



2019

Asset Assessment

Contents

Introduction
2019 GRESB Asset Assessment Changes
Entity & Reporting Characteristics
Management
Policy & Disclosure
Risks & Opportunities
Monitoring & EMS
Stakeholder Engagement
Performance Indicators
Certifications & Awards

Disclaimer: 2019 GRESB Infrastructure Assessments

The information in this document has been provided in good faith and is provided on an “as is” basis. While we do not anticipate major changes, we reserve the right to make modifications prior to the official 2019 results launch on September 4. We will publicly announce any such modifications.

Introduction

About GRESB

GRESB is the environmental, social and governance (ESG) benchmark for real assets. Working in collaboration with the industry, GRESB defines the global standard for sustainability performance in real assets providing standardized and validated ESG data to more than 75 institutional investors, representing over USD 18 trillion in institutional capital.

For more information, visit gresb.com. Follow [@GRESB](https://twitter.com/GRESB) on Twitter.

Overview of GRESB Infrastructure Assessments

GRESB Infrastructure Asset Assessment

The GRESB Infrastructure Asset Assessment (Asset Assessment) provides the basis for systematic reporting, validation, objective scoring and peer benchmarking of ESG management and performance of infrastructure assets around the world. Both single and multi-facility assets can participate and the process leads to deep data insights for investors, fund managers and asset operators.

The Asset Assessment is organized around seven Sustainability Aspects. These aspects are broken down into indicators addressing asset-level plans and policies, implementation actions and operational performance.

GRESB Infrastructure Fund Assessment

The GRESB Infrastructure Fund Assessment (Fund Assessment) provides the basis for systematic reporting, validation, objective scoring and peer benchmarking of ESG management and performance of infrastructure funds around the world.

The Fund Assessment contains 13 indicators focused on management and investment processes. These indicators address foundational ESG plans and policies, leadership and accountability, engagement strategies, communications processes and other factors.

Supplement: Resilience

The GRESB Resilience Module is an optional supplement to the GRESB Real Estate and Infrastructure Assessments. It evaluates how real estate and infrastructure companies and funds are preparing for potentially disruptive events and changing conditions, assessing long-term trends, and becoming more resilient over time. The Module is motivated by two key factors:

- To meet investor demand for information about the resilience of property and infrastructure companies and funds; and
- To increase access to information about resilience-promoting actions among companies and funds.

The Resilience Module can optionally be completed along with the Asset Assessment.

The role of the GRESB benchmark

GRESB's global benchmark uses a consistent methodology to compare performance across different regions, investment vehicles and infrastructure sectors. This consistency, combined with our broad market coverage, means our members and participants can apply a single, globally recognized ESG framework to all their infrastructure investments.

GRESB results provide a practical way to understand ESG performance and communicate that performance to investors and other stakeholders. GRESB provides overall scores of ESG performance - such as the GRESB Score and GRESB Ratings - as well as detailed aspect-level and individual indicator-level scores. The key to analyzing GRESB data is in peer group comparisons that take into account country, regional, sectoral and

investment type variations. This richer analysis enables fund managers, companies and asset operators to understand their results in the context of their investment strategies and communicate this to their investors.

GRESB is committed to facilitating the use of its ESG metrics in investment decision-making processes and encouraging an active dialogue between investors, fund managers, companies and asset operators on ESG issues. GRESB updates its Investor Member Guidance on an annual basis to assist GRESB Investor Members in their engagement with managers.

Timeline and Process

The GRESB Infrastructure Assessments open in the Assessment Portal on April 1, 2019. The submission deadline is July 1, 2019, providing participants with a three-month window to complete the Assessment. This is a fixed deadline, and GRESB will not accept submissions received after this date.

The GRESB validation process starts on June 15 and continues until July 31, 2019. We may need to contact you during this time to clarify any issues with your response. Results are published in September 2019.

For an overview of key dates and activities for the 2019 Assessment cycle, please see the [Assessment timeline](#).

Participants are able to contact the [GRESB Helpdesk](#) at any time for support and guidance.

GRESB Assessment Training Program

GRESB Infrastructure Assessment Training is designed to help participants, potential participants and other GRESB stakeholders (managers, consultants, data partners) improve their ESG reporting through the GRESB Infrastructure Assessments.

Training is delivered via face-to-face group sessions, in select locations across all regions with GRESB participation, including Europe, North America and Asia Pacific. [See dates and locations for 2019 GRESB Assessment Training](#).

2019 GRESB Asset Assessment Changes

GRESB works closely with its members and broader industry stakeholders to update our Assessments annually to improve reporting and data accuracy, minimize reporting burden and stay up to date with contemporary ESG developments.

The main areas of development for the 2019 Assessment include refinements to the materiality approach, standardization of performance indicators and the improved Fund-Asset table functionality. These updates align with the longer term development of the Assessment, support our efforts to improve data quality and reflect the evolution of the infrastructure industry as measured by the benchmark over the last three years. They provide the building blocks for moving from benchmarking reporting transparency to real ESG performance over the next few years.

The table below lists the key changes, as well as their implications for your reporting process.

High-level comments

1	Revised asset description based on facility sectors and locations
	Assets will be more accurately defined based on the facilities that comprise the asset and their sectors and locations. Sector classification will be based on the EDHECInfra TICCS classification system and locations based on the UN Standard Country Codes. Assets will be strongly encouraged to report as single facilities as this provides the best basis for benchmark comparisons.
2	Materiality approach refined
	<p>The approach to materiality-based scoring has been refined by:</p> <ul style="list-style-type: none">• Adding eleven new factors beyond sector that will be used to determine the materiality of ESG issues.• Adding nine questions which are used to gather inputs on these factors (the others come from other indicators).• Moving from three levels of materiality weightings to four.• Moving from 22 to 172 sector classifications. <p>This refinement will provide a more tailored entity specific materiality-based scoring to better address the diversity of assets participating in the Asset Assessment.</p>
3	Performance Indicators – Standardization of Metrics, Intensities and Reporting Boundaries
	Performance Indicators have been revised to focus on the most important metrics for investors and remove extraneous ones. Intensity calculations will now be displayed and information on reporting boundaries is requested. These changes provide the building blocks for moving from scoring of reporting transparency to performance in the future.
4	New Indicators
	New Indicators on 'Customer Satisfaction', 'Employee Satisfaction' and 'Gender & Diversity' as these issues were identified as material based on feedback, and to align with the Real Estate Assessment. These indicators will be unscored in 2019.
5	The access to the Template Tool is no longer restricted to members
	The template tool enables participants to copy information across multiple assessments, reducing the amount of time spent replicating information for entities held by the same manager.
6	Fund-Asset Linking

	Significant improvements have been made to the Fund-Asset linking process. Funds will be able to add non-participating assets to their Fund-Asset table without creating a new asset assessment. Asset participants will be able to see what funds are linked to their asset from their assessment portal.
7	Good Practice Links
	Both the fund and asset assessment indicator guidance will now include good practice examples drawn from publicly available evidence provided for indicators.
8	The Validation Interview process changes structure and will be mainly based on a desktop review
	While the scope of the Validation Interview will remain the same (the validators will do an in-depth analysis of all supporting evidences, mandatory and non-mandatory, performance indicators and outliers), the Validation Interview report, the call with the participant, and the participant's ability to change their responses following the call will be removed from the process. Participants will continue to be automatically notified if they are selected for a Validation Interview and there may still be instances where we need to contact the participant for missing supporting evidence, additional information, clarifications or corrections to the data submitted.

