framework
- ^{1/6} Select the applicable reporting level
 - ^{2/2} Entity
 - ^{1/2} Group
- Is this disclosure third-party reviewed?
 - ^{2/6} Yes
 - ^{1/3} Externally checked
 - ¹ Externally verified
Using [scheme name]
 - ¹ Externally assured
Using [scheme name]
 - No

Provide applicable evidence

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

- ^{4/5} ^{2/6} Stand-alone sustainability report(s)
- ^{1/6} Select the applicable reporting level
 - ^{2/2} Entity
 - ^{1/2} Group
- ^{1/6} Aligned with third-party standard {guideline name}
- Is this disclosure third-party reviewed?
 - ^{2/6} Yes
 - ^{1/3} Externally checked
 - ¹ Externally verified
Using [scheme name]
 - ¹ Externally assured
Using [scheme name]
 - No

Provide applicable evidence

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

- ^{3/5} ^{2/6} Section of Annual Report
- ^{1/6} Select the applicable reporting level
 - ^{2/2} Entity
 - ^{1/2} Group
- ^{1/6} Aligned with third-party standard {guideline name}
- Is this disclosure third-party reviewed?

- 2/6 Yes
- 1/3 Externally checked
 - 1 Externally verified
Using [scheme name]
 - 1 Externally assured
Using [scheme name]

No

x Provide applicable evidence

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

- 1/5 2/3 Dedicated section on website
- 1/3 Select the applicable reporting level
- 2/2 Entity
 - 1/2 Group

x URL____

Indicate where in the evidence the relevant information can be found____

- 2/5 4/6 Entity reporting to investors
Frequency of reporting____
- Select the applicable reporting level
- 2/2 Entity
 - 2/2 Group
- 1/6 Aligned with third-party standard {guideline name}
- Is this disclosure third-party reviewed?
- 1/6 Yes
- 1/3 Externally checked
 - 1 Externally verified
Using [scheme name]
 - 1 Externally assured
Using [scheme name]

No

x Provide applicable evidence

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

- 2/5 2/6 Other____
- 1/6 Select the applicable reporting level
- 2/2 Entity
 - 1/2 Group
- 1/6 Aligned with third-party standard {guideline name}
- Is this disclosure third-party reviewed?
- 2/6 Yes
- 1/3 Externally checked
 - 1 Externally verified
Using [scheme name]
 - 1 Externally assured
Using [scheme name]

No

x Provide applicable evidence

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

4.59 points (dependent on dynamic materiality), G

RP2.1 ESG incident monitoring - construction

Does the entity have a process to monitor and communicate about ESG-related controversies, misconduct, penalties, incidents, accidents or breaches against the codes of conduct/ethics?

1 Yes

Please select all applicable options (Multiple answers possible)

- 1/8 Clients/customers

- 1/4 Contractors
- 1/8 Community/public
- 1/8 Employees
- 1/8 Investors/shareholders
- 1/8 Regulators/government
- 1/8 Special interest groups
- 1/8 Suppliers
- 1/8 Other stakeholders: _____

Describe the communication process (for reporting purposes only) (maximum 250 words)_____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

2.33 points (dependent on dynamic and phase materiality), G

RP2.2 ESG incident occurrences

Has the entity been involved in any significant ESG-related controversies, misconduct, penalties, incidents or accidents during the reporting period? (The response to this indicator will be reviewed as part of sector leader requirements)

(For reporting purposes only)

Yes

Specify the total number of cases that occurred: ____

Specify the total value of fines and/or penalties incurred (must align with currency selected in RC1)_____

Specify the total number of currently pending investigations: _____

Provide additional context for the response, focusing on the three most serious incidents_____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

Not scored

Risk Management

RM1 Management systems

Is the entity's management system accredited to, or aligned with, ESG-related management standards?

Yes

1 Accreditations maintained or achieved (multiple answers possible)

1/2 ISO 55000

1/2 ISO 14001

1/2 ISO 9001

1/2 ISO 45001

1/4 Other standard: _____

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

1/2 Management systems aligned with (multiple answers possible)

1/4 ISO 55000

1/4 ISO 14001

1/4 ISO 9001

1/4 ISO 45001

1/4 ISO 26000

1/4 ISO 20400

1/4 ISO 50001

1/4 Other standard: _____

x Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

The management system is not aligned with an ESG related standard nor external certification

Provide applicable evidence

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

3.52 points (dependent on dynamic materiality), G

RM2.1 Environmental risk assessment – design

Has the entity performed an environmental risk assessment(s) for the design of the asset within the last three years?

