



2020

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# **Infrastructure Public Disclosure Reference Guide**

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## **Disclaimer: 2020 GRESB Infrastructure Public Disclosure Reference Guide**

The 2020 GRESB Infrastructure Public Disclosure Reference Guide (“Reference Guide”) accompanies the 2020 GRESB Infrastructure Public Disclosure Indicators and is published both as a standalone document and in the GRESB Portal alongside each Assessment indicator. The Reference Guide reflects the opinions of GRESB and not of our members. The information in the Reference Guide has been provided in good faith and is provided on an “as is” basis. We take reasonable care to check the accuracy and completeness of the Reference Guide prior to its publication. While we do not anticipate major changes, we reserve the right to make modifications to the Reference Guide. We will publicly announce any such modifications.

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# About GRESB

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Mission-driven and investor-led, GRESB is the environmental, social and governance (ESG) benchmark for real assets. We work in collaboration with the industry to provide standardized and validated ESG data to the capital markets. The 2019 real estate benchmark covers more than 1,000 property companies, real estate investment trusts (REITs), funds, and developers. Our coverage for infrastructure includes 500 infrastructure funds and assets. Combined, GRESB represents USD 4.5 trillion in real asset value. More than 100 institutional investors, with over USD 22 trillion AUM, use GRESB data to monitor their investments, engage with their managers, and make decisions that lead to a more sustainable real asset industry.

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

# Introduction

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Financial regulators increasingly require organizations to disclose ESG-related policies, performance and risks. Proactive transparency enables infrastructure companies to operate ahead of this global trend. Effective public disclosure also facilitates active stakeholder engagement and empowers investors to make sound investment decisions. GRESB Infrastructure Public Disclosure is unique in its focus to measure only material ESG disclosures by listed infrastructure companies and vehicles. The evaluation is based on a set of indicators aligned with the GRESB Infrastructure Asset Assessment, allowing for a comparison of ESG disclosure performance between GRESB participants and select non-participants. It also provides investors with a resource hub to access ESG disclosure documents across their full investment portfolio.

GRESB Infrastructure Public Disclosure data is initially collected by the GRESB team for selected companies, including the entire GLIO Global Coverage Index as well as both 2019 GRESB Infrastructure Asset Assessment participants and non-participants. All constituents have the opportunity to review and update this data before it becomes accessible to GRESB Investor Members. GRESB Infrastructure Public Disclosure consists of four Aspects: Governance of Sustainability, Implementation, Operational Performance and Stakeholder Engagement. Together, these Aspects contribute towards a Public Disclosure Level, expressed through an A to E sliding scale.

## 2020 GRESB Public Disclosure Indicators changes and introduction of Materiality

The first GRESB Public Disclosure dataset was created for Real Estate property companies and REITS with GRESB now fine-tuning this from its original format to fit the infrastructure industry. In 2019 GRESB Infrastructure released its own Infrastructure Public Disclosure dataset for the first time. This year's Infrastructure Public Disclosure indicators have remained broadly the same as those used for last year's dataset. These include :

- The introduction of an indicator on the ESG commitments that participants have made (e.g Science Based Targets Initiative or UN Global Compact). This new indicator will not be scored this year
- New issues have been added to the indicator on Long-term reduction targets of environmental and social impact. This have been added to be better in line with the asset assessment's Performance Component and the issues covered there.
- The indicator on Health & Safety data of the portfolio now asks the participant to report if the data collect is on employees, contractors, users or the community. This is also to keep in line the the Asset Assessment.
- The indicator on Waste data of the portfolio now also asks for what type of information is collected specifically. The reasoning behind this change is to align with the other operational performance indicators in the dataset.
- The indicator on renewable energy data of the porftolio has been removed. The rationale is that the information is covered by the indicator on energy data of the portfolio.

Additionally, this year for certain indicators of the Infrastructure Public Disclosure dataset GRESB will evaluate constituents based on whether a topic is material to them based on a sub-set of existing factors, namely sector and primary location. This methodology is already being applied in the GRESB Infrastructure Asset Assessment using the GRESB Materiality Assessment which assigns levels of relevancy to different ESG issues based on a set of factors that the participant fills out. Infrastructure Public Disclosure uses the issues affected by sector and primary location to determine the relevancies of certain issues covered by its indicators. If a factor is of medium or high relevance it affects a participant's score. If the relevance is deemed to be low or not relevant, the issue does not affect a participants score. For more information on how this works feel free to try out our

- [GRESB Materiality & Scoring Tool](#).

## About the GRESB Infrastructure Assessments

The GRESB Infrastructure Assessments are an ESG engagement and benchmarking tool for institutional investors, fund managers, infrastructure companies and asset operators working in the infrastructure space.

The GRESB Infrastructure Assessments consist of two complementary components, a Fund Assessment and an Asset Assessment. Both components address critical aspects of ESG performance through a standardized, globally applicable, reporting and benchmarking framework. The GRESB Infrastructure Assessments focus on operating investments, infrastructure assets, companies and funds, and cover the full breadth of infrastructure sectors, including:

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

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

All listed infrastructure companies and vehicles are encouraged to participate in the 2020 GRESB Infrastructure Asset Assessment in addition to GRESB Infrastructure Public Disclosure. Participation in the GRESB Infrastructure Asset Assessment involves submitting information for 37 indicators, arranged in seven Aspects, covering the most material ESG issues for real estate investors. The submitted data is validated, scored and benchmarked, resulting in an in-depth analysis of the sustainability performance of companies and funds, in both absolute terms and relative to peers. The two sets of information are complementary. GRESB Infrastructure Asset Assessment provides information about an infrastructure company or vehicle's ESG performance, while GRESB Infrastructure Public Disclosure provides insights into the company or vehicle's level of transparency through public disclosure of ESG data.

## **GRESB Infrastructure Public Disclosure Data Collection**

2020 Public Disclosure information is initially collected by GRESB, in the period March 1st through April 15th, 2020. The data is then pre-filled in the online GRESB Portal for further review by the relevant listed infrastructure company or vehicle. GRESB collects publicly disclosed data provided by participants in good faith and does not perform any checks on the quality of this data. It is the responsibility of the constituent to check the accuracy of this data and to update any information that is missing, inaccurate, or out of date.

In light of this product's mission to promote transparency, all evidence collected by GRESB or provided by constituents will be disclosed to GRESB Investor Members. GRESB collected evidence on a presence/absence basis, recognizing that documentation may be available that better reflects the entity's sustainability efforts. Constituents are therefore encouraged to check and update any data collected and pre-filled by GRESB.

## **How to Update GRESB Infrastructure Public Disclosure Data**

Step 1: Log into the GRESB Portal



Username

Password

Login

**Forgot your password?**

Need an account? **Sign up for GRESB**

Read the **GRESB Privacy Statement**

As of April 1st, users new to GRESB need to start by creating a GRESB Portal Account. This can be done free of charge by completing the [registration form](#). If you have already received an invitation email to sign-up with the title “Review your 2020 Public Disclosure data email” then use the link found there. Registering with this email link address will automatically link your user account to an Assessment with pre-filled Public Disclosure data. In the registration form, select that you are interested in the GRESB Infrastructure Assessment and enter your contact information. Once this step is complete, your public disclosure data will become available for viewing and editing.

If you have not received this registration email then you can go fill in the [registration form](#) and ask GRESB to link the account you have created to your company using our [GRESB Helpdesk](#).

. Alternatively you can also directly contact us and ask us to send a registration link to your email which will directly link you to the respective company.

People who already have a GRESB user account do not need to create a separate account for GRESB Infrastructure Public Disclosure and can review their data immediately by going to and logging into the portal. The entity's Public Disclosure assessment will appear under your "View Assessments".

If you are unsure whether GRESB has collected and pre-filled 2020 Infrastructure Public Disclosure data for your organization, please visit [GRESB Helpdesk](#).

Step 2: Access GRESB Infrastructure Public Disclosure indicators

2018

2019

## Assessments for Fund Entity 15654

ASSESSMENT - STATUS		PRINT	DOCUMENTS	ASSETS	SHOP	MORE
<b>Fund</b> – 84% <div></div>	Edit response					⋮
<b>Infrastructure Public Disclosure</b> – 100% <div></div>	Review & Submit					

← ALL REPORTING ENTITIES

ASSESSMENTS

ACCESS RIGHTS

MANAGE ENTITY

In 2020, the Infrastructure Public Disclosure Indicators are available separately from the GRESB Asset and Fund Assessments. GRESB Participants and Public Disclosure constituents for which data has previously been collected, can access the data by first selecting the entity name in the overview section and subsequently selecting “Public Disclosure Indicators”.

Constituents for which Public Disclosure data has not been pre-filled by GRESB can participate in GRESB Infrastructure Public Disclosure, by selecting “Start new Assessment” and subsequently selecting Public Disclosure indicators.

### Step 3: Review data collected for each indicator

Contents

Implementation

ESG initiatives and/or case studies that relate to the entity

clear answer

Yes

Please disclose where the information can be found

Provide hyperlink

https://gresb.com/

Indicate where the relevant information can be found

See "Case Study X" in section "Y"

+ Add new hyperlink

No

Use the "Contents" button, located in the top-left corner to navigate through each aspect. Constituents should review each Public Disclosure indicator in-depth, to assess whether the data collected by the GRESB team is accurate, up-to-date and complete. If a hyperlink refers to an inaccurate data source, select the discard bin in the evidence field to dissociate the hyperlink from the indicator.

While reviewing the indicators, please note the following:

- GRESB collected data from Annual Reports, CSR/Sustainability Reports, Integrated Reports, and corporate websites, using a presence/absence approach. For the purpose of determining the Public Disclosure level, GRESB does not judge the quality of the information disclosed, nor the sustainability performance of the organization, only the level of disclosure. Constituents are advised to provide any missing information.
- All pre-filled data was collected/updated by GRESB from March 1st to April 15th, 2020. More recent data might therefore become available during the reporting period. Constituents are advised to update this data, so that it reflects their most recent ESG disclosures.
- Constituents are advised to update and check any hyperlinks that might have become unresponsive, or that contain potential errors.

### Step 4: Submit GRESB Infrastructure Public Disclosure data

Constituents can confirm that their GRESB Infrastructure Public Disclosure dataset is complete by submitting the data. Please note that GRESB maintains the right to use or update any incomplete datasets for scoring purposes.

