



# 2024 GRESB Infrastructure Fund Standard

## List of Changes Summary Table

This document is a summary of our [2024 GRESB Infrastructure Fund Standard - List of Changes](#). Please note that all indicators where new content has been introduced will not be pre-filled in 2024. Should you have any questions, please contact our member success team at [info@gresb.com](mailto:info@gresb.com)

INDICATOR CODE	DESCRIPTION OF CHANGE	IMPACT	SCORING IMPACT
LE4	Scoring the option which identifies any senior decision maker for 'Climate-related risks and opportunities.'	Participants that have a senior decision maker responsible for 'Climate-related risks and opportunities' should select the relative option to obtain full point.	✓
LE5	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.	—
RM2	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.	✓
RM3.1-3.6	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.	✓
RM3.5	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.	✓
RM3.6	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.	✓

### Legend

- No impact on scoring
- ✓ Impact on scoring