



2019

Fund Assessment

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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.

2019 Participation Fee

Participation in the GRESB Fund Assessment is free of charge for first-time participants and for companies and funds headquartered in non-OECD countries. Participation for GRESB Members is covered by the membership fee. GRESB Members, in addition to the benefits received by participants, have access to more advanced analytical tools and services as well as preferential marketing, industry recognition, and networking opportunities. Non-member participants must pay a nominal participation fee at the time of submission.

Additional information about the 2019 participation fee is available [here](#).

Timeline and Process

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

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 Fund 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 Fund Assessment include improvements to the Fund-Asset linking functionality and refinements to specific indicators to provide better benchmarking. 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.

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

High-level comments

1	New Indicators
	New Indicators on Personnel KPIs and 'Gender & Diversity' have been introduced. Both indicators were identified as material based on feedback and provide further alignment with the Real Estate and Asset Assessments. The former has become standard practice to report on and will be scored. 'Gender & Diversity' will not be scored in 2019.
2	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.
3	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.
4	Good Practice Links
	Both the asset and fund assessment indicator guidance will now include good practice examples drawn from publicly available evidence provided for indicators.
5	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

RC3	Description: Sector focus names updated to align with the adopted EDHECInfra TICCS classification scheme.
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	<p>Rationale for change: To simplify sector classification and align with a standardized classification system.</p> <p>Impact of change: More standardized classification.</p>
RC4	<p>Description: Geographic focus updated to align with the United Nations Standard Country or Area Codes for Statistical Use classification.</p> <p>Rationale for change: To simplify geographic classification and align with a standardized classification system.</p> <p>Impact of change: More standardized classification.</p>
FUND1	<p>Description: Focus on 'Sustainable investment objectives' has been broadened to 'Sustainable investment strategies' in alignment with Global Sustainable Investment Sustainability Alliance (GSIA) responsible investment strategies.</p> <p>Rationale for change: Previously there were difficulties in measuring, validating and benchmarking the objectives. Some of the objective topics were covered elsewhere in the assessment.</p> <p>Impact of change: Alignment with standardized responsible investment strategies and more useful information for investors.</p>
FUND3	<p>Description: Structure has been changed to two sub-sections in the portal. Removed separate evidence when validating selection of PRI checkbox. Added new commitment options - 'Climate Action 100+', 'Montreal Pledge' and 'Science Based Targets Initiative'. Updated naming for commitment options - 'Climate Action in Financial Institutions Initiative' and 'Global Investor Coalition'.</p> <p>Rationale for change: Review of evidence requirements and 2018 response data showed that there is no longer a need to require evidence for PRI signatories. Review of current industry commitments identified relevant new ones.</p> <p>Impact of change: Greater coverage of relevant commitments.</p>
FUND5	<p>Description: Added senior decision maker options for 'Fund/portfolio managers' and 'ESG specialist team'.</p> <p>Rationale for change: Review of 2018 'Other' responses highlighted that these were commonly selected.</p> <p>Impact of change: Greater clarity and reduced reporting burden.</p>
FUND6 (NEW)	<p>Description: New indicator on inclusion of ESG factors in annual performance targets of personnel.</p> <p>Rationale for change: This has been valuable in the Asset Assessment including being shown to correlate with improved ESG scores.</p> <p>Impact of change: Increase in reporting burden in exchange for adding a driver of improved ESG performance and greater alignment across GRESB assessments.</p>
FUND7 (NEW)	<p>Description: New Indicator on 'Gender & Diversity' focusing on transparency of reporting.</p>