Indicator changes

EC2	Nature of Business <p>Description: Two new sections added covering 'Revenue Basis' (i.e. merchant, contract/concession) and 'Scope of Service' (i.e. asset provision, maintenance and/or operation), and title changed from 'Nature of ownership' to better reflect the range of inputs.</p> <p>Rationale for change: Engagement with the 'Contract Structure/Model' Industry Working Group (IWG) identified that these entity attributes were important in understanding the degree of control and influence that the entity has on ESG issues. This is in turn important in determining the material ESG issues. Adding 'Revenue Basis' also aligns with the EDHECInfra The Infrastructure Company Classification Standard (TICCS), which GRESB has contributed to and adopted as a standard for classification of assets.</p> <p>Impact of change: Minor one-off increase in reporting burden due to the need to enter this information this year but it will pre-fill after that. 'Scope of Service' will be used for materiality-based scoring and peer grouping. 'Revenue Basis' will be used for insights.</p>
RC2	Economic size <p>Description: 'Annual operating costs' was changed to 'Revenue' and is now mandatory.</p> <p>Rationale for change: Revenue will be used (as denominators) to calculate intensity performance metrics which will in future provide more comparability between assets.</p> <p>Impact of change: Minor increase in reporting burden in exchange for more comparable performance metrics.</p>
RC3 (former RC3/4)	Facility details <p>Description: Indicator RC3 and RC4 have been merged into a newly structured indicator based on listing of facilities that make up the asset. Information on entity capacity and output has been moved to performance indicators (PI1). Sector and location classification aligns with the EDHECInfra TICCS classification system and the United Nations Standard Country or Area Codes for Statistical Use.</p> <p>Rationale for change: To simplify sector and location classification and align with a standardized classification systems.</p>

	Impact of change: Far better user experience, reduced reporting burden, more standardized classification and more accurate reporting.
RC4 (former RC5)	Description of the asset <p>Description: Addition of an upload of a photo(s) that represents the asset. This will not be mandatory or scored.</p> <p>Rationale for change: GRESB marketing purposes.</p> <p>Impact of change: Minor increase in reporting burden.</p>
MA1	Entity Materiality Assessment <p>Description: Split the two requirements for materiality assessment into two separate elements relating to identification of issues and engagement with stakeholders.</p> <p>Rationale for change: Make the requirements clearer to participants.</p> <p>Impact of change: Improved clarity for participants.</p>
MA2	GRESB Materiality Assessment <p>Description: Refined the approach to materiality-based scoring by:</p> <ul style="list-style-type: none"> • Adding eleven new factors beyond sector that will be used to determine the materiality of ESG issues for the entity. • Adding nine questions which are used to gather inputs on these factors (the others come from other indicators). • Moving from three levels of materiality weightings to four. • Moving from 22 to 172 sector classifications. <p>Rationale for change: This refined approach was developed through engagement with the Infrastructure Benchmark Committee and provides much more tailored, entity specific materiality weightings.</p> <p>Impact of change: Minor increase in reporting burden to answer the nine simple questions in exchange for much better tailoring to each entity.</p>
MA3	ESG specific objectives <p>Description: Removed section of indicator focusing on 'integration of objectives'. This indicator will now purely focus on ESG objectives.</p> <p>Rationale for change: This aspect is already addressed in other areas of the assessment and was difficult to respond to and validate.</p> <p>Impact of change: Reduced reporting burden.</p>
MA6	ESG factors in personnel performance targets <p>Description: Removed the wording 'pre-determined' from 'Does performance on these targets have pre-determined consequences'.</p> <p>Rationale for change: This term was confusing for participants.</p> <p>Impact of change: More clarity.</p>
PD4	Disclosure of ESG actions and/or performance <p>Description: Added 'Frequency of reporting' as an option for 'Entity reporting to investors'.</p>

	<p>Rationale for change: To align with Real Estate and Fund assessments.</p> <p>Impact of change: Minor increase in reporting burden.</p>
PD5	<p>Third-party review of ESG disclosure</p> <hr/> <p>Description: Third-party verification and third-party assurance of sustainability disclosure receive equal points.</p> <p>Rationale for change: Over the past years, the non-financial information third-party review industry has witnessed the development of several new verification and assurance standards. The level of scrutiny underpinning such third-party reviews tends to be dictated by the standard used, rather than the terminology used to describe the review process.</p> <p>Impact of change: The scoring is adjusted to recognize external verification in the same way as external assurance. “Other” answers provided to the Scheme Name dropdown menu are subject to validation.</p>
PD6	<p>ESG-related controversies communication process</p> <hr/> <p>Description: Added ‘Investors/Shareholders’ to the list of stakeholders.</p> <p>Rationale for change: Review of other answers identified the need for this additional stakeholder group.</p> <p>Impact of change: Greater clarity.</p>
R01-3	<p>E,S,G risk assessment</p> <hr/> <p>Description: Added a section covering the key elements of the risk assessment process.</p> <p>Rationale for change: Previously the indicator just measured what ESG issues were identified in risk assessment but not whether risks were also analysed, evaluated and treated, which are important aspects of managing risk.</p> <p>Impact of change: Minor increase in reporting burden.</p>
R04	<p>Actions to mitigate ESG risk/ improve ESG performance</p> <hr/> <p>Description: Indicator has been removed.</p> <p>Rationale for change: This indicator overlapped with R01-3. Impact assessments are commonly undertaken during the development and construction phase and are less relevant to ongoing management of assets. Impact assessments can still be used as evidence in R01-3. The issue of development and construction will be reviewed by a Greenfield Development Industry Working Group.</p> <p>Impact of change: Significant reduction in reporting burden.</p>
ME1	<p>Alignment and/or accreditation to ESG-related management standards</p> <hr/> <p>Description: Separate evidence is now required for each of ‘Accreditations maintained or achieved’ and ‘Management Standards aligned with’.</p> <p>Rationale for change: These two aspects were sometimes confused by participants and difficult to validate.</p> <p>Impact of change: Minor increase in reporting burden in exchange for greater clarity and reporting accuracy.</p>
ME2-4	<p>Monitoring E,S,G performance</p> <hr/>

	<p>Description: Remove the open text boxes requiring an explanation for how each of the selected issues are monitored.</p> <p>Rationale for change: Given that evidence is provided this was a duplication in reporting.</p> <p>Impact of change: Reduced reporting burden.</p>
SE1&3	<p>Stakeholder engagement program & stakeholder grievance process</p> <hr/> <p>Description: Updated checkboxes list to include 'Investors/Shareholders' to stakeholders list.</p> <p>Rationale for change: We identified that this stakeholder group was commonly entered as an 'Other' response.</p> <p>Impact of change: Reduced reporting burden.</p>
PI1	<p>Measures of output</p> <hr/> <p>Description: Rather than a generic indicator with ability to provide any output metrics, this indicator has been standardized to focus on standardized metrics that provide the building blocks for useful performance metrics including intensity metrics for the other performance indicators. Capacity and output information has been moved here from RC4 as a better place to capture and use this data. A new metric has been incorporated on 'impact value' to allow participants to start calculating and reporting the ESG value of their activities.</p> <p>Rationale for change: Investors are requesting more standardized and comparable data.</p> <p>Impact of change: Increase in reporting burden in exchange for clearer approach and more standardized, useful and comparable data.</p>
PI2	<p>Health & Safety</p> <hr/> <p>Description: Split the Customers & Community Health & Safety table into two separate tables, creating a total of four individual PI tables for this indicator.</p> <p>Rationale for change: The two stakeholder groups have been deemed significantly different from one another and worthy of separate indicators. This allows them to be given different weightings for materiality-based scoring.</p> <p>Impact of change: Supports better tailoring to each entity.</p>
PI2-8	<p>Performance Indicators</p> <hr/> <p>Description: Metrics standardized to focus on the most important metrics for investors and removing extraneous ones. Only key metrics are scored (usually based on totals). Baseline data is no longer scored but can be provided for reporting. Targets for key metrics will be scored but evidence for these must be provided. Intensity calculations will now be displayed (per unit output, GAV and revenue). Information on reporting boundaries is requested.</p> <p>Rationale for change: These changes provide the building blocks for moving from scoring of reporting transparency to performance in the future. The focus on key metrics will standardise reporting and clarify expectations.</p> <p>Impact of change: Reduced reporting burden, clearer structure, greater transparency and more accurate and comparable data.</p>
PI6	<p>Water</p> <hr/> <p>Description: PI6 on Water is now split into two indicators, being Water Use/Withdrawal (PI6.0) and Water Discharge/Pollution (PI6.1).</p>