Yes

2/5 Select elements of the risk assessment process undertaken by the entity

1/4 Risks are identified

1/4 Risks are identified and analyzed

1/4 Risks are identified, analyzed, and evaluated

1/4 Risks are identified, analyzed, evaluated and treated

3/5 Select all material issues for which risk(s) is(are) assessed (multiple answers possible)

M Air pollution

M Biodiversity and habitat

M Contaminated land

M Energy

M Greenhouse gas emissions

M Hazardous substances

M Landscape and visuals

M Light pollution

M Material sourcing and resource efficiency

M Noise pollution

M Physical risk

M Waste

M Water outflows/discharges

M Water inflows/withdrawals

M Other issues: _____

x Provide applicable evidence

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

3.27 points (dependent on dynamic and ESG issues materiality), E

RM2.2 Social risk assessment – design

Has the entity performed a social risk assessment(s) for the design of the asset within the last three years?

Yes

2/5 Select elements of the risk assessment process undertaken by the entity

1/4 Risks are identified

1/4 Risks are identified and analyzed

1/4 Risks are identified, analyzed, and evaluated

1/4 Risks are identified, analyzed, evaluated and treated

3/5 Select all material issues for which risk(s) is(are) assessed (multiple answers possible)

M Child labor

M Community development

M Contractor engagement

M Customer satisfaction

M Employee engagement

M Diversity, Equity and Inclusion

M Forced or compulsory labor

M Freedom of association

M Indigenous people

M Health and safety: community

- M Health and safety: contractors
- M Health and safety: employees
- M Health and safety: supply chain
- M Health and safety: users
- M Heritage
- M Labor standards and working conditions
- M Local employment
- M Social enterprise partnering
- M Stakeholder relations
- M Traffic/Transport management
- M Other issues: _____

x Provide applicable evidence

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

3.27 points (dependent on dynamic and ESG issues materiality), S

RM2.3 Governance risk assessment

Has the entity performed a social risk assessment(s) for the design of the asset within the last three years?

1 Yes

Select elements of the risk assessment process undertaken by the entity

- Risks are identified
- Risks are identified and analyzed
- Risks are identified, analyzed, and evaluated
- Risks are identified, analyzed, evaluated and treated

Select all material issues for which risk(s) is(are) assessed (multiple answers possible)

- Audit committee structure/independence
- Board composition
- Board ESG oversight
- Bribery and corruption
- Compensation committee structure/independence
- Conflicts of interest
- Cybersecurity
- Data protection and privacy
- Delegating authority
- Executive compensation
- Fraud
- Independence of board chair
- Lobbying activities
- Political contributions
- Shareholder rights
- Whistleblower protection
- Other issues: _____

Provide applicable evidence

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

4.52 points (dependent on dynamic materiality), G

RM3.1 Environmental risk assessment – construction

Has the entity performed an environmental risk assessment(s) for the construction of the asset?

1 Yes

Select elements of the risk assessment process undertaken by the entity

- Risks are identified

- Risks are identified and analyzed
- Risks are identified, analyzed, and evaluated
- Risks are identified, analyzed, evaluated and treated

Select all material issues for which risk(s) is(are) assessed (multiple answers possible)

- Air pollution
- Biodiversity and habitat
- Contaminated land
- Energy
- Greenhouse gas emissions
- Hazardous substances
- Landscape and visuals
- Light pollution
- Material sourcing and resource efficiency
- Noise pollution
- Physical risk
- Waste
- Water outflows/discharges
- Water inflows/withdrawals
- Other issues: _____

Provide applicable evidence

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

0.75 points (dependent on dynamic and phase materiality), E

RM3.2 Social risk assessment – construction

Has the entity performed a social risk assessment(s) for the construction of the asset?

