



2021

Asset Assessment

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Disclaimer: 2021 GRESB Infrastructure Fund & Asset Assessment Pre-Release

The information in this document has been provided in good faith and on an “as is” basis. While we do not anticipate major changes, we reserve the right to make modifications prior to the official start of the 2021 reporting period on April 1 and the official release of the 2021 Infrastructure Fund and Asset Assessments. We will publicly announce any such modifications.

Introduction

About GRESB

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 2020 Real Estate benchmark covers more than 1,200 property companies, real estate investment trusts (REITs), funds, and developers. Our coverage for Infrastructure includes 544 infrastructure funds and assets. Combined, GRESB represents USD 5.3 trillion AUM. More than 120 institutional and financial investors use GRESB data to monitor their investments, engage with their managers, and make decisions that lead to a more sustainable and resilient world.

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

2021 Assessments Structure

In 2020, the Infrastructure Assessments were split into separate Management and Performance Components. This structure allows entities to complete either or both components. Entities starting off on their sustainability journey are thus able to first develop their data collection processes before reporting performance data.

For 2021, the Infrastructure Assessments have been kept stable with relatively few changes. The Resilience Module, which was optional in previous years, has been integrated into the Assessments and is now mandatory, thus facilitating TCFD reporting for all participants. We will continue to shift the emphasis and scoring from management and transparency to performance. We are also looking to provide new data and analytical tools in the portal including addressing coming EU regulations and SDG reporting.

For more information about the 2021 Assessments development process, click [here](#).

Grace Period

GRESB offers first-time participants the option to not disclose their Assessment results to their investors. This first year "Grace Period" allows companies and funds a year to familiarize themselves with the GRESB reporting and assessment process without externally disclosing their results to GRESB Investor Members.

While Grace Period participant names are disclosed to GRESB Investor Members, Investor Members are not able to request access to Grace Period participant results.

First-time participants wishing to opt for the Grace Period can select the option from the settings section in the Assessment Portal.

Who can see my data?

Data collected through the GRESB Infrastructure Fund and Asset Assessments is only disclosed to the participants themselves and:

- In the case of non-listed funds and companies, to those of that company or fund's investors that are GRESB Investor Members;
- In the case of listed infrastructure companies, to all GRESB Investor Members that invest in listed infrastructure securities.

All data provided to GRESB is strictly confidential and will only be disclosed to participants' investors, with their explicit consent.

Timeline & Process

The GRESB Infrastructure Fund and Asset Assessments will be available in the GRESB Portal on April 1, 2021. The submission deadline is July 1, 2021, providing participants with a three-month window to complete the Assessment. This is a fixed deadline and GRESB will not accept submissions received after this date. GRESB validates and analyzes all participants' Assessment submissions.

In 2020 we introduced a Review Period in the Assessment cycle to further strengthen the reliability of our Assessments and benchmark results. We will provide this process again in 2021 starting on September 1, when preliminary individual GRESB results will be made available to all participants. The Review Period will run for one month. During the Review Period, participants will be able to submit a review request to GRESB using a dedicated form. The final results will be launched to both participants and Investor Members on October 1. Public Results events and other results outputs will be scheduled in October and November.

For more information about the 2021 Assessment timeline, click [here](#).

Response Check service

A Response Check is a high-level check of a participant's GRESB Infrastructure Fund or Asset Assessment by the GRESB team, taking place prior to submission. It minimizes the risk of errors that could adversely impact Assessment results. The Response Check fee is €1750 EUR (exclusive of VAT).

Guidance & Support

The 2021 Infrastructure Fund and Asset Assessments will be accompanied by indicator-specific Guidance that explains:

- The intent of each indicator;
- The requirements for each response;
- Explanation of any terminology used;
- References to any third-party documents;
- Scoring mechanism for each indicator.

The written Reference Guide will be published on the GRESB website during the first week of March 2021. Starting April 1, 2021, guidance is also available in the GRESB Portal through pop-up fields next to each indicator. GRESB [customer support service](#) is open year round.

2021 Infrastructure GRESB Asset Assessment Changes

The 2021 Assessment development process indicated that the topics covered are material to stakeholders across the board. After the structural changes implemented in 2020, the focus has been on consolidating the existing Assessments and ensuring that the Resilience Module was integrated into the Assessment appropriately.

The changes in the Management Component have been limited to small amendments to indicators to provide respondents with more appropriate reporting options, and the integration of the Resilience Module in existing indicators and through the addition of five new indicators in the Risk Management aspect. This will enable all participants to align to TCFD reporting requirements.

The changes in the Performance Component have been focused on providing a better reporting experience for participants, by simplifying some metrics and adding others to support specific sectors in their ESG reporting.

The most substantial change to the Infrastructure Asset Assessment comes from the addition of a Development Component, due to be released in February 2021. This new component will enable assets under development (either in the design or construction phase) to report their management and performance. The Development Component will allow asset managers and investors to benchmark projects and understand their construction performance and the performance they expect once they are operational.

The Asset Assessment will comprise of:

- A Management Component, applicable to all assets whether operational or under development, covering the entity's leadership and strategy, policies, risk management and stakeholder engagement processes at the organizational level.
- A Performance Component, applicable to operational assets, to report their quantitative environmental and social performance, as well as implementation of actions and certifications.
- A Development Component, applicable to assets under development, that allows projects to report their construction performance and the projected operational performance of the asset.

All work on the 2021 Assessments was undertaken with the support and input of the Infrastructure Advisory Board (IAB), the Infrastructure Benchmark Committee (IBC) and the Industry Working Group on New Developments (IWG ND).

For more information, please see our [webpage](#).

Management Component

High-level comments

Integration of Resilience Module

The Resilience Module, which was previously optional, has been integrated into the Management Component. Five new indicators have been added to the aspect Risk Management and changes have been made to two indicators in the Leadership aspect.

Minor changes to indicators

Minor changes have been made to a few indicators to add some new options or to restructure them for better validation.

Indicator Level Changes

LE2	ESG leadership commitments - New commitments added Description: New commitments have been added under “General ESG commitments: Commitments that are publicly evidenced and do not oblige the organization to take action” and “Formal environmental issue-specific commitments: Commitments that are publicly evidenced and oblige the organization to take action”. Rationale for change: This allows entities that have made a commitment to these initiatives to report them to investors. Impact of change: Small increase in reporting burden to provide meaningful information to investors.
LE4	Individual responsible for ESG objectives - Resilience integrated Description: The indicator has been restructured. It is now split between ESG and climate-related issues so that entities can provide different contact details for each topic. Rationale for change: This indicator change is part of the integration of the Resilience Module and is aligned with the TCFD recommended disclosures. Impact of change: Small increase in reporting burden that allows entities to report according to TCFD reporting recommendations.
LE5	ESG senior decision maker - Resilience integrated Description: The indicator has been restructured. It is now split between ESG and climate-related issues so that entities can provide different contact details for each topic. Rationale for change: This indicator change is part of the integration of the Resilience Module and is aligned with the TCFD recommended disclosures. Impact of change: Small increase in reporting burden that allows entities to report according to TCFD reporting recommendations.
RM2.1	Environmental risk assessments - Restructured for simpler validation Description: The options that can be selected as elements of a risk assessment have been changed and are now listed as radio buttons (i.e., an entity can only select one instead of multiple).

	<p>Rationale for change: This change simplifies the validation of the supporting evidence and aligns with the ISO 31000 Risk Management standard.</p> <p>Impact of change: No change in reporting burden.</p>
RM2.2	<p>Social risk assessments - Restructured for simpler validation</p> <hr/> <p>Description: The options that can be selected as elements of a risk assessment have been changed and are now listed as radio buttons (i.e., an entity can only select one instead of multiple).</p> <p>Rationale for change: This change simplifies the validation of the supporting evidence and aligns with the ISO 31000 Risk Management standard.</p> <p>Impact of change: No change in reporting burden.</p>
RM2.3	<p>Governance risk assessments - Restructured for simpler validation</p> <hr/> <p>Description: The options that can be selected as elements of a risk assessment have been changed and are now listed as radio buttons (i.e., an entity can only select one instead of multiple).</p> <p>Rationale for change: This change simplifies the validation of the supporting evidence and aligns with the ISO 31000 Risk Management standard.</p> <p>Impact of change: No change in reporting burden.</p>
RM3	<p>Resilience of strategy to climate-related risks - New indicator</p> <hr/> <p>Description: Added new indicator on resilience of strategy to climate-related risks</p> <p>Rationale for change: This indicator is part of the integration of the Resilience Module and is aligned with the TCFD recommended disclosures.</p> <p>Impact of change: Small increase in reporting burden that allows entities to report according to TCFD reporting recommendations.</p>
RM4.1	<p>Transition risk identification - New indicator</p> <hr/> <p>Description: Added new indicator on identification of climate-related transition risks</p> <p>Rationale for change: This indicator is part of the integration of the Resilience Module and is aligned with TCFD reporting recommendations.</p> <p>Impact of change: An increase in reporting burden that allows entities to report according to TCFD reporting recommendations.</p>
RM4.2	<p>Transition risk impact assessment - New indicator</p> <hr/> <p>Description: Added new indicator on assessment of climate-related transition risks.</p> <p>Rationale for change: This indicator has been added as part of the integration of the Resilience Module and is aligned with TCFD reporting recommendations.</p> <p>Impact of change: An increase in reporting burden that allows entities to report according to TCFD reporting recommendations.</p>
RM4.3	<p>Physical risk identification - New indicator</p> <hr/> <p>Description: Added new indicator on identification of climate-related physical risks.</p> <p>Rationale for change: This indicator has been added as part of the integration of the Resilience Module and is aligned with TCFD reporting recommendations.</p>

	Impact of change: An increase in reporting burden that allows entities to report according to TCFD reporting recommendations.
RM4.4	<u>Physical risk impact assessment - New indicator</u> Description: Added new indicator on assessment of climate-related physical risks. Rationale for change: This indicator has been added as part of the integration of the Resilience Module and is aligned with TCFD reporting recommendations. Impact of change: An increase in reporting burden that allows entities to report according to TCFD reporting recommendations.
SE1	<u>Stakeholder engagement program - New option added</u> Description: A new option has been added to the checklist “elements of the stakeholder engagement program”. Rationale for change: This allows entities to better report how their stakeholder engagement program is structured. Impact of change: Very small increase in reporting burden.
SE2	<u>Supply chain engagement program - New option added</u> Description: A new option has been added to the checklist for “elements of the supply chain engagement program”, and two new issues have been added to the checklist “issues covered by the procurement processes”. Rationale for change: These small changes allow for a more precise reporting of how the entity’s supply chain program is structured. Impact of change: Small increase in reporting burden.