	<p>Rationale for change: These two issues have been deemed significantly different from one another and worthy of separate indicators. This allows them to be given different weightings for materiality-based scoring.</p> <p>Impact of change: Supports better tailoring to each entity.</p>
PI9 (New)	<p>Customer Satisfaction</p> <hr/> <p>Description: New Indicator on 'Customer Satisfaction' based on undertaking customer satisfaction surveys and implementing improvements based on the survey responses. It will be unscored in 2019.</p> <p>Rationale for change: This was identified as a material issue by the IBC and IAB. Alignment with Real Estate Assessment (but using customer satisfaction rather than tenant satisfaction).</p> <p>Impact of change: Increased reporting burden although it is not scored in 2019.</p>
PI10 (New)	<p>Employee Satisfaction</p> <hr/> <p>Description: New Indicator on 'Employee Satisfaction' based on undertaking customer satisfaction surveys and implementing improvements based on the survey responses. It will be unscored in 2019.</p> <p>Rationale for change: This was identified as a material issue by the IBC and IAB. Alignment with Real Estate Assessment.</p> <p>Impact of change: Increased reporting burden although it is not scored in 2019.</p>
PI11 (New)	<p>Gender & Diversity</p> <hr/> <p>Description: New Indicator on 'Gender & Diversity' incorporating a range of metrics at management and employee level.</p> <p>Rationale for change: This was identified as a material issue by the IBC and IAB. Alignment with Real Estate Assessment.</p> <p>Impact of change: Increased reporting burden although it is not scored in 2019.</p>
PD1-3, R01-3, ME2-4	<p>ESG Issues</p> <hr/> <p>Description: Added the 'Health & Safety: Contractors' issue. Removed the 'Discrimination' issue.</p> <p>Rationale for change: 'Health & Safety: Contractors' added to align Performance Indicator reporting to materiality-based scoring. Discrimination issue was deemed to already be covered by the 'Gender & Diversity' issue. These changes align with the Real Estate assessment.</p> <p>Impact of change: More clarity.</p> <p>Description: 'Cybersecurity' separated out from 'Data protection and privacy (inc. cybersecurity)' as its own issue.</p> <p>Rationale for change: Benchmarking against other frameworks and feedback from IBC and IAB supported the need to separate Cybersecurity.</p> <p>Impact of change: More focus on an important issue.</p>
Good Practice Links	<hr/> <p>Description: Indicator guidance will now include good practice examples. These will be drawn from publicly available evidence provided for indicators.</p> <p>Rationale for change: Participants have requested more guidance and examples of good practices to assist their improvement efforts.</p>

	Impact of change: Greater clarity of expectations and guidance to foster improvement.
Asset Link to Funds	<p>Description: Assets will now be able to see what funds have linked their asset to the fund's Fund-Asset table via the portal.</p> <p>Rationale for change: Asset participants lacked transparency in seeing which funds their asset may be linked to, creating confusion as to whether a connection had indeed been made or not. Previously, only Fund Assessment participants had the possibility to view this.</p> <p>Impact of change: Less confusion and possibility of errors.</p>

Entity & Reporting Characteristics

Entity Characteristics

2018 Indicator

EC1 Reporting Entity

Entity Name: _____

Organization Name (May be same as entity name): _____

EC1

Ownership (Select one)

☐ Public (listed) entity

☐ ISIN: _____

☐ Ticker symbol: _____

☐ Exchange (multiple answers possible)

☐ ASX - Australian Securities Exchange

☐ BM&F Bovespa

☐ BME Spanish Exchanges

☐ BSE - Bombay Stock Exchange

☐ Deutsche Börse

☐ Euronext

☐ JPX - Japan Exchange Group

☐ JSE Limited

☐ KRX - Korea Exchange

☐ LSE - London Stock Exchange Group

☐ Nasdaq - NASDAQ Stock Market

☐ NSE - National Stock Exchange of India

☐ NYSE - New York Stock Exchange

☐ OMX Nordic Exchange

☐ SEHK - Hong Kong Stock Exchange

☐ SIX Swiss Exchange

☐ SSE - Shanghai Stock Exchange

☐ SZSE - Shenzhen Stock Exchange

☐ TMX Group

☐ TWSE - Taiwan Stock Exchange

☐ Other: _____

☐ Other identifier: _____

☐ Private (non-listed) entity

☐ Public-Private Partnership (PPP)

☐ Non-profit entity

- ☐ Government entity
- ☐ Other: _____

Structure

- ☐ Corporate
- ☐ Special Purpose Vehicle (SPV)
- ☐ Other: _____

Revenue basis

- ☐ Merchant
- ☐ Concessionary/Contracted
- ☐ Regulated
- ☐ Other

-

Scope of service

In addition to simply providing the asset, does the entity provide associated services (e.g. maintenance or operation of the asset, directly or by contractors) (multiple answers possible)?

- ☐ Yes

☐ Asset maintenance

Name of Asset Maintainer (May be same as organization name): _____

☐ Asset operation

Name of Asset Operator (May be same as organization name): _____

- ☐ No

EC3 Reporting period

EC3

- ☐ Calendar year
- ☐ Fiscal year

Specify the starting month

EC4 Industry associations

EC4

List memberships in industry associations. Include name of association and URL for association website:

EC5 Age of asset

EC5

In what year did or will the asset commence operation?

Year: _____

Reporting Characteristics

2018 Indicator

RC1 Reporting currency

Values are reported in

RC1

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: _____

RC2 Economic size

RC2

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

Revenue (required) (in millions): _____

☐ Other (optional) (in millions)

Size: _____

RC3 Facility details (sector and location)

RC3/4

Facility name	Weight GAV
<input type="text"/>	<input type="text" value=""/>
Country	Address/GPS coordinates
<input type="text" value="Select country"/>	<input type="text"/>
Sector	
<input type="text" value="Select sector"/>	
Describe the facility (max 100 words)	
<input type="text"/>	

Add facility

RC4 Description of the asset

RC5

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.

☐ Yes

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No



Management

Materiality

2018 Indicator

MA1 Has the entity undertaken an ESG materiality assessment in the last three years?

☐ Yes

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

☐ Identification of the material ESG issues from the entity's operations

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Engagement with relevant stakeholders to identify which issues are material

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)

MA1

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

- ☐ Adjacent
- ☐ Close (<100m)
- ☐ Distant (>100m)

Contamination - Is the asset sited on contaminated land?

- ☐ Yes
- ☐ No

Resilience - Is the entity located in an area close to the sea, prone to earthquakes, droughts, floods, wildfires or other?

- ☐ Yes
- ☐ No

Water use/withdrawal - What is the scale of the entity's water use/withdrawal and water stress in the location?

- ☐ High consumption in locations with high water stress
- ☐ High consumption in locations with low water stress
- ☐ Low consumption in locations with high water stress
- ☐ Low consumption in locations with low water stress
- ☐ No consumption

Water discharge/pollution - Is there 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 - Does 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 - Does the entity emit noise externally?

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

Nature of customer service - Do individual customers/users interact directly with the asset?

- ☐ Yes and the interaction is extensive

☒ Yes and the interaction is extensive

☐ Yes but the interaction is limited

☐ No

Contracting practices - What proportion of the entity's activities are contracted out?