Yes

Select elements of the risk assessment process undertaken by the entity

- Risks are identified
- Risks are identified and analyzed
- Risks are identified, analyzed, and evaluated
- Risks are identified, analyzed, evaluated and treated

Select all material issues for which risk(s) is(are) assessed (multiple answers possible)

- Child labor
- Community development
- Customer satisfaction
- Employee engagement
- Diversity, Equity and Inclusion
- Forced or compulsory labor
- Freedom of association
- Indigenous people
- Health and safety: community
- Health and safety: contractors
- Health and safety: employees
- Health and safety: supply chain
- Health and safety: users
- Heritage
- Labor standards and working conditions
- Local employment
- Social enterprise partnering
- Stakeholder relations
- Traffic/Transport management
- Other issues: _____

Provide applicable evidence

UPLOAD or URL____

Indicate where in the evidence the relevant information can be found____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

0.75 points (dependent on dynamic and phase materiality), S

Climate-related Risk Management

RM4 Climate resilience

Does the entity's climate strategy incorporate resilience?

Yes

Describe the resilience of the organization's strategy.

Does the process of evaluating the resilience of the entity's strategy involve the use of scenario analysis?

Yes

Select the scenarios that are used (multiple answers possible)

Transition scenarios

- IEA SDS
- IEA B2DS
- IEA NZE2050
- IPR FPS
- NGFS Current Policies
- NGFS Nationally determined contributions
- NGFS Immediate 2C scenario with CDR
- NGFS Immediate 2C scenario with limited CDR
- NGFS Immediate 1.5C scenario with CDR
- NGFS Delayed 2C scenario with limited CDR
- NGFS Delayed 2C scenario with CDR
- NGFS Immediate 1.5C scenario with limited CDR
- SBTi
- TPI
- SSP1-1.9
- SSP1-2.6
- SSP4-3.4
- SSP5-3.40S
- SSP2-4.5
- SSP4-6.0
- SSP3-7.0
- SSP5-8.5
- Other___

Physical scenarios

- RCP2.6
- RCP4.5
- RCP6.0
- RCP8.5
- SSP1-1.9
- SSP1-2.6
- SSP4-3.4
- SSP5-3.40S
- SSP2-4.5
- SSP4-6.0
- SSP3-7.0
- SSP5-8.5
- Other___

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

0.81 points (dependent on dynamic materiality), G

RM5.1 Transition risk identification

Does the entity have a systematic process for identifying transition risks that could have a material financial impact on the entity?

1 Yes

Select the elements covered in the risk identification process (multiple answers possible)

Policy and legal

Has the process identified any risks in this area?

Yes

Select the risk(s) to which the entity is exposed (multiple answers possible)

- Increasing price of GHG emissions
- Enhancing emissions-reporting obligations
- Mandates on and regulation of existing products and services
- Exposure to litigation

Other___

No

Technology

Has the process identified any risks in this area?

Yes

Select the risk(s) to which the entity is exposed (multiple answers possible)

- Substitution of existing products and services with lower emissions options
- Unsuccessful investment in new technologies
- Costs to transition to lower emissions technology
- Other___

No

Market

Has the process identified any risks in this area?

Yes

Select the risk(s) to which the entity is exposed (multiple answers possible)

- Changing customer behavior
- Uncertainty in market signals
- Increased cost of raw materials
- Other___

No

Reputation

Has the process identified any risks in this area?

Yes

Select the risk(s) to which the entity is exposed (multiple answers possible)

- Shifts in consumer preferences
- Stigmatization of sector
- Increased stakeholder concern or negative stakeholder feedback
- Other___

No

Provide applicable evidence (optional)

UPLOAD or URL___

Indicate where in the evidence the relevant information can be found___

Describe the entity's processes for prioritizing transition risks.

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

0.81 points (dependent on dynamic materiality), G

RM5.2 Transition risk impact assessment

Does the entity have a systematic process to assess the material financial impact of transition risks on the business and/or financial plannings of the entity?

1 Yes

Select the elements covered in the impact assessment process (multiple answers possible)

Policy and legal

Has the process concluded that there were any material impacts to the entity in this area?

Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

Increased operating costs

Write-offs, asset impairment and early retirement of existing assets due to policy changes

Increased costs and/or reduced demand for products and services resulting from fines and judgments

Other___

No

Technology

Has the process concluded that there were any material impacts to the entity in this area?

Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

Write-offs and early retirement of existing assets

Reduced demand for products and services

Research and development (R&D) expenditures in new and alternative technologies

Capital investments in technology development

Costs to adopt/deploy new practices and processes

Other___

No

Market

Has the process concluded that there were any material impacts to the entity in this area?

Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

Reduced demand for goods and services due to shift in consumer preferences

Increased production costs due to changing input prices and output requirements

Abrupt and unexpected shifts in energy costs

Change in revenue mix and sources, resulting in decreased revenues

Re-pricing of assets

Other___

No

Reputation

Has the process concluded that there were any material impacts to the entity in this area?

Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

Reduced revenue from decreased demand for goods/services

Reduced revenue from decreased production capacity

Reduced revenue from negative impacts on workforce management and planning

Reduction in capital availability

Other___

No

Provide applicable evidence (optional)

UPLOAD or URL___

Indicate where in the evidence the relevant information can be found___

Describe the entity's processes for prioritizing transition risks.

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

0.81 points (dependent on dynamic materiality), G

RM5.3 Physical risk identification

Does the entity have a systematic process for identifying physical risks that could have a material financial impact on the entity?

Yes

Select the elements covered in the risk identification process (multiple answers possible)

Acute hazards

Has the process identified any acute hazards to which the entity is exposed?

Yes

Indicate to what factor(s) the entity is exposed (multiple answers possible)

Extratropical storm

Flash flood

Hail

River flood

Storm surge

Tropical cyclone

Other___

No

Chronic stressors

Has the process identified any chronic stressors to which the entity is exposed?

Yes

Indicate to what factor(s) the entity is exposed (multiple answers possible)

Drought stress

Fire weather stress

Heat stress

Precipitation stress

Rising mean temperatures

Rising sea levels

Other___

No

Provide applicable evidence (optional)

UPLOAD or URL___

Indicate where in the evidence the relevant information can be found___

Describe the entity's processes of prioritizing physical risks.

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

0.81 points (dependent on dynamic materiality), G

RM5.4 Physical risk impact assessment

Does the entity have a systematic process for the assessment of impact from material physical climate risks on the business and/or financials of the entity?

Yes

Select the elements covered in the risk identification process (multiple answers possible)

Direct impacts

Has the process concluded that there are material impacts to the entity?

Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

Increased capital costs

Other___

No

Indirect impacts

Has the process concluded that there are material impacts to the entity?

Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

Increased insurance premiums and potential for reduced availability of

insurance on assets in "high-risk" locations

Increased operating costs

Reduced revenue and higher costs from negative impacts on workforce

Reduced revenue from decreased production capacity

- Reduced revenues from lower sales/output
- Write-offs and early retirement of existing assets
- Other___

No

Provide applicable evidence (optional)

UPLOAD or URL___

Indicate where in the evidence the relevant information can be found___

Describe how the entity's processes for identifying, assessing, and managing physical risks are integrated into its overall risk management.

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

0.81 points (dependent on dynamic materiality), G

RM5.5 Climate-related opportunities identification

Does the entity have a systematic process for identifying climate-related opportunities that could have a material financial impact on the entity?

Yes

Select the elements covered in the opportunities identification process (multiple answers possible)

Resource efficiency

Has the process identified any opportunities in this area?

Yes

Select the opportunity(s) to which the entity is exposed (multiple answers possible)

- Use of more efficient modes of transport
- Use of more efficient production and distribution processes
- Use of recycling
- Move to more efficient buildings
- Reduced water usage and consumption
- Other___

No

Energy Source

Has the process identified any opportunities in this area?

Yes

Select the opportunity(s) to which the entity can utilize (multiple answers possible)

- Use of lower-emission sources of energy
- Use of supportive policy incentives
- Use of new technologies
- Participation in carbon market
- Shift toward decentralized energy generation
- Other___

No

Products and Services

Has the process identified any opportunities in this area?

Yes

Select the opportunity(s) to which the entity can utilize (multiple answers possible)

- Development and/or expansion of low emissions goods and service
- Development of climate adaptation and insurance risk solution
- Development of new products or services through R&D and innovation
- Ability to diversify business activities
- Shift in consumer preferences
- Other___

No

Markets

Has the process identified any opportunities in this area?

