

G R E S B<sup>®</sup>  
INFRASTRUCTURE

2018

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# Asset Reference Guide

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## Disclaimer: 2018 GRESB Infrastructure Asset Assessment Reference Guide

The 2018 GRESB Infrastructure Asset Assessment Reference Guide ("Reference Guide") accompanies the 2017 GRESB Infrastructure Asset Assessment and is published both as a standalone document and in the GRESB Portal alongside each Assessment indicator. The Reference Guide reflects the opinions of GRESB and not of our members. The information in the Reference Guide has been provided in good faith and is provided on an "as is" basis. We take reasonable care to check the accuracy and completeness of the Reference Guide prior to its publication. While we do not anticipate major changes, we reserve the right to make modifications to the Reference Guide. We will publicly announce any such modifications.

The Reference Guide is not provided as the basis for any professional advice or for transactional use. GRESB and its advisors, consultants and sub-contractors shall not be responsible or liable for any advice given to third parties, any investment decisions or trading or any other actions taken by you or by third parties based on information contained in the Reference Guide.

Except where stated otherwise, GRESB is the exclusive owner of all intellectual property rights in all the information contained in the Reference Guide.

# About GRESB

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GRESB is an industry-driven organization transforming the way capital markets assess the environmental, social and governance (ESG) performance of real asset investments.

GRESB data and analytical tools are used by over 70 institutional and retail investors, including pension funds and insurance companies, collectively representing over USD 17 trillion in institutional capital, to engage with investment managers to enhance and protect shareholder value.

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

## Overview of GRESB Assessments

### GRESB Real Estate Assessment

The GRESB Real Estate Assessment is the global standard for ESG benchmarking and reporting for listed property companies, private property funds, developers and investors that invest directly in real estate. The Assessment evaluates performance against seven sustainability aspects, including information on performance indicators, such as energy, GHG emissions, water and waste. The methodology is consistent across different regions, investment vehicles and property types and aligns with international reporting frameworks, such as GRI and PRI.

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

### GRESB Developer Assessment

Besides the GRESB Real Estate Assessment for property companies and fund managers that focus on the management of standing investments, GRESB provides a stand-alone GRESB Developer Assessment for organizations that focus on real estate development activities. The Developer Assessment evaluates the ESG performance of these organizations, focusing on policies, strategies, and measurable actions related to new construction and major renovation projects.

The following organizations should fill out the GRESB Developer Assessment:

- Organizations that develop projects, or acquire development projects, with the aim to sell the projects at completion. Projects can be developed to a tenant's specification (build to suit), commissioned by an investment manager, or can be developed at risk;
- Organizations that acquire properties exclusively for redevelopment and resale;
- Organizations that manage standing investments as a by-product of their development activities, and for whom the development activities are considered to be the core business.

The GRESB Developer Assessment contains a subset of indicators from the GRESB Real Estate Assessment, plus the 14 indicators in the New Construction & Major Renovations (NC&MR) Aspect.

## **GRESB Public Disclosure**

[GRESB Public Disclosure](#) evaluates the level of ESG disclosure by listed property companies and REITs. The evaluation is based on a set of indicators aligned with the GRESB Real Estate Assessment, allowing for a comparison of ESG disclosure performance between GRESB participants and non-participants. It also provides investors with a resource hub to access ESG disclosure documents across their full investment portfolio.

GRESB Public Disclosure data is initially collected by the GRESB team for selected companies, including both 2017 GRESB Real Estate Assessment participants and non-participants. All constituents have the opportunity to review and update this data before it becomes accessible to GRESB Investor Members. GRESB Public Disclosure consists of four Aspects: Governance of Sustainability, Implementation, Operational Performance and Stakeholder Engagement. Together, these Aspects contribute towards a Public Disclosure Level, expressed through an A to E sliding scale.

## **(Real Estate and Infrastructure) Supplement: Resilience**

The [GRESB Resilience Module](#) is an optional supplement to the GRESB Real Estate and Infrastructure Assessments. It has been developed in response to organizations that are developing a capacity to assess, manage and adapt in the face of social and environmental shocks and stressors. The Module is motivated by two key factors:

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

## **(Real Estate) Supplement: Health & Well-being**

The [GRESB Health & Well-being Module](#) is an optional supplement to the GRESB Real Estate Assessments. The Module provides participating companies and funds with practical tools for assessing and benchmarking the actions they are taking to promote health and well-being.