Performance Component

High-level comments

Output - Indicator now mandatory

As part of the ongoing work to score performance, the reporting of the “Output” metric for the reporting year will become mandatory for all participants in the Performance Component. This will enable the automatic calculation of output intensities for other indicators to allow for better benchmarking and to facilitate the scoring of performance in the future.

Energy - Removed table

The table “Energy generated from fuels” was removed. This table was added in 2020 to enable entities in the Power Generation x-Renewables and Renewable Power sectors to report fuels used in the energy generation process. This was identified as a less relevant set of information and has therefore been removed.

Water - Water quality table added

A new table “Discharge water quality” has been added to the indicator WT2 “Water outflows / discharges”. This table was added to better align with GRI, and to provide relevant information to investors on a potential ESG risk. Only the quality of water discharged to natural bodies of water (i.e., sensitive waterways) will need to be reported.

Waste - Generation metrics added

New metrics have been added to the table “Generation/import”. This will allow entities to provide more granular information to investors on the produced or imported waste and is aligned to several existing legislative frameworks.

Other - Minor changes to tables

All tables in the Performance Component were reviewed. In some cases, metrics were reshuffled or subtotals added to make it clearer to participants how metrics are calculated. In some cases, metrics were renamed to make their scope clearer. These minor changes will improve user experience.

Indicator Level Changes

OI1 Output & impact - Output reporting mandatory

Description: This indicator is now mandatory for all entities reporting to the Performance Component. The only mandatory metric in the indicator is “Output”.

Rationale for change: The output metric is used to calculate intensities for the environmental indicator in the Performance Component. Having all entities report on this metric allows for better benchmarking and allows GRESB to score performance in the future.

Impact of change: Increase in reporting burden.

EN1 Performance Indicators - Reporting boundaries

Description: The table “Energy generated from fuels” has been removed.

Rationale for change: This table was added in 2020 to enable entities in the Power Generation x-Renewables and Renewable Power sectors to report fuels used in the energy generation process. This was identified as a less relevant set of information and has therefore been removed.

Impact of change: Decrease in reporting burden.

Energy - New metric “LPG, butane and propane” added

Description: A new metric has been added to the tables “Energy imported / purchased” and “Energy exported / sold”: “LPG, butane and propane”.

Rationale for change: This metric was added as many entities reported this fuel under the “other fuel” option in 2020. Having this metric as a separate option in the table facilitates the reporting process and makes it easier for investors to analyse the reported data.

Impact of change: Small increase in reporting burden.

Energy - New metric “Biofuels (produced onsite)” added

Description: A new metric has been added to the table “Energy generated onsite”: “Biofuels (produced onsite)”.

Rationale for change: This metric was added to allow the reporting of biofuels generated from internal processes, such as methane during wastewater treatment.

Impact of change: Small increase in reporting burden.

Energy - New metric “Ocean” added

Description: A new metric has been added to the table “Energy generated onsite”: “Ocean”.

Rationale for change: This metric was added to distinguish generated tidal and wave energy from hydro-electric energy.

Impact of change: Small increase in reporting burden.

Energy - Subtotals added

Description: New subtotal metrics have been added to all of the absolute performance tables, indicating the subtotals for renewable and non-renewable energy for each table.

Rationale for change: This clarifies which metrics in the tables contribute to the renewable and non-renewable energy consumption tables and gives entities the option to report absolute targets relating to the purchase, generation and export of renewable and non-renewable energy.

Impact of change: No increase in reporting burden.

GH1 Greenhouse gas emissions - Re-ordering of metrics in table

Description: The metric “Emissions avoided (export of renewable energy)” has been moved to the bottom of the Greenhouse gas emissions table.

Rationale for change: The metric is relevant only for entities that export renewable energy but was confused by some participants with offsets. Moving it to the bottom of the table makes it clearer that the metric is not included in the calculation of net emissions.

Impact of change: No change in reporting burden.

Greenhouse gas emissions: Metric made mandatory

Description: The metric “Emissions avoided (export of renewable energy)” has been made mandatory for all participants.

Rationale for change: The metric is scored for entities in the sector “Renewable Power”. Making the metric mandatory ensures that these entities complete the aspect “Greenhouse Gas Emissions” correctly. Entities not exporting renewable energy can simply enter “0” to this metric.

Impact of change: Small increase in reporting burden.

Greenhouse gas emissions: New scored metric

Description: The metric “Net emissions intensity (/output)” will be the scored metric for all entities with the exception of entities in the sector “Renewable Power”.

Rationale for change: As we move towards scoring of performance, the intensity metrics will enable more meaningful benchmarking. With output becoming a mandatory metric for all entities, all entities reporting the mandatory metrics in the table “Greenhouse gas emissions” in the reporting-year performance column will have the intensity metric for the reporting-year performance calculated automatically. Entities can report targets for the reporting-year and future-year to obtain full points for the indicator Greenhouse Gas Emissions.

Impact of change: Increase in reporting burden to facilitate performance scoring.

AP1 Air pollution - New metric “Ozone-depleting substances” added

Description: A new metric, “Ozone-depleting substances”, has been added to the performance table. This will focus on the ozone-depleting potential, rather than on the global warming potential of these substances (which can be reported under Greenhouse Gas Emissions).

Rationale for change: Ozone-depleting substances are a relevant air pollution metric in several legislations.

Impact of change: Small increase in reporting burden.

WT2 Water outflows / discharges - New table on water quality added

Description: A new table on the water quality of water discharged to sensitive waterways has been added.

Rationale for change: Water quality poses a material ESG risk to discharges and is therefore relevant for investors. Only water discharged to sensitive waterways (groundwater, seawater / brackish water and surface water) should be reported under water quality.

Impact of change: Increased reporting burden.

Water outflows / discharges - Metric name change

Description: The metric “Sensitive discharge” has been renamed to “Total discharge to sensitive waterways”.

Rationale for change: To make the scope of the metric clearer.

Impact of change: No change in reporting burden.

Water outflows / discharges - Reordering metrics

Description: The metric “Total discharge to sensitive waterways” has been moved in the table.

Rationale for change: The metric “Total discharge to sensitive waterways” is a subtotal of the first three metrics. To make this clearer, the metric has been moved up in the table.

	Impact of change: No change in reporting burden.
WS1	<p>Waste - New metrics added to table “Generation/import”</p> <hr/> <p>Description: New metrics for non-hazardous waste have been added to the table “Generation/import”. These metrics are: “Bituminous mixtures, coal tar & tarred products”, “Concrete, bricks, tiles and ceramics”, “Glass”, “Metals”, “Paper and cardboard”, “Plastic”, “Organic waste”, “Soil, stones and dredging spoil”, “General/other”.</p> <p>Rationale for change: Stakeholders indicated a need for more refined reporting of waste generation and import metrics. These metrics will also allow investors to understand recycling and waste disposal routes better.</p> <p>Impact of change: Increased reporting burden.</p> <p>Waste - Metric “Total generated” removed</p> <hr/> <p>Description: The metric “Total generated” has been removed from the table “Generation/Import”.</p> <p>Rationale for change: This metric is a duplicate of “Total disposed” and therefore doesn’t add value to have reported separately.</p> <p>Impact of change: Small reduction in reporting burden.</p>
HS1	<p>Health & Safety: Employees - Metrics now mandatory</p> <hr/> <p>Description: The metrics “Lost time injuries”, “Total recordable injuries” and “Hours worked” are now mandatory.</p> <p>Rationale for change: These metrics are used to calculate the scored metrics, “Lost time injury frequency rate” and “Total recordable injury frequency rate”. As the metrics are highly material, they have been made mandatory.</p> <p>Impact of change: Increased reporting burden.</p>
HS2	<p>Health & Safety: Contractors - Metrics now mandatory</p> <hr/> <p>Description: The metrics “Lost time injuries”, “Total recordable injuries” and “Hours worked” are now mandatory.</p> <p>Rationale for change: These metrics are used to calculate the scored metrics, “Lost time injury frequency rate” and “Total recordable injury frequency rate”. As the metrics are highly material, they have been made mandatory.</p> <p>Impact of change: Increased reporting burden.</p>
EM2	<p>Inclusion & Diversity - Gender pay gap reporting</p> <hr/> <p>Description: The gender pay gap can now be reported quantitatively.</p> <p>Rationale for change: The gender pay gap is becoming an increasingly material metric to investors.</p> <p>Impact of change: Small increase in reporting burden</p>

Entity & Reporting Characteristics

Entity Characteristics

2020 Indicator

EC1 Reporting entity

Entity Name: _____

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

EC1

EC2 Nature of ownership

Ownership (Select one)

☐ Public entity (listed on a Stock Exchange)

Specify ISIN: _____

☐ Private (non-listed) entity

☐ Public-Private Partnership (PPP) entity

☐ Non-profit entity

☐ Government entity

☐ Other: _____

**Note that some elements of this indicator from 2019 have been moved to RC5.*

EC2

EC3 Entity commencement date

What is the year of operation commencement?