Yes

Select the opportunity(s) which the entity can utilize (multiple answers possible)

- Access to new markets
- Use of public-sector incentives

- Access to new assets and locations needing insurance coverage
- Other___

No

Resilience

Has the process identified any opportunities in this area?

Yes

Select the opportunity(s) which the entity can utilize (multiple answers possible)

Participation in renewable energy programs and adoption of energy efficiency measures

Resource substitutes/diversification

Other___

No

Provide applicable evidence (optional)

UPLOAD or URL___

Indicate where in the evidence the relevant information can be found___

Describe the entity's processes for prioritizing transition risks.

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

0.81 points (dependent on dynamic materiality), G

RM5.6 Climate-related opportunities impact assessment

Does the entity have a systematic process to assess the material financial impact of climate-related opportunities on the business and/or financial plans of the entity?

Yes

Select the elements covered in the impact assessment process (multiple answers possible)

Resource efficiency

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

Reduced operating costs (e.g., through efficiency gains and cost reductions)

Increased production capacity, resulting in increased revenues

Increased value of fixed assets (e.g., highly rated energy efficient buildings)

Benefits to workforce management and planning (e.g. Improved health and safety, employee

satisfaction) resulting in lower costs

Other___

No

Energy Source

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

Reduced operational costs (e.g., through use of lowest cost abatement)

Reduced exposure to future fossil fuel price increases

Reduced exposure to GHG emissions and therefore less sensitivity to changes in cost of carbon

Returns on investment in low-emission technology

Increased capital availability (e.g., as more investors favor lower emissions producers)

Reputational benefits resulting in increased demand for goods/services

Other___

No

Products and Services

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

Increased revenue through demand for lower emissions products and services

Increased revenue through new solutions to adaptation needs (e.g., insurance risk transfer products and services)

- Better competitive position to reflect shifting consumer preferences, resulting in increased revenue
- Other___

No

Markets

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

- Increased revenues through access to new and emerging markets (eg. partnerships with governments, development banks)
- Increased diversification of financial assets (e.g., green bonds and infrastructure)
- Other___
- No

Resilience

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

- Increased market valuation through resilience planning (e.g., infrastructure, land, buildings)
- Increased reliability of supply chain and ability to operate under various conditions
- Increased revenue through new products and services related to ensuring resilience
- Other___

No

Provide applicable evidence (optional)

UPLOAD or URL___

Indicate where in the evidence the relevant information can be found___

Describe how the entity's processes for identifying, assessing, and managing transition risks are integrated into its overall risk management.

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

0.81 points (dependent on dynamic materiality), G

Stakeholder engagement

SE1 Stakeholder engagement program

Does the entity have a stakeholder engagement program?

Yes

^{3/5} Select elements of the stakeholder engagement program (multiple answers possible)

- ^{1/7} Identification of stakeholders and impacted groups
- ^{1/7} Planning and preparation for engagement
- ^{1/7} Development of action plan
- ^{1/7} Implementation of engagement plan
- ^{1/7} Program review and evaluation
- ^{1/7} Feedback sessions with senior management team
- ^{1/7} Feedback sessions with separate teams/departments
- ^{1/7} Focus groups
- ^{1/7} Training
- ^{1/7} Other: _____

^{1/5} Is the stakeholder engagement program aligned with third-party standards and/or guidance?

¹ Yes

{guideline name}

No

^{1/5} Which stakeholders does the stakeholder engagement program apply to? (multiple answers possible)

- ^{1/5} Clients/customers
- ^{1/5} Community/public
- ^{1/5} Contractors
- ^{1/5} Investors/shareholders

- 1/5 Regulators/government
- 1/5 Special interest groups
- 1/5 Other: _____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

4.59 points (dependent on dynamic materiality)

SE2 Supply chain engagement program

Does the entity include ESG-specific requirements in its procurement processes?