☐ Most

☐ Part

☐ Little

Materiality results

Environmental

Issue	Entity specific materiality
Air pollutants	Low/Medium/High
Biodiversity & Habitat	Low/Medium/High
Contamination	Low/Medium/High
Energy	Low/Medium/High
Greenhouse gas emissions	Low/Medium/High
Light pollution	Low/Medium/High
Material sourcing and resource efficiency	Low/Medium/High
Noise	Low/Medium/High
Resilience (adaptation) to climate change	Low/Medium/High
Resilience to catastrophe/disaster	Low/Medium/High
Waste	Low/Medium/High
Water discharge/pollution	Low/Medium/High
Water use/withdrawal	Low/Medium/High

Social

Issue	Entity specific materiality
Child labour	Low/Medium/High
Community development	Low/Medium/High
Customer satisfaction	Low/Medium/High
Employee engagement	Low/Medium/High
Forced or compulsory labor	Low/Medium/High
Freedom of association	Low/Medium/High
Gender and diversity	Low/Medium/High
Health and safety: community	Low/Medium/High
Health and safety: contractors	Low/Medium/High
Health and safety: customers	Low/Medium/High
Health and safety: employees	Low/Medium/High
Health and safety: supply chain	Low/Medium/High
Labor standards and working conditions	Low/Medium/High
Social enterprise partnering	Low/Medium/High
Stakeholder relations	Low/Medium/High

Governance

Issue	Entity specific materiality
Audit committee structure/independence	Low/Medium/High
Board composition	Low/Medium/High
Bribery and corruption	Low/Medium/High
Compensation committee structure/independence	Low/Medium/High
Cybersecurity	Low/Medium/High
Data protection and privacy	Low/Medium/High
Executive compensation	Low/Medium/High
Fiduciary duty	Low/Medium/High
Fraud	Low/Medium/High
Independence of board chair	Low/Medium/High
Lobbying activities	Low/Medium/High
Political contributions	Low/Medium/High
Whistleblower protection	Low/Medium/High

MA3 Does the entity have specific ESG objectives?

☐ Yes

The objectives relate to (multiple answers possible)

☐ General sustainability

☐ Environment

☐ Social

☐ Governance

The objectives are

☐ Publicly available

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Not publicly available

UPLOAD

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)

MA3

MA4 Does the entity have one or more persons responsible for implementing ESG objectives?

☐ Yes

☐ Dedicated employee for whom sustainability is the core responsibility

Provide the details for the most senior of these employees

Name: _____

Job title: _____

E-mail (optional): _____

LinkedIn profile (optional): _____

☐ Employee for whom sustainability is among their responsibilities

Provide the details for the most senior of these employees

Name: _____

Job title: _____

E-mail (optional): _____

LinkedIn profile (optional): _____

☐ External consultant/manager

Name of the organization

Name of the main contact: _____

Job title: _____

E-mail (optional): _____

LinkedIn profile (optional): _____

☐ No

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

MA5 Does the entity have a senior decision-maker accountable for ESG issues?

MA5

☐ Yes

Provide the details for the most senior decision-maker on ESG issues

Name / organization name: _____

Job title: _____

E-mail (optional): _____

LinkedIn profile (optional): _____

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

☐ Board of Directors

☐ Senior Management Team

☐ Other: _____

☐ No

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

MA6 Does the entity include ESG factors in the annual performance targets of personnel?

MA6

☐ Yes

Select the employees to whom these targets apply (multiple answers possible):

- ☐ All employees
- ☐ Board of Directors
- ☐ Senior management team
- ☐ Other: _____

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

☐ Yes

- ☐ Financial consequences
- ☐ Non-financial consequences

☐ No

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

☐ No

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

MA7 Is ESG-related training provided for the entity?

☐ Yes

Training is provided to (multiple answers possible)

☐ Employees

Training covers (multiple answers possible)

☐ Environmental issues

☐ Social issues

☐ Governance issues

☐ Contractors/operators

Training covers (multiple answers possible)

☐ Environmental issues

☐ Social issues

☐ Governance issues

☐ Other (e.g. local community, customers)

Training covers (multiple answers possible)

☐ Environmental issues

☐ Social issues

☐ Governance issues

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

☐ No

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



Policy & Disclosure

Policies

2018 Indicator

☐ Yes

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

- ☐ Air pollutants
- ☐ Biodiversity and habitat
- ☐ Contamination
- ☐ Energy
- ☐ Greenhouse gas emissions
- ☐ Light pollution
- ☐ Material sourcing and resource efficiency
- ☐ Noise
- ☐ Resilience to catastrophe/disaster
- ☐ Resilience (adaptation) to climate change
- ☐ Waste
- ☐ Water discharge/pollution
- ☐ Water use/withdrawal
- ☐ Other issues: _____

An environmental policy or policies apply to the following stakeholder group(s) (multiple answers possible)

- ☐ Contractors
- ☐ Suppliers
- ☐ Supply chain (beyond tier 1 suppliers and contractors)
- ☐ Other: _____

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)

☐ Yes

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

- ☐ Child labour
- ☐ Community development
- ☐ Customer satisfaction
- ☐ Employee engagement
- ☐ Forced or compulsory labor
- ☐ Freedom of association
- ☐ Gender and diversity
- ☐ Health and safety: employees
- ☐ Health and safety: customers
- ☐ Health and safety: community
- ☐ Health and safety: contractors
- ☐ Health and safety: supply chain
- ☐ Labor standards and working conditions
- ☐ Social enterprise partnering
- ☐ Stakeholder relations
- ☐ Other issues: _____

A social policy or policies apply to the following stakeholder group(s) (multiple answers possible)

- ☐ Contractors
- ☐ Suppliers
- ☐ Supply chain (beyond Tier 1 suppliers and contractors)
- ☐ Other: _____

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)

☐ Yes

☐ Material board-level issues which are covered by a policy or policies (multiple answers possible)

☐ Audit committee structure/independence

☐ Board composition

☐ Compensation committee structure/independence

☐ Executive compensation

☐ Independence of board chair

☐ Lobbying activities

☐ Other issues: _____

☐ Material operational issues which are covered by a policy or policies (multiple answers possible)

☐ Bribery and corruption

☐ Cybersecurity

☐ Data protection and privacy

☐ Fiduciary duty

☐ Fraud

☐ Political contributions

☐ Whistleblower protection

☐ Other issues: _____

☐ An operational policy or policies apply to the following stakeholder group(s) (multiple answers possible)

☐ Contractors

☐ Suppliers

☐ Supply chain (beyond Tier 1 suppliers and contractors)

☐ Other: _____

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)

☐ Yes

Communication strategy:

☐ Integrated Report

*Integrated Report must be aligned with the IIRC framework

Select the applicable reporting level

☐ Entity

☐ Group

UPLOAD or URL _____

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

Aligned with third-party standard

☐ Stand-alone Sustainability Report(s)

Select the applicable reporting level

☐ Entity

☐ Group

UPLOAD or URL _____

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

Aligned with third-party standard

☐ Section of Annual Report

Select the applicable reporting level

☐ Entity

☐ Group

UPLOAD or URL _____

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

Aligned with third-party standard

☐ Dedicated section on website

Select the applicable reporting level

☐ Entity

☐ Group

UPLOAD or URL _____

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

☐ Entity reporting to investors

Frequency of reporting: _____

Select the applicable reporting level

☐ Entity

☐ Group

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

Aligned with third-party standard Guideline name ▼

☐ Other: _____

Select the applicable reporting level

☐ Entity

☐ Group

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

Aligned with third-party standard Guideline name ▼

☐ No

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

Guideline name

- GRI Standards, 2016
- GRI Sustainability Reporting Guidelines, G4
- IIRC International Integrated Reporting Framework, 2013
- PRI Reporting Framework, 2018
- TCFD Recommendations, 2017
- Other: _____