### Step 5: Complete the 2020 GRESB Infrastructure Assessment

The 2020 GRESB Infrastructure Public Disclosure information is analyzed and scored separately from the 2020 GRESB Infrastructure Assessments, resulting in a Public Disclosure Level. All listed Infrastructure companies and vehicles, dependent on their structure, are encouraged to participate in the 2020 GRESB Infrastructure Asset and/or Fund Assessment. Please see the respective [2020 GRESB Infrastructure Asset Reference Guide](#) and [2020 GRESB Infrastructure Fund Reference Guide](#) for guidance on completing these Assessments and to understand which one suits your company best. If you are unsure of which one you should be filling out, please contact [GRESB Helpdesk](#).

## Reporting Scope and Boundaries

## Public availability

GRESB Infrastructure Public Disclosure consists of a sub-set of indicators from the GRESB Infrastructure Asset Assessment, modified for the purpose of measuring levels of ESG disclosure through the following publicly available sources:

- Dedicated sections on company website
- Latest stand-alone CSR/Sustainability Report (including Integrated Reports)
- Sustainability sections within latest Annual Report or Financial Report

All data collected by GRESB for pre-filling was derived from these sources. Constituents may provide publicly disclosed data from other sources, as long as this is a means of official disclosure by the organization (e.g., 10-K filings or PRI Reports). Information disclosed through public channels, such as twitter or personal blogs, is not deemed an official disclosure by the organization.

Material that is disclosed through internal channels (e.g., email, presentations, internal websites), or that requires any form of (online) registration to access, is not deemed “publicly available”.

## Reporting scope

All evidence needs to relate directly to the investable entity, i.e. the listed / public company. In case the day-to-day management responsibilities of the listed company are outsourced to a third-party investment manager, ensure that the text box below the evidence field includes a clear description of how this is applicable to the entity. Evidence will not be accepted without a clear explanation.

## Reporting period

GRESB Infrastructure Public Disclosure assesses an entity's most recent ESG disclosures efforts. Constituents are encouraged to update any pre-filled evidence, so that it reflects their most recent ESG disclosures. Data provided through an Annual Report or stand-alone Sustainability Report, as well as operational consumption data (e.g., energy, water, GHG, waste), must as a minimum relate to the entity's 2018 reporting year (calendar or fiscal). Employee and customer satisfaction surveys must as a minimum have been undertaken in the past three years.

## Language

Preliminary data collected by the GRESB team focusses on documentation disclosed in English. Constituents may provide additional evidence in the form of hyperlinks to web pages or documents in languages other than English. However, this needs to be accompanied by an English description of the evidence's content in the text box underneath the evidence field. Without a clear English description, the evidence will not be accepted.

## Location of relevant information

In order to facilitate the data validation process, constituents should use the assigned text box to indicate where in the web page or online document the relevant information can be found. Participants should ensure that the relevant page can be accessed within two steps. A description of these steps needs to be provided in the text box underneath the hyperlink field. The constituent has the obligation to ensure that the hyperlink is functioning. Broken links are the responsibility of the constituent and will be interpreted as the absence of evidence.

# Timeline and Process

Initial data collection by GRESB (March – April 15, 2020)

GRESB checked and updated the information included in GRESB Infrastructure Public Disclosure 2019 and collected information for constituents of the GLIO Global Coverage Index as of January 1, 2020.

Data review by constituents (April 23 - August 1, 2020)

GRESB Infrastructure Public Disclosure 2020 will be open for review starting April 23 through August 1, 2020. During this period, listed Infrastructure companies and vehicles can review their pre-filled Public Disclosure data collected by GRESB and in tandem complete the 2020 GRESB Infrastructure Assessments.



Data validation by GRESB (August - September, 2020)

All data provided, updated, or amended by GRESB Infrastructure Public Disclosure constituents will be checked and validated using the GRESB Validation Portal by GRESB and its parent company, GBCI, based upon the reporting scope and boundaries, definitions and Interpretations, described in this document, in the period July - September, 2020. During this period, GRESB maintains the right to expand on the 2020 GRESB Infrastructure Public Disclosure Constituent universe, by collecting data on additional listed Infrastructure companies and vehicles.

Launch of Public Disclosure results (October 1, 2019)

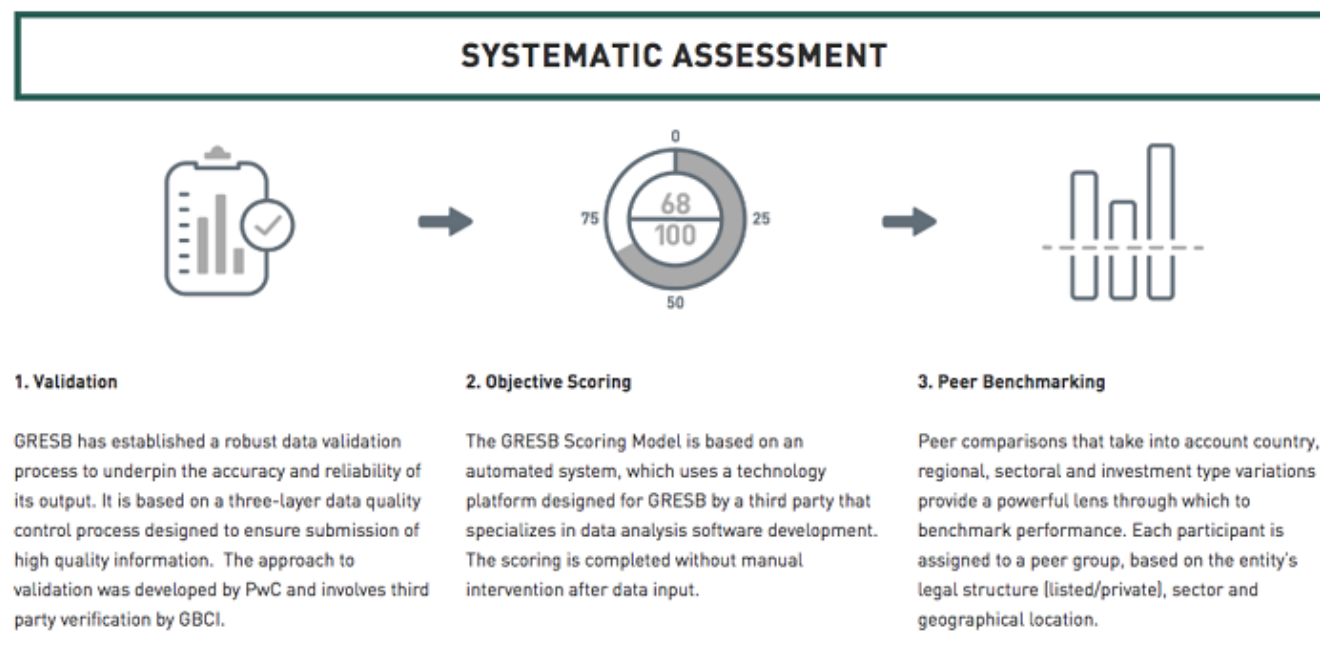
The 2019 GRESB Infrastructure Public Disclosure results will be made available to the listed companies included in the analysis, as well as to GRESB Investor Members with listed data subscriptions, on October 1, 2020. The results will be released in parallel with the 2020 GRESB Infrastructure Assessments results.

## Scoring and Analyses

The 2020 GRESB Infrastructure Public Disclosure information includes 30 indicators, covering four Aspects. Each indicator is scored between zero and full points, depending on the availability of evidence and selected answer options. Combined, these indicators add up to a maximum of 100 points. Constituents receive a GRESB Infrastructure Public Disclosure Level, from A to E, based on the following scale:

GRESB Infrastructure Public Disclosure Level	Number of points received
A	80 - 100
B	60 - 79
C	40 - 59
D	20 - 39
E	0 - 19

Data provided, updated, or amended by GRESB Infrastructure Public Disclosure constituents will be validated.



GRESB puts an entity's Infrastructure Public Disclosure Level into context by assigning it to a comparison group based on country/region and Infrastructure sector. Note that an entity's Public Disclosure comparison group differ from the Peer Groups used in the Asset/Fund/Real Estate Assessments.

## Who can see my data?

The 2020 GRESB Infrastructure Public Disclosure results will be made available via the GRESB Portal to GRESB Investor Members and parties independently subscribed to the dataset in October 2020. The results will be disclosed together with the evidence collected by GRESB and provided by the constituents.

GRESB Investor Members with a listed data subscription are able to view the Public Disclosure level and supporting information for all entities. The 2020 GRESB Infrastructure Public Disclosure results will be published via the GRESB Portal in October 2020.

## Additional Resources

[2020 GRESB Infrastructure Asset Reference Guide](#): This guide accompanies the 2020 GRESB Infrastructure Asset Assessment. Guidance is included for all the Assessment's indicators and its respective Aspects.

[2020 GRESB Infrastructure Fund Reference Guide](#): This guide accompanies the 2020 GRESB Infrastructure Fund Assessment. Guidance is included for all Assessment indicators that comprise Assessment's Aspects.

[2018 GRESB Public Disclosure Results](#): This snapshot provides an overview of the aggregate results of the 2019 Infrastructure results, including Infrastructure Public Disclosure 2019.

[GRESB Helpdesk](#): If you need assistance on other topics or wish to contact a member of the GRESB team directly, you can use the online contact form.

## Providing Feedback

Participants can give feedback during the Assessment process and immediately after submitting their Assessment response using the evaluation form available in the GRESB Portal or by filling in the GRESB helpdesk form.

# GRESB Infrastructure Public Disclosure Indicators

The Infrastructure Public Disclosure Dataset contains 30 indicators that assess the transparency of each entity assessed. A further 2 indicators are included in order to determine materiality of some of the ESG issues contained within the assessment and allow for sector and geography specific variables to be taken into account.

## Materiality Determinants

### D-RC1 Primary Location - Is the entity's Primary Location in developed countries, developing countries or mixed?

- ☐ Developed
- ☐ Developing
- ☐ Mixed

**Not scored**

### Intent

Determine whether the primary location of the infrastructure company or vehicle is developed or developing. This information is used for materiality-based scoring and to determine peers for benchmarking and reporting purposes. The status of every country is determined by using the UN country classification guidelines available [here](#). The only Super-region used is Asia Pacific, grouped from Asia (code 142 in the UN classification) and Oceania (code 142 in the UN classification). Depending on the primary location selected, certain issues may become more relevant to a constituent and impact scoring.

### Requirements

Select the appropriate Primary Location based upon where the majority of the infrastructure company or vehicle's operations take place. As a default, GRESB have used the stock exchange locations provided by GLIO for each constituent to situate them. Any constituent may change this default if they do not agree.

### Scoring

This indicator is not scored but does affect materiality of ESG issues.

### References

### Terminology

Developed: Developed countries are Japan, Canada, United States, Australia, New Zealand, Israel and Europe.

Developing: Developing countries are any that are not classified as developed under the UN country classification guidelines.

Mixed: Mixed means that the entity is located in locations that are a mix of developed and developing countries.