The purpose of the Module is to understand how the entity is promoting the health & well-being among its stakeholders, such as employees, tenants and community members. Indicators in the Module are not intended to address individuals, and information identifying individuals is not requested for any Health & Well-being Module indicator.

## **(Real Estate) Supplement: NAREIT Leader in the Light**

The National Association of Real Estate Investment Trusts (NAREIT) is a GRESB Industry Partner and we work in close collaboration. NAREIT encourages its corporate members to complete the annual GRESB Real Estate Assessments, which, for the past six years, has been the basis for their annual Leader in the Light Award competition.

The Leader in the Light Awards are presented to REITs in eight property sectors: Diversified, Global (for non-U.S. companies), Health Care, Industrial, Lodging/Resorts, Office, Residential and Retail. If there are both large and smallcap entries that meet the awards criteria in a given property sector, awards are presented to both the leading large and small cap companies.

To participate in the Leader in the Light Award program, NAREIT members must complete both the GRESB Real Estate Assessment and the [Leader in the Light Supplement](#). Once all sections of the GRESB Real Estate Assessment are completed, including the Leader in the Light Supplement, participants are able to submit their

entire submission which will automatically be included in the Leader in the Light Award competition.

## **GRESB Debt Assessment**

The GRESB Debt Assessment is an industry-led ESG evaluation tool designed specifically for primary lenders including regional and national banks, insurance companies, private equity debt funds and mortgage REITs.

It has been developed in collaboration with the industry and has a specific focus on sustainability actions related to:

- Corporate ESG policies and business unit implementation
- Loan origination, due diligence and stakeholder engagement processes
- Property-level collateral monitoring methods
- Targeted loan programs and asset upgrade financing offerings

The Assessment consists of 26 core indicators, supplemented by 5 sector-specific indicators applicable to the lending units of banks and insurance companies, and a different set of 5 indicators applicable to private equity debt funds.

The Assessment identifies global best practices in loan origination, due diligence underwriting and portfolio monitoring. It provides participants with an understanding of how their ESG integration compares with peers and insight on how to advance lending and risk management processes.

## **GRESB Infrastructure Assessment**

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

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

- Energy generation (including renewables)
- Energy transmission, distribution and storage
- Telecommunications
- Transportation
- Waste treatment and disposal
- Water supply and treatment
- Social infrastructure

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

## **The role of the GRESB benchmark**

GRESB's global benchmark uses a consistent methodology to compare performance across different regions,

investment structures and sectors. This consistency, combined with our broad market coverage, means our members and participants can apply a single, globally recognized ESG framework to all their infrastructure investments. In 2018 GRESB introduces materiality assessment into the process to further cater for sectoral variations beyond just the use of peer groups.

While GRESB provides an overall GRESB Score for each participant, it recognizes that this is only a single element within a range of results reported in the benchmark. The key to analyzing GRESB data is in peer group comparisons that take into account regional, sectoral and variations based on investment structure.

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

## Timeline and Process

The GRESB Infrastructure Assessment opens in the Assessment Portal on April 1, 2018. The submission deadline is July 1, 2018, providing participants with a three-month window to complete the GRESB Infrastructure Assessment. This is a fixed deadline, and GRESB will not accept submissions received after this date.

The GRESB validation process starts on June 15, 2018 and continues until July 31, 2018. We may need to contact you during this time to clarify any issues with your response.

Results are published in September and are distributed as follows:

- Fund and Asset Assessment participants: Receive a Scorecard for all of their GRESB Infrastructure Assessment submissions.
- Fund Manager and Asset Operator Members: In addition to receiving a Scorecard, Members receive a Benchmark Report for all of their GRESB Infrastructure Assessment submissions, access to the Portfolio Analysis Tool, additional functionality in the Member Portal and preferential marketing, industry recognition, and networking opportunities.
- Investor Members: Receive Benchmark Reports for all of their investments (funds and assets) and have access to GRESB's Member Portal, which contains additional analysis tools to create reports based on a selection of their investments.

## Response Check

A Response Check is a high-level check of the GRESB Infrastructure Assessment response by GBCI, prior to final submission. It helps to reduce errors that may adversely impact the GRESB Infrastructure Assessment results and ensures the submission is as complete as possible.

The Response Check is available for request from April 1 to June 8, 2018 subject to available resources. We strongly encourage participants to place their request as early as possible.

Fund Manager and Asset Operator Members are able to request a complimentary Response Check for one entity as one of their membership benefits.

## Guidance & Support

The Assessment Portal is accompanied by indicator-specific guidance, available under the 'Guidance' tab that explains:

- The intent of each indicator;
- The requirements for each response;
- Explanation of any terminology used;
- References to any third-party documents;
- Basic scoring information;
- The number of points available.

In addition to the guidance in the Portal, each Assessment is accompanied by a Reference Guide. The Reference Guide provides general introductory information to the Fund and Asset Assessments and provides a report-format version of the indicator-by-indicator guidance that is available under the Guidance tab in the Portal. The Reference Guide is available on March 1, 2018. GRESB intends to provide translations of the 2018 GRESB Infrastructure Assessment in Japanese, French and Spanish.

The Assessment Portal has the following tools and functionality to help ensure an efficient and accurate submission:

- The pre-filling function adds the information already provided in previous years.
- The document section provides an overview of documents submitted as evidence.
- The Assessment Portal allows participants to upload multiple documents as evidence per indicator.
- Participants can manage access rights, adding users with different levels of access.
- The Assessment Portal has real-time error detection systems and warnings.
- The Template Tool enables participants to copy information across multiple submissions (available for GRESB Members only).

GRESB works with a select group of Partners who can help participants with their GRESB Infrastructure Assessment submission. To learn more about the services offered by GRESB Partners, take a look at our [Partner Directory](#).

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

## GRESB Assessment Training Program

The GRESB Infrastructure Assessment Training is designed for GRESB participants who are looking to gain competency in the GRESB Infrastructure reporting processes. The training is designed for infrastructure fund managers, asset operators, investors, consultants and sustainability professionals looking to improve ESG management and reporting through the GRESB Infrastructure Assessment. It is also appropriate for governance, human resources and management personnel seeking an understanding of the GRESB Infrastructure framework.

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

Starting in October 2018, GRESB will run Data Insights Training sessions focusing on the interpretation of the GRESB Infrastructure Assessment results and the reporting and benchmarking tools available to Investor Members, Fund Manager and Company Members.

# Introduction

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## About the 2018 GRESB Infrastructure Asset Assessment Reference Guide

This Guide accompanies the 2018 GRESB Infrastructure Asset Assessment (referred to as ‘the Asset Assessment’). Guidance is included for all Asset Assessment indicators that form the seven Aspects in the GRESB Infrastructure Asset Assessment. This Guide provides:

- An introduction to the overall Asset Assessment structure and indicator types;
- Terminology of specific concepts addressed by each indicator;
- Technical instructions for each indicator;
- Information about changes relative to previous versions of the Asset Assessment;
- Details about validation, scoring and documentation requirements.

This Guide should provide all the basic information needed to complete the 2018 GRESB Infrastructure Asset Assessment. If you need additional help, please contact our helpdesk team at [info@gresb.com](mailto:info@gresb.com).

## GRESB Infrastructure Assessment Structure

GRESB Infrastructure is one Assessment with two complementary components:

- Fund Assessment
- Asset Assessment

The **Fund Assessment** contains 11 indicators focused on management and investment processes. These indicators address foundational ESG plans and policies, leadership and accountability, engagement strategies, communications processes and other factors.

The **Asset Assessment** is organized around 7 core aspects, including Management, Policy & Disclosure, Risks & Opportunities, Monitoring & Environmental Management Systems, Stakeholder Engagement, Performance Indicators and Certifications & Awards. There a total of 39 indicators with 34 of these being used for scoring. These indicators address asset-level plans and policies, implementation actions and operational performance. The Asset Assessment provides the information needed to understand efforts to maximize beneficial outputs from infrastructure, such as energy production, mobility, or access to clean water, while minimizing social and environmental impacts.

## Fund Assessment Participation

Infrastructure funds and portfolios can participate in the Fund Assessment. Common examples of infrastructure funds include:

- A sector-focused fund with investments in renewable energy
- A geographic-focused fund with investments in a specific region, such as North America or Oceania
- A segregated account that is globally diversified offering exposure to several sectors

Fund managers complete the Fund Assessment to describe their investment management and engagement processes and performance. Additionally, we encourage funds to participate with their underlying assets

participating in the Asset Assessment. The fund receives an overall GRESB score when the fund participates with at least 25% of its underlying assets. This also allows the fund to be allocated to an appropriate peer group and therefore receive relevant benchmark performance comparisons. Finally, this provides investors with the best possible picture of how a fund is performing. Funds may participate without any underlying assets but in this case, they only receive a Fund Assessment score.

The focus of GRESB Infrastructure is on operational assets. Assets may participate on a standalone or aggregated basis, see below section on Asset Assessment participation for further details.

## Asset Assessment Participation

There are multiple ways to participate in the GRESB Infrastructure Asset Assessment. Both single and multi-asset operators can participate. Possibilities for participation are explained in the following sections below. Note that these are only illustrative and other scenarios are possible. Participants with questions about specific circumstances are encouraged to contact [info@gresb.com](mailto:info@gresb.com) for guidance.

### Single-asset operators

Single-asset operators may have one or multiple infrastructure-related business activities. These entities may be large and complex, or small and narrowly focused. The approximate fraction of each business activity should be expressed in the Entity & Reporting Characteristics section of the Asset Assessment. Single-asset operators that are subject to the same management and can aggregate performance data may report as one entity in the Asset Assessment.

Note that entities that have 75% or more allocation to a sector will be allocated to this sector's applicable peer group.

Examples of single-asset operators include:

- A provider of water and wastewater services
- An airport
- A telecommunications company

### Multi-asset operators

In some cases, one entity may operate multiple assets or projects, GRESB considers this to be a multi-asset operator. A multi-asset operator has the option to report (a) separately for each asset using multiple Asset Assessments, or (b) as a group using a single Asset Assessment. Completing multiple assessments allows comparisons between assets, whilst a single assessment may take less time if the relevant data has already been pooled.

Examples of multi-asset operators include:

- An entity that operates several toll roads that lack local ESG management
- An entity that owns a portfolio of small wind farms
- An entity that operates a collection of distributed solar projects

Multi-asset operators that participate as one entity should have centralized management and can aggregate performance data. Note that when assets are combined into the same Asset Assessment, the entity should have an allocation of 75% or more allocation to a sector to be assigned to this sector's applicable peer group otherwise they will be allocated to the 'diversified' peer group.

## Grace Period

GRESB offers participants reporting for the first time, the option to not disclose their first year GRESB Infrastructure Assessment results to their investors. This 'Grace Period' allows participants 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.

Grace Period participants can use the Scorecard and Benchmark Report to identify opportunities to improve their performance for future GRESB Infrastructure Assessments. First time participants wishing to opt for the Grace Period can select the option from the settings section in the Assessment Portal.

## Participant Tools

The following tools help participants with the submission process:

- **Pre-filling:** Assets that participated in GRESB in 2017 are able to pre-fill selected questions in the 2018 GRESB Infrastructure Asset Assessment response. Indicator specific guidance includes details on pre-filling and changes from the 2017 Asset Assessment. Make sure to review the response and evidence carefully before submitting the Asset Assessment. Evidence should apply to the reporting year listed in the Entity Characteristic section.
- **Information-sharing template:** This template is available to participants who are GRESB Members. Participants can use the template to store and share indicator responses that are identical across multiple participating entities. Members can access the sharing template via the Assessment Portal.
- **Assessment access tool:** A participating asset can invite colleagues, advisors and consultants to register in the Portal to assist with the submission of data to GRESB.

## Output and Data Access

Data is submitted to GRESB through a secure online platform and can only be seen by current GRESB Staff or authorized personnel from GRESB's parent company, i.e. GBCI, Inc. ('GBCI'). GRESB benchmark scores are not made public. Data collected through the GRESB Infrastructure Assessment is only disclosed to the participants themselves and GRESB Investor Members.

Data access is managed through the GRESB Portal.

- GRESB Investor Members and/or Fund Manager Members must request access to participant's data using the online Data Access Request Tool.
- Participants have several options to control the availability of information to investors. Participants must individually approve data access requests from GRESB Investor Members (fund and end investors). A request is received via email and, upon approval by the participant, the requesting GRESB Member may view the participant's Benchmark Report. Participants may reject data access requests. Rejecting a request blocks the requesting member's access to the participant's results. Participants should always carefully check the identity of the organization requesting access to GRESB Infrastructure Assessment results.

# GRESB Infrastructure Asset Assessment and Reference Guide Structure

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## Asset Assessment Aspects

The 2018 Asset Assessment includes 39 indicators split across 7 aspects covering ESG performance:

- **Management:** Responsibility and approach to ESG management
- **Policies & Disclosure:** ESG objectives as integrated into the policies and practices
- **Risks & Opportunities:** Understanding and mitigation of key sustainability risks and opportunities
- **Monitoring & EMS:** ESG monitoring practices
- **Stakeholder Engagement:** Engagement activities across stakeholders
- **Performance Indicators:** ESG performance in relation to data capture and reporting of infrastructure performance metrics
- **Certifications & Awards:** Achievement of ESG related certifications

## Indicator Structure

Every indicator in the 2018 Asset Assessment can be answered with 'Yes' or 'No' and in some cases with 'Not Applicable'.

After selecting 'Yes', participants have the option to further classify the response by selecting one or more sub-options and/or complete an open text box or table.

Participants should select all sub-options that accurately describe the entity and for which it can provide evidence to validate the response. Indicators that require evidence are clearly marked in the Reference Guide and GRESB Portal.

After selecting 'No', participants may not select any additional sub-options; the indicator will receive no points.

Selecting 'Not Applicable' as a response is only possible on selected Performance Indicators.

GRESB has marked each indicator to reflect what the corresponding 2017 indicator was, or if it is a new indicator, by providing the 2017 indicator number in black on the right of the page. This is also reflected in the guidance notes for every indicator. Each indicator is marked with an allocation towards either the Management & Policy (MP) or Implementation & Measurement (IM) score.

## Indicator Components

The Asset Assessment is a layered tool constructed around five core components – Radio buttons, Checkboxes, 'Other' answers, Open Text Boxes and Evidence. These components are explained below and are often combined within one indicator.

**Radio buttons:** Some indicators have additional mutually exclusive radio buttons. In all cases participants must select the one that is the most applicable.

**Checkboxes:** The majority of Asset Assessment indicators contain a set of checkboxes that participants can

select after answering 'Yes'. Participants may select multiple sub-options that represent their entity.

**'Other' answers:** Some indicators offer the opportunity to provide an alternative answer option ('Other'). Such other answers must stand outside of the options listed in the question. While it is possible to report multiple other answers within one text box, additional points will not be provided for acceptance of more than one other answer. All answers are validated as part of the data validation process.

**Open text box:** GRESB distinguishes between open text boxes:

- That are scored and can receive no, partial or full points. In order to receive the maximum number of points for the scored text boxes, the description should include all of the requirements referred to in the guidance for the indicator;
- That are marked 'for reporting purposes only' are reported in Benchmark Report but not scored;
- That provide context for specific Asset Assessment indicators but not scored.

**Evidence:** Some indicators require additional layer of context in terms of evidence that supports provided answer. More detailed explanation of the applicable evidence items are in the next section of the Reference Guide.

## Allocation to E, S, G

GRESB has allocated each indicator to one of the three sustainability dimensions (E- environmental; S- social; G- governance):

- E – indicators related to actions and efficiency measures undertaken in order to monitor and decrease the environmental footprint of the asset;
- S – indicators related to the entity's relationship with and impact on its stakeholders and direct social impact of its activities
- G – indicators related to the governance of sustainability, policies and procedures, approach to sustainability at entity or organization level.