☐ Yes

Select the most stringent level of review in each area (multiple answers possible, selections must match answers in PD4)

☐ Integrated Report

☐ Externally checked by

☐ Externally verified by

using

☐ Externally assured by

using

☐ Stand-alone Sustainability Report(s)

☐ Externally checked by

☐ Externally verified by

using

☐ Externally assured by

using

☐ Section of Annual Report

☐ Externally checked by

☐ Externally verified by

using

☐ Externally assured by

using

☐ Entity reporting to investors

☐ Externally checked by

☐ Externally verified by

using

☐ Externally assured by

using

☐ Other: _____

☐ Externally checked by

☐ Externally verified by

using

☐ Externally assured by

using Scheme name ▼

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)

Scheme name

- AA1000AS
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Specified Gas Emitters Regulation
- ASAE3000
- Attestation Standards established by the American Institute of Certified Public Accountants/AICPA (AT101)
- Australia National Greenhouse and Energy Regulations (NGER Act)
- California Mandatory GHG Reporting Regulations (also known as Californian Air Resources Board regulations)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange verification standard
- Climate Registry General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG Verification Guidelines from ERT
- DNV Verisustain Protocol/ Verification Protocol for Sustainability Reporting
- Earthcheck Certified
- Enviro-Mark Solutions' CEMARS (Certified Emissions Measurement And Reduction Scheme) standard
- ERM GHG Performance Data Assurance Methodology
- IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichten im Bereich der Nachhaltigkeit
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE 3000
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
- ISO14064-3
- JVETS (Japanese Voluntary Emissions Trading Scheme) Guideline for verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- RevR 6 Bestyrkande av hållbarhetsredovisning (RevR 6 Assurance of Sustainability)
- RevR6 Procedure for assurance of sustainability report from Far, the Swedish auditors professional body
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
- Spanish Institute of Registered Auditors (ICJCE)
- Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- State of Israel Ministry of Environmental Protection, VERIFICATION OF GREENHOUSE GAS EMISSIONS AND EMISSIONS REDUCTION IN ISRAEL GUIDANCE DOCUMENT FOR CONDUCTING VERIFICATIONS, Process A.
- Swiss Climate CO2 label
- Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
- The Climate Registry's General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Tokyo Emissions Trading Scheme
- Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws
- Other: _____

PD6 Does the entity have a process to communicate about ESG-related controversies, misconduct, penalties, incidents or accidents?

PD6

☐ Yes

Describe the communication process (maximum 250 words): _____

The entity would communicate misconduct, penalties, incidents or accidents to (multiple answers possible)

- ☐ Clients/Customers
- ☐ Contractors
- ☐ Community/Public
- ☐ Employees
- ☐ Investors/Shareholders
- ☐ Regulators/Government
- ☐ Special interest groups (NGOs, Trade Unions, etc.)
- ☐ Suppliers
- ☐ Other stakeholders: _____

☐ No

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

PD7 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)

PD7

☐ Yes

Specify the total number of cases which occurred: _____

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

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)



Risks & Opportunities

Risk Assessments

2018 Indicator

R01 Did the entity perform environmental risk assessment(s) within the last three years?

R01

☐ Yes

Select elements of the Risk Assessment Process undertaken by the entity (multiple answers possible)

- ☐ Risk assessments are regularly conducted or reviewed and updated
- ☐ Risks are analysed (i.e. level of risk rating)
- ☐ Risks are evaluated and treated

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

- ☐ Air pollutants
- ☐ Biodiversity and habitat
- ☐ Contamination
- ☐ Energy
- ☐ Greenhouse gas emissions
- ☐ Light pollution
- ☐ Material sourcing and resource efficiency
- ☐ Noise
- ☐ Resilience to catastrophe/disaster
- ☐ Resilience (adaptation) to climate change
- ☐ Waste
- ☐ Water discharge/pollution
- ☐ Water use/withdrawal
- ☐ Other: _____

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL _____

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

☐ No

☐ No

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

R02 Did the entity perform social risk assessment(s) within the last three years?

R02

☐ Yes

Select elements of the Risk Assessment Process undertaken by the entity (multiple answers possible)

- ☐ Risk assessments are regularly conducted or reviewed and updated
- ☐ Risks are analysed (i.e. level of risk rating)
- ☐ Risks are evaluated and treated

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

- ☐ Child labour
- ☐ Community development
- ☐ Customer satisfaction
- ☐ Employee engagement
- ☐ Forced or compulsory labor
- ☐ Freedom of association
- ☐ Gender and diversity
- ☐ Health and safety: employees
- ☐ Health and safety: customers
- ☐ Health and safety: community
- ☐ Health and safety: contractors
- ☐ Health and safety: supply chain
- ☐ Labor standards and working conditions
- ☐ Social enterprise partnering
- ☐ Stakeholder relations
- ☐ Other: _____

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL _____

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

☐ No

☐ No

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

R03 Did the entity perform governance risk assessment(s) within the last three years?

R03

☐ Yes

☐ Select elements of the Risk Assessment Process undertaken by the entity (multiple answers possible)

☐ Risk assessments are regularly conducted or reviewed and updated

☐ Risks are analysed (i.e. level of risk rating)

☐ Risks are evaluated and treated

☐ Material board-level issues for which risk is assessed (multiple answers possible)

☐ Audit committee structure/independence

☐ Board composition

☐ Compensation committee structure/independence

☐ Executive compensation

☐ Independence of board chair

☐ Lobbying activities

☐ Other issues: _____

☐ Material operational issues for which risk is assessed (multiple answers possible)

☐ Bribery and corruption

☐ Cybersecurity

☐ Data protection and privacy

☐ Fraud

☐ Fiduciary duty

☐ Political contributions

☐ Whistleblower protection

☐ Other issues: _____

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL _____

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

☐ No

☐ No

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

R04 Can the entity provide specific examples of actions taken to mitigate ESG related risks or improve ESG performance?

☐ Yes

Describe specific examples of actions taken to improve ESG performance during the last 3 years. The goal is to provide illustrative examples of tangible actions that demonstrate the entity's progress.

 [ESGTable:1a]

 [ESGTable:1b]

 [ESGTable:1c]

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL _____

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

☐ No

☐ No

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

R05

Categories of environmental issues (select applicable issue for each activity)

- | | |
|---|--|
| <ul style="list-style-type: none"> ■ Air pollutants ■ Biodiversity and habitat protection ■ Contamination ■ Energy ■ Greenhouse gas emissions ■ Light pollution ■ Materials sourcing & resource efficiency | <ul style="list-style-type: none"> ■ Noise ■ Resilience to catastrophe/disaster ■ Resilience (adaptation) to climate change ■ Waste ■ Water discharge/pollution ■ Water use/withdrawal ■ Other: _____ |
|---|--|

Categories of social issues (select applicable issue for each activity)

- | | |
|--|---|
| <ul style="list-style-type: none"> ■ Child labor ■ Community development ■ Customer satisfaction ■ Employee engagement ■ Forced or compulsory labor ■ Freedom of association ■ Gender and diversity ■ Health and safety: employees | <ul style="list-style-type: none"> ■ Health and safety: customers ■ Health and safety: community ■ Health and safety: contractors ■ Labor standards and working conditions ■ Social enterprise partnering ■ Stakeholder relations ■ Other: _____ |
|--|---|

Categories of governance issues (select applicable issue for each activity)

- | | |
|--|--|
| <ul style="list-style-type: none"> ■ Audit committee structure/independence ■ Board composition ■ Bribery and corruption ■ Compensation committee structure/independence ■ Cybersecurity ■ Data protection and privacy (incl. cybersecurity) ■ Executive compensation | <ul style="list-style-type: none"> ■ Fiduciary duty ■ Fraud ■ Independence of Board chair ■ Lobbying activities ■ Political contributions ■ Whistleblower protection ■ Other: _____ |
|--|--|

Classify the fraction of the entity covered by the action

- | | |
|---|--|
| <ul style="list-style-type: none"> ■ > 0%, < 25% ■ ≥ 50%, < 75% ■ ≥ 25%, < 50% | <ul style="list-style-type: none"> ■ ≥ 75%, ≤ 100% ■ Unknown |
|---|--|



Monitoring & EMS

ESG-related management standards

2018 Indicator

ME1 Is the entity's management system accredited to, or aligned with, ESG-related management standards?