	<p>Rationale for change: This was identified as a material issue by the IBC and IAB and aligns with the Real Estate Assessment.</p> <p>Impact of change: Increased reporting burden although it is not scored in 2019.</p>
FUND8 (Former FUND6)	<p>Description: The indicator has been restructured to focus on the overall pre-investment phase. Open text boxes have been removed. New checkboxes reflect specific elements of the assessment process.</p> <p>Rationale for change: Review of 2018 responses showed participants did not greatly differentiate their approach to ESG across the different phases of screening, due-diligence and investment decision making. Previously there were difficulties in benchmarking and differentiating the open text box responses.</p> <p>Impact of change: Reduced reporting burden and greater benchmarking.</p>
FUND9 (Former FUND7)	<p>Description: Added new option 'Community/Public' for 'Who are the risks and/or opportunities communicated to:' and 'Other' option removed.</p> <p>Rationale for change: More standardization of responses. Review of 2018 'Other' answers showed that this was the only valid other option. Adding this option means the list of core stakeholders is consistent throughout the fund assessment.</p> <p>Impact of change: Greater clarity.</p>
FUND11 (Former FUND9)	<p>Description: 'Frequency of reporting' removed for all options except 'Entity reporting to investors'.</p> <p>Rationale for change: Review of 2018 answers highlighted that most reports are not undertaken more frequently than annually.</p> <p>Impact of change: Reduced reporting burden.</p>
Fund- Asset Table	<p>Description: A range of improvements have been made to the Fund-Asset table which links assets to a fund and also lists the assets not participating in GRESB. These improvements include:</p> <ul style="list-style-type: none"> • Participants are no longer required to create and connect to a reporting entity. Funds will therefore be able to list assets in their Fund-Asset table that are not participating, without needing to create new assessments in the portal. • Dropdown lists of all available assets for linking will be embedded into the table. • New columns will display connection status and assessment status (i.e % completed). • Approvals of Fund-Asset links will be are now visible within the portal for asset linked users. Pre-fill of Fund-Asset table continues. <p>Rationale for change: Existing structure was prone to errors and confusion by participants, with significant assistance required from GRESB. Both Funds and Asset participants wanted more clarity on whether the correct link had been made.</p> <p>Impact of change: More flexibility for funds who want to add assets that do not participate. Reduced mistakes and potential number of errors. Reduced reporting burden. More streamlined process for linking assets to funds.</p>

Entity & Reporting Characteristics

Entity Characteristics

2018 Indicator

EC1 Reporting Entity

Entity Name: _____

Fund Manager: _____

EC1

EC2 Nature of ownership

☐ Public entity

☐ ISIN: _____

☐ Other identifier: _____

☐ Private entity

☐ Open end fund

☐ Closed end fund

☐ Other: _____

EC2

EC3 Reporting period

☐ Calendar year

☐ Fiscal year

Specify the starting month

EC3

Reporting Characteristics

2018 Indicator

RC1 Reporting currency Values are reported in Currency ▼

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 (in millions): _____

Committed capital (in millions): _____

☐ Invested capital (in millions)

☐ Other (in millions)

Size: _____

RC3 Sector focus

RC3

- ☐ Diversified
- ☐ Sector specific
 - ☐ Data Infrastructure
 - ☐ Energy and Water Resources
 - ☐ Environmental Services
 - ☐ Network Utilities
 - ☐ Power Generation X-Renewables
 - ☐ Renewable Power
 - ☐ Social Infrastructure
 - ☐ Transport
 - ☐ Other: _____

RC4 Geographic focus

RC4

- ☐ Globally diversified
- ☐ Regional focus
 - ☐ Africa
 - ☐ Americas
 - ☐ Asia
 - ☐ Europe
 - ☐ Oceania

Fund Management & Investment Process

Policies & Objectives

2018 Indicator

FUND1 Does the entity have a sustainable investment strategy?

FUND1

☐ Yes

Sustainable investment strategies adopted by the entity (multiple answers possible)

- ☐ Integration of ESG factors
- ☐ Negative/exclusionary screening
- ☐ Positive/best-in-class screening
- ☐ Norms-based screening
- ☐ Sustainability themed investing
- ☐ Impact/community investing
- ☐ Corporate engagement and shareholder action

Describe the strategy and how it is being implemented (for reporting purposes only)

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)

FUND2 Does the entity have an ESG policy or policies that apply to this entity?

FUND2

☐ Yes

Policies address (multiple answers possible)

☐ General sustainability

Last reviewed and/or updated: _____

☐ Environmental issues

Last reviewed and/or updated: _____

☐ Social issues

Last reviewed and/or updated: _____

☐ Governance issues

Last reviewed and/or updated: _____

The policies 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)

FUND3 Has the entity made a formal commitment to ESG standards or principles?

FUND3

☐ Yes

☐ Formal general ESG commitments (multiple answers possible)

☐ UN Global Compact

☐ UN Environment Programme Finance Initiative

☐ Equator Principles

☐ PRI

If so, did you report?

☐ Yes

☐ No

Please explain why: _____

☐ Other: _____

☐ Formal issue-specific commitments (multiple answers possible)

☐ Climate Action 100+

☐ International Labour Organization (ILO) Standards

☐ Global Investor Coalition on Climate Change (including AIGCC, Ceres, IGCC, IIGCC)

☐ Climate Action in Financial Institutions Initiative

☐ Montreal Pledge

☐ Science Based Targets Initiative

☐ Task Force on Climate-related Financial Disclosures

☐ 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)

FUND4 Does the entity have one or more persons responsible for implementing the ESG objectives?

FUND4

☐ 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 Service provider ▼

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)

FUND5 Does the entity have a senior decision-maker accountable for ESG issues?

FUND5

☐ Yes

Provide the details for 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:

☐ Senior management team

☐ Investment committee

☐ Fund/portfolio managers

☐ ESG specialist team

☐ Other: _____

☐ No

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

FUND6 Does the entity include ESG factors in the annual performance targets of personnel?

New

☐ Yes

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

- ☐ All employees
- ☐ Senior management team
- ☐ Fund/portfolio managers
- ☐ ESG specialist team
- ☐ Other: _____

Does performance on these targets have consequences?

☐ 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)

FUND7 Does the entity report on Gender and Diversity?

New

☐ Yes

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

☐ No

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

Risks & Opportunities

2018 Indicator

FUND8 Does the entity have a process to formally address ESG risks and/or opportunities in its pre-investment processes?

FUND6

☐ Yes

Select elements of the pre-investment process (multiple answers possible)

- ☐ Material ESG issues are identified
- ☐ ESG risks and opportunities (relating to the material issues) are identified
- ☐ ESG risks are analysed (i.e. level of risk rating assigned)
- ☐ ESG risks and evaluated and treated
- ☐ ESG risks and opportunities are considered and impact the investment decision

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)

FUND9 Does the entity formally address ESG risks and/or opportunities in its investment monitoring processes/asset management?

FUND7

☐ Yes

Elements of the investment monitoring process including ESG factors:

☐ Integrate ESG risks and/or opportunities into business plans

Describe how and which ESG risks and/or opportunities are treated or mitigated, and which tools are used: (maximum 250 words)

☐ Regular review of ESG risks and/or opportunities

Describe how and which ESG risks and/or opportunities are regularly reviewed, and which tools are used: (maximum 250 words)

☐ Externally report or communicate ESG risks and/or opportunities

Describe how and which ESG risks and/or opportunities are reported or communicated externally, and which tools are used: (maximum 250 words)

Who are the risks and/or opportunities communicated to:

☐ Community/Public

☐ Investors

☐ Regulators/Government

☐ Special interest groups (NGOs, Trade Unions, etc.)

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)

FUND10 Does the entity monitor the ESG management and performance for its assets?

FUND8

☐ Yes

Monitoring includes review of (multiple answers possible)

- ☐ Data on environmental, social and governance performance
- ☐ Evaluation of compliance with legal, contractual and other requirements
- ☐ Evaluation of performance compared to peers or benchmarks
- ☐ Implementation of improvement measures
- ☐ Achievement of objectives and targets
- ☐ 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

Communication strategy:

☐ Integrated Report

*Integrated Report must be aligned with the IIRC framework

Select the applicable reporting level

☐ Group

☐ Investment manager or business unit

☐ Entity

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

☐ Group

☐ Investment manager or business unit

☐ Entity

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

Aligned with third-party standard

☐ Section in Annual Report

Select the applicable reporting level

☐ Group

☐ Investment manager or business unit

☐ Entity

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

☐ Group

☐ Investment manager or business unit

☐ Entity

URL_____

Indicate where in the evidence the relevant information can be found_____

Indicate where in the evidence the relevant information can be found_____

☐ Entity reporting to investors

Frequency of reporting: _____

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

☐ Group

☐ Investment manager or business unit

☐ Entity

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 Fund11)

☐ 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 in 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

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 Berichtenim 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: _____

FUND13 Does the entity have a process to monitor ESG-related misconduct, penalties, incidents or accidents?

FUND11

☐ Yes

Describe the monitoring process (maximum 250 words): _____

The process includes external communication of misconduct, penalties, incidents or accidents to (multiple answers possible):

- ☐ Community/Public
- ☐ Investors
- ☐ Regulators/Government
- ☐ Special interest groups (NGOs, Trade Unions, etc.)
- ☐ Other stakeholders: _____

Communication of misconduct, penalties, incidents or accidents (for reporting purposes only)

- ☐ The entity has communicated significant misconducts, penalties, incidents or accidents during the reporting period
- ☐ The entity did not communicate about any significant misconducts, penalties, incidents or accidents during the reporting period

☐ No

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

Summary of Entity Assets

A1 Please summarize the entity's assets using the below table.

Asset Name	Asset Sector	Asset Weight	Reason for exclusion from scoring	Ownership	Contact Name	E-mail
	Select ▼	%	Choose ▼	%		
	Select ▼	%	Choose ▼	%		
	Select ▼	%	Choose ▼	%		

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

Classify asset sector

- Data Infrastructure
- Diversified
- Energy and Water Resources
- Environmental Services
- Network Utilities
- Power Generation x-Renewables
- Renewable Power
- Social Infrastructure
- Transport
- Other: _____

Classify nature of investment

- Debt
- Equity investment
- Other: _____

Reason for exclusion from scoring

- Greenfield asset
- Operational - less than 6 months
- Ownership - less than 6 months