Yes

1/3 Select elements of the supply chain engagement program (multiple answers possible)

- 1/6 Developing or applying ESG policies
- 1/6 Planning and preparation for engagement
- 1/6 Development of action plan
- 1/6 Due diligence process
- 1/6 Implementation of engagement plan
- 1/6 Training
- 1/6 Program review and evaluation
- 1/6 Feedback sessions with stakeholders

1/3 Select all issues covered by procurement processes (multiple answers possible)

- 1/7 Bribery and corruption
- 1/7 Business ethics
- 1/7 Child labor
- 1/7 Diversity, Equity and Inclusion
- 1/7 Environmental process standards
- 1/7 Environmental product standards
- 1/7 Forced or compulsory labor
- 1/7 Human rights
- 1/7 Human health-based product standards
- 1/7 Occupational health and safety
- 1/7 Labor standards and working conditions
- 1/7 Other: _____

1/3 Select the external parties to whom the requirements apply (multiple answers possible)

- 1/3 Contractors/supplier (tier1)
- 1/3 Contractors/supplier (beyond tier 1)
- 1/3 Other: _____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

2.33 points (dependent on dynamic materiality), S

SE3.1 Stakeholder grievance process

Is there a formal process for stakeholders to communicate grievances that apply to this entity?

Yes

1/2 Select all the characteristics applicable to the process (multiple answers possible)

- 1/8 Accessible and easy to understand
- 1/8 Anonymous
- 1/8 Dialogue-based
- 1/8 Equitable and rights compatible
- 1/8 Improvement-based
- 1/8 Legitimate and safe
- 1/8 Predictable
- 1/8 Prohibitive against retaliation
- 1/8 Transparent
- 1/8 Other: _____

1/2 Which stakeholders does the process apply to? (multiple answers possible)

- 1/8 Clients/customers
- 1/8 Community/public
- 1/8 Contractors
- 1/8 Employees
- 1/8 Investors/shareholders

- ¹/₈ Regulators/government
- ¹/₈ Special interest groups
- ¹/₈ Suppliers
- ¹/₈ Supply chain (beyond Tier 1 suppliers and contractors)
- ¹/₈ Other: _____

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

2.33 points (dependent on dynamic materiality), S

Greenhouse gas emissions

GH1 Net Zero

Does the entity have a Net Zero target?

Yes

Target end year:

Select the scope of the Net Zero target:

- Scope 1+2 (location-based)
- Scope 1+2 (market-based)
- Scope 1+2 (location-based) + Scope 3
- Scope 1+2 (market-based) + Scope 3

Does the Net Zero target include embodied carbon?

Yes

No

Is the target aligned with a Net Zero target-setting framework?

Yes

Net Zero target-setting framework: _____

No

Is the target science-based?

Yes

No

Is the target validated by a third party?

Yes

Validated by: _____

No

Does the Net Zero target have a baseline year?

Yes

No

Does the Net Zero target include an interim target?

Yes

Interim target: _____%

Interim target year:

No

Is the target publicly communicated?

Yes

Provide applicable hyperlink

URL _____

Indicate where in the evidence the relevant information can be found _____

No

No

1.33 points (dependent on dynamic materiality), E

GH2 Life cycle assessment

Does the entity carry out a life cycle emissions assessment in the development phase?

Yes

Select the boundaries of the calculation applied

- Cradle-to-gate
- Cradle-to-practical completion/handover
- Use stage
- End-of-life stage
- Cradle-to-grave
- Whole life
- Other: _____

Select the standards/methodologies/tools applied:

- BBCA Label (Bâtiment Bas Carbone)
- E+C- Label (Énergie Positive & Réduction Carbone)
- Embodied Carbon in Construction Calculator (EC3) Tool
- EN 15978
- EN 15804
- GHG Protocol - Product Life Cycle Accounting and Reporting Standard
- ISO 14040/44
- ISO 14025
- One Click LCA
- The Carbon Smart Materials Palette®
- Whole life carbon assessment for the built environment, RICS
- Other: _____

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) for the entire reporting period (EC2)? (for reporting purposes only)

Yes

No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

No

2.32 points (dependent on dynamic materiality), E

GH3 Embodied carbon assessment

Does the entity measure its embodied carbon emissions in the development phase?

Yes

Total embodied carbon emissions (kgCO₂e): _____

Select the life cycle stages included in scope:

- A1-A3 (Cradle to gate)
- A1-A3, A4 (Cradle to site)
- A1-A3, A4, A5 (Cradle to practical completion)
- Other _____

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) for the entire reporting period (EC2)? (for reporting purposes only)

Yes

No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

No

Not scored

Materials

MA1 Materials selection - construction

Does the entity consider sustainable material sourcing?

Yes

Select all issues addressed (multiple answers possible)

^{1/3} Disclosure of the environmental and/or health attributes of construction materials (multiple answers possible)

^{1/2} Environmental Product Declarations

^{1/2} Health Product Declarations

^{1/2} Other types of required health and environmental disclosure _____

^{2/3} Material characteristics specification preferences, including (multiple answers possible)

^{1/4} Locally extracted or recovered materials

^{1/4} Low embodied carbon materials

^{1/4} Low-emitting VOC materials

^{1/4} Materials and packaging that can easily be recycled

^{1/4} Materials that can be reused as part of a circular economy

^{1/4} Materials that disclose environmental impacts

^{1/4} Materials that disclose potential health hazards

^{1/4} Rapidly renewable materials and recycled content materials

^{1/4} "Red list" of prohibited materials or ingredients that should not be used on the basis of their human

and/or environmental impacts

^{1/4} Other: _____

Provide applicable evidence

UPLOAD or URL _____

Indicate where in the evidence the relevant information can be found _____

No

2.32 points (dependent on dynamic and phase materiality), E

Site selection requirements

SS1 Previous site use

Was the site previously used for built development?

Yes

Select the % that applies

25% or more previously developed

50% or more previously developed

75% or more previously developed

100%

No

Not scored

Health & Safety

HS1 Health & Safety: employees

Can the entity report on the health and safety of employees?

Yes

Employees

		Previous-year performance	Report-ing-year performance	Report-ing-year target	Fu-ture-year target
Metrics	Unit	2022	2023	2023	[enter year]
Fatalities	number	N/A	m		
Lost time injuries	number	N/A	m		
Total recordable injuries	number	N/A	m		
Near miss incidents	number	N/A			
Hours worked	number	N/A	m		
LTIFR (Lost Time Injury Frequency Rate)	Number/hrs * 1M	N/A	Calculated		
TRIFR (Total Recordable Injury Frequency Rate)	Number/hrs * 1M	N/A	Calculated		

External review

Has the data reported above been reviewed by an independent third party?

Yes

- Externally checked
- Externally verified Using [scheme name]
- Externally assured Using [scheme name]

No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) for the entire reporting period (EC2)? (for reporting purposes only)

Yes

No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

6.59 (dependent on dynamic and ESG issues materiality), S

HS2 Health & Safety: contractors

Can the entity report on the health and safety performance of its contractors?

Yes

Contractors

		Previ- ous-year per- formance	Report- ing-year performance	Report- ing-year target	Fu- ture-year target
Metrics	Unit	2022	2023	2023	[enter year]
Fatalities	number	N/A	m		
Lost time injuries	number	N/A	m		
Total recordable injuries	number	N/A	m		
Near miss incidents	number	N/A			
Hours worked	number	N/A	m		
LTIFR (Lost Time Injury Frequency Rate)	Number/hrs * 1M	N/A	Calculated		
TRIFR (Total Recordable Injury Frequency Rate)	Number/hrs * 1M	N/A	Calculated		

External review

Has the data reported above been reviewed by an independent third party?

Yes

- Externally checked
- Externally verified Using [scheme name]
- Externally assured Using [scheme name]

No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) for the entire reporting period (EC2)? (for reporting purposes only)

Yes

No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

6.59 (dependent on dynamic and ESG issues materiality), S

HS3 Health & Safety: community - construction

Can the entity report on the health and safety performance of its local community?

Yes

Community

		Previ- ous-year performance	Report- ing-year performance	Report- ing-year target	Future-year target
Metrics	Unit	2022	2023	2023	[enter year]
Fatalities	number	N/A	m		
Total recordable injuries	number	N/A			

External review

Yes

- Externally checked
- Externally verified Using [scheme name]
- Externally assured Using [scheme name]

No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) for the entire reporting period (EC2)? (for reporting purposes only)

- Yes
 No

Please indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

6.59 (dependent on dynamic and phase materiality), S**Employees****EM1 Employee engagement**

Does the entity engage with its employees through training or satisfaction monitoring?

Yes

Does the entity provide training and development for employees?

^{1/2} Yes

^{1/4} ___% Percentage of employees who received professional training in the reporting year

^{1/4} ___% Percentage of employees who received ESG-related training in the reporting year

No

Has the entity undertaken employee satisfaction surveys within the last three years?

^{1/2} Yes

^{2/3} The survey is undertaken (multiple answers possible)

^{2/3} Internally

___% Percentage of employees covered

___% Survey response rate

^{1/3} By an independent third party

___% Percentage of employees covered

___% Survey response rate

Does the survey include quantitative metrics?

^{1/3} Yes

Metrics include

^{3/3} Net Promoter Score

^{2/3} Overall satisfaction score

^{2/3} Other _____

No

No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) for the entire reporting period (EC2)? (for reporting purposes only)

- Yes
 No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

4.40 points (dependent on dynamic and ESG issues materiality), S**EM2 Diversity, Equity and Inclusion**

Does the entity report on diversity, equity and inclusion?

Yes

Diversity of the entity's governance bodies

Select all diversity metrics (multiple answers possible)

Age group distribution

Board tenure

- Gender pay gap
- ^{1/2} Gender ratio
 Percentage of individuals that identify as:
 ___% Women
 ___% Men
- International background
- Racial diversity
- Socioeconomic background
- Diversity of the entity's employees
- Select all diversity metrics (multiple answers possible)
- Age group distribution
 Percentage of employees that are:
 ___% Under 30 years old
 ___% Between 30 and 50 years old
 ___% Over 50 years old
 Gender pay gap ___% mean gender pay gap
 ___% median gender pay gap?
- ^{1/2} Gender ratio
 Percentage of individuals that identify as:
 ___% Women
 ___% Men
- International background
- Racial diversity
- Socioeconomic background

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) for the entire reporting period (EC2)? (for reporting purposes only)

- Yes
- No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

5.00 points (dependent on dynamic and ESG issues materiality), S

Contractors

C01 Contractor engagement

Does the entity ensure its contractors are engaged in training or satisfaction monitoring?

Yes

Do contractors receive training and development?

^{1/2} Yes

^{1/2} ___% Percentage of contractors who received professional training in the reporting year

^{1/2} ___% Percentage of contractors who received ESG-related training in the reporting year

No

Have contractors undertaken satisfaction surveys within the last three years?

^{1/2} Yes

^{2/3} The survey is undertaken (multiple answers possible)

^{2/3} Internally

___% Percentage of employees covered

___% Survey response rate

^{1/3} By an independent third party

___% Percentage of employees covered

___% Survey response rate

Does the survey include quantitative metrics?

^{1/3} Yes

Metrics include

^{3/3} Net Promoter Score

^{2/3} Overall satisfaction score

^{2/3} Other _____
 No
 No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) for the entire reporting period (EC2)? (for reporting purposes only)

Yes
 No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

2.20 points (dependent on dynamic and ESG issues materiality), S

C02 Diversity, Equity and Inclusion – contractors

Does the entity monitor its contractors' track of diversity, equity and inclusion?

Yes

Diversity of the entity's contractors

Select all diversity metrics (multiple answers possible)

Age group distribution

Percentage of employees that are:

___% Under 30 years old
 ___% Between 30 and 50 years old
 ___% Over 50 years old

Gender pay gap ___% mean gender pay gap

___% median gender pay gap?

¹ Gender ratio

Percentage of individuals that identify as:

___% Women
 ___% Men

International background

Racial diversity

Socioeconomic background

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) for the entire reporting period (EC2)? (for reporting purposes only)

Yes
 No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

1.59 points (dependent on dynamic materiality and number of contractors), S

Certifications & Awards

CA1 Infrastructure certifications

Did the entity maintain or achieve asset-level certifications for ESG-related design/construction?

Yes

List certifications achieved

Project name	Date of award	Certification scheme / sub-scheme	Phase
		Scheme / sub-scheme ☒	Phase ☒
+ Add project			

Evidence

UPLOAD or URL___

Indicate where in the evidence the relevant information can be found___

Scheme name / sub scheme name___

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

Not scored

CA2 Awards

Did the entity receive awards for ESG-related actions, performance, or achievements? (for reporting purposes only)

Yes

Awards

Award name	Organization issuing award	Date of award	Basis for award
+ Add project			

No

Provide additional context for the answer provided (not validated, for reporting purposes only)

Not scored