☐ Yes

☐ Accreditations maintained or achieved (multiple answers possible)

☐ ISO 55000

☐ ISO 14001

☐ ISO 9001

☐ OHSAS 18001

☐ Other standard: _____

UPLOAD or URL _____

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

☐ Management standards aligned with (multiple answers possible)

☐ ISO 26000

☐ ISO 20400

☐ ISO 50001

☐ Other standard: _____

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)

ME1

ME2 Does the entity monitor environmental performance?

☐ Yes

Select all material issues for which performance is monitored (multiple answers possible)

- ☐ Air pollutants
- ☐ Biodiversity and habitat
- ☐ Contamination
- ☐ Energy
- ☐ Greenhouse gas emissions
- ☐ Light pollution
- ☐ Material sourcing and resource efficiency
- ☐ Noise
- ☐ Resilience to catastrophe/disaster
- ☐ Resilience (adaptation) to climate change
- ☐ Waste
- ☐ Water discharge/pollution
- ☐ Water use/withdrawal
- ☐ Other: _____

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

☐ No

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

ME3 Does the entity monitor social performance?

ME3

☐ Yes

Select all material issues for which performance is monitored (multiple answers possible)

- ☐ Child labour
- ☐ Community development
- ☐ Customer satisfaction
- ☐ Employee engagement
- ☐ Forced or compulsory labor
- ☐ Freedom of association
- ☐ Gender and diversity
- ☐ Health and safety: employees
- ☐ Health and safety: customers
- ☐ Health and safety: community
- ☐ Health and safety: contractors
- ☐ Health and safety: supply chain
- ☐ Labor standards and working conditions
- ☐ Social enterprise partnering
- ☐ Stakeholder relations
- ☐ Other: _____

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL _____

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

☐ No

☐ No

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

☐ Yes

☐ Material board-level issues for which performance is monitored (multiple answers possible)

☐ Audit committee structure/independence

☐ Board composition

☐ Compensation committee structure/independence

☐ Executive compensation

☐ Independence of board chair

☐ Lobbying activities

☐ Other issues: _____

☐ Material operational issues for which performance is monitored (multiple answers possible)

☐ Bribery and corruption

☐ Cybersecurity

☐ Data protection and privacy

☐ Fraud

☐ Fiduciary duty

☐ Political contributions

☐ Whistleblower protection

☐ Other issues: _____

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL _____

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

☐ No

☐ No

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



Stakeholder Engagement

Stakeholder engagement

2018 Indicator

SE1 Does the entity have a stakeholder engagement program?

SE1

☐ Yes

Select elements of the stakeholder engagement program (multiple answers possible)

- ☐ Planning and preparation for engagement
- ☐ Implementation of engagement plan
- ☐ Program review and evaluation
- ☐ Training
- ☐ Other: _____

Is the stakeholder engagement program aligned with third-party standards and/or guidance?

☐ Yes

Guideline name ▼

☐ No

Which stakeholders does the stakeholder engagement program apply to? (multiple answers possible)

- ☐ Clients/Customers
- ☐ Community/Public
- ☐ Contractors
- ☐ Employees
- ☐ Investors/Shareholders
- ☐ Regulators / Government
- ☐ Special interest groups (NGO's, Trade Unions, etc)
- ☐ Suppliers
- ☐ Supply chain (beyond Tier 1 suppliers and contractors)
- ☐ Other: _____

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

☐ No

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

Guideline name

- GRI Standards, 2016
 - GRI Sustainability Reporting Guidelines, G4
 - IIRC International Integrated Reporting Framework, 2013
- PRI Reporting Framework, 2018
 - TCFD Recommendations, 2017
 - Other: _____

SE2 Can specific examples of actions taken to implement the stakeholder engagement program be provided?

SE2

☐ Yes

Describe the key actions undertaken to implement the stakeholder engagement program over the last 3 years

Type of activity	Description of the activity	Stakeholder group(s) involved	Nature of activity	Benefits of the activity
+ Add an activity				
+ Add an activity				

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

☐ No

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

SE3 Is there a formal process for stakeholders to communicate grievances that apply to this entity?

SE3

☐ Yes

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

- ☐ Dialogue based
- ☐ Legitimate & safe
- ☐ Accessible
- ☐ Improvement based
- ☐ Predictable
- ☐ Equitable & rights compatible
- ☐ Transparent
- ☐ Anonymous
- ☐ Prohibitive against retaliation
- ☐ Other: _____

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

- ☐ Clients/Customers
- ☐ Community/Public
- ☐ Contractors
- ☐ Employees
- ☐ Investors/Shareholders
- ☐ Regulators / Government
- ☐ Special interest groups (NGO's, Trade Unions, etc)
- ☐ Suppliers
- ☐ Supply chain (beyond Tier 1 suppliers and contractors)
- ☐ Other: _____

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

☐ No

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

SE4 Has the entity received stakeholder grievances during the reporting period? (for reporting purposes only)

SE4

☐ Yes

Describe the grievances received during the reporting period

☐ Number of grievances communicated: _____

☐ Summary of grievances: _____

☐ Summary of resolutions for grievances: _____

☐ No

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

SE5 Does the entity include ESG specific requirements in procurement processes to drive sustainable procurement?

☐ Yes

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

- ☐ Business ethics
- ☐ Environmental process standards
- ☐ Environmental product standards
- ☐ Human rights
- ☐ Human health-based product standards
- ☐ Occupational health and safety
- ☐ ESG-specific requirements for sub-contractors
- ☐ Other: _____

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

- ☐ Contractors
- ☐ Operators
- ☐ Suppliers
- ☐ Supply chain (beyond tier 1 suppliers and contractors)
- ☐ Other: _____

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

☐ No

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

SE6 Does the entity engage with its supply chains to ensure the specific ESG requirements in SE5 are met?

SE6

☐ Yes

Describe the process of engagement (maximum 250 words): _____

☐ No

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



Performance Indicators

Output

2018 Indicator

PI1 Can the entity report on measures of input, output and impact? (for reporting purposes only)

☒ Yes

Input/Output

		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Capacity	[Sector specific]				
Input	[Sector specific]				
Output	[Sector specific]				
Gross Asset Value	Currency (RC1)		calculated		
Revenue	Currency (RC1)		calculated		
Impact value	Currency (RC1)				

Intensities

		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Output intensity (/GAV)	Output/Currency (RC1)		calculated		
Output intensity (/Revenue)	Output/Currency (RC1)		calculated		
Impact intensity (/GAV)	Currency (RC1)/Currency (RC1)		calculated		
Impact intensity (/Revenue)	Currency (RC1)/Currency (RC1)		calculated		
Impact intensity (/Output)	Currency (RC1)/Output unit		calculated		

☐ No

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

PI1

PI2.0 Can the entity report on the health and safety performance of their employees?

☐ Yes

Employees		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Fatalities	Number				
Reportable Injuries*	Number				
Lost Time Injury Frequency Rate*	Number/million hours worked				
Total Recordable Injury Frequency Rate*	Number/million hours worked				
Other	Number				

Targets

Can the entity provide evidence of formal adoption of the employees health & safety performance targets (as reported in the table above)

Note: Evidence is mandatory to receive points for targets

☐ Yes

☐ 2018 Target

UPLOAD or URL _____

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

☐ Long-Term Target

UPLOAD or URL _____

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

☐ No

Reporting boundaries

Provide information on the boundaries applicable to the entity's reporting on employees health & safety performance (for reporting purposes only)

☐ Facilities

Describe which facilities (from the RC3) are excluded from reporting on employees health & safety performance (max 250 words)

☐ Activities, Sources and Scope

Describe what activities, sources and scope are included and/or excluded from reporting on employees health & safety performance (max 250 words)

☐ No

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

PI2.1 Can the entity report on the health and safety performance of their contractors?

PI2

☐ Yes

Contractors		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Fatalities	Number				
Reportable Injuries*	Number				
Lost Time Injury Frequency Rate*	Number/million hours worked				
Total Recordable Injury Frequency Rate*	Number/million hours worked				
Other	Number				

Targets

Can the entity provide evidence of formal adoption of the contractors health & safety performance targets (as reported in the table above)

Note: Evidence is mandatory to receive points for targets

☐ Yes

☐ 2018 Target

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Long-Term Target

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

Reporting boundaries

Provide information on the boundaries applicable to the entity's reporting on contractors health & safety performance (for reporting purposes only)

☐ Facilities

Describe which facilities (from the RC3) are excluded from reporting on contractors health & safety performance (max 250 words)

☐ Activities, Sources and Scope

Describe what activities, sources and scope are included and/or excluded from reporting on contractors health & safety performance (max 250 words)

☐ No

☐ Not applicable

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

PI2

☐ Yes

Customers		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Fatalities	Number				
Reportable Injuries*	Number				
Other	Number				

Reporting boundaries

Provide information on the boundaries applicable to the entity’s reporting on customers health & safety performance

☒ Facilities

Describe which facilities (from the RC3) are excluded from reporting on customers health & safety performance (max 250 words)

☒ Activities, Sources and Scope

Describe what activities, sources and scope are included and/or excluded from reporting on customers health & safety performance (max 250 words)

☐ No

☐ Not applicable

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

PI2.3 Can the entity report on the health and safety performance of their community?

☒ Yes

Community		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Fatalities	Number				
Reportable Injuries*	Number				
Other	Number				

Reporting boundaries

Provide information on the boundaries applicable to the entity’s reporting on community health & safety performance

☒ Facilities

Describe which facilities (from the RC3) are excluded from reporting on community health & safety performance (max 250 words)

☒ Activities, Sources and Scope

Describe what activities, sources and scope are included and/or excluded from reporting on community health & safety performance (max 250 words)

☐ No

☐ Not applicable

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

☐ Yes

Energy imported		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Coal	MWh				
Diesel	MWh				
Motor gasoline	MWh				
Natural gas	MWh				
Other fuels	MWh				
Electricity	MWh				
Steam, heat and cooling	MWh				
Total	MWh		Calculated		
Renewable	MWh				

Renewable energy generated		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Renewable	MWh				

Energy exported		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Total**	MWh				
Renewable	MWh				

Energy consumed		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Total*	MWh		Calculated		

Energy intensities		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Energy export intensity (/GAV)	MWh/Currency (RC1)		Calculated		
Energy export intensity (/Revenue)	MWh/Currency (RC1)		Calculated		
Energy export intensity (/Output)	MWh/Output unit		Calculated		
Energy consumption intensity (/GAV)	MWh/Currency (RC1)		Calculated		
Energy consumption intensity (/Revenue)	MWh/Currency (RC1)		Calculated		
Energy consumption intensity (/Output)	MWh/Output unit		Calculated		

Targets

Can the entity provide evidence of formal adoption of the energy performance targets (as reported in the table above)

Note: Evidence is mandatory to receive points for targets

☐ Yes

☐ 2018 Target

UPLOAD or URL _____

Indicate where in the evidence the relevant information can be found

indicate where in the evidence the relevant information can be found_____

☒ Long-Term Target

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

Reporting boundaries

Provide information on the boundaries applicable to the entity's reporting on energy performance

☒ Facilities

Describe which facilities (from the RC3) are excluded from reporting on energy performance (max 250 words)

☒ Activities, Sources and Scope

Describe what activities, sources and scope are included and/or excluded from reporting on energy performance (max 250 words)

☐ No

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

☐ Yes

Emissions

		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Scope 1	tCO2e				
Scope 2	tCO2e				
Total (Scope 1+2)	tCO2e		Calculated		
Scope 3	tCO2e				
Total (Scope 1+2+3)	tCO2e		Calculated		
Emissions avoided (renewable energy export)**	tCO2e				
On-site offsets	tCO2e				
Offsets purchased	tCO2e				
Net GHG emissions*	tCO2e		Calculated		

Carbon Intensities

		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Carbon intensity I/GAV	tCO2e/Currency (RC1)		Calculated		
Carbon intensity I/Revenue	tCO2e/Currency (RC1)		Calculated		
Carbon intensity I/Output	tCO2e/Output unit		Calculated		

Targets

Can the entity provide evidence of formal adoption of the greenhouse gas emissions performance targets (as reported in the table above)

Note: Evidence is mandatory to receive points for targets

☐ Yes

☐ 2018 Target

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Long-Term Target

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

Reporting boundaries

Provide information on the boundaries applicable to the entity’s reporting on greenhouse gas emissions performance

☐ Facilities

Describe which facilities (from the RC3) are excluded from reporting on greenhouse gas emissions (max 250 words)

☐ Activities, Sources and Scope

Describe what activities, sources and scope are included and/or excluded from reporting on greenhouse gas emissions (max 250 words)

☐ No

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

☐ Yes

Air pollution		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
S0x	kg				
NOx	kg				
PM2.5	kg				
PM10	kg				
Ozone	kg				
Lead	kg				
Mercury	kg				
Non-compliances*	Number				
Other					

Targets

Can the entity provide evidence of formal adoption of the air pollutant targets (as reported in the table above)

Note: Evidence is mandatory to receive points for targets

☐ Yes

☐ 2018 Target

or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Long-Term Target

or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

Reporting boundaries

Provide information on the boundaries applicable to the entity’s reporting on air pollutant emissions performance

☐ Facilities

Describe which facilities (from the RC3) are excluded from reporting on air pollutant emissions (max 250 words)

☐ Activities, Sources and Scope

Describe what activities, sources and scope are included and/or excluded from reporting on air pollutant emissions (max 250 words)

☐ No

☐ Not applicable

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

☐ Yes

Withdrawals		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Potable water supply	Megalitres				
Surface water/river	Megalitres				
Seawater	Megalitres				
Groundwater	Megalitres				
Rainwater	Megalitres				
Recycled water (from external suppliers)	Megalitres				
Other	Megalitres				
Total withdrawals*	Megalitres		Calculated		
Total HWS withdrawals	Megalitres				

Water consumption intensities		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Water consumption intensity (I/GAV)	Megalitres/Currency (RC1)		Calculated		
Water consumption intensity (I/Revenue)	Megalitres/Currency (RC1)		Calculated		
Water consumption intensity (I/Output)	Megalitres/Output unit		Calculated		

Targets

Can the entity provide evidence of formal adoption of the water use/withdrawal targets (as reported in the table above)

Note: Evidence is mandatory to receive points for targets

☐ Yes

☐ 2018 Target

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Long-Term Target

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

Reporting boundaries

Provide information on the boundaries applicable to the entity’s reporting on water use/withdrawal performance

☐ Facilities

Describe which facilities (from the RC3) are excluded from reporting on water use/withdrawal performance (max 250 words)

☐ Activities, Sources and Scope

Describe what activities, sources and scope are included and/or excluded from reporting on water use/withdrawal performance (max 250 words)

☐ No

☐ Not applicable

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

☐ Yes

Water discharge

		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Municipal Treatment Plant	Megalitres				
Surface water/river	Megalitres				
Seawater	Megalitres				
Groundwater	Megalitres				
Recycled water scheme	Megalitres				
Other	Megalitres				
Total discharged	Megalitres		Calculated		
Total sensitive discharge*	Megalitres		Calculated		
Recycled*	%		Calculated		

Water discharge intensities

		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Water discharge intensity (/GAV)	Megalitres/Currency (RC1)		Calculated		
Water discharge intensity (/Revenue)	Megalitres/Currency (RC1)		Calculated		
Water discharge intensity (/Output)	Megalitres/Output unit		Calculated		

Targets

Can the entity provide evidence of formal adoption of the water discharge/pollution targets (as reported in the table above)

Note: Evidence is mandatory to receive points for targets

☐ Yes

☐ 2018 Target

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Long-Term Target

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

Reporting boundaries

Provide information on the boundaries applicable to the entity’s reporting on water discharge/pollution performance

☐ Facilities

Describe which facilities (from the RC3) are excluded from reporting on water discharge/pollution performance (max 250 words)

☐ Activities, Sources and Scope

Describe what activities, sources and scope are included and/or excluded from reporting on water discharge/pollution performance (max 250 words)

☐ No

☐ Not applicable

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

☐ Yes

Generation/Import		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Hazardous	Tonnes				
Non-hazardous	Tonnes				
Other	Tonnes				
Total	Tonnes		Calculated		

Disposal/Export		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Re-use	Tonnes				
Recycling	Tonnes				
Composting	Tonnes				
Waste to energy	Tonnes				
Incineration	Tonnes				
Landfill	Tonnes				
Other	Tonnes				
Total	Tonnes		Calculated		
Diverted from landfill*	%		Calculated		

Waste intensities		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Waste Intensity (/GAV)	Tonnes/Currency (RC1)		Calculated		
Waste Intensity (/Revenue)	Tonnes/Currency (RC1)		Calculated		
Waste Intensity (/Output)	Tonnes/Output unit		Calculated		

Targets

Can the entity provide evidence of formal adoption of the waste generation and disposal targets (as reported in the table above)

Note: Evidence is mandatory to receive points for targets

☐ Yes

☐ 2018 Target

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Long-Term Target

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

Reporting boundaries

Provide information on the boundaries applicable to the entity’s reporting on waste generation and disposal performance

☒ Facilities

Describe which facilities (from the RC3) are excluded from reporting on waste generation and disposal performance (max 250 words)

☒ Activities, Sources and Scope

Describe what activities, sources and scope are included and/or excluded from reporting on waste generation and disposal performance (max 250 words)

☐ No

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

☐ Yes

Wildlife

		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Wildlife fatalities	Number				
T&E species fatalities	Number				
Other	Number				

Habitat management

		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Habitat removed	Ha				
Habitat maintained	Ha				
Habitat enhanced or restored	Ha				
Habitation protected [on-site]	Ha				
Habitat protected [off-site]	Ha				
Net habitat improved*	Ha		Calculated		

Habitat improvement intensities

		Baseline	Performance	Target	Long-term target
Metrics	Units	year	2018	2018	end year
Habitat improvement intensity [/GAV]	Ha/Currency (RC1)		Calculated		
Habitat improvement intensity [/Revenue]	Ha/Currency (RC1)		Calculated		
Habitat improvement intensity [/Output]	Ha/Output unit		Calculated		

Targets

Can the entity provide evidence of formal adoption of the biodiversity and habitat targets (as reported in the table above)

Note: Evidence is mandatory to receive points for targets

☐ Yes

☐ 2018 Target

UPLOAD

 or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Long-Term Target

UPLOAD

 or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

Reporting boundaries

Provide information on the boundaries applicable to the entity’s reporting on biodiversity & habitat performance

☐ Facilities

Describe which facilities (from the RC3) are excluded from reporting on biodiversity & habitat performance (max 250 words)

☒ Activities, Sources and Scope

Describe what activities, sources and scope are included and/or excluded from reporting on biodiversity & habitat performance (max 250 words)

☐ No

☐ Not applicable

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

PI9.0 Has the entity undertaken customer satisfaction surveys during the last three years?

New

☐ Yes

The survey is undertaken (multiple answers possible)

☐ Internally

Percentage of customers covered: _____ %

Survey response rate: _____ %

☐ By an independent third party

Percentage of customers covered: _____ %

Survey response rate: _____ %

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL _____

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

☐ No

Does the survey include quantitative metrics?

☐ Yes

Metrics include (multiple answers possible)

☐ Net Promoter Score

☐ Overall satisfaction score

☐ Satisfaction with communication

☐ Satisfaction with responsiveness

☐ Satisfaction as a customer

☐ Satisfaction with asset management

☐ Understanding customer needs

☐ Value for money

☐ Other: _____

☐ No

☐ No

☐ Not applicable

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

PI9.1 Does the entity have a program in place to improve customer satisfaction based on the outcomes of the survey referred to in PI9.0?

New

☐ Yes

Select all applicable options

- ☐ Development of an asset-specific action plan
- ☐ Feedback sessions with asset managers / operators
- ☐ Feedback sessions with individual customers
- ☐ Focus groups
- ☐ Other: _____

Describe the customer satisfaction improvement program (maximum 250 words)

☐ No

☐ Not applicable

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

Employee Satisfaction

2018 Indicator

PI10.0 Has the entity undertaken an employee satisfaction survey during the last three years?

New

☐ Yes

The survey is undertaken:

☐ Internally

Percentage of employees covered: _____ %

Survey response rate: _____ %

☐ By an independent third party

Percentage of employees covered: _____ %

Survey response rate: _____ %

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL _____

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

☐ No

Does the survey includes quantitative metrics

☐ Yes

Metrics includes

☐ Net Promoter Score

☐ Overall satisfaction score

☐ Other: _____

☐ No

☐ No

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

PI10.1 Does the entity have a program in place to improve its employee satisfaction based on the outcomes of the survey referred to in PI10.0?

New

☐ Yes

Select all applicable options:

- ☐ Development of action plan
- ☐ Feedback sessions with Senior Management Team
- ☐ Feedback sessions with separate teams/departments
- ☐ Focus groups
- ☐ Other: _____

Describe the employee satisfaction improvement program (maximum 250 words)

☐ No

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

PI11 Does the entity report on Gender and Diversity?

New

☐ Yes

- ☐ Diversity of governance and management (i.e. C-suite, Board of Directors, Management Committees)

Select all diversity metrics (multiple answers possible)

☐ Age group distribution

☐ Board tenure

☐ Gender pay gap

☐ Gender ratio

Percentage of individuals within the organization's governance bodies in each of the following diversity categories:

Women: _____%

Men: _____%

☐ International background

☐ Racial diversity

☐ Socioeconomic background

- ☐ Diversity of 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

☐ Gender ratio

Percentage of employees in each of the following diversity categories:

Women: _____%

Men: _____%

☐ International background

☐ Racial diversity

☐ Socioeconomic background

☐ No

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



Certifications & Awards

Certifications

2018 Indicator

CA1 Did the entity maintain or achieve asset-level certifications for ESG-related performance?

☐ Yes

List certifications achieved

Project name	Date of award	Scheme name/Sub-scheme name/Level	Phase
		Scheme / sub-scheme ▼	Phase ▼
+ Add a project			

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)

CA1

Scheme Name/Sub-scheme Name

A list of provisionally validated certification schemes is provided in Appendix of the Reference Guide.

Phase

- Planning and design
- Construction
- Operations

Awards

2018 Indicator

CA2 Did the entity receive awards for ESG-related actions, performance, or achievements? (for reporting purposes only)

☐ Yes

Information about third-party awards

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

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

☐ No

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

CA2