Year: _____

EC3

EC4 Reporting year

☐ Calendar year

☐ Fiscal year

Specify the starting month Month ▼

EC4

Reporting Characteristics

2020 Indicator

RC1 Reporting currency

Values are reported in

RC1

Currency

- Australian Dollar (AUD)
- Brazilian Real (BRL)
- Canadian Dollar (CAD)
- Chilean Peso (CLP)
- Chinese Yuan (CNY)
- Colombian Peso (COP)
- Danish Krone (DKK)
- Euro (EUR)
- Hong Kong Dollar (HKD)
- Indian Rupee (INR)
- Japanese Yen (JPY)
- Malaysian Ringgit (MYR)
- Mexican Peso (MXN)
- New Zealand Dollar (NZD)
- Norwegian Krone (NOK)
- Philippine Peso (PHP)
- Pound Sterling (GBP)
- Singapore Dollar (SGD)
- South African Rand (ZAR)
- South Korean Won (KRW)
- Swedish Krona (SEK)
- Swiss Franc (CHF)
- United States Dollar (USD)
- Other: _____

RC2 Economic size

RC2

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

Revenue (required) (in millions): _____

Number of full time equivalent (FTE) workers (employees): _____

Number of full time equivalent (FTE) workers (contractors): _____

Remove facility

#1

Facility Name

Weight GAV

0

%

Address

Enter a location

Latitude

Longitude

Sector

[choose one]

Lifecycle stage

In operation (brownfield)

In development (greenfield)

This facility is included in the reporting boundary

Yes

No

Describe the facility

Add facility

Does the entity engage in any ancillary activities, outside the main activity associated with its sector?

☐ Yes

☐ Indicate which of the following activities are undertaken by the entity (multiple options possible)

- ☐ Maintenance of natural areas (e.g. parks, fields, riparian zones)
- ☐ Operation of natural areas (e.g. parks, fields, riparian zones)
- ☐ Maintenance of mobile equipment and plant (e.g. vehicles, mobile machinery, aircraft, rolling stock)
- ☐ Operation of mobile equipment and plant (e.g. vehicles, mobile machinery, aircraft, rolling stock)
- ☐ Storage of mobile equipment (e.g. parking, hangars, docks)
- ☐ Maintenance of civil infrastructure (e.g. tunnels, waterways, roads, tracks, runways)
- ☐ Operation of civil infrastructure (e.g. tunnels, waterways, roads, tracks, runways)
- ☐ Maintenance of utility infrastructure (e.g. cables, sewage, drains, pipes)
- ☐ Operation of utility infrastructure (e.g. cables, sewage, drains, pipes)
- ☐ Operation of water utility plant (e.g. water collection, storage, treatment)
- ☐ Operation of waste utility plant (e.g. storage, processing, sorting)
- ☐ Maintenance of real estate (e.g. terminals, halls)
- ☐ Maintenance of energy infrastructure (e.g. plant, transmission lines, pipelines)
- ☐ Fuel and resource extraction (e.g. oil, natural gas, coal mining)
- ☐ Fuel storage
- ☐ Fuel processing (e.g. refining, hydrogen production)
- ☐ Energy distribution and transmission (e.g. natural gas pipelines, district heating)
- ☐ Electricity generation (e.g. renewable energy generation, power plants)
- ☐ Electricity storage (e.g. batteries)
- ☐ Electricity distribution and transmission
- ☐ Office activities
- ☐ Network management (e.g. signalling, traffic control, smart grids, toll booths)
- ☐ Information management (e.g. data processing, servers, smart meters)
- ☐ Transport of passengers (e.g. transit, baggage handling)
- ☐ Transport of goods (e.g. cargo handling, distribution)

-
- ☐ Storage of goods (e.g. warehousing)
 - ☐ Provision of food and recreational services (e.g. waiting areas, restaurants, hotels, retail)
 - ☐ Provision of care and educational services (e.g. hospitals, clinics, schools)
 - ☐ Provision of security services (e.g. customs, correctional facilities)
 - ☐ Provision of cleaning services (e.g. window washing, rubbish collection)
 - ☐ Construction and development (e.g. major renovations, expansions and refurbishments)
 - ☐ Other: _____

- ☐ Indicate which of the ancillary activities are included within the reporting boundary (multiple options possible)
 - ☐ Maintenance of natural areas (e.g. parks, fields, riparian zones)
 - ☐ Operation of natural areas (e.g. parks, fields, riparian zones)
 - ☐ Maintenance of mobile equipment and plant (e.g. vehicles, mobile machinery, aircraft, rolling stock)
 - ☐ Operation of mobile equipment and plant (e.g. vehicles, mobile machinery, aircraft, rolling stock)
 - ☐ Storage of mobile equipment (e.g. parking, hangars, docks)
 - ☐ Maintenance of civil infrastructure (e.g. tunnels, waterways, roads, tracks, runways)
 - ☐ Operation of civil infrastructure (e.g. tunnels, waterways, roads, tracks, runways)
 - ☐ Maintenance of utility infrastructure (e.g. cables, sewage, drains, pipes)
 - ☐ Operation of utility infrastructure (e.g. cables, sewage, drains, pipes)
 - ☐ Operation of water utility plant (e.g. water collection, storage, treatment)
 - ☐ Operation of waste utility plant (e.g. storage, processing, sorting)
 - ☐ Maintenance of real estate (e.g. terminals, halls)
 - ☐ Maintenance of energy infrastructure (e.g. plant, transmission lines, pipelines)
 - ☐ Fuel and resource extraction (e.g. oil, natural gas, coal mining)
 - ☐ Fuel storage
 - ☐ Fuel processing (e.g. refining, hydrogen production)
 - ☐ Energy distribution and transmission (e.g. natural gas pipelines, district heating)
 - ☐ Electricity generation (e.g. renewable energy generation, power plants)
 - ☐ Electricity storage (e.g. batteries)
 - ☐ Electricity distribution and transmission

- ☐ Office activities
- ☐ Network management (e.g. signalling, traffic control, smart grids, toll booths)
- ☐ Information management (e.g. data processing, servers, smart meters)
- ☐ Transport of passengers (e.g. transit, baggage handling)
- ☐ Transport of goods (e.g. cargo handling, distribution)
- ☐ Storage of goods (e.g. warehousing)
- ☐ Provision of food and recreational services (e.g. waiting areas, restaurants, hotels, retail)
- ☐ Provision of care and educational services (e.g. hospitals, clinics, schools)
- ☐ Provision of security services (e.g. customs, correctional facilities)
- ☐ Provision of cleaning services (e.g. window washing, rubbish collection)
- ☐ Construction and development (e.g. major renovations, expansions and refurbishments)
- ☐ Other: _____

☐ No

Structure

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

Business Risk (Revenue basis)

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

Scope of service

In addition to simply providing the asset, does the entity provide associated services (multiple answers possible)?

- ☐ Yes
- ☐ Asset maintenance
- Name of Asset Maintainer (May be same as organization name): _____
- ☐ Asset operation
- Name of Asset Operator (May be same as organization name): _____
- ☐ No

RC6 Description of the asset

Provide a description of the entity (max 250 words): _____

Can the entity upload (as supporting evidence) a photo(s) that represents the asset (for GRESB marketing purposes)?

By uploading an image, you give GRESB permission to credit the image to the Reporting Entity specified in EC1, and to use the image, both in print and digitally, for marketing and communication purposes only.

- ☐ Yes
- UPLOAD** or URL _____

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

- ☐ No

Select the answers applicable to your entity below

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

- ☐ Containing, overlapping, adjacent
- ☐ Close (<100m)
- ☐ Distant (>100m)

Contaminated land - Does the entity have contamination on site?

- ☐ Yes
- ☐ No

Physical risk (climate-driven and otherwise) - Is the entity located in an area exposed to climate-related phenomena or natural catastrophes?

- ☐ Yes
 - ☐ The entity is exposed
 - ☐ Only the surrounding area is exposed
- ☐ No

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

- ☐ High (>1000 Megaliters) water withdrawals in locations with high water stress
- ☐ High (>1000 Megaliters) water withdrawals in locations with low water stress
- ☐ Low (<1000 Megaliters) water withdrawals in locations with high water stress
- ☐ Low (<1000 Megaliters) water withdrawals in locations with low water stress
- ☐ No withdrawals

Water outflows/discharges - Is there a risk of pollution from discharges to waterways (including groundwater)?

- ☐ Yes and waterways are in locations with high water stress
- ☐ Yes but waterways are not in locations with high water stress
- ☐ No

Light pollution - Does the entity use significant external lighting at night?

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

Noise pollution - Does the entity emit noise externally?

- ☐ Yes and the location is densely populated
- ☐ Yes but the location is not densely populated

☐ No

Number of customers - What is the number of customers?

☐ >100

☐ 10-100

☐ <10

Number of users - What is the number of users that physically interact with the asset?

☐ >1000

☐ 100-1000

☐ 10-100

☐ <10



Management: Leadership

Leadership

2020 Indicator

LE1 Entity materiality assessment

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

☐ Yes

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

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

☐ Engagement with relevant stakeholders to identify which issues are material

☐ No

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

LE1

Has the entity made a public commitment to ESG leadership standards or principles?

☐ 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).

☐ Support the Goals

☐ Other: _____

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

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

☐ Business for nature

☐ Climate League 2030

☐ EV100

☐ Powering Past Coal Alliance (PPCA)

☐ RE 100

☐ Science Based Targets Initiative

☐ Transform to Net Zero

☐ 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

☐ 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

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

LE3 ESG objectives

Does the entity have specific ESG objectives?

☐ Yes

The objectives relate to (multiple answers possible)

☐ General sustainability☐ Environment☐ Social☐ Governance

The objectives are

☐ Publicly available

Provide applicable hyperlink or a separate publicly available document

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Not publicly available

Provide applicable evidence

UPLOAD

Indicate where in the evidence the relevant information can be found_____

☐ No

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

Does the entity have one or more persons responsible for implementing ESG and/or climate-related objectives?☐ Yes☐ ESG

Select the persons responsible (multiple answers possible)

☐ Dedicated employee for whom sustainability is the core responsibility

Provide the details for the most senior of these employees:

Name: _____

Job title: _____

☐ Employee for whom sustainability is among their responsibilities

Provide the details for the most senior of these employees:

Name: _____

Job title: _____

☐ External consultant/manager

Name of the main contact: _____

Job title: _____

☐ Investment partners (co-investors/JV partners)

Name of the main contact: _____

Job title: _____

☐ Climate-related risks and opportunities

Select the persons responsible (multiple answers possible)

☐ Dedicated employee with core responsibility

Provide the details for the most senior of these employees:

Name: _____

Job title: _____

☐ Employee where this is among their responsibilities

Provide the details for the most senior of these employees:

Name: _____

Job title: _____

☐ External consultant/manager

Name: _____

Job title: _____

☐ Investment partners (co-investors/JV partners)

Name: _____

Job title: _____

☐ No

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

LE5 ESG and/or climate-related senior decision maker

LE5

Does the entity have a senior decision-maker accountable for ESG issues and/or climate-related issues?

☐ Yes

☒ ESG

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

Name: _____

Job title: _____

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

- ☐ Board of directors
- ☐ C-suite level staff
- ☐ Fund/portfolio managers
- ☐ Investment committee
- ☐ Other: _____

☒ Climate-related risks and opportunities

Provide the details for the most senior decision-maker:

Name: _____

Job title: _____

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

- ☐ Board of directors
- ☐ C-suite level staff
- ☐ Fund/portfolio managers
- ☐ Investment committee
- ☐ Other: _____

☐ No

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

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

☐ Yes

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

☐ Yes

☐ Financial consequences

Select the personnel to whom these factors apply (multiple answers possible):

- ☐ All other employees
- ☐ Asset managers
- ☐ Board of directors
- ☐ C-suite level staff
- ☐ Dedicated staff on ESG issues
- ☐ ESG managers
- ☐ External managers or service providers
- ☐ Fund/portfolio managers
- ☐ Investment analysts
- ☐ Investment committee
- ☐ Investor relations
- ☐ Other: _____

☐ Non-financial consequences

Select the personnel to whom these factors apply (multiple answers possible):

- ☐ All other employees
- ☐ Asset managers
- ☐ Board of directors
- ☐ C-suite level staff
- ☐ Dedicated staff on ESG issues
- ☐ ESG managers
- ☐ External managers or service providers
- ☐ Fund/portfolio managers
- ☐ Investment analysts

☐ Investment committee

☐ Investor relations

☐ Other: _____

☐ No

Provide applicable evidence

UPLOAD or URL _____

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

☐ No

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



Management: Policies

Policies

2020 Indicator

P01 Policies on environmental issues

Does the entity have a policy or policies on environmental issues?

☐ Yes

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

- ☐ Air pollution
- ☐ Biodiversity and habitat
- ☐ Contaminated land
- ☐ Energy
- ☐ Greenhouse gas emissions
- ☐ Hazardous substances
- ☐ Light pollution
- ☐ Material sourcing and resource efficiency
- ☐ Noise pollution
- ☐ Physical risk
- ☐ Waste
- ☐ Water outflows/discharges
- ☐ Water inflows/withdrawals
- ☐ Other issues: _____

Provide applicable evidence

UPLOAD or URL _____

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

☐ No

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

P01

Does the entity have a policy or policies on social issues?☐ Yes

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

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

Provide applicable evidence

UPLOAD or URL _____

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

☐ No

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

Does the entity have a policy or policies on governance issues?☐ Yes

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

- ☐ Audit committee structure/independence
- ☐ Board composition
- ☐ Board ESG oversight
- ☐ Bribery and corruption
- ☐ Compensation committee structure/independence
- ☐ Conflicts of interest
- ☐ Cybersecurity
- ☐ Data protection and privacy
- ☐ Delegating authority
- ☐ Executive compensation
- ☐ Fraud
- ☐ Independence of board chair
- ☐ Lobbying activities
- ☐ Political contributions
- ☐ Shareholder rights
- ☐ Whistleblower protection
- ☐ Other issues: _____

Provide applicable evidence

UPLOAD or URL _____

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

☐ No

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



Management: Reporting

Reporting

2020 Indicator

Does the entity disclose its ESG actions and/or performance?

☐ Yes

Select all applicable options (multiple answers possible)

☒ Integrated Report*

*Integrated Report must be aligned with the IIRC framework

Select the applicable reporting level

☐ Entity

☐ Group

Is this disclosure third-party reviewed?

☐ Yes

☐ Externally checked

☐ Externally verified

using

☐ Externally assured

using

☐ No

Provide applicable evidence

UPLOAD or URL _____

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

☒ Stand-alone sustainability report(s)

Select the applicable reporting level

☐ Entity

☐ Group

Aligned with third-party standard

Is this disclosure third-party reviewed?

☐ Yes

☐ Externally checked

☐ Externally verified

using

☐ Externally assured

using

☐ No

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Section of Annual Report

Select the applicable reporting level

☐ Entity

☐ Group

Aligned with third-party standard **Guideline name ▼**

Is this disclosure third-party reviewed?

☐ Yes

☐ Externally checked

☐ Externally verified

using **Scheme name ▼**

☐ Externally assured

using **Scheme name ▼**

☐ No

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Dedicated section on website

Select the applicable reporting level

☐ Entity

☐ Group

URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Entity reporting to investors

Frequency of reporting: _____

Select the applicable reporting level

☐ Entity

☐ Group

Aligned with third-party standard **Guideline name ▼**

Is this disclosure third-party reviewed?

☐ Yes

☐ Externally checked

☐ Externally verified

using **Scheme name ▼**

using

☐ Externally assured

using

☐ No

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Other: _____

Select the applicable reporting level

☐ Entity

☐ Group

Aligned with third-party standard

Is this disclosure third-party reviewed?

☐ Yes

☐ Externally checked

☐ Externally verified

using

☐ Externally assured

using

☐ No

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

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

Scheme name

- AA1000AS
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Specified Gas Emitters Regulation
- ASAE3000
- Attestation Standards established by the American Institute of Certified Public Accountants/AICPA (AT101)
- Australia National Greenhouse and Energy Regulations (NGER Act)
- California Mandatory GHG Reporting Regulations (also known as California Air Resources Board regulations)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange verification standard
- Climate Registry General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG Verification Guidelines from ERT
- DNV Verisustain Protocol/ Verification Protocol for Sustainability Reporting
- Earthcheck Certified
- Enviro-Mark Solutions' CEMARS (Certified Emissions Measurement And Reduction Scheme) standard
- ERM GHG Performance Data Assurance Methodology
- IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichten im Bereich der Nachhaltigkeit
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on

- Sustainability Issues
- ISAE 3000
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
- ISO14064-3
- JVETS (Japanese Voluntary Emissions Trading Scheme) Guideline for verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- RevR 6 Bestyrkande av hållbarhetsredovisning (RevR 6 Assurance of Sustainability)
- RevR6 Procedure for assurance of sustainability report from Far, the Swedish auditors professional body
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
- Spanish Institute of Registered Auditors (ICJCE)
- Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- State of Israel Ministry of Environmental Protection, VERIFICATION OF GREENHOUSE GAS EMISSIONS AND EMISSIONS REDUCTION IN ISRAEL GUIDANCE DOCUMENT FOR CONDUCTING VERIFICATIONS, Process A.
- Swiss Climate CO2 label
- Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
- Tokyo Emissions Trading Scheme
- Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws
- Dutch Standard for Assurance assignments 3000A
- MOHURD Guidelines for Public Building Energy Audit
- ISO 50002 standard
- ISO 19011 standard

Guideline name

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

RP2.1 ESG incident monitoring

RP2.1

Does the entity have a process to monitor and communicate about ESG-related controversies, misconduct, penalties, incidents, accidents or breaches against the codes of conduct/ethics?

☒ Yes

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

- ☐ Clients/customers
- ☐ Contractors
- ☐ Community/public
- ☐ Employees
- ☐ Investors/shareholders
- ☐ Regulators/government
- ☐ Special interest groups
- ☐ Suppliers
- ☐ Other stakeholders: _____

Describe the communication process (for reporting purposes only) (maximum 250 words)

☐ No

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

** The information in RP2.1 and RP2.2 may be used as criteria for the recognition of 2021 Sector Leaders*

Has the entity been involved in any significant ESG-related controversies, misconduct, penalties, incidents or accidents during the reporting period? (The response to this indicator will be reviewed as part of sector leader requirements)

(For reporting purposes only)

☐ Yes

Specify the total number of cases that occurred: _____

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

Specify the total number of currently pending investigations: _____

Provide additional context for the response, focusing on the three most serious incidents

☐ No

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

** The information in RP2.1 and RP2.2 may be used as criteria for the recognition of 2021 Sector Leaders*



Management: Risk Management

Risk Management

2020 Indicator

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

☐ Yes

☐ Accreditations maintained or achieved (multiple answers possible)

☐ ISO 55000

☐ ISO 14001

☐ ISO 9001

☐ ISO 45001

☐ Other standard: _____

Provide applicable evidence

UPLOAD or URL _____

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

☐ Management standards aligned with (multiple answers possible)

☐ ISO 55000

☐ ISO 14001

☐ ISO 9001

☐ OHSAS 18001

☐ ISO 26000

☐ ISO 20400

☐ ISO 50001

☐ Other standard: _____

Provide applicable evidence

UPLOAD or URL _____

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

☐ The management system is not aligned with an ESG related standard nor external certification

Provide applicable evidence

UPLOAD or URL _____

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

☐ No

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

Has the entity performed an environmental risk assessment(s) within the last three years?

☐ Yes

Select elements of the risk assessment process undertaken by the entity

- ☐ Risks are identified
- ☐ Risks are identified and analyzed
- ☐ Risks are identified, analyzed, evaluated and treated

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

- ☐ Air pollution
- ☐ Biodiversity and habitat
- ☐ Contaminated land
- ☐ Energy
- ☐ Greenhouse gas emissions
- ☐ Hazardous substances
- ☐ Light pollution
- ☐ Material sourcing and resource efficiency
- ☐ Noise pollution
- ☐ Physical risk
- ☐ Waste
- ☐ Water outflows/discharges
- ☐ Water inflows/withdrawals
- ☐ Other: _____

Provide applicable evidence

UPLOAD or URL _____

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

☐ No

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

Has the entity performed a social risk assessment(s) within the last three years?☐ Yes

Select elements of the risk assessment process undertaken by the entity

- ☐ Risks are identified
- ☐ Risks are identified and analyzed
- ☐ Risks are identified, analyzed, evaluated and treated

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

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

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

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

Has the entity performed a governance risk assessment(s) within the last three years?☐ Yes

Select elements of the risk assessment process undertaken by the entity

- ☐ Risks are identified
- ☐ Risks are identified and analyzed
- ☐ Risks are identified, analyzed, evaluated and treated

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

- ☐ Audit committee structure/independence
- ☐ Board composition
- ☐ Board ESG oversight
- ☐ Bribery and corruption
- ☐ Compensation committee structure/independence
- ☐ Conflicts of interest
- ☐ Cybersecurity
- ☐ Data protection and privacy
- ☐ Delegating authority
- ☐ Executive compensation
- ☐ Fraud
- ☐ Independence of board chair
- ☐ Lobbying activities
- ☐ Political contributions
- ☐ Shareholder rights
- ☐ Whistleblower protection
- ☐ Other issues: _____

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

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

Does the entity's strategy incorporate resilience to climate-related risks?☐ Yes

Describe the resilience of the organization's strategy.

Does the process of evaluating the resilience of the entity's strategy involve the use of scenario analysis?

☐ Yes

Select the scenarios that are used (multiple answers possible)

☐ Transition scenarios☐ IEA SDS☐ IEA B2DS☐ IEA NZE2050☐ IPR FPS☐ NGFS Current Policies☐ NGFS Nationally determined contributions☐ NGFS Immediate 2C scenario with CDR☐ NGFS Immediate 2C scenario with limited CDR☐ NGFS Immediate 1.5C scenario with CDR☐ NGFS Delayed 2C scenario with limited CDR☐ NGFS Delayed 2C scenario with CDR☐ NGFS Immediate 1.5C scenario with limited CDR☐ SBTi☐ TPI☐ Other

☐ Physical scenarios☐ RCP2.6☐ RCP4.5☐ RCP6.0☐ RCP8.5☐ Other

☐ No

☐ No

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

Does the entity have a systematic process for identifying transition risks that could have a material financial impact on the entity?

☐ Yes

Select the elements covered in the risk identification process (multiple answers possible)

☐ Policy and legal

Has the process identified any risks in this area?

☐ Yes

Select the risk(s) to which the entity is exposed (multiple answers possible)

☐ Increasing price of GHG emissions

☐ Enhancing emissions-reporting obligations

☐ Mandates on and regulation of existing products and services

☐ Exposure to litigation

☐ Other

☐ No

☐ Technology

Has the process identified any risks in this area?

☐ Yes

Select the risk(s) to which the entity is exposed (multiple answers possible)

☐ Substitution of existing products and services with lower emissions options

☐ Unsuccessful investment in new technologies

☐ Costs to transition to lower emissions technology

☐ Other

☐ No

☐ Market

Has the process identified any risks in this area?

☐ Yes

Select the risk(s) to which the entity is exposed (multiple answers possible)

☐ Changing customer behavior

☐ Uncertainty in market signals

☐ Increased cost of raw materials

☐ Other

☐ No

☒ Reputation

Has the process identified any risks in this area?

☐ Yes

Select the risk(s) to which the entity is exposed (multiple answers possible)

☐ Shifts in consumer preferences

☐ Stigmatization of sector

☐ Increased stakeholder concern or negative stakeholder feedback

☐ Other

☐ No

Provide applicable evidence (optional)

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

Describe the entity's processes for prioritizing transition risks.

☐ No

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

Does the entity have a systematic process to assess the material financial impact of transition risks on the business and/or financial plannings of the entity?

☐ Yes

Select the elements covered in the impact assessment process (multiple answers possible)

☐ Policy and legal

Has the process concluded that there were any material impacts to the entity in this area?

☐ Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

☐ Increased operating costs

☐ Write-offs, asset impairment and early retirement of existing assets due to policy changes

☐ Increased costs and/or reduced demand for products and services resulting from fines and judgments

☐ Other

☐ No

☐ Technology

Has the process concluded that there were any material impacts to the entity in this area?

☐ Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

☐ Write-offs and early retirement of existing assets

☐ Reduced demand for products and services

☐ Research and development (R&D) expenditures in new and alternative technologies

☐ Capital investments in technology development

☐ Costs to adopt/deploy new practices and processes

☐ Other

☐ No

☐ Market

Has the process concluded that there were any material impacts to the entity in this area?

☐ Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

- ☐ Reduced demand for goods and services due to shift in consumer preferences
- ☐ Increased production costs due to changing input prices and output requirements
- ☐ Abrupt and unexpected shifts in energy costs
- ☐ Change in revenue mix and sources, resulting in decreased revenues
- ☐ Re-pricing of assets
- ☐ Other

☐ No

☒ Reputation

Has the process concluded that there were any material impacts to the entity in this area?

☐ Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

- ☐ Reduced revenue from decreased demand for goods/services
- ☐ Reduced revenue from decreased production capacity
- ☐ Reduced revenue from negative impacts on workforce management and planning
- ☐ Reduction in capital availability
- ☐ Other

☐ No

Provide applicable evidence (optional)

UPLOAD or URL _____

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

Describe how the entity's processes for identifying, assessing, and managing transition risks are integrated into its overall risk management.

☐ No

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

Does the entity have a systematic process for identifying physical risks that could have a material financial impact on the entity?

☐ Yes

Select the elements covered in the risk identification process (multiple answers possible)

☐ Acute hazards

Has the process identified any acute hazards to which the entity is exposed?

☐ Yes

Indicate to what factor(s) the entity is exposed (multiple answers possible)

☐ Extratropical storm

☐ Flash flood

☐ Hail

☐ River flood

☐ Storm surge

☐ Tropical cyclone

☐ Other

☐ No

☐ Chronic stressors

Has the process identified any chronic stressors to which the entity is exposed?

☐ Yes

Indicate to what factor(s) the entity is exposed (multiple answers possible)

☐ Drought stress

☐ Fire weather stress

☐ Heat stress

☐ Precipitation stress

☐ Rising mean temperatures

☐ Rising sea levels

☐ Other

☐ No

Provide applicable evidence (optional)

UPLOAD or URL _____

Indicate where in the evidence the relevant information can be found_____

Describe the entity's processes of prioritizing physical risks.

☐ No

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

Does the entity have a systematic process for the assessment of material financial impact from physical climate risks on the business and/or financial plannings of the entity?

☐ Yes

Select the elements covered in the impact assessment process (multiple answers possible)

☐ Direct impacts

Has the process concluded that there are material impacts to the entity?

☐ Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

☐ Increased capital costs

☐ Other

☐ No

☐ Indirect impacts

Has the process concluded that there are material impacts to the entity?

☐ Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

☐ Increased insurance premiums and potential for reduced availability of insurance on assets in "high-risk" locations

☐ Increased operating costs

☐ Reduced revenue and higher costs from negative impacts on workforce

☐ Reduced revenue from decreased production capacity

☐ Reduced revenues from lower sales/output

☐ Write-offs and early retirement of existing assets

☐ Other

☐ No

Provide applicable evidence (optional)

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

Describe how the entity's processes for identifying, assessing, and managing physical risks are integrated into its overall risk management.

☐ No



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

Does the entity monitor environmental performance?☐ Yes

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

- ☐ Air pollution
- ☐ Biodiversity and habitat
- ☐ Contaminated land
- ☐ Energy
- ☐ Greenhouse gas emissions
- ☐ Hazardous substances
- ☐ Light pollution
- ☐ Material sourcing and resource efficiency
- ☐ Noise pollution
- ☐ Physical risk
- ☐ Waste
- ☐ Water outflows/discharges
- ☐ Water inflows/withdrawals
- ☐ Other: _____

☐ No

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

Does the entity monitor social performance?☐ Yes

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

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

☐ No

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

Does the entity monitor governance performance?

☐ Yes

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

- ☐ Audit committee structure/independence
- ☐ Board composition
- ☐ Board ESG oversight
- ☐ Bribery and corruption
- ☐ Compensation committee structure/independence
- ☐ Conflicts of interest
- ☐ Cybersecurity
- ☐ Data protection and privacy
- ☐ Delegating authority
- ☐ Executive compensation
- ☐ Fraud
- ☐ Independence of board chair
- ☐ Lobbying activities
- ☐ Political contributions
- ☐ Shareholder rights
- ☐ Whistleblower protection
- ☐ Other issues: _____

☐ No

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



Management: Stakeholder Engagement

Stakeholder Engagement

2020 Indicator

Does the entity have a stakeholder engagement program?