[United Nations Standard Country or Area Codes for Statistical Use \(M49\)](#).

## D-RC2 Primary Sector

- ☐ Data Infrastructure
- ☐ Energy and Water Resources
- ☐ Environmental Services
- ☐ Network Utilities
- ☐ Power Generation X-Renewables
- ☐ Renewable Power
- ☐ Social Infrastructure
- ☐ Transport
- ☐ Other: \_\_\_\_\_

**Not scored**

### Intent

Determine the primary sector of the infrastructure company or vehicle. This information is used for materiality-based scoring and to determine peers for benchmarking and reporting purposes.

### Scoring

This indicator is not scored but does affect materiality of ESG issues.

### Terminology

Sector: A group of specific industrial activities and types of physical assets and technologies.

### Requirements

Select the appropriate sector by clicking on the drop-down list or by typing in a keyword. Attempt to select the entity's core sector at the most granular class level. If unable to identify one core sector for the entity at this level then work backwards up towards the Superclass level. The full list of sectors aligns to the EDHECInfra TICCS™ standard Industrial Classifications.

### References

[EDHECInfra, The Infrastructure Company Classification Standards \(TICCS™\), 2018](#)

## Disclosure Methods

## D1 Sustainability performance via a stand-alone Sustainability Report

☐ Yes

Reporting year: \_\_\_\_\_

Select the applicable reporting level

☐ Entity

☐ Group

The sustainability report is

☐ Aligned with a sustainability reporting framework

☐ EPRA sBPR, 2017

☐ GRI Standards, 2016

☐ IIRC Framework, 2013

☐ SASB Standards, 2018

☐ TCFD Recommendations, 2017

☐ Other: \_\_\_\_\_

☐ Third-party verified or assured

☐ Verified

☐ Assured

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

5 points, G

### Intent

The intent of this indicator is to assess the methods of disclosure used by the entity, whether this disclosure is aligned with recognized sustainability reporting frameworks and/or assured by a third party.

### Requirements

Select yes or no. If yes, select all applicable sub-options and indicate where the information is disclosed.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

Alignment with sustainability reporting framework: Select the sustainability reporting framework(s) that the stand-alone Sustainability Report is aligned with.

In order to be accepted during validation, the report must include a reference to the applicable sustainability standard. An example of good practice would be to also indicate the degree of alignment with the standard in the open text box underneath the hyperlink (e.g., [GRI Standards, Core or Comprehensive](#)).

- EPRA sBPR: The document upload must contain evidence of alignment with the European Public Real Estate (EPRA) [Sustainability Best Practices Recommendations \(sBPR\) Framework](#).
- GRI Standards: The document upload must contain evidence of alignment with the [Global Reporting Initiative \(GRI\) Standards Framework](#).
- IIRC Framework: The document upload must contain evidence of alignment with the International Integrated Reporting Council (IIRC) [Integrated Reporting Framework](#) (December 2013).

- SASB Standards: The document upload must contain evidence of alignment with the [Sustainability Accounting Standards Board](#) (October 2018).
- TCFD Recommendations: The document upload must contain evidence of alignment with the recommendations of [Task force on climate-related financial disclosures](#) (2018).

Reporting level: Select the applicable reporting level. For most listed infrastructure companies and vehicles this will be entity (e.g., the listed/investable vehicle):

- Entity: Related specifically to the named entity, where entity is defined as the investable portfolio for which you are submitting an Assessment response.
- Group: Related to the group of companies of which the participating entity forms a part.

Stand-alone Sustainability Report: The report must reference the reporting year or the year prior. For example, a Sustainability Report referencing 2019 or 2018 actions and/or performance, is valid. A Sustainability Report in reference to 2017 or earlier is not valid. Standalone sustainability reports must be published separately from the Annual Report.

Third-party verified or assured: Indicate if the report is either verified or assured by a third party using a sustainability related assurance/verification scheme.

In order to be accepted in validation, the report must include either a verification or assurance statement, listing the name of the third-party that conducted the review on the sustainability data and assurance/verification scheme used.

An example of a commonly used sustainability assurance/verification scheme is ISAE 3000 (a full list of schemes is available in Appendix 1).

## Scoring

Points are awarded based on disclosure of (1) alignment with a sustainability reporting framework and (2) verification or assurance of the sustainability data.

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

## Terminology

Assured/Verified: The process of checking data, as well as its collection methods and management systems, through a systematic, independent and documented process against predefined criteria or standards.

Assurance/Verification services should be in line with a standard and can only be provided by accredited professionals.

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Stand-alone Sustainability Report(s): A report dedicated to the organization's ESG performance.

Sustainability performance: Indicators of environmental, social, or governance (ESG) management, implementation, or performance.

## References

[EPRA Best Practice Recommendations in Sustainability Reporting, September 2017](#)

[GRI Sustainability Reporting Guidelines, 2016: 202-1; 205-3; 308-2](#)

[International Integrated Reporting Framework \(IIRC Framework\), 2013](#)

[Sustainability Accounting Standards Board \(SASB\), 2018](#)

[Task Force on Climate-Related Financial Disclosures \(TCFD\), 2018](#)

## D2.1 Sustainability performance via a section in the Annual Report

☐ Yes

Reporting year: \_\_\_\_\_

Select the applicable reporting level

☐ Entity

☐ Group

The sustainability section is

☐ Aligned with a sustainability reporting framework

☐ EPRA sBPR, 2017

☐ GRI Standards, 2016

☐ IIRC Framework, 2013

☐ SASB Standards, 2018

☐ TCFD Recommendations, 2017

☐ Other: \_\_\_\_\_

☐ Third-party verified or assured

☐ Verified

☐ Assured

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

5 points , G

### Intent

The intent of this indicator is to assess the methods of disclosure used by the entity, whether this disclosure is aligned with recognized sustainability reporting frameworks and/or assured by a third party.

### Requirements

Select yes or no. If yes, select all applicable sub-options and indicate where the information is disclosed.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

Alignment with sustainability reporting framework: Select the sustainability reporting framework(s) that the report is aligned with.

In order to be accepted during validation, the report must include a reference to the applicable sustainability standard. An example of good practice would be to also indicate the degree of alignment with the standard in the open text box underneath the hyperlink (e.g., [GRI Standards, Core or Comprehensive](#)).

- EPRA sBPR: The document upload must contain evidence of alignment with the European Public Real Estate (EPRA) [Sustainability Best Practices Recommendations \(sBPR\) Framework](#).
- GRI Standards: The document upload must contain evidence of alignment with the [Global Reporting Initiative \(GRI\) Standards Framework](#).
- IIRC Framework: The document upload must contain evidence of alignment with the International Integrated Reporting Council (IIRC) [Integrated Reporting Framework](#) (December 2013).



- SASB Standards: The document upload must contain evidence of alignment with the [Sustainability Accounting Standards Board](#) (October 2018).
- TCFD Recommendations: The document upload must contain evidence of alignment with the recommendations of [Task force on climate-related financial disclosures](#) (2018).

Reporting level: Select the applicable reporting level. For most listed infrastructure companies and vehicles this will be entity (e.g., the listed/investable vehicle):

- Entity: Related specifically to the named entity, where entity is defined as the investable portfolio for which you are submitting an Assessment response.
- Group: Related to the group of companies of which the participating entity forms a part.

Annual Report: The report must reference actions and/or performance from the reporting year. For an entity reporting on calendar year 2019, the Annual Report must cover the year January -December 2019. An Annual Report referencing 2018 calendar year actions and/or performance is not valid unless it is explicitly noted that the 2019 Annual Report has not been published yet.

Third-party verified or assured: Indicate if the report is either verified or assured by a third party using a sustainability related assurance/verification scheme.

In order to be accepted in validation, the report must include either a verification or assurance statement, listing the name of the third-party that conducted the review on the sustainability data and assurance/verification scheme used.

An example of a commonly used sustainability assurance/verification scheme is ISAE 3000 (a full list of schemes is available in Appendix 1).

## Scoring

Points are awarded based on disclosure of (1) alignment with a sustainability reporting framework and (2) verification or assurance of the sustainability data.

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

D2.1 and D2.2 are first benchmarked and scored individually. The two scores are then added up and capped at a maximum of 5 points.

## Terminology

Annual report: A yearly record of an entity's financial performance that is distributed to investors under applicable financial reporting regulations.

This can also be a 10-k.

Assured/Verified: The process of checking data, as well as its collection methods and management systems, through a systematic, independent and documented process against predefined criteria or standards. Assurance/Verification services should be in line with a standard and can only be provided by accredited professionals.

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Sustainability performance: Indicators of environmental, social, or governance (ESG) management, implementation, or performance.

## References

[EPRA Best Practice Recommendations in Sustainability Reporting, September 2017](#)

[GRI Sustainability Reporting Guidelines, 2016: 202-1; 205-3; 308-2](#)

[International Integrated Reporting Framework \(IIRC Framework\), 2013](#)

[Sustainability Accounting Standards Board \(SASB\), 2018](#)

[Task Force on Climate-Related Financial Disclosures \(TCFD\), 2018](#)

## D2.2 Sustainability performance via an Integrated Report

☐ Yes

Reporting year: \_\_\_\_\_

Select the applicable reporting level

☐ Entity

☐ Group

The integrated report is

☐ Third-party verified

☐ Third-party assured

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

5 points , G

### Intent

The intent of this indicator is to assess the methods of disclosure used by the entity, whether this disclosure is aligned with recognized sustainability reporting frameworks and/or assured by a third party.

### Requirements

Select yes or no. If yes, select all applicable sub-options and indicate where the information is disclosed.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

Alignment with sustainability reporting framework: Select the sustainability reporting framework(s) that the stand-alone Sustainability Report is aligned with.

In order to be accepted during validation, the report must include a reference to the applicable sustainability standard. An example of good practice would be to also indicate the degree of alignment with the standard in the open text box underneath the hyperlink (e.g., [GRI Standards, Core or Comprehensive](#)).

- ERPA sBPR: The document upload must contain evidence of alignment with the European Public Real Estate (EPRA) [Sustainability Best Practices Recommendations \(sBPR\) Framework](#).
- GRI Standards: The document upload must contain evidence of alignment with the [Global Reporting Initiative \(GRI\) Standards Framework](#).
- IIRC Framework: The document upload must contain evidence of alignment with the International Integrated Reporting Council (IIRC) [Integrated Reporting Framework](#) (December 2013).

Reporting level: Select the applicable reporting level. For most listed infrastructure companies and vehicles this will be entity (e.g., the listed/investable vehicle):

- Entity: Related specifically to the named entity, where entity is defined as the investable portfolio for which you are submitting an Assessment response.
- Group: Related to the group of companies of which the participating entity forms a part.

Integrated Report: The document upload or URL provided must contain clear evidence of alignment with the International Integrated Reporting Council (IIRC) Integrated Reporting Framework (December 2013). Integrated reports can reference 2019, 2018, or 2017 performance and/or actions.

Third-party verified or assured: Indicate if the report is either verified or assured by a third party using a sustainability related assurance/verification scheme.

In order to be accepted in validation, the report must include either a verification or assurance statement, listing the name of the third-party that conducted the review on the sustainability data and assurance/verification scheme used.

An example of a commonly used sustainability assurance/verification scheme is ISAE 3000 (a full list of schemes is available in Appendix 1).

## Scoring

Points are awarded based on disclosure of (1) alignment with a sustainability reporting framework and (2) verification or assurance of the sustainability data.

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

D2.1 and D2.2 are first benchmarked and scored individually. The two scores are then added up and capped at a maximum of 5 points.

## Terminology

**Assured/Verified:** The process of checking data, as well as its collection methods and management systems, through a systematic, independent and documented process against predefined criteria or standards.

**Assurance/Verification services** should be in line with a standard and can only be provided by accredited professionals.

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

**Integrated Report:** A report that is aligned with the requirements of the International Integrated Reporting Council (IIRC) Integrated Reporting Framework (December 2013).

**Sustainability performance:** Indicators of environmental, social, or governance (ESG) management, implementation, or performance.

## References

[EPRA Best Practice Recommendations in Sustainability Reporting, September 2017](#)

[GRI Sustainability Reporting Guidelines, 2016: 202-1; 205-3; 308-2](#)

[International Integrated Reporting Framework \(IIRC Framework\), 2013](#)

### D3 Sustainability performance via a dedicated section on the corporate website

☐ Yes

Select the applicable reporting level

☐ Entity

☐ Group

Please disclose where the information can be found

URL\_\_\_\_\_

Indicate where in the evidence the relevant information can be found\_\_\_\_\_

☐ No

3 points , G

#### Intent

The intent of this indicator is to assess the methods of disclosure undertaken by the entity. ESG disclosures on websites are easily accessible for a variety of stakeholders.

#### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

Points are awarded if a specific, dedicated section of the website covers the entity/group's involvement and efforts within the field of sustainability.

Reporting level: Select the applicable reporting level. For most listed infrastructure companies and vehicles this will be entity (e.g., the listed/investable vehicle):

- Entity: Related specifically to the named entity, where entity is defined as the investable portfolio for which you are submitting an Assessment response.
- Group: Related to the group of companies of which the participating entity forms a part.

#### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

#### Terminology

Dedicated section on corporate website: A section of the entity's website that explicitly addresses ESG performance.

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Sustainability performance: Indicators of environmental, social, or governance (ESG) management, implementation, or performance.

## D4 ESG leadership commitments

☐ Yes

☐ General ESG commitments (multiple answers possible)

☐ Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible).

☐ UN Global Compact

☐ Other: \_\_\_\_\_

☐ Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible).

List commitment(s): \_\_\_\_\_

☐ Formal environmental issue-specific commitments (multiple answers possible)

☐ Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible).

☐ EV100

☐ Powering Past Coal Alliance (PPCA)

☐ RE 100

☐ Science Based Targets Initiative

☐ UNFCCC Climate Neutral Now Pledge

☐ UN Global Compact Our Only Future

☐ WorldGBC's Net Zero Carbon Buildings Commitment

☐ Other: \_\_\_\_\_

☐ Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible).

☐ Task force on Climate-related Financial Disclosures

☐ Other: \_\_\_\_\_

☐ Formal social issue-specific commitments (multiple answers possible)

☐ Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible).

List commitment(s): \_\_\_\_\_

☐ Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible).

☐ The Responsible Labor Initiative (RLI)

☐ World Business Council for Sustainable Development's Call to Action

☐ 30% Club

☐ Other: \_\_\_\_\_

☐ Formal governance issue-specific commitments (multiple answers possible)

☐ Commitments that are publicly evidenced and oblige the organization to take

- ☐ action (multiple answers possible).  
List commitment(s): \_\_\_\_\_
- ☐ Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible).  
List commitment(s): \_\_\_\_\_

☐ No

## Intent

The intent of this indicator is to assess the entity's commitment to ESG leadership standards or principles. By making a commitment to ESG leadership standards or principles, an entity publicly demonstrates its commitment to ESG, uses organizational standards and/or frameworks that are universally accepted and may have obligations to comply with the standards and/or frameworks.

## Requirements

Select Yes or No: If selecting Yes, select applicable sub-options.

Public commitment: Commitment must be public (e.g via public register) and the entity a member/signatory.

Requires action: The commitment requires the entity to take action (where participant has indicated that it does).

## Scoring

This indicator is not scored and is for reporting purposes only.

## Terminology

### EV100:

A global initiative bringing together forward looking companies committed to accelerating the transition to electric vehicles (EVs) and making electric transport the new normal by 2030.

### RE100:

RE100 is a global initiative uniting businesses committed to 100% renewable electricity, working to massively increase demand for and delivery of renewable energy. RE100 is convened by The Climate Group in partnership with CDP.

### Powering Past Coal Alliance (PPCA):

A coalition of countries, states and business working towards the global phase-out of unabated coal power.

### Science Based Targets Initiative:

The initiative is a collaboration between CDP, the United Nations Global Compact, World Resources Institute, and the World Wide Fund for Nature (WWF) which has a goal of enabling companies setting science based targets to reduce GHG emissions.

### Task Force on Climate-related Financial Disclosures:

The Task Force on Climate-related Financial Disclosures will develop voluntary, consistent climate-related financial risk disclosures for use by companies in providing information to investors, lenders, insurers, and other stakeholders.

### The Responsible Labor Initiative (RLI):

A multi-industry, multi-stakeholder collaboration stemming out of the forced labor commitments and programs of the Responsible Business Alliance (RBA), formerly the Electronic Industry Citizenship Coalition (EICC).

### UNFCCC Climate Neutral Now Pledge

A pledge representing a group of signatory companies and governments taking the lead on reducing emissions and accelerating the global journey to a climate-neutral future.

### UN Global Compact:

The UN Global Compact is a voluntary initiative based on CEO commitments to implement universal sustainability principles and to take steps to support UN goals.

### UN Global Compact Our Only Future:

A global movement of leading companies aligning their businesses with the most ambitious aim of the Paris Agreement, to limit global temperature rise to 1.5°C above pre-industrial levels.

[World Business Council for Sustainable Development's Call to Action:](#)

A global, CEO-led organization of over 200 leading businesses working together to accelerate the transition to a sustainable world and helping member companies become more successful and sustainable by focusing on the maximum positive impact for shareholders, the environment and societies.

[WorldGBC's Net Zero Carbon Buildings Commitment:](#)

The Net Zero Carbon Buildings Commitment (the Commitment) challenges companies, cities, states and regions to reach Net Zero operating emissions in their portfolios by 2030, and to advocate for all buildings to be Net Zero in operation by 2050.

[30% Club:](#)

A campaign group of Chairs and CEOs taking action to increase gender diversity on boards and senior management teams.

## Governance of Sustainability

What is the role of the board of directors in sustainability governance?

What are the key elements of a sustainability governance framework?

How can a company ensure that its sustainability goals are aligned with its business strategy?

What are the challenges of implementing a sustainability governance framework?

How can a company measure its sustainability performance?

What are the best practices for sustainability governance?

How can a company ensure that its sustainability governance framework is effective?

What are the key factors for successful sustainability governance?

How can a company ensure that its sustainability governance framework is transparent?

What are the key factors for successful sustainability governance?

How can a company ensure that its sustainability governance framework is effective?

What are the key factors for successful sustainability governance?

How can a company ensure that its sustainability governance framework is transparent?

What are the key factors for successful sustainability governance?

How can a company ensure that its sustainability governance framework is effective?

What are the key factors for successful sustainability governance?

How can a company ensure that its sustainability governance framework is transparent?

What are the key factors for successful sustainability governance?

How can a company ensure that its sustainability governance framework is effective?



## D5 General sustainability objectives

☐ Yes

Disclosed objectives are:

☐ Measurable

☐ Time-bound

Please disclose where the information can be found

URL\_\_\_\_\_

Indicate where in the evidence the relevant information can be found\_\_\_\_\_

☐ No

1.5 points , G

### Intent

Clear strategic or cross-cutting overall ESG objectives help to translate purpose into action — they can facilitate the integration of ESG management with other business management processes. Objectives should be the longer-term goals derived naturally from policies. Having clear ESG objectives also demonstrates commitment to monitoring and improving ESG performance.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

A disclosure on specific general sustainability objectives should at a minimum include the following:

- Clear business aspirations that positively impact a metric related to overall improvement of the entity with regards to its general sustainability performance.

Examples can include, but are not limited to, targets set for achieving building certifications, or relative position on sustainability indices or rankings.

Best practice disclosures on general sustainability objectives often contain the following elements:

- Clear objectives and targets relating to specific projects or topics. Progress updates against these targets.
- Time bound elements around the objectives.
- Explanation regarding the extent of integration with financial objectives
- Explanation of the extent to which integration of ESG objectives with business strategy and/or financial objectives foster further alignment.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

**General sustainability objectives:** Strategic or cross-cutting objectives to improve overall ESG performance that are not specific to environmental, social or governance issues. For example, relative position on sustainability indices or rankings.

**Measurable:** Sustainability and/or ESG objectives that relate to quantifiable goals or strategic developments.

**Timebound:** An objective with reference to a time frame allowing for monitoring/progression towards the goal.

## References

[EPRA Best Practices Recommendations on Sustainability Reporting, 3rd version, \(September 2017\): 5.7, Analysis](#)

[GRI Sustainability Reporting \(2016\): 1.2, Sustainability context](#)

[SASB \(March 2016\)-Real Estate Owners, Developers & Investment Trusts: IF0402-05](#)

## D6 Specific environmental objectives

☐ Yes

Disclosed objectives are:

☐ Measurable

☐ Time-bound

Please disclose where the information can be found

URL\_\_\_\_\_

Indicate where in the evidence the relevant information can be found\_\_\_\_\_

☐ No

1.5 points , G

### Intent

Disclosing specific environmental objectives informs investors and other stakeholders about the integration of sustainability into the strategy of the company and the efforts made to reduce negative environmental externalities.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

A disclosure on specific environmental objectives should at a minimum include the following:

- Clear business aspirations that positively impact the environment.

The stated objective will not be awarded points if it refers to sustainability/ESG in general, and does not cover a specific environmental topic.

Examples can include, but are not limited to, specific targets to reduce energy consumption or GHG emissions, targets set for achieving building certifications, or measures to promote biodiversity.

Best practice disclosures on environmental objectives often contain the following elements:

- Clear objectives and targets relating to specific projects or topics. Progress updates against these targets.
- Time bound elements around the objectives.
- Explanation regarding the extent of integration between environmental and financial objectives
- Explanation of the extent to which integration of ESG objectives with business strategy and/or financial objectives foster further alignment.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Environmental objectives: Overall environmental goal, arising from the environmental policy, that an entity sets itself to achieve. The objectives should be quantifiable and correlated with the entity's ambitions. In turn, they determine targets, which are detailed performance requirements necessary to achieve the environmental objectives.

Measurable: Sustainability and/or ESG objectives that relate to quantifiable goals or strategic developments.

Timebound: An objective with reference to a time frame allowing for monitoring/progression towards the goal.

## References

[EPRA Best Practices Recommendations on Sustainability Reporting, 3rd version, \(September 2017\): 5.7, Analysis](#)

[GRI Sustainability Reporting \(2016\): 1.2, Sustainability context](#)

[SASB \(March 2016\)-Real Estate Owners, Developers & Investment Trusts: IF0402-05](#)

## D7 Specific social objectives

☐ Yes

Disclosed objectives are:

☐ Measurable

☐ Time-bound

Please disclose where the information can be found

URL\_\_\_\_\_

Indicate where in the evidence the relevant information can be found\_\_\_\_\_

☐ No

1.5 points , G

### Intent

Disclosing specific social objectives informs investors and other stakeholders about the integration of sustainability into the strategy of the company and the efforts made to improve upon positive societal impacts.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

A disclosure on specific social objectives should at a minimum include the following:

- Clear business aspirations that positively impact society.

The stated objective will not be awarded points if it refers to sustainability/ESG in general, and does not cover a specific social topic.

Examples can include, but are not limited to, organization of charitable/local community events, improving employee satisfaction, supporting local employment opportunities.

Best practice disclosures on social objectives often contain the following elements:

- Clear objectives and targets relating to specific projects or topics. Progress updates against these targets.
- Time bound elements around the objectives.
- Explanation regarding the extent of integration between social and financial objectives
- Explanation of the extent to which integration of ESG objectives with business strategy and/or financial objectives foster further alignment.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Measurable: Sustainability and/or ESG objectives that relate to quantifiable goals or strategic developments.

Social objectives: Objectives to improve absolute or relative on social issues, such as stakeholder engagement or health and well-being.

Timebound: An objective with reference to a time frame allowing for monitoring/progression towards the goal.

### References

[EPRA Best Practices Recommendations on Sustainability Reporting, 3rd version, \(September 2017\): 5.7, Analysis](#)

[GRI Sustainability Reporting \(2016\): 1.2, Sustainability context](#)

[SASB \(March 2016\)-Real Estate Owners, Developers & Investment Trusts: IF0402-05](#)

## D8 Specific governance objectives

☐ Yes

Disclosed objectives are:

☐ Measurable

☐ Time-bound

Please disclose where the information can be found

URL\_\_\_\_\_

Indicate where in the evidence the relevant information can be found\_\_\_\_\_

☐ No

1.5 points , G

### Intent

Disclosing specific governance objectives informs investors and other stakeholders about the efforts made to improve corporate governance issues.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

A disclosure on specific governance objectives should at a minimum include the following:

- Clear business aspirations that positively impact the governance of an Infrastructure company or vehicle

The stated objective will not be awarded points if it refers to sustainability/ESG in general, and does not cover a specific social topic.

Examples can include, but are not limited to, the implementation of measures that promote transparency or targets set for board diversity.

Best practice disclosures on governance objectives often contain the following elements:

- Clear objectives and targets relating to specific projects or topics. Progress updates against these targets.
- Time bound elements around the objectives.
- Explanation regarding the extent of integration between governance and financial objectives
- Explanation of the extent to which integration of ESG objectives with business strategy and/or financial objectives foster further alignment.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Governance objectives: Objectives to improve entity governance. These can relate to governance structures and composition of the entity and how this relates to economic, environmental and social dimensions, or the entity's approach to corporate governance issues such as transparency, board composition, or bribery and corruption.

Measurable: Sustainability and/or ESG objectives that relate to quantifiable goals or strategic developments.

Timebound: An objective with reference to a time frame allowing for monitoring/progression towards the goal.

## References

[EPRA Best Practices Recommendations on Sustainability Reporting, 3rd version, \(September 2017\): 5.7, Analysis](#)

[GRI Sustainability Reporting \(2016\): 102-22, Composition of the highest governance body and its committees](#)

[SASB \(March 2016\)-Real Estate Owners, Developers & Investment Trusts: IF0402-05](#)



## D9 Existence of dedicated sustainability professional(s) or sustainability task force/committee responsible for the entity

☐ Yes

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

2 points , G

### Intent

The intent of this indicator is to identify human resources allocated to sustainability. Having personnel dedicated to sustainability issues increases the likelihood that the Infrastructure company or vehicle's ESG objectives will be properly managed and targets will be met.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

Points will be awarded if the disclosure(s) contains evidence of:

- The existence of a sustainability committee; OR
- A dedicated employee responsible for sustainability

Points will not be awarded if sustainability is simply among the employee's responsibilities.

Best practice disclosures include the name of a committee/task force responsible for sustainability and demonstrate how it fits in with the rest of the board and committees, with regards to role and policy-making abilities.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

Dedicated sustainability task force: A formally established group of individuals who meet to discuss and monitor the implementation of the organization's sustainability objectives.

Dedicated team member: An employee whose main responsibility is defining, implementing and monitoring the ESG objectives at organization and/or entity level.

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Responsible for: A person or group of people who work on the implementation and completion of the task, project or strategy.

### References

[GRI Sustainability Reporting Standards \(2016\): 102-20](#)

[GRI Sustainability Reporting Standards \(2016\): 103-32](#)

[Recommendations of the Task Force on Climate-Related Financial Disclosures \(June 2017\): Governance A&B](#)

## D10 Policy/policies that address(es) environmental issues

☐ Yes

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

3 points , G

### Intent

Policies on environmental issues assist organizations with incorporating sustainability criteria into their business practices. Disclosing environmental policies provides investors and other stakeholders with assurance that solid sustainability processes and procedures are in place.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

Points will be awarded if the disclosure(s) contains either:

- An online policy document (PDF), describing the organization's efforts towards solving environmental issues; OR
- A separate webpage with a header that includes the word "Policy" detailing the company's approach to environmental issues; OR
- A disclosure within an Annual Report/filing, with a description of the business' approach towards environmental initiatives. At a minimum this must consist of 3 paragraphs, detailing separate environmental issues.

Examples of environmental topics include, but are not limited to biodiversity and habitat, climate change adaptation, waste management, environmental attributes of building materials.

Best practice disclosures include an easily accessible online PDF document, signed by the chief executive officer or approved by the board, outlining the process and methods by which the listed Infrastructure company or vehicle applies and upholds its environmental management practices and processes.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

**Environmental issues:** The impact on living and non-living natural systems, including land, air, water and ecosystems. This includes, but is not limited to biodiversity, transport, contamination, GHG emissions, energy, water, waste, natural hazards, supply chain environmental standards, and product and service-related impacts, as well as environmental compliance and expenditures.

**Policy:** Defines a commitment, direction or intention as formally adopted by the entity.

### References

[The United Nations Framework Convention on Climate Change, 1994 Global Reporting Initiative](#)

[EPRA Best Practices Recommendations on Sustainability Reporting, 3rd version, \(September 2017\): 7.9, Narrative on performance](#)

[GRI Sustainability Reporting Standards \(2016\): GRI, 301, 302, 303, 304, 305, 306, 307; GRI, 416](#)

## D11 Policy/policies that address(es) social issues

☐ Yes

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

3 points , G

### Intent

Policies on social issues assist organizations with incorporating sustainability criteria into their business practices. Disclosing social policies provides investors and other stakeholders with assurance that solid sustainability processes and procedures are in place.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

Points will be awarded if the disclosure(s) contains either:

- An online policy document (PDF), describing the organization's efforts on social issues/topics; OR
- A separate webpage with a header that includes the word "Policy" detailing the company's approach to social issues; OR
- A disclosure within an Annual Report/filing, with a description of the business' approach towards social initiatives. At a minimum this must consist of 3 paragraphs, detailing separate social issues.

Examples of social topics include, but are not limited to occupational safety, employee performance and career development, diversity and equal opportunity.

Best practice disclosures include an easily accessible online PDF document, signed by the chief executive officer or approved by the board, outlining the process and methods by which the Infrastructure company or vehicle drives societal value, and manages stakeholder relations.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Policy: Defines a commitment, direction or intention as formally adopted by the entity.

Social issues: Concerns the impacts the entity has on the social systems within which it operates. This includes, but is not limited to community social and economic impacts, safety, health & well-being.

### References

[EPRA Best Practices Recommendations on Sustainability Reporting, 3rd version, \(September 2017\): 7.9, Narrative on performance GRI Sustainability Reporting Standards \(2016\)](#)

[GRI, 301, 302, 303, 304, 305, 306, 307; GRI, 416](#)

[ILO Declaration on Fundamental Principles and Rights at Work](#)

## D12 Policy/policies that address(es) corporate governance issues

☐ Yes

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

3 points , G

### Intent

Policies on governance issues assist organizations with incorporating the management of governance issues into their business practices. Disclosing governance policies provides investors and other stakeholders with assurance that adequate governance processes and procedures are in place.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

Points will be awarded if the disclosure(s) contains either:

- An online policy document / or documents (PDF), containing the organization's governance policies

Examples of social topics include, but are not limited to, corruption, fraud, whistleblowing and remuneration at the corporate level, conflict of interest policies.

Best practice disclosures would contain a full suite of governance policies, easily accessible and aligned with good corporate governance standards and control mechanisms.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

Corporate governance issues: Governance structure and composition of the organization. This includes how the highest governance body is established and structured in support of the organization's purpose, and how this purpose relates to economic, environmental and social dimensions.

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Policy: Defines a commitment, direction or intention as formally adopted by the entity.

### References

[EPRA Best Practices Recommendations on Sustainability Reporting, 3rd version, \(September 2017\): \(2017\): 7.9, Narrative on performance](#)

[GRI Sustainability Reporting Standards \(2016\): 102-35; 102-37; 205](#)

[RobecoSAM Corporate Sustainability Assessment \(2017\): 3.1.7](#)

### D13 Long-term reduction targets of environmental and social impact

☐ Yes

Targets relate to:

- ☐ Energy
- ☐ Greenhouse gas emissions
- ☐ Air pollution
- ☐ Water inflows/withdrawals
- ☐ Water outflows/discharges
- ☐ Waste
- ☐ Biodiversity and habitat
- ☐ Health and safety: employees
- ☐ Health and safety: contractors
- ☐ Health and safety: users
- ☐ Health and safety: community
- ☐ Other: \_\_\_\_\_

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

3 points , E

#### Intent

Environmental and social performance targets guide organizations and their employees towards measurable improvements and are a key determinant to integrate sustainability into business operations.

#### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

Points will be awarded and considered a long-term target if it fulfills the following criteria:

- The target is measurable and refers to the reduction in negative impact of one of the listed environmental or social topics
- The target is set for 2021 or a later date

A best practice example would include:

- Alignment with a recognized national or global standard, e.g The Science Based Targets
- An accompanying action plan or policy document detailing how to achieve the set targets

#### Scoring

Points are awarded to each selected checkbox option and are then aggregated to calculate the indicator's final score.

It is not necessary to select all answer options in order to obtain the maximum score for this question.

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

This indicator is affected by materiality. Selections made in D-RC1 and D-RC2 will impact the relevancy of the checkbox issues for a constituent and in turn impact scoring too.

## Terminology

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

**Environmental and Social Impact:** A measurable performance outcome of operations undertaken by an asset/company. E.g. energy consumption, GHG emissions, water consumption/discharge/pollution, waste management, air pollution, biodiversity & habitat, or other related indicators.

**Long-term reduction targets:** A measurable target that projects three or more years into the future.

## References

[EPRA Best Practices Recommendations on Sustainability Reporting, 3rd version, \(September 2017\): 7.9, Narrative on performance](#)

[Recommendations of the Task Force on Climate-Related Financial Disclosures \(June 2017\): Metrics and Targets- C](#)

[The Science Based Targets Initiative \(2016\)](#)

## Implementation

### D14 ESG initiatives and/or case studies that relate to the entity with measurable impact

☐ Yes

Please disclose where the information can be found

URL\_\_\_\_\_

Indicate where in the evidence the relevant information can be found\_\_\_\_\_

☐ No

3 points , E

### Intent

Integration of a constituent's ESG case studies/initiatives and business performance is important both for the sustainability of the business and the community affected. It marks the link between doing good, and strengthening the core business of a constituent.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

Points will be awarded if the constituent can provide:

- One or more case studies that show a clear link how sustainability related efforts have a positive impact (either financially or on stakeholders)
- A unique ESG initiative undertaken by the organization. This can be in the shape of a project, charity drive, or research publications.

The above can be part of the documents D1-D4 or any other stand-alone public document that a constituent may disclose.

A best practice ESG initiative or case study includes:

- A detailed overview of how the ESG-focused initiative brings clear added-value to the organization's core business and works towards providing a sustainable competitive advantage.
- Case studies that detail sustainable asset improvements and present quantitative outcomes.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

ESG case study: A report or summary of the efforts undertaken by the entity to make an individual asset or portfolio more sustainable, describing the efforts undertaken and results of these actions, such as environmental resources reduced, or (potential) economic gains.

ESG initiative: A cohesive program, action or project, that displays the entity's ESG leadership efforts, setting it apart from other entities (e.g. research publications, philanthropic efforts, or unique ESG related innovations).

## D15 ESG-Related management standard accreditation or alignment

☐ Yes

Disclosure includes information on:

☐ Accreditation

☐ Alignment

Please disclose where the information can be found

URL\_\_\_\_\_

Indicate where in the evidence the relevant information can be found\_\_\_\_\_

☐ No

5 points , E

### Intent

The intent of this indicator is to assess the achievement and maintenance of entity-level ESG related management system accreditations. The presence and application of an ESG-related management standard or comparable framework is an indicator of an entity's commitment to effectively action ESG issues.

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

Points will be awarded if the constituent can provide evidence of:

- A Management Standard name that they are accredited (certified)/aligned to, and if accredited (certified), then the year of accreditation.

A best practice disclosure often includes:

- Specific information about the accreditations and certifications achieved or maintained by the entity. This evidence may include a copy of an official certificate or other confirmation of the certification or credential.
- Formal documentation or correspondence (e.g.letter) from a certification a certification body or consultant.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

Alignment and accreditation are not scored differently.

### Terminology

Alignment: To agree and match with a recognized sustainability standard (either voluntary or mandatory).

Accreditation (Certification): Third-party recognition of meeting the requirements of a recognized standard.

### Requirements



## D16 Information on investments that obtained an Asset-Level certification

☐ Yes

Disclosure includes information on:

☐ Certifications

☐ Energy ratings

Please disclose where the information can be found

URL\_\_\_\_\_

Indicate where in the evidence the relevant information can be found\_\_\_\_\_

☐ No

3 points , E

### Intent

Asset-Level certificates and energy ratings provide a measure of asset quality that may provide benefits for occupants, society and the environment. Asset-Level certifications and energy ratings also serve as an additional layer of transparency and accountability to inform investors and occupiers on the sustainability performance of an asset.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

### Evidence

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

In order for points to be given for the sub-options selected, the following must be present in the supporting evidence:

- Name and location of the Infrastructure project.
- Name of the certification.

A best practice disclosure often includes a concise overview of which assets in the portfolio are certified, and which are not certified, or to be certified. Information of the certified portfolio then includes:

- Name and location of the Infrastructure project.
- Version of the rating system.
- Date of certification and level of recognition.

Scheme Name/Sub-scheme Name: A list of provisionally validated certification schemes is provided in Appendix 9 of the [GRESB Infrastructure Asset Assessment Reference Guide](#) . If you wish to add a new scheme, please contact GRESB Helpdesk and you will be asked to complete the certification templates document(see [Appendix 10](#)).

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

Asset-Level certification: Recognition that a project has satisfied the requirements of a certification scheme. A certificate typically indicates the name and location of the project, version of the rating system, date of certification and level of recognition.

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

■ Energy Rating: A scheme that measures the energy efficiency performance of buildings.

## Operational Performance



## D17 Air Pollution data of portfolio

☐ Yes

Including information on:

- ☐ Absolute data
- ☐ Like-for-like data
- ☐ Intensity data
- ☐ Portfolio data coverage

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

### Determined by materiality , E

#### Intent

The intent of this indicator is to assess the entity's measurement of air pollution emissions, other than GHGs. The emission of air pollutants emissions can have significant impacts on human health and the environment. The emissions of air pollutants may also constitute a significant risk factor for regulation and social license to operate.

#### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

- Absolute air pollutants data must be a measure given in a metric value and be comparable.
- Like-for-Like consumption data must state the use of the Like-for-Like methodology when calculating values.
- Intensity data should be recorded using a clear, appropriate denominator.
- Portfolio Coverage points can only be awarded if a clear percentage of the number of assets/facilities covered by the value stated.

Best practice disclosures would split up air pollutant emissions recorded by Infrastructure sector (if the entity is involved in multiple sectors) and/or location, and clearly indicate for which areas data is disclosed/available.

#### Scoring

Points are awarded to each selected checkbox option and are then aggregated to calculate the indicator's final score.

It is not necessary to select all answer options in order to obtain the maximum score for this question.

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

This indicator is affected by materiality. Selections made in D-RC1 and D-RC2 will impact the relevancy of the indicator for a constituent and in turn impact scoring too.

#### Terminology

Absolute data: An absolute measure of specific operational metrics provided by a firm for the reporting year.

Air Pollutant Data: Emission data on pollutants of major public health concern include ozone-depleting substances (ODS), NOx, SOx, particulate matter (PM) and/or other standard categories of air emissions identified in relevant regulations.

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

**Intensity Data:** A measure of the relevant operational metric in absolute value per unit of an appropriate denominator, including but not limited to: revenue and output.

**Like-for-like data:** A metric that enables comparison of results between years whilst controlling for changes such as expansions and acquisitions of the portfolio that could over or understate the values of one year as compared to another.

**Portfolio data coverage:** Information about the part of the portfolio for which the data is disclosed. This can be a percentage of the number of assets/facilities covered.

## References

[EPRA Best Practices Recommendations on Sustainability Reporting, 3rd version, September 2017: 7.9, Narrative on performance](#)

[Recommendations of the Task Force on Climate-Related Financial Disclosures June 2017: Metrics and Targets- C](#)

## D18 Biodiversity & Habitat data of portfolio

☐ Yes

Including information on:

- ☐ Absolute data
- ☐ Like-for-like data
- ☐ Intensity data
- ☐ Portfolio data coverage

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

### Determined by materiality , E

#### Intent

The intent of this indicator is to assess the entity's measurement of impact on biodiversity and habitat. Impacts on biodiversity and habitat management may create significant risks with respect to regulation or social license to operate.

#### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

- Absolute biodiversity and habitat data must be a measure given in a metric value and be comparable.
- Like-for-Like consumption data must state the use of the Like-for-Like methodology when calculating values.
- Intensity data should be recorded using a clear, appropriate denominator.
- Portfolio Coverage points can only be awarded if a clear percentage of the number of assets/facilities covered by the value stated.

Best practice disclosures would split up biodiversity & habitat data recorded by Infrastructure sector (if the entity is involved in multiple sectors) and/or location, and clearly indicate for which areas data is disclosed/available.

#### Scoring

Points are awarded to each selected checkbox option and are then aggregated to calculate the indicator's final score.

It is not necessary to select all answer options in order to obtain the maximum score for this question.

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

This indicator is affected by materiality. Selections made in D-RC1 and D-RC2 will impact the relevancy of the indicator for a constituent and in turn impact scoring too.

#### Terminology

**Absolute data:** An absolute measure of specific operational metrics provided by a firm for the reporting year.

**Biodiversity & Habitat Data:** Data pertaining to biodiversity and habitat impacts as measured by wildlife or threatened/endangered species fatality(ies), or habitat maintenance/removal/restoration/enhancement/protection.

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc

communication within the participating entity.

Intensity Data: A measure of the relevant operational metric in absolute value per unit of an appropriate denominator, including but not limited to: revenue and output.

Like-for-like data: A metric that enables comparison of results between years whilst controlling for changes such as expansions and acquisitions of the portfolio that could over or understate the values of one year as compared to another.

Portfolio data coverage: Information about the part of the portfolio for which the data is disclosed. This can be a percentage of the number of assets/facilities covered.

## References

[Global Reporting Initiative, GRI 304: Biodiversity, 2016](#)

[International Union for Conservation of Nature \(IUCN\), Guidelines for Applying Protected Area Management Categories, 2008](#)

UN Sustainable Development Goals relevant for this indicator;

- SDG 14: Life Below Water
- <https://www.un.org/sustainabledevelopment/biodiversity/>SDG 15: Life on Land

## D19 Energy data of portfolio

☐ Yes

Including information on:

- ☐ Absolute data
- ☐ Like-for-like data
- ☐ Intensity data
- ☐ Portfolio data coverage

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

### Determined by materiality , E

#### Intent

The intent of this indicator is to assess the entity's measurement of and target setting for energy performance. The use of energy is both a direct cost and a critical source of local, regional, and global environmental impacts.

#### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

- Absolute energy data must be a measure given in a metric value and be comparable.
- Like-for-Like consumption data must state the use of the Like-for-Like methodology when calculating values.
- Intensity data should be recorded using a clear, appropriate denominator.
- Portfolio Coverage points can only be awarded if a clear percentage of the number of assets/facilities covered by the value stated.

Best practice disclosures would split up energy consumption by Infrastructure sector (if the entity is involved in multiple sectors) and/or location, and clearly indicate for which areas data is disclosed/available.

#### Scoring

Points are awarded to each selected checkbox option and are then aggregated to calculate the indicator's final score.

It is not necessary to select all answer options in order to obtain the maximum score for this question.

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

Monitoring the generation of energy is also acceptable to receive points due to the nature of some sectors in the infrastructure industry.

This indicator is affected by materiality. Selections made in D-RC1 and D-RC2 will impact the relevancy of the indicator for a constituent and in turn impact scoring too.

#### Terminology

**Absolute data:** An absolute measure of specific operational metrics provided by a firm for the reporting year.

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.



Energy data: Data obtained through monitoring the energy consumption or production of the asset/company portfolio. The operational energy consumption of asset/company portfolio leads to substantial environmental impact. Monitoring consumption is an important basis for reducing this impact.

Intensity Data: A measure of the relevant operational metric in absolute value per unit of an appropriate denominator, including but not limited to: revenue and output.

Like-for-like data: A metric that enables comparison of results between years whilst controlling for changes such as expansions and acquisitions of the portfolio that could over or understate the values of one year as compared to another.

Portfolio data coverage: Information about the part of the portfolio for which the data is disclosed. This can be a percentage of the number of assets/facilities covered.

## References

[GRI Sustainability Reporting Standards \(2016\): 102-20](#)

[GRI Sustainability Reporting Standards \(2016\): 103-32](#)

[Recommendations of the Task Force on Climate-Related Financial Disclosures \(June 2017\): Governance A&B](#)

## D20 Health & Safety data of portfolio

☐ Yes

On:

- ☐ Health and safety: employees
- ☐ Health and safety: contractors
- ☐ Health and safety: users
- ☐ Health and safety: community

Including information on:

- ☐ Absolute data
- ☐ Like-for-like data
- ☐ Intensity data
- ☐ Portfolio data coverage

Please disclose where the information can be found

URL\_\_\_\_\_

Indicate where in the evidence the relevant information can be found\_\_\_\_\_

☐ No

4 points , E

### Intent

The intent of this indicator is to assess health and safety performance associated with the entity's employees. The health and safety of employees is a common key performance indicator for infrastructure operators.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

- Absolute health and safety data must be a measure given in a metric value and be comparable.
- Like-for-Like consumption data must state the use of the Like-for-Like methodology when calculating values.
- Intensity data should be recorded using a clear, appropriate denominator.
- Portfolio Coverage points can only be awarded if a clear percentage of the number of assets/facilities covered by the value stated.

Best practice disclosures would split up energy consumption by Infrastructure sector (if the entity is involved in multiple sectors) and/or location, and clearly indicate for which areas data is disclosed/available.

### Scoring

Points are awarded to each selected checkbox option and are then aggregated to calculate the indicator's final score.

It is not necessary to select all answer options in order to obtain the maximum score for this question.

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

This indicator is affected by materiality. Selections made in D-RC1 and D-RC2 will impact the relevancy of the indicator for a constituent and in turn impact scoring too.

## Terminology

**Absolute data:** An absolute measure of specific operational metrics provided by a firm for the reporting year.

**Health and Safety Data:** Data pertaining to health and safety of employees, contractors, customers and community as recorded by the fatalities and injuries maintenance/removal/restoration/enhancement/protection measure provided by a firm for the reporting year.

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

**Intensity Data:** A measure of the relevant operational metric in absolute value per unit of an appropriate denominator, including but not limited to: revenue and output.

**Like-for-like data:** A metric that enables comparison of results between years whilst controlling for changes such as expansions and acquisitions of the portfolio that could over or understate the values of one year as compared to another.

**Portfolio data coverage:** Information about the part of the portfolio for which the data is disclosed. This can be a percentage of the number of assets/facilities covered.

**Employee:** Individual who is in an employment relationship with the entity, according to national law or its application.

**Contractor:** Person or organization working onsite or offsite on behalf of an entity. A contractor can contract their own workers directly, or contract subcontractors or independent contractors. Suppliers are not considered contractors for the purpose of this indicator.

**User:** Users are people that interact physically with the asset when they use its services.

**Community:** Persons or groups of people living and/or working in any areas that are economically, socially or environmentally impacted (positively or negatively) by the operations.

## References

[Global Reporting Initiative, GRI 403: Occupational Health and Safety, 2018](#)

UN Sustainable Development Goals relevant for this indicator;

[SDG 3-Good Health and Well-being SDG 11: Sustainable Cities and Communities](#)

## D21 GHG emissions data of portfolio

☐ Yes

Including information on:

☐ Absolute data

☐ Like-for-like data

☐ Intensity data

☐ Portfolio data coverage

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

### Determined by materiality , E

#### Intent

Disclosure of Greenhouse Gas emissions facilitate investor carbon foot printing and enables efficient capital allocation to industries with low environmental impacts. In addition, many countries have introduced mandatory GHG emissions reporting, or considering introducing this. Proactive Infrastructure companies and vehicles stay ahead of this trend.

#### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

- Absolute greenhouse gas emissions data must be a measure given in a metric value and be comparable.
- Like-for-Like consumption data must state the use of the Like-for-Like methodology when calculating values.
- Intensity data should be recorded using a clear, appropriate denominator.
- Portfolio Coverage points can only be awarded if a clear percentage of the number of assets/facilities covered by the value stated.

Best practice GHG disclosures are aligned with the GHG Protocol and provide a clear description on the methodology used. Emissions are broken down into Scope I, Scope II (location-based) Scope II (market-based), and Scope III. In addition, emissions are recorded by Infrastructure sector (if the entity is involved in multiple sectors) and/or location, and clearly indicate for which areas data is disclosed/available.

#### Scoring

Points are awarded to each selected checkbox option and are then aggregated to calculate the indicator's final score.

It is not necessary to select all answer options in order to obtain the maximum score for this question.

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

This indicator is affected by materiality. Selections made in D-RC1 and D-RC2 will impact the relevancy of the indicator for a constituent and in turn impact scoring too.

#### Terminology

**Absolute data:** An absolute measure of specific operational metrics provided by a firm for the reporting year.

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc

communication within the participating entity.

GHG emissions: GHGs refers to the seven gases listed in the GHG Protocol Corporate Standard: carbon dioxide (CO<sub>2</sub>); methane (CH<sub>4</sub>); nitrous oxide (N<sub>2</sub>O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); nitrogen trifluoride (NF<sub>3</sub>) and sulphur hexafluoride (SF<sub>6</sub>).

Intensity Data: A measure of the relevant operational metric in absolute value per unit of an appropriate denominator, including but not limited to: revenue and output.

Like-for-like data: A metric that enables comparison of results between years whilst controlling for changes such as expansions and acquisitions of the portfolio that could over or understate the values of one year as compared to another.

Portfolio data coverage: Information about the part of the portfolio for which the data is disclosed. This can be a percentage of the number of assets/facilities covered.

## References

[GHG Protocol Scope II Guidance, 2015](#)

[Realpac, Whose Carbon is it?, 2010](#)

[GRI Sustainability Reporting Standards, \(2016\): 305-1; 305-4](#)

## D22 Water inflows/withdrawal data of portfolio

☐ Yes

Including information on:

- ☐ Absolute data
- ☐ Like-for-like data
- ☐ Intensity data
- ☐ Portfolio data coverage

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

### Determined by materiality , E

#### Intent

Disclosure of water inflows/withdrawal data provides investors with the information to monitor their environmental impact, reduce the burden on potable water consumption and wastewater systems, assess exposure to risks of disruptions in water supplies.

#### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

- Absolute water consumption data must be a measure given in a metric value and be comparable.
- Like-for-Like consumption data must state the use of the Like-for-Like methodology when calculating values.
- Intensity data should be recorded using a clear, appropriate denominator.
- Portfolio Coverage points can only be awarded if a clear percentage of the number of assets/facilities covered by the value stated.

Best practice disclosures would split up water consumption recorded by Infrastructure sector (if the entity is involved in multiple sectors) and/or location, and clearly indicate for which areas data is disclosed/available.

#### Scoring

Points are awarded to each selected checkbox option and are then aggregated to calculate the indicator's final score.

It is not necessary to select all answer options in order to obtain the maximum score for this question.

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

This indicator is affected by materiality. Selections made in D-RC1 and D-RC2 will impact the relevancy of the indicator for a constituent and in turn impact scoring too.

#### Terminology

**Absolute data:** An absolute measure of specific operational metrics provided by a firm for the reporting year.

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

**Intensity Data:** A measure of the relevant operational metric in absolute value per unit of an appropriate denominator, including but not limited to: revenue and output.

Like-for-like data: A metric that enables comparison of results between years whilst controlling for changes such as expansions and acquisitions of the portfolio that could over or understate the values of one year as compared to another.

Portfolio data coverage: Information about the part of the portfolio for which the data is disclosed. This can be a percentage of the number of assets/facilities covered.

Water inflows/withdrawals: Water drawn into the boundaries of the entity from all sources (including surface water, ground water, rainwater, and municipal water supply) as well as water reuse, efficiency, and recycling, including the entity's consideration of whether water sources are significantly affected by withdrawal of water.

## References

[EPRA Best Practices Recommendations on Sustainability Reporting 3rd version, \(September 2017\): 5.2, Coverage](#)

[SASB-Real Estate Owners, Developers & Investment Trusts \(March 2016\): IF0402-01; IF0402-02; IF0402-03](#)

## D23 Water outflows/discharges data of portfolio

☐ Yes

Including information on:

- ☐ Absolute data
- ☐ Like-for-like data
- ☐ Intensity data
- ☐ Portfolio data coverage

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

### Determined by materiality , E

#### Intent

The intent of this indicator is to assess the entity's measurement of water outflows/discharges. The discharge of water can have significant impacts on human health and the environment. Relatively high levels of discharge can potentially create liabilities or regulatory risk.

#### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

- Absolute water discharge/pollution data must be a measure given in a metric value and be comparable.
- Like-for-Like consumption data must state the use of the Like-for-Like methodology when calculating values.
- Intensity data should be recorded using a clear, appropriate denominator.
- Portfolio Coverage points can only be awarded if a clear percentage of the number of assets/facilities covered by the value stated.

Best practice disclosures would split up water discharge/pollution recorded by Infrastructure sector (if the entity is involved in multiple sectors) and/or location, and clearly indicate for which areas data is disclosed/available.

#### Scoring

Points are awarded to each selected checkbox option and are then aggregated to calculate the indicator's final score.

It is not necessary to select all answer options in order to obtain the maximum score for this question.

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

This indicator is affected by materiality. Selections made in D-RC1 and D-RC2 will impact the relevancy of the indicator for a constituent and in turn impact scoring too.

#### Terminology

**Absolute data:** An absolute measure of specific operational metrics provided by a firm for the reporting year.

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc



communication within the participating entity.

Intensity Data: A measure of the relevant operational metric in absolute value per unit of an appropriate denominator, including but not limited to: revenue and output.

Like-for-like data: A metric that enables comparison of results between years whilst controlling for changes such as expansions and acquisitions of the portfolio that could over or understate the values of one year as compared to another.

Portfolio data coverage: Information about the part of the portfolio for which the data is disclosed. This can be a percentage of the number of assets/facilities covered.

Water outflows/discharges: Discharge of water to water bodies (e.g. lakes, rivers, oceans, aquifers and groundwater) or to third-parties for treatment or use.

## References

[CDP, Water Questionnaire, 2017](#)

[Global Reporting Initiative, GRI 303: Water, 2016](#)

UN Sustainable Development Goals relevant for this indicator;

[SDG 6: Clean Water and Sanitation](#) [SDG 14: Life Below Water](#)

## D24 Waste data of portfolio

☐ Yes

Including information on:

☐ Absolute data

☐ Like-for-like data

☐ Intensity data

☐ Portfolio data coverage

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

## Determined by materiality , E

### Intent

Disclosure of waste data provides investors with valuable insights into the environmental impacts investment portfolios have.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

Best practice disclosures would split up waste production by Infrastructure type (if the entity is involved in multiple sectors) and disposal route and clearly indicate for which percentage of asset data is disclosed/available.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

**Absolute data:** An absolute measure of specific operational metrics provided by a firm for the reporting year.

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

**Intensity Data:** A measure of the relevant operational metric in absolute value per unit of an appropriate denominator, including but not limited to: revenue and output.

**Like-for-like data:** A metric that enables comparison of results between years whilst controlling for changes such as expansions and acquisitions of the portfolio that could over or understate the values of one year as compared to another.

**Waste production data:** Data obtained through monitoring the waste production associated with the asset/company portfolio. The operational waste production of assets/facilities leads to substantial environmental impact. Monitoring waste data is an important basis for reducing this impact.

### References

[EPRA Best Practices Recommendations on Sustainability Reporting, 3rd version, \(September 2017\): 5.2, Coverage](#)

[RobecoSAM Corporate Sustainability Assessment \(2017\): 4.2.5, Waste](#)

[GRI Sustainability Reporting Standards, \(2016\): 306-2](#)

# Stakeholder Engagement

## D25 Employee satisfaction survey during the last three years, if undertaken

☐ Yes

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

3 points , S

### Intent

Infrastructure companies and vehicles that take action to understand employee satisfaction are prone to have a better understanding of critical issues within the business and can engage with staff to facilitate needs and thus improve employee retention.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

- Points will be awarded if it is disclosed that the employee satisfaction surveys are conducted at regular intervals, or
- If the use of a survey is reported upon in an annually published report.

A best practice example would include the date of the most recent employee survey, the percentage of employees covered, and the regularity with which the surveys are carried out, as well as the outcomes/action items derived from this survey.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Employee Satisfaction Survey: Survey measuring overall and work-specific employee satisfaction at the individual and organizational levels. The survey should directly address employee concerns and include the opportunity to provide recommendations for improvement.

GRESB only accepts employee satisfaction surveys undertaken in the past three years based on the reporting year provided in the Entity Characteristics of your entity. Select "manage" in your assessment view of the portal to adjust this for any entity

### References

[GRI Sustainability Reporting Standards, \(2016\): 102-43, Approach to stakeholder engagement](#)

## D26 Involvement in sustainability related customer engagement programs/initiatives

☐ Yes

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

3 points , S

### Intent

An effective customer engagement program facilitates communication with the customers, and can bring to light sustainability concerns and suggestions which can be integrated into operational and ESG decision-making. This can ultimately allow a company to be aware and stay ahead of trends that may have otherwise threatened its license to operate.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

- The supporting evidence should display how the sustainability related engagement with the customer creates a channel that would not have been there before and allows for identification of other sustainability trends & risks to the infrastructure company.

Such engagement could deal with topics such as air pollution or waste for example.

The engagement ideally improves the satisfaction and awareness of the customer, allowing them to come back with feedback that would not have been received otherwise.

A best practice example would include:

- A clear outline of what the engagement project is and how it relates to a sustainability aspect
- How frequently and with which customers this engagement is carried out
- A clear relationship between the effort made, and customer satisfaction/well-being

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Customer engagement programs/initiatives: Customer engagement is meant to increase the satisfaction of customers and their concerns. An effective engagement program facilitates communication with the customers of the asset and its output. An infrastructure company can become aware of a wider range of sustainability related concerns and suggestions which can be integrated into operational and ESG decision-making. Thereby reducing risks such as the license to operate and capitalizing on other opportunities as a result of it.

Examples of sustainability related customer engagement programs include, but are not limited to, sponsoring or organizing events on awareness for environmental or social issues.

### References

[SASB-Real Estate Owners, Developers & Investment Trusts \(March 2016\): IF0402-12](#)

[GRI Sustainability Reporting Standards, 2016: 102-43, Approach to stakeholder engagement](#)

## D27 Customer satisfaction survey during the last three years, if undertaken

☐ Yes

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

3 points , S

### Intent

This indicator examines if the organization discloses if it engages with customers regarding their satisfaction in a structured manner. Increased customer satisfaction leads to increased customer retention ratios, thus improving the revenue prospects and financial risk for Infrastructure companies and vehicles.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

- Points will be awarded if it is disclosed that the customer surveys are conducted at regular intervals, or
- If the use of a survey is reported upon in an annually published report.

A best practice example would include the date of the most recent customer survey, the percentage of tenants covered, and the regularity with which the surveys are carried out, as well as the outcomes/conclusions of this survey.

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Customer satisfaction survey: A written survey conducted by the entity, or by a third party on its behalf, which gives the customer the opportunity to provide feedback on the services provided.

GRESB only accepts customer satisfaction surveys undertaken in the past three years.

### References

[GRI Sustainability Reporting Standards \(2016\): 102-43, Approach to stakeholder engagement](#)

## D28 Actions of community engagement program, if undertaken

☐ Yes

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

3 points , S

### Intent

Fostering relationships with local stakeholder communities strengthens the reputation of Infrastructure companies and vehicles.

### Terminology

**Disclosure:** The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

**Community engagement program:** Strategies used by the entity to support communities associated with its operations, such as supporting charities and community groups, enhancement programs for public spaces, or facilitating local employment creation.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

**Evidence:** URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

- Evidence must show that the community with which the organization is engaging and operating in, is affected by, or associated with operations and activities of the vehicle or infrastructure company

A best practice example would entail the following:

- Outline of what the engagement program entails and its overall objective
- Explanation of how this community is affected by the organization's activities and what benefits this program brings
- Examples of specific activities within the program and their scope

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### References

[EPRA Best Practices Recommendations on Sustainability Reporting, 3rd version, September 2017: 5.9](#)

## D29 Involvement in other stakeholder (i.e Investors, Regulators, Suppliers) sustainability related engagement programs/initiatives

☐ Yes

Please disclose where the information can be found

URL \_\_\_\_\_

Indicate where in the evidence the relevant information can be found \_\_\_\_\_

☐ No

3 points , S

### Intent

Effective stakeholder engagement programs are often critical in preventing or addressing controversy that may create regulatory risks, legal liabilities, or undermine the entity's social license to operate and maximizing opportunities for creating shared value. An effective engagement program with other stakeholders outside of employees, customers and the direct local community is a sign of a company considering the effects of its operations from an ESG lens across the broader spectrum. It can good awareness for the various channels that risks, and opportunities may stem from. This can ultimately allow a company to be aware and stay ahead of trends that may have otherwise threatened its operations.

### Requirements

Select yes or no. If yes, disclose where the online information can be found.

Evidence: URL. Ensure that the hyperlink is not outdated and the relevant page is directly accessible. It is possible to provide multiple hyperlinks.

- The supporting evidence should display how the sustainability related engagement with the stakeholder creates a channel that would not have been there before and allows for identification of other sustainability trends & risks to the infrastructure company or vehicle.

Such engagement could deal with topics such as air pollution or waste for example.

The engagement ideally improves the relationships with stakeholders, allowing them to come back with feedback that would not have been received otherwise.

A best practice example would include:

- A clear outline of what the engagement project is and how it relates to a sustainability aspect
- How frequently and with which stakeholder this engagement is carried out
- A clear relationship between the effort made, and the value-added

### Scoring

The answer options are validated using the hyperlink(s) collected by GRESB or provided by the constituent. Points are contingent upon the validity of the disclosure.

### Terminology

Disclosure: The act of making information or data readily accessible and available to all interested individuals and institutions. Disclosure must be external and cannot be an internal and/or ad hoc communication within the participating entity.

Engagement programs/initiatives: Programs that raise awareness or start a discussion with a stakeholder of the infrastructure company or vehicle.

Examples of sustainability related engagement programs include, but are not limited to, engaging with suppliers and/or contractors regarding their sustainability practices when procuring material or working for the respective infrastructure company or vehicle.

### References

[SASB-Real Estate Owners, Developers & Investment Trusts \(March 2016\): IF0402-12](#)

[GRI Sustainability Reporting Standards, 2016: 102-43, Approach to stakeholder engagement](#)

# Appendix 1

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## Assurance and Verification Schemes

- AA1000 Assurance Standard
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Specified Gas Emitters Regulation
- ASAE 3000
- Attestation Standards established by the American Institute of Certified Public Accountants/AICPA (AT101)
- Australia National Greenhouse and Energy Regulations (NGER Act)
- California Mandatory Greenhouse Gas Reporting Regulation (NGER Act) (also known as California Air Resources Board regulations)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025 Carbon Trust Standard
- 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
- ISO 14064-3
- 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
- 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
- Tokyo Emissions Trading Scheme
- Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws