

## **GRESB Infrastructure Development Asset Standard** 2025 Updates Summary Table

This document is a summary of the **GRESB Infrastructure Development Asset Standard – 2025 Updates**. For detailed information on each change and subsequent versions of the Standards beyond 2025, please refer to the complete document. Should you have any questions, please **contact** the GRESB Member Success team.

\*Note that all indicators where new content has been introduced are not pre-filled in 2025.

| INDICATOR<br>CODE(S) | DESCRIPTION OF CHANGE   | REPORTING IMPACT   | SCORING<br>IMPACT |
|----------------------|---|--|-------------------|
| LE2                  | Structure amendment of ESG Leadership Commitments indicator                 | Participants can report ESG leadership public commitments via a simplified dropdown menu instead of a multi-faceted selection list.  | •                 |
| RM5.1-<br>RM5.6      | Clarification of manual evidence validation requirements                    | No reporting impact.   | •                 |
| GH3                  | Metric used to collect total embodied carbon is changed                     | Participants must report total embodied carbon emissions in tCO2e rather than kgCO2e.  | •                 |
| HS1-HS2              | Scoring of gross performance metrics alongside removal of intensity metrics | Participants are no longer asked to report current- and future-year<br>intensity targets within HS1-2.<br>Instead, gross performance metrics (e.g. lost time injuries, total<br>recordable injuries) will now be scored to align with other<br>performance indicators. |                   |

| <b>REMOVALS</b> | OF AND | WITHIN FXIS | TING INDICATORS |
|-----------------|--------|-------------|-----------------|
|                 |        |             |                 |

| INDICATOR<br>CODE(S) | DESCRIPTION OF CHANGE   | REPORTING IMPACT  | SCORING<br>IMPACT |
|----------------------|---|---|-------------------|
| LE1                  | Entity materiality assessment no longer assessed  | LE1 is removed; reduced reporting burden.   | Ŷ                 |
| LE4                  | Individual responsible for ESG, climate-related, and/or DEI objectives no longer assessed | Reduced reporting burden, LE4 is removed.   | <b>1</b>          |
| SE3.2                | Stakeholder grievance monitoring no longer assessed                                       | SE3.2 is removed; reduced reporting burden.<br>Participants may instead disclose incidents flagged by<br>stakeholder grievance in RP2.2 "ESG incident occurrences." | •                 |

Legend

- Update has impact on scoring
- M Update may have impact on scoring depending on materiality

Update has no impact on scoring

Y No longer scored. Remaining points redistributed across the Assessment