☐ Yes

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

- ☐ Identification of stakeholders and impacted groups
- ☐ Planning and preparation for engagement
- ☐ Development of action plan
- ☐ Implementation of engagement plan
- ☐ Program review and evaluation
- ☐ Feedback sessions with senior management team
- ☐ Feedback sessions with separate teams/departments
- ☐ Focus groups
- ☐ Training
- ☐ Other: _____

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

☐ Yes

Guideline name ▼

☐ No

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

- ☐ Clients/customers
- ☐ Community/public
- ☐ Contractors
- ☐ Investors/shareholders
- ☐ Regulators/government
- ☐ Special interest groups
- ☐ Other: _____

☐ No

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

Guideline name

- GRI Standards, 2016
- GRI Sustainability Reporting Guidelines, G4
- IIRC International Integrated Reporting Framework, 2013

- PRI Reporting Framework, 2018
- TCFD Recommendations, 2017
- Other: _____

Does the entity include ESG specific requirements in procurement processes?☐ Yes

Select elements of the supply chain engagement program (multiple answers possible)

- ☐ Developing or applying ESG policies
- ☐ Planning and preparation for engagement
- ☐ Development of action plan
- ☐ Due diligence process
- ☐ Implementation of engagement plan
- ☐ Training
- ☐ Program review and evaluation
- ☐ Feedback sessions with stakeholders

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

- ☐ Bribery and corruption
- ☐ Business ethics
- ☐ Child labor
- ☐ Environmental process standards
- ☐ Environmental product standards
- ☐ Forced or compulsory labor
- ☐ Human rights
- ☐ Human health-based product standards
- ☐ Occupational health and safety
- ☐ Labor standards and working conditions
- ☐ Other: _____

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

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

☐ No

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

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

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

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

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

- ☐ Clients/customers
- ☐ Community/public
- ☐ Contractors
- ☐ Employees
- ☐ Investors/shareholders
- ☐ Regulators/government
- ☐ Special interest groups
- ☐ Suppliers
- ☐ Supply chain (beyond Tier 1 suppliers and contractors)
- ☐ Other: _____

☐ No

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

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

☐ Yes

Describe the grievances received during the reporting period

☐ Number of grievances communicated: _____

☐ Summary of grievances: _____

☐ Summary of resolutions for grievances: _____

☐ No

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



Performance: Implementation

Implementation

2020 Indicator

IM1 Implementation of environmental actions

Can the entity list the key actions implemented to mitigate environmental risks or improve environmental performance?

☐ Yes

Issues addressed	Category	Description	Incentive	Impact of the action	Monetary impact	Status	Context
Environmental							
Issue ▼	Category ▼		Incentive ▼			Status ▼	
+ Add an issue							

☐ No

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

IM1

IM2 Implementation of social actions

Can the entity list the key actions implemented to mitigate social risks or improve social performance?

☐ Yes

Issues addressed	Category	Description	Incentive	Impact of the action	Monetary impact	Status	Context
Social							
Issue ▼	Category ▼		Incentive ▼			Status ▼	
+ Add an issue							

☐ No

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

IM2

Can the entity list the key actions implemented to mitigate governance risks or improve governance performance?

☐ Yes

Issues addressed	Category	Description	Incentive	Impact of the action	Monetary impact	Status	Context
Governance							
Issue ▼	Category ▼		Incentive ▼			Status ▼	
+ Add an issue							

☐ No

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



Performance: Output & Impact

Output & Impact

011 Output & impact

2020 Indicator

Provide measures of output and impact in the table below.

Metrics	Activity metric	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
			2019	2020	2020	[enter year]
Capacity	[sector-specific]	[sector-specific]	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Output	[sector-specific]	[sector-specific]	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Impact value	Currency	[local currency]	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2019	2020	2020	[enter year]
Output intensity (/GAV)	[output]/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Output intensity (/revenue)	[output]/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Impact intensity (/GAV)	[currency]/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Impact intensity (/revenue)	[currency]/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Impact intensity (/output)	[currency]/[output]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

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



Performance: Energy

Energy

2020 Indicator

Can the entity report on energy?

☐ Yes

Has the entity imported or purchased energy?

☐ Yes

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2019	2020	2020	[enter year]
Biofuels	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Renewable hydrogen	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Waste (non-biomass)	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Renewable electricity	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Renewable steam, heating and cooling	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Coal	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Diesel	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
LPG, butane or propane	MWh	New	<input type="text"/>	<input type="text"/>	<input type="text"/>
Motor gasoline	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Natural gas	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Non-renewable hydrogen	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text" value="[enter 'other non-renewable fuel']"/>	MWh	N/A	<input type="text"/>	<input type="text"/>	<input type="text"/>
Non-renewable electricity	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Non-renewable steam, heating and cooling	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total energy imported / purchased	MWh	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
% Renewable energy imported / purchased	%	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>

☐ No

Has the entity generated energy onsite?

☐ Yes

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2019	2020	2020	[enter year]
Biofuels (produced onsite)	MWh	New	<input type="text"/>	<input type="text"/>	<input type="text"/>
Geothermal	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Hydro-electric	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Solar	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Wind	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Nuclear	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text" value="[enter 'other generation source']"/>	MWh	N/A	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total energy generated onsite	MWh	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>

☐ No

Has the entity exported or sold energy?

☐ Yes

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2019	2020	2020	[enter year]
Biofuels	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Renewable hydrogen	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Renewable electricity	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>

Renewable steam, heating and cooling	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Coal	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Diesel	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
LPG, butane or propane	MWh	New	<input type="text"/>	<input type="text"/>	<input type="text"/>
Motor gasoline	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Natural gas	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Non-renewable hydrogen	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text" value="[enter 'other non-renewable fuel']"/>	MWh	N/A	<input type="text"/>	<input type="text"/>	<input type="text"/>
Non-renewable electricity	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Non-renewable steam, heating and cooling	MWh	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total energy exported / sold	MWh	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
% Renewable energy exported / sold	%	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>

☐ No

Complete the table below for any energy consumption targets that apply

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2019	2020	2020	[enter year]
Renewable energy consumed	MWh	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Non-renewable energy consumed	MWh	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Total energy consumed	MWh	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
% Renewable energy consumed	%	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>

Complete the table below for any energy intensity targets that apply

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2019	2020	2020	[enter year]
Energy consumption intensity (/GAV)	MWh/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Energy consumption intensity (/revenue)	MWh/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Energy consumption intensity (/output)	MWh/[output]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Energy export intensity (/GAV)	MWh/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Energy export intensity (/revenue)	MWh/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Energy export intensity (/output)	MWh/[output]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>

External review

Has the data reported above been reviewed by an independent third party?

☐ Yes

☐ Externally checked

☐ Externally verified

Using

☐ Externally assured

Using

Please provide applicable evidence

UPLOAD or URL

Indicate where in the evidence the relevant information can be found

☐ No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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

Scheme name

- AA1000AS
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Specified Gas Emitters Regulation
- ASAE3000
- Attestation Standards established by the American Institute of Certified Public Accountants/AICPA (AT101)
- Australia National Greenhouse and Energy Regulations (NGER Act)
- California Mandatory GHG Reporting Regulations (also known as California Air Resources Board regulations)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange verification standard
- Climate Registry General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG Verification Guidelines from ERT
- DNV Verisustain Protocol/ Verification Protocol for Sustainability Reporting
- Earthcheck Certified
- Enviro-Mark Solutions' CEMARS (Certified Emissions Measurement And Reduction Scheme) standard
- ERM GHG Performance Data Assurance Methodology
- IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichten im Bereich der Nachhaltigkeit
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE 3000
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
- ISO14064-3
- JVETS (Japanese Voluntary Emissions Trading Scheme) Guideline for verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- RevR 6 Bestyrkande av hållbarhetsredovisning (RevR 6 Assurance of Sustainability)
- RevR6 Procedure for assurance of sustainability report from Far, the Swedish auditors professional body
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
- Spanish Institute of Registered Auditors (ICJCE)
- Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- State of Israel Ministry of Environmental Protection, VERIFICATION OF GREENHOUSE GAS EMISSIONS AND EMISSIONS REDUCTION IN ISRAEL GUIDANCE DOCUMENT FOR CONDUCTING VERIFICATIONS, Process A.
- Swiss Climate CO2 label
- Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
- Tokyo Emissions Trading Scheme
- Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws
- Dutch Standard for Assurance assignments 3000A
- MOHURD Guidelines for Public Building Energy Audit
- ISO 50002 standard
- ISO 19011 standard



Performance: Greenhouse Gas Emissions

Greenhouse Gas Emissions

2020 Indicator

Can the entity report on greenhouse gas emissions?

☒ Yes

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Emissions from combustion of fuels	tCO ₂ e	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Process emissions	tCO ₂ e	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fugitive emissions	tCO ₂ e	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total scope 1	tCO ₂ e	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Scope 2	tCO ₂ e	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total scope 1 + 2	tCO ₂ e	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Scope 3	tCO ₂ e	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Total scope 1, 2 + 3	tCO ₂ e	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
On-site offsets	tCO ₂ e	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Offsets purchased	tCO ₂ e	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Net GHG emissions (scope 1 + 2)	tCO ₂ e	Prefilled 2019	Calculated		
Net GHG emissions (scope 1, 2 + 3)	tCO ₂ e	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Emissions avoided (export of renewable energy)	tCO ₂ e	Prefilled 2019	<input type="text"/>		

Can the entity report on scope 3 greenhouse gas emissions?

☒ Yes

		Previous-year performance	Reporting-year performance
Metrics	Units	2019	2020
Purchased goods and services	tCO ₂ e	Prefilled 2019	<input type="text"/>
Capital goods	tCO ₂ e	Prefilled 2019	<input type="text"/>
Fuel- and energy-related activities	tCO ₂ e	Prefilled 2019	<input type="text"/>
Upstream transportation & distribution	tCO ₂ e	Prefilled 2019	<input type="text"/>
Waste generated in operations	tCO ₂ e	Prefilled 2019	<input type="text"/>
Business travel	tCO ₂ e	Prefilled 2019	<input type="text"/>
Employee commuting	tCO ₂ e	Prefilled 2019	<input type="text"/>
Upstream leased assets	tCO ₂ e	Prefilled 2019	<input type="text"/>
Downstream transportation & distribution	tCO ₂ e	Prefilled 2019	<input type="text"/>
Processing of sold products	tCO ₂ e	Prefilled 2019	<input type="text"/>
Use of sold products	tCO ₂ e	Prefilled 2019	<input type="text"/>
End-of-life treatment of sold products	tCO ₂ e	Prefilled 2019	<input type="text"/>
Downstream leased assets	tCO ₂ e	Prefilled 2019	<input type="text"/>
Franchises	tCO ₂ e	Prefilled 2019	<input type="text"/>
Investments	tCO ₂ e	Prefilled 2019	<input type="text"/>
Total scope 3 emissions	tCO ₂ e	Prefilled 2019	Calculated

☐ No

Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
---------------------------	----------------------------	-----------------------	--------------------

Metrics	Units	2019	2020	2020	[enter year]
Gross GHG emissions intensity (/GAV)	tCO ₂ e/[currency]	Prefilled 2019	Calculated		
Gross GHG emissions intensity (/revenue)	tCO ₂ e/[currency]	Prefilled 2019	Calculated		
Gross GHG emissions intensity (/output)	tCO ₂ e/[output]	Prefilled 2019	Calculated		
Net GHG emissions intensity (/GAV)	tCO ₂ e/[currency]	Prefilled 2019	Calculated		
Net GHG emissions intensity (/revenue)	tCO ₂ e/[currency]	Prefilled 2019	Calculated		
Net GHG emissions intensity (/output)	tCO ₂ e/[output]	Prefilled 2019	Calculated		

Scope 2 emissions reporting

Indicate which of the following approaches was used to calculate the scope 2 emissions reported above:

- ☐ Location-based
- ☐ Market-based
- ☐ Mix of location-based and market-based

External review

Has the data reported above been reviewed by an independent third party?

- ☐ Yes
- ☐ Externally checked
- ☐ Externally verified
- Using
- ☐ Externally assured
- Using

Please provide applicable evidence

UPLOAD or URL _____

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

- ☐ No

Science-based targets

Are any of the targets reported in the table above approved by the Science-Based Targets Initiative?

- ☐ Yes
- Select the metric(s) for which the target has been approved by the SBTI.
- ☐ Total scope 1
- ☐ Scope 2
- ☐ Scope 3
- ☐ Total scope 1 + 2
- ☐ Total scope 1, 2 + 3
- ☐ Gross GHG emissions intensity (/GAV)
- ☐ Gross GHG emissions intensity (/revenue)

☒ Gross GHG emissions intensity (/output)

☐ No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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

Scheme name

- AA1000AS
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Specified Gas Emitters Regulation
- ASAE3000
- Attestation Standards established by the American Institute of Certified Public Accountants/AICPA (AT101)
- Australia National Greenhouse and Energy Regulations (NGER Act)
- California Mandatory GHG Reporting Regulations (also known as California Air Resources Board regulations)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange verification standard
- Climate Registry General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG Verification Guidelines from ERT
- DNV Verisustain Protocol/ Verification Protocol for Sustainability Reporting
- Earthcheck Certified
- Enviro-Mark Solutions' CEMARS (Certified Emissions Measurement And Reduction Scheme) standard
- ERM GHG Performance Data Assurance Methodology
- IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichten im Bereich der Nachhaltigkeit
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE 3000
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
- ISO14064-3
- JVETS (Japanese Voluntary Emissions Trading Scheme) Guideline for verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- RevR 6 Bestyrkande av hållbarhetsredovisning (RevR 6 Assurance of Sustainability)
- RevR6 Procedure for assurance of sustainability report from Far, the Swedish auditors professional body
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
- Spanish Institute of Registered Auditors (ICJCE)
- Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- State of Israel Ministry of Environmental Protection, VERIFICATION OF GREENHOUSE GAS EMISSIONS AND EMISSIONS REDUCTION IN ISRAEL GUIDANCE DOCUMENT FOR CONDUCTING VERIFICATIONS, Process A.
- Swiss Climate CO2 label
- Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
- Tokyo Emissions Trading Scheme
- Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws
- Dutch Standard for Assurance assignments 3000A
- MOHURD Guidelines for Public Building Energy Audit
- ISO 50002 standard
- ISO 19011 standard



Performance: Air Pollution

Air Pollution

2020 Indicator

Can the entity report on air pollution?

☐ Yes

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2019	2020	2020	[enter year]
SO _x	kg	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
NO _x	kg	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
PM2.5	kg	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
PM10	kg	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Ozone (O ₃)	kg	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lead (Pb)	kg	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Mercury (Hg)	kg	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Ozone-depleting substances	kg	New	<input type="text"/>	<input type="text"/>	<input type="text"/>
Non-compliances	Number	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>

External review

Has the data reported above been reviewed by an independent third party?

☐ Yes

☐ Externally checked

☐ Externally verified

Using

☐ Externally assured

Using

Please provide applicable evidence

or URL

Indicate where in the evidence the relevant information can be found

☐ No

Exceptions

Does the entity’s data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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

Scheme name

- AA1000AS
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Specified Gas Emitters Regulation
- ASAE3000
- Attestation Standards established by the American Institute of Certified Public Accountants/AICPA (AT101)
- Australia National Greenhouse and Energy Regulations (NGER Act)
- California Mandatory GHG Reporting Regulations (also known as California Air Resources Board regulations)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange verification standard
- Climate Registry General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG Verification Guidelines from ERT
- DNV Verisustain Protocol/ Verification Protocol for Sustainability Reporting
- Earthcheck Certified
- Enviro-Mark Solutions' CEMARS (Certified Emissions Measurement And Reduction Scheme) standard
- ERM GHG Performance Data Assurance Methodology
- IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichten im Bereich der Nachhaltigkeit
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE 3000
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
- ISO14064-3
- JVETS (Japanese Voluntary Emissions Trading Scheme) Guideline for verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- RevR 6 Bestyrkande av hållbarhetsredovisning (RevR 6 Assurance of Sustainability)
- RevR6 Procedure for assurance of sustainability report from Far, the Swedish auditors professional body
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
- Spanish Institute of Registered Auditors (ICJCE)
- Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- State of Israel Ministry of Environmental Protection, VERIFICATION OF GREENHOUSE GAS EMISSIONS AND EMISSIONS REDUCTION IN ISRAEL GUIDANCE DOCUMENT FOR CONDUCTING VERIFICATIONS, Process A.
- Swiss Climate CO2 label
- Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
- Tokyo Emissions Trading Scheme
- Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws
- Dutch Standard for Assurance assignments 3000A
- MOHURD Guidelines for Public Building Energy Audit
- ISO 50002 standard
- ISO 19011 standard



Performance: Water

Water

2020 Indicator

Can the entity report on water inflows / withdrawals?

☐ Yes

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Groundwater	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Rainwater	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Seawater/brackish water	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Surface water	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Produced water	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Third-party non-potable water	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Third-party potable water	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total water withdrawals	Megaliters (ML)	Prefilled 2019	Calculated		
% Potable water	%	Prefilled 2019	Calculated		
Total HWS withdrawals	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Water withdrawal intensity (/GAV)	Megaliters/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Water withdrawal intensity (/revenue)	Megaliters/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Water withdrawal intensity (/output)	Megaliters/[output]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>

External review

Has the entity’s water withdrawal data been reviewed by an independent third party?

☐ Yes

☐ Externally checked

☐ Externally verified

Using

☐ Externally assured

Using

Please provide applicable evidence

or URL

Indicate where in the evidence the relevant information can be found

☐ No

Exceptions

Does the entity’s data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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

Scheme name

- AA1000AS
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- Alberta Specified Gas Emitters Regulation
- ASAE3000
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- Corporate GHG Verification Guidelines from ERT
- DNV Verisustain Protocol/ Verification Protocol for Sustainability Reporting
- Earthcheck Certified
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- ERM GHG Performance Data Assurance Methodology
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- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
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- ISO 50002 standard
- ISO 19011 standard

Can the entity report on water outflows / discharges?

☐ Yes

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Freshwater (≤1000 mg/L TDS)	Megaliters (ML)	New	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other water (>1000 mg/L TDS)	Megaliters (ML)	New	<input type="text"/>	<input type="text"/>	<input type="text"/>

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Groundwater	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Seawater/brackish water	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Surface water	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total discharge to sensitive waterways	Megaliters (ML)	Prefilled 2019	Calculated		
Third-party re-use	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Third-party treatment	Megaliters (ML)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total water discharged	Megaliters (ML)	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
% Water re-used	%	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Non-compliances	Number	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Water discharge intensity (/GAV)	Megaliters/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Water discharge intensity (/revenue)	Megaliters/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Water discharge intensity (/output)	Megaliters/[output]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>

External review

Has the data reported above been reviewed by an independent third party?

☐ Yes

☐ Externally checked

☐ Externally verified

Using

☐ Externally assured

Using

Please provide applicable evidence

or URL

Indicate where in the evidence the relevant information can be found

☐ No

Exceptions

Does the entity’s data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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

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- ISO 19011 standard



Performance: Waste

Waste

2020 Indicator

Can the entity report on waste generated and disposed?

☐ Yes

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Hazardous	Tonnes (t)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Non-hazardous	Tonnes (t)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Re-use	Tonnes (t)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Recycling	Tonnes (t)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Composting	Tonnes (t)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Waste-to-energy	Tonnes (t)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Incineration	Tonnes (t)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Landfill	Tonnes (t)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Unknown	Tonnes (t)	New	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total waste disposed	Tonnes (t)	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Total waste diverted from landfill/incineration	%	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Waste intensity (/GAV)	Tonnes/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Waste intensity (/revenue)	Tonnes/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Waste intensity (/output)	Tonnes/[output]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>

External review

Has the data reported above been reviewed by an independent third party?

☐ Yes

☐ Externally checked

☐ Externally verified

Using

☐ Externally assured

Using

Please provide applicable evidence

or URL

Indicate where in the evidence the relevant information can be found

☐ No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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

Scheme name

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- ISO14064-3
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- ISO 19011 standard



Performance: Biodiversity & Habitat

Biodiversity & Habitat

2020 Indicator

Can the entity report on biodiversity and habitat?

☐ Yes

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Wildlife fatalities	Number	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
T&E species fatalities	Number	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Habitat removed	Hectares (ha)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Habitat enhanced or restored	Hectares (ha)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Habitat protected (on-site)	Hectares (ha)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Habitat protected (off-site)	Hectares (ha)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Net habitat gain	Hectares (ha)	Prefilled 2019	Calculated		
Habitat maintained	Hectares (ha)	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Habitat gain intensity (/GAV)	Hectares/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Habitat gain intensity (/revenue)	Hectares/[currency]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Habitat gain intensity (/output)	Hectares/[output]	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>

External review

Has the data reported above been reviewed by an independent third party?

☐ Yes

- ☐ Externally checked
- ☐ Externally verified
- Using
- ☐ Externally assured

Using

Please provide applicable evidence

or URL_____

Indicate where in the evidence the relevant information can be found_____

☐ No

Exceptions

Does the entity’s data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Indicate which facilities, activities and/or time periods are additional or

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☐ No

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

Scheme name

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- ISO 19011 standard



Performance: Health & Safety

Health & Safety

2020 Indicator

Can the entity report on the health and safety performance of its employees?

☐ Yes

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Fatalities	Number	<i>Prefilled 2019</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lost time injuries	Number	<i>Prefilled 2019</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total recordable injuries	Number	<i>Prefilled 2019</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Near miss incidents	Number	<i>Prefilled 2019</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Hours worked	Number	<i>Prefilled 2019</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Lost time injury frequency rate (LTIFR)	Number/hrs*1million	<i>Prefilled 2019</i>	<input type="text" value="Calculated"/>	<input type="text"/>	<input type="text"/>
Total recordable injury frequency rate (TRIFR)	Number/hrs*1million	<i>Prefilled 2019</i>	<input type="text" value="Calculated"/>	<input type="text"/>	<input type="text"/>

External review

Has the data reported above been reviewed by an independent third party?

☐ Yes

☐ Externally checked

☐ Externally verified

Using

☐ Externally assured

Using

Please provide applicable evidence

or URL

Indicate where in the evidence the relevant information can be found

☐ No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Please indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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

Scheme name

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- Dutch Standard for Assurance assignments 3000A
- MOHURD Guidelines for Public Building Energy Audit
- ISO 50002 standard
- ISO 19011 standard

Can the entity report on the health and safety performance of its contractors?

☐ Yes

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Fatalities	Number	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lost time injuries	Number	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total recordable injuries	Number	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Near miss incidents	Number	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>
Hours worked	Number	Prefilled 2019	<input type="text"/>	<input type="text"/>	<input type="text"/>

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2019	2020	2020	[enter year]
Lost time injury frequency rate (LTIFR)	Number/hrs* 1million	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>
Total recordable injury frequency rate (TRIFR)	Number/hrs* 1million	Prefilled 2019	Calculated	<input type="text"/>	<input type="text"/>

External review

Has the data reported above been reviewed by an independent third party?

☐ Yes

☐ Externally checked

☐ Externally verified

Using

☐ Externally assured

Using

Please provide applicable evidence

or URL

Indicate where in the evidence the relevant information can be found

☐ No

Exceptions

Does the entity’s data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Please indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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

Scheme name

- AA1000AS
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Specified Gas Emitters Regulation
- ASAE3000
- Attestation Standards established by the American Institute of Certified Public Accountants/AICPA (AT101)
- Australia National Greenhouse and Energy Regulations (NGER Act)
- California Mandatory GHG Reporting Regulations (also known as California Air Resources Board regulations)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange verification standard
- Climate Registry General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG Verification Guidelines from ERT
- DNV Verisustain Protocol/ Verification Protocol for Sustainability Reporting
- Earthcheck Certified
- Enviro-Mark Solutions' CEMARS (Certified Emissions Measurement And Reduction Scheme) standard
- ERM GHG Performance Data Assurance Methodology
- IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichten im Bereich der Nachhaltigkeit
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE 3000
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
- ISO14064-3
- JVETS (Japanese Voluntary Emissions Trading Scheme) Guideline for verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- RevR 6 Bestyrkande av hållbarhetsredovisning (RevR 6 Assurance of Sustainability)
- RevR6 Procedure for assurance of sustainability report from Far, the Swedish auditors professional body
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
- Spanish Institute of Registered Auditors (ICJCE)
- Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- State of Israel Ministry of Environmental Protection, VERIFICATION OF GREENHOUSE GAS EMISSIONS AND EMISSIONS REDUCTION IN ISRAEL GUIDANCE DOCUMENT FOR CONDUCTING VERIFICATIONS, Process A.
- Swiss Climate CO2 label
- Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
- Tokyo Emissions Trading Scheme
- Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws
- Dutch Standard for Assurance assignments 3000A
- MOHURD Guidelines for Public Building Energy Audit
- ISO 50002 standard
- ISO 19011 standard

Can the entity report on the health and safety performance of its users?

☐ Yes

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2019	2020	2020	[enter year]
Fatalities	Number	<i>Prefilled 2019</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total recordable injuries	Number	<i>Prefilled 2019</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>

External review

Has the data reported above been reviewed by an independent third party?

☐ Yes

☐ Externally checked

☐ Externally verified

Using

☐ Externally assured

Using

Please provide applicable evidence

UPLOAD or URL

Indicate where in the evidence the relevant information can be found

☐ No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Please indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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

Scheme name

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- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG Verification Guidelines from ERT
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- Earthcheck Certified
- Enviro-Mark Solutions' CEMARS (Certified Emissions Measurement And Reduction Scheme) standard
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- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE 3000
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
- ISO14064-3
- JVETS (Japanese Voluntary Emissions Trading Scheme) Guideline for verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- RevR 6 Bestyrkande av hållbarhetsredovisning (RevR 6 Assurance of Sustainability)
- RevR6 Procedure for assurance of sustainability report from Far, the Swedish auditors professional body
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
- Spanish Institute of Registered Auditors (ICJCE)
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- MOHURD Guidelines for Public Building Energy Audit
- ISO 50002 standard
- ISO 19011 standard

Can the entity report on the health and safety performance of its local community?

☐ Yes

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2019	2020	2020	[enter year]
Fatalities	Number	<i>Prefilled 2019</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total recordable injuries	Number	<i>Prefilled 2019</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>

External review

Has the data reported above been reviewed by an independent third party?

☐ Yes

☐ Externally checked

☐ Externally verified

Using

☐ Externally assured

Using

Please provide applicable evidence

UPLOAD or URL

Indicate where in the evidence the relevant information can be found

☐ No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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

Scheme name

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- Carbon Trust Standard
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- Climate Registry General Verification Protocol (also known as California Climate Action Registry (CCAR))
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- ISO 50002 standard
- ISO 19011 standard



Performance: Employees

Employees

2020 Indicator

Does the entity engage with its employees through training or satisfaction monitoring?

☐ Yes

Does the entity provide training and development for employees?

☐ Yes

Average amount spent per FTE on training and development (using the currency as given in RC1)

Percentage of employees who received professional training in the reporting year

Percentage of employees who received ESG-related training in the reporting year

The ESG-related training focuses on the following elements (multiple answers possible)

☐ Environmental issues

☐ Social issues

☐ Governance issues

☐ No

Has the entity undertaken employee satisfaction surveys within the last three years?

☐ Yes

The survey is undertaken (multiple answers possible):

☐ Internally

Percentage of employees covered: _____%

Survey response rate: _____%

☐ By an independent third party

Percentage of employees covered: _____%

Survey response rate: _____%

Does the survey include quantitative metrics?

☐ Yes

Metrics include:

☐ Net Promoter Score

☐ Overall satisfaction score

☐ Other: _____

☐ No

☐ No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes

☐ No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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

Does the entity report on inclusion and diversity?☐ Yes☐ Diversity of the entity's governance bodies

Select all diversity metrics (multiple answers possible)

☐ Age group distribution☐ Board tenure☐ Gender pay gap☐ Gender ratio

Percentage of individuals that identify as:

Women: _____%

Men: _____%

☐ International background☐ Racial diversity☐ Socioeconomic background☐ Diversity of the entity's employees

Select all diversity metrics (multiple answers possible)

☐ Age group distribution

Percentage of employees that are:

Under 30 years old: _____%

Between 30 and 50 years old: _____%

Over 50 years old: _____%

☐ Gender pay gap

%

☐ Gender ratio

Percentage of employees that identify as:

Women: _____%

Men: _____%

☐ International background☐ Racial diversity☐ Socioeconomic background**Exceptions**

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting

purposes only)

☐ Yes

☐ No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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



Performance: Customers

Customers

2020 Indicator

Has the entity undertaken customer satisfaction surveys within the last three years?☐ Yes

The survey is undertaken (multiple answers possible):

☐ Internally

Percentage of customers covered: _____ %

Survey response rate: _____ %

☐ By an independent third party

Percentage of customers covered: _____ %

Survey response rate: _____ %

Does the survey include quantitative metrics?

☐ Yes

Metrics include (multiple answers possible)

☐ Net Promoter Score☐ Overall satisfaction score☐ Satisfaction with communication☐ Satisfaction with responsiveness☐ Satisfaction with asset management☐ Understanding customer needs☐ Value for money☐ Other: _____☐ No

Exceptions

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☐ Yes☐ No

Indicate which facilities, activities and/or time periods are additional or excluded from the data reported above

☐ No

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



Performance: Certifications & Awards

Certifications and Awards

2020 Indicator

CA1 Infrastructure certifications

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

☐ Yes

List certifications achieved

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

UPLOAD or URL _____

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

☐ No

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

CA1

Scheme Name/Sub-scheme Name

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

Phase

- Planning and design
- Construction
- Operations

CA2 Awards

CA2

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

☐ Yes

Information about third-party awards

Award name	Organization issuing award	Date of award	Basis for award
+ Add an award			

☐ No

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