

2024 GRESB Infrastructure Asset Standard

List of Changes Summary Table

This document is a summary of our [2024 GRESB Infrastructure Asset Standard - List of Changes](#). Please note that all indicators where new content has been introduced will not be pre-filled in 2024. For indicator scores dependent on materiality, participants can calculate the impact of changes using our [Materiality Tool](#). Should you have any questions, please contact our member success team at info@gresb.com

INDICATOR CODE	DESCRIPTION OF CHANGE	IMPACT	SCORING IMPACT
LE3	Exclusion of "General sustainability" as an option for this indicator.	Participants will no longer be required to report on "General sustainability" objectives, as this option will be removed from the assessment.	—
LE5	Scoring the option which identifies any senior decision maker for "Climate-related risks and opportunities."	Participants that check this option and indicate at what level that person sits at within the organization get full marks for this section.	✓
LE6	Exclusion of "Non-financial consequences" and all the underlying options.	Participants are no longer required to report on whether they have non-financial consequences tied to the ESG targets of their various personnel groups.	—
RM1	Update of the option "OHSAS18001/ISO45001" to "ISO45001". OHSAS18001 is removed and will not be scored.	Participants are required to upload the updated version of ISO45001 certificate to receive full points.	—
RM2.1- RM2.3	Addition of option "Risks are identified, analyzed, and evaluated" under "Select elements of the risk assessment process undertaken by the entity."	To receive points for this option participants will need to show that risks are evaluated, but will not need to show the exact actions undertaken to treat the issues in their evidence.	✓
RM3	Inclusion of climate-related opportunities (CROs) along with textual clarification. The list of physical and transition scenario options is updated to include new 'Shared Socioeconomic Pathways' (SSP) scenarios.	Participants are required to describe how the entity incorporates resilience into their climate strategy in light of any climate-related risks and opportunities. SSP-RCP pathways can be selected if these are part of the entity's Physical and/or Transition Risk scenario analysis.	✓
RM4.1-4.6	Introduction of manual validation to evidence of all climate risk (and new climate-based opportunity) indicators	Evidence provided will now be manually validated and the validation status will act as a score multiplier.	✓
RM4.5	New indicator to report the process of CROs identification (alignment with TCFD and IFRS).	Participants need to select whether they have a process to identify CROs. If so, they then select the elements covered in that process and whether any opportunities were identified.	✓
RM4.6	New indicator to report on whether an impact assessment of CROs (alignment with TCFD and IFRS) has been carried out.	Participants need to select whether they have an impact assessment process to judge material financial impacts of CROs. The impact assessment should highlight which elements are covered in it and whether any opportunities have been identified.	✓
SE2	Substitution of the current stakeholder options with a neater separation of tier 1 and beyond tier 1 contractors and suppliers.	Participants will be covering both contractors and/or suppliers via the selection of either option but are required to specify whether these are tier1/beyond tier 1.	✓
	Introduction of a new checkbox element of 'Diversity, Equity and Inclusion' as one of the issues covered by the procurement processes.	Participants will now have an option to select Diversity, Equity and Inclusion as one the issues and it will be worth the same as existing options at 1/7 per checkbox.	—
GH1	Introduction of data coverage linked to individual GHG Scopes 1, 2, and 3 for the reporting year.	Participants must report data coverage levels using the available options (Full, Partial >+50%, Partial <50%, No coverage), with a score only provided for those reporting full coverage for Scopes 1 and 2.	M
	Against each GHG scope, the participant will be asked to report if GHG data is checked, assured or verified.	Participants that have disclosed Scope 1, 2 or 3 emissions for the reporting year will be required to select an option from the drop-down menu (Checked, Verified, Assured, n/a).	—
	Exclusion of 'Mix of location-based and market-based' option; entities can only report either 'Location-Based' or 'Market-Based' emissions in Scope 2.	Participants reporting Scope 2 emissions will have to provide a value for location- or market-based emissions figures in indicator GH1.	—
	Addition of optional reporting of Scope 3 emissions materiality determination process	Participants able to report on Scope 3 emission can explain the process used to determine these in a specific open-text box.	—
EN1 - B11	Omission of data intensity values in the Benchmark Report where participants indicate they do not have full data coverage for the respective scopes in the GH1 table (selecting 'No' under the section 'Exceptions').	Participants need to indicate that they have full data coverage for the relative performance indicator (selecting "Yes" to the section 'Exception') to obtain intensity values for performance data other than GH1 for which data coverage is reported in the primary table of the indicator.	—
EM1	Exclusion of the data point 'Average amount spent per FTE on training and development.'	Participants are not required to report on the average amount spent for FTE on training and development is removed.	—
	The removal of the data points relating to which of the three E, S, and G pillars also removes the score related to these selections.	Participants no longer need to report on whether ESG training relates to E, S, or G.	—
	Scoring the ability for an entity to report what percentage of its employees receive both professional, and separately ESG training, in a reporting year.	Participants need to indicate that 100% of employees receive both general professional training and ESG training to receive full points.	M
	Additional section to report the Net Promoter Score.	If the option is checked, participants need to provide the Net Promoter Score they received.	M

Legend

— No impact on scoring

✓ Impact on scoring

M Materiality-based scoring