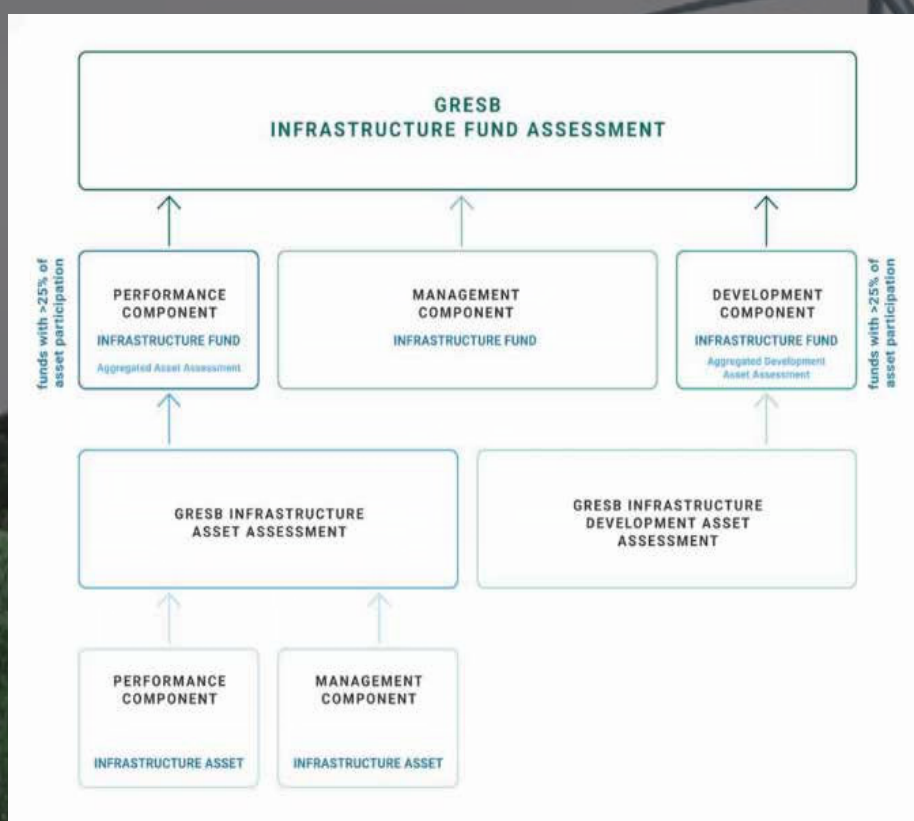


# GRESB Infrastructure Assessments

The GRESB Infrastructure Assessments are an ESG engagement and benchmarking tool for institutional investors, fund managers, infrastructure companies and asset operators working in the infrastructure space. There are three complementary GRESB Infrastructure Assessments: a Fund Assessment, an Asset Assessment, and a Development Asset Assessment. All address critical aspects of ESG performance through a globally applicable and standardized reporting and benchmarking framework. The Fund Assessment is intended for infrastructure funds and portfolios of assets, while the Asset Assessment and the Development Asset Assessment are meant to be completed by the individual underlying assets (portfolio companies). All Assessments cover the full breadth of infrastructure sectors, including:

- Data Infrastructure
- Energy Resources
- Environmental Services
- Network Utilities
- Power Generation excluding Renewables
- Renewable Power
- Social Infrastructure
- Other

The GRESB Infrastructure Assessment provides investors with actionable information and tools to monitor and manage the ESG risks and opportunities of their investments, and to prepare for increasingly rigorous ESG obligations. In turn, GRESB Infrastructure Assessment participants receive comparative business intelligence on where they stand against their peers, a roadmap with the actions they can take to improve their ESG performance and a communication platform to engage with investors.



# 2024 GRESB Infrastructure Fund Assessment - Indicators

## ENTITY AND REPORTING CHARACTERISTICS

ASPECT	INDICATOR CODE	SUMMARIZED INDICATORS	EVIDENCE NEEDED	PRE-FILL	WEIGHTING PTS   % WEIGHT IN COMPONENT
Entity Characteristics	EC1	Reporting entity		X	0.0   0.0%
	EC2	Nature of ownership		X	0.0   0.0%
	EC3	Entity commencement date		X	0.0   0.0%
	EC4	Reporting year		X	0.0   0.0%
Reporting Characteristics	RC1	Reporting currency		X	0.0   0.0%
	RC2	Economic size			0.0   0.0%
	RC3	Sector & geography		X	0.0   0.0%
	RC4	Nature of entity's business		X	0.0   0.0%
	RC5	Description of the fund		X	0.0   0.0%
	RC6	Portfolio of entity assets		X	0.0   0.0%

## MANAGEMENT

ASPECT	INDICATOR CODE	SUMMARIZED INDICATORS	EVIDENCE NEEDED	PRE-FILL	WEIGHTING PTS   % WEIGHT IN COMPONENT
Leadership	LE1	ESG leadership commitments	X	X	1.1   3.7%
	LE2	Responsible investment strategy	X	X	1.5   5.0%
	<i>Objectives</i>				
	LE3	Individual responsible for ESG, climate-related, and/or DEI objectives		X	1.1   3.7%
	LE4	ESG, climate-related and/or Diversity, Equity and Inclusion (DEI) senior decision-maker		X	1.5   5.0%
	LE5	Personnel ESG performance targets	X	X	1.5   5.0%

## 2024 GRESB Infrastructure Fund Assessment - Indicators

Policies	PO1	Policies on environmental issues	X	X	1.0   3.3%
	PO2	Policies on social issues	X	X	1.0   3.3%
	PO3	Policies on governance issues	X	X	1.0   3.3%
Targets	T1*	Targets		X	0.0   0.0%
Reporting	RP1	ESG reporting	X	X	3.0   10%
	RP2.1	ESG incident monitoring		X	1.5   5.0%
	RP2.2	ESG incident occurrences			0.0   0.0%
Risk Management	RM1.1	ESG due diligence for new acquisitions	X	X	4.15   13.8%
	RM1.2	ESG risks and opportunities in investment monitoring processes/asset management		X	4.15   13.8%
	<i>Climate-related Risk Management</i>				
	RM2	Resilience of strategy to climate-related risks and opportunities		X	0.5   1.7%
	RM3.1	Transition risk identification	X	X	0.5   1.7%
	RM3.2	Transition risk impact assessment	X	X	0.5   1.7%
	RM3.3	Physical risk identification	X	X	0.5   1.7%
	RM3.4	Physical risk impact assessment	X	X	0.5   1.7%
	RM3.5	Climate-related opportunities identification	X		0.5   1.7%
	RM3.6	Climate-related opportunities impact assessment	X		0.5   1.7%

\*For T1, GRESB asks for evidence if the Net Zero target is publicly available, however the provided evidence is not validated.

# 2024 GRESB Infrastructure Fund Assessment - Indicators

Stakeholder Engagement	SE1	Employee engagement program		X	1.0   3.3%
	SE2	Employee training			1.0   3.3%
	SE3	Employee satisfaction monitoring		X	1.0   3.3%
	SE4	Inclusion & Diversity		X	1.0   3.3%

# 2024 GRESB Infrastructure Asset Assessment - Indicators

## ENTITY AND REPORTING CHARACTERISTICS

ASPECT	INDICATOR CODE	SUMMARIZED INDICATORS	EVIDENCE NEEDED	PRE-FILL	WEIGHTING PTS   % WEIGHT IN COMPONENT
Entity Characteristics	EC1	Reporting entity		X	0.0   0.0%
	EC2	Nature of ownership		X	0.0   0.0%
	EC3	Entity commencement date		X	0.0   0.0%
	EC4	Reporting year		X	0.0   0.0%
Reporting Characteristics	RC1	Reporting currency		X	0.0   0.0%
	RC2	Economic size		X	0.0   0.0%
	RC3	Sector & geography		X	0.0   0.0%
	RC4	Ancillary activities		X	0.0   0.0%
	RC5	Nature of entity's business		X	0.0   0.0%
	RC6	Description of the asset		X	0.0   0.0%
	RC7	GRESB Materiality Assessment		X	0.0   0.0%

## MANAGEMENT

ASPECT	INDICATOR CODE	SUMMARIZED INDICATORS	EVIDENCE NEEDED	PRE-FILL	WEIGHTING PTS   % WEIGHT IN COMPONENT
Leadership	LE1	Entity materiality assessment		X	1.44   3.6%
	LE2	ESG leadership commitments		X	0.0   0.0%
	<i>Objectives</i>				
	LE3	ESG objectives	X	X	2.84   7.1%
	LE4	Individual responsible for ESG, climate-related, and/or DEI objectives		X	1.44   3.6%

## 2024 GRESB Infrastructure Asset Assessment - Indicators

	LE5	ESG, climate-related and/or Diversity, Equity and Inclusion (DEI) senior decision-maker		X	1.44   3.6%
	LE6	Personnel ESG performance targets	X	X	2.84   7.1%
Policies	PO1	Policies on environmental issues	X	X	1.44   3.6%
	PO2	Policies on social issues	X	X	1.44   3.6%
	PO3	Policies on governance issues	X	X	1.44   3.6%
Reporting	RP1	ESG reporting	X	X	2.84   7.1%
	RP2.1	ESG incident monitoring		X	1.44   3.6%
	RP2.2	ESG incident occurrences			0.0   0.0%
Risk Management	RM1	Management systems	X	X	2.49   6.2%
	<i>Risk Assessments</i>				
	RM2.1	Environmental risk assessment	X	X	2.49   6.2%
	RM2.2	Social risk assessment	X	X	2.49   6.2%
	RM2.3	Governance risk assessment	X	X	2.49   6.2%
	<i>Climate-related Risk Management</i>				
	RM3	Resilience of strategy to climate-related risks		X	0.5   1.25%
	RM4.1	Transition risk identification	X	X	0.5   1.25%
	RM4.2	Transition risk impact assessment	X	X	0.5   1.25%
	RM4.3	Physical risk identification	X	X	0.5   1.25%
	RM4.4	Physical risk impact assessment	X	X	0.5   1.25%
	RM4.5	Climate-related opportunities identification	X		0.5   1.25%
	RM4.6	Climate-related opportunities impact assessment	X		0.5   1.25%

## 2024 GRESB Infrastructure Asset Assessment - Indicators

	<i>ESG Monitoring</i>				
	RM5.1	Monitoring of environmental performance		X	0.74   1.85%
	RM5.2	Monitoring of social performance		X	0.74   1.85%
Stakeholder Engagement	RM5.3	Monitoring of governance performance		X	0.74   1.85%
	SE1	Stakeholder engagement program		X	2.84   7.1%
	SE2	Supply chain engagement program		X	1.44   3.6%
	SE3.1	Stakeholder grievance process		X	1.44   3.6%
	SE3.2	Stakeholder grievance monitoring			0.0   0.0%

### PERFORMANCE

ASPECT	INDICATOR CODE	SUMMARIZED INDICATORS	EVIDENCE NEEDED	PRE-FILL	WEIGHTING PTS   % WEIGHT IN COMPONENT
Implementation	IM1	Implementation of environmental actions			0.0   0.0%
	IM2	Implementation of social actions			0.0   0.0%
	IM3	Implementation of governance actions			0.0   0.0%
Output Impact	OI1	Output & impact			0.0   0.0%
Energy	EN1*	Energy			4.08   6.8%
Greenhouse Gas Emissions	GH1*	Greenhouse gas emissions			4.08   6.8%
Air Pollution	AP1*	Air pollution			4.08   6.8%
Water	WT1*	Water inflows / withdrawals			4.08   6.8%
	WT2*	Water outflows / discharges			4.08   6.8%

\*This indicator's weight is subject to materiality.

## 2024 GRESB Infrastructure Asset Assessment - Indicators

Waste	WS1*	Waste			4.08   6.8%
Biodiversity & Habitat	BI1*	Biodiversity & habitat			4.08   6.8%
Health & Safety	HS1*	Health & safety: employees			4.08   6.8%
	HS2*	Health & safety: contractors			4.08   6.8%
	HS3*	Health & safety: users			4.08   6.8%
	HS4*	Health & safety: community			4.08   6.8%
Employees	EM1*	Employee engagement		X	4.08   6.8%
	EM2*	Diversity, Equity, and Inclusion		X	4.08   6.8%
Customers	CU1*	Customer satisfaction monitoring		X	4.08   6.8%
Certification & Awards	CA1	Infrastructure certifications	X	X	2.90   4.83%
	CA2	Awards			0.0   0.0%

\*This indicator's weight is subject to materiality.



## 2024 GRESB Infrastructure Development Asset Assessment - Indicators

Policies	PO1	Policies on environmental issues	X		2.33   2.33%
	PO2	Policies on social issues	X		2.33   2.33%
	PO3	Policies on governance issues	X		2.33   2.33%
Reporting	RP1	ESG reporting	X		4.59   4.59%
	RP2.1*	ESG incident monitoring - construction			2.33   2.33%
	RP2.2	ESG incident occurrences			0.0   0.0%
Risk Management	RM1	Management systems	X		3.52   3.52%
	<i>Risk Assessments</i>				
	RM2.1	Environmental risk assessment - design	X		3.27   3.27%
	RM2.2	Social risk assessment - design	X		3.27   3.27%
	RM2.3	Governance risk assessment	X		4.52   4.52%
	RM3.1*	Environmental risk assessment - construction	X		0.75   0.75%
	RM3.2*	Social risk assessment - construction phase	X		0.75   0.75%
	<i>Climate-related Risk Management</i>				
	RM4	Resilience of strategy to climate-related risks			0.81   0.81%
	RM5.1	Transition risk identification	X		0.81   0.81%
	RM5.2	Transition risk impact assessment	X		0.81   0.81%
	RM5.3	Physical risk identification	X		0.81   0.81%
	RM5.4	Physical risk impact assessment	X		0.81   0.81%
	RM5.5	Climate-related opportunities identification	X		0.81   0.81%
	RM5.6	Climate-related opportunities impact assessment	X		0.81   0.81%

\*This indicator's weight is subject to materiality.

Stakeholder  
Engagement

Stakeholder engagement program

Supply chain engagement program

Stakeholder grievance process

Stakeholder grievance monitoring