## Evidence

GRESB allows participants the opportunity to provide evidence for the majority of indicators, using hyperlinks and/ or document uploads. The GRESB Infrastructure Assessment introduces mandatory evidence on selected indicators. Evidence is used to validate the overall answer and any additional selected criteria. GRESB does not have a standard for evidence, but rather the expectation that a validator with reasonable domain expertise can locate support for the participant's answer within the evidence provided. More information on evidence is provided with each indicator.

The evidence should not require extensive interpretation or inference, and participants are strongly encouraged to provide the simplest evidence that supports their claim. It is the responsibility of the reporting entity to provide clear and concise information that can be understood by the validator. The validator will reject claimed answers or individual criteria not supported by evidence.

The GRESB Infrastructure Assessment allows for the provision of two types of evidence:

**1. Document upload:** Participants may submit any document that supports selected checkboxes, tables and/ or content of an open text box. Uploads are used by the validation team to substantiate claims.

- **Permitted number of uploads:** Multiple documents can be uploaded as evidence, per indicator. If the

information you want to provide is part of a larger document that you do not want to disclose in its entirety, you can extract the relevant parts using [www.splitpdf.com](http://www.splitpdf.com) or you can refer to specific pages in the upload using the Evidence template, available in the document library, or in the separate open textbox available next to each uploaded document.

- **Location of relevant information:** In order to facilitate the data validation process, you should use the assigned box to indicate where in the document the relevant information can be found. Additionally, you may add a cover page at the beginning of the document or clearly highlight, encircle, or otherwise identify the specific page number(s) within the upload.
- **Sections of documents:** You may upload sections of larger documents. If you do so, include in the document upload the name and date of publication of the document from which the extract is taken.
- **Redacted documents:** You may redact documents. However, they must contain enough information to validate your indicator response. Re-written summaries of documents must be on the entity's letterhead and contain enough information to validate your question response.
- **Optional evidence sharing with investors:** GRESB uses uploaded documents for validation purposes. In 2017, GRESB introduced the functionality where documentation provided as evidence can be made available to investors on a document by document basis. Each uploaded document will have a checkbox (the default being unselected) which, when selected, will make this evidence available to investors. Once this checkbox is selected, the document will be available to all investors, it is not possible to choose a sub-set of investors which you would like to share the documents with.
- **Upload library:** Uploaded documents are stored in a participant's document library, which remains accessible after you submit your response.
- **Evidence template:** The Evidence template may be used as a standalone document or as a cover page for uploaded evidence. This template allows for easier identification of relevant information for each sub-option selected within an indicator.

**2. Hyperlink:** For all URL's, ensure the relevant page can be accessed within two steps. To qualify as valid supporting evidence, this URL must demonstrate the existence of each criteria selected. Broken links are interpreted as absence of evidence.

**Previously accepted evidence:** Uploaded evidence that was accepted in previous GRESB Infrastructure Assessment submissions might not be accepted in following submissions. Enhanced validation checks and/or a change in the level of validation (see "GRESB Validation Process") may result in different validation outcomes. In order to be accepted, the provided evidence should meet the requirements as stipulated in this Reference Guide.

## Language

Your Asset Assessment response must be submitted in English.

Documents uploaded as supporting evidence do not need to be entirely translated. However, a thorough summary of the content, sufficient to convey that each requirement has been met, should be provided in English.

GRESB intends to translate the 2018 GRESB Infrastructure Assessment in to Japanese, Spanish and French.

## Reporting Period

Answers must refer to the reporting period identified in EC3 in the Asset Assessment, unless the indicator specifies an alternate reporting period. A response to an indicator must be true at the close of the reporting period; however, the response does not need to have been true for the entire reporting period.

## Reporting level

Your response should relate specifically to the reporting entity for which you are submitting an Asset Assessment response. However, where certain indicators refer to different reporting levels (e.g. Group, Operator, Contractor) that should be addressed within the indicator response and supporting evidence. It is permissible to use evidence that comes from a related organization to the entity (e.g. a parent company), however in these cases, evidence must also be provided that shows that the related organization's practices also apply to the reporting entity.

As part of the validation process, GRESB may seek confirmation that a question has been answered at the correct reporting level.

## Service Providers

This information is used in the data validation process. State the full name of the organization(s). As part of our annual validation of service providers, we may ask you to provide additional information via the GRESB Portal.

# Scoring Methodology

## Scoring Model

The scoring model is based on an automated system, deployed via a technology platform designed for GRESB by a third party that specializes in data analysis software development. Following data validation, scoring is completed without manual intervention.

The sum of the scores for each indicator adds up to a maximum of 100 points; the overall GRESB Score is expressed as a percentage – from 0 to 100. To provide additional understanding of performance, the score is divided into two dimensions: Management & Policy (MP) and Implementation & Measurement (IM). The Reference Guide specifies each indicators designation as either IM or MP. Using these two scoring dimensions allows performance to be visualized using the GRESB Quadrant Model.

## GRESB Rating

The GRESB Rating is an overall measure of how well ESG issues are integrated into the management and practices of the asset entities.

The calculation of the GRESB Rating is based on the GRESB Score and its quintile position relative to the GRESB universe, with annual calibration of the model. If the participant is placed in the top quintile, it will have a GRESB 5-star rating; if it ranks in the bottom quintile, it will have a GRESB 1-star rating, etc.



## Aspect Scoring Concepts

The GRESB Infrastructure Asset Assessment is structured in to seven ESG Aspects. The weighted combination of scores for each Aspect generates the overall GRESB Score.

Asset scores are based on the premise that each Aspect provides distinct and useful information. The below Aspect weights are intended to give a good representation of the 2018 scoring weights, and can be subject to change.

Aspect	Weight (% Overall Score)
Management	12.3%
Policy & Disclosure	12.0%
Risks & Opportunities	22.2%
Monitoring & EMS	10.2%
Stakeholder Engagement	10.4%
Performance Indicators	30.4%
Certifications & Awards	2.5%

# General Scoring Concepts

Points per indicator are decided by GRESB in advance of the GRESB Infrastructure Assessment opening. Indicator scoring goes through a three-stage review process based on GRESB’s rules, principles and guidelines.

## Three Section Indicator

Most of the indicators in the GRESB Infrastructure Assessment are variations of what is considered the “Three Section Indicator”. A Three Section Indicator is made up of three sections, each scored separately, before being used for calculating the score for the indicator as a whole.

**Section 1, 'Yes/No' answer:** Always receives a score of either 1 or 0. This ensures that at least some points are awarded for answering yes.

**Section 2, 'additional criteria' answer:** Can receive a score between 0 and 1 and is determined by additional data provided.

**Section 3, 'evidence':** This section consists of validated evidence which is intended to verify information provided in section 1 and 2 of the indicator. In the GRESB Infrastructure Assessment, evidence can be optional or mandatory, which is scored as follows:

- Optional evidence receives a score (0.3, 0.65 or 1), which will be the multiplier of the scores achieved in section 1 and 2. This means that 0.3 points are given for providing no evidence or not-accepted evidence. 0.65 points are given for providing partially accepted evidence. 1 point is given for providing fully accepted evidence.
- In 2018, mandatory evidence is introduced for selected indicators. Mandatory evidence receives a score (0, 0.5 or 1), which will be the multiplier of the scores achieved in Section 1 and 2. This means that 0 points are given for providing no evidence or not-accepted evidence. 0.5 points are given for providing partially accepted evidence. 1 point is given for providing fully accepted evidence. The indicator will receive no points unless the hyperlink and/or uploaded document is considered valid (i.e. partially and/or fully accepted).

The final indicator score is then calculated as:

$$\text{Indicator score} = (0.2 \times \text{Section 1 score} + 0.8 \times \text{Section 2 score}) \times \text{Section 3 score}$$

This means that 20% of the score can be achieved in Section 1, 80% in Section 2, with a multiplier effect in Section 3.

The screenshot shows a web-based assessment form titled 'Strategic Plan' (MA1). It is divided into three sections, each highlighted with a red box and labeled on the right. Section 1 is a radio button question: 'Does the entity specifically address ESG issues in its long-term strategic plan(s)?' with 'Yes' selected. Section 2 is a list of criteria: 'Elements addressed in the entity's long-term strategic plan(s)' with checkboxes for 'Environmental performance', 'Social performance', and 'Governance performance', all of which are checked. Section 3 is another radio button question: 'Can the entity provide evidence as an UPLOAD or URL?' with 'Yes' selected. Below this, there are input fields for 'Upload supporting evidence' (with a 'Choose File' button), 'OR', 'URL', and 'Reference'. A 'No' radio button is also present. At the bottom, there is a text area for 'Provide additional context for the answer provided (maximum 250 words)' with a word count of 0 out of 250 words.

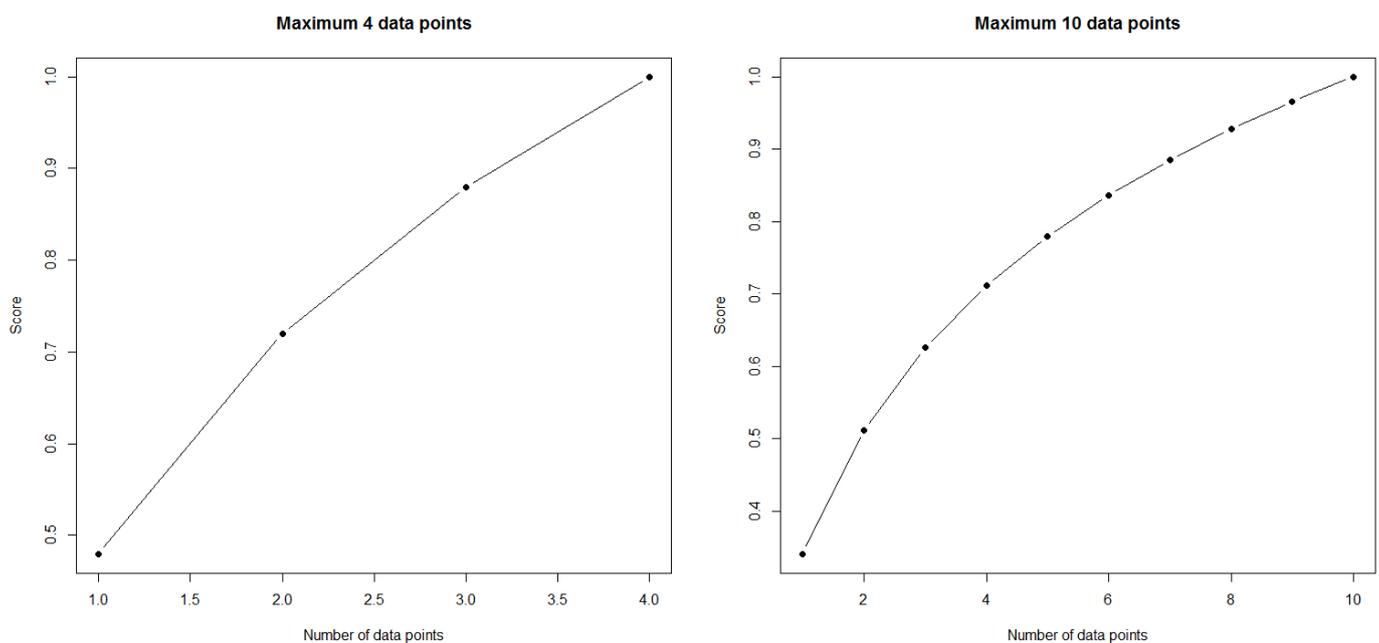
## Section 2 scoring

The Asset Assessment adopts the following main scoring concepts for Section 2.

**Aggregated points:** For indicators where you can select one or more sub-options, GRESB may award points cumulatively for each individual sub-option and then aggregates to calculate a final score for the indicator. This means that sub-options may be assigned a high or lower amount of points. For many indicators, this final score is capped at a maximum, which means that it is not necessary to select all answer sub-options in order to receive full points.

**Diminishing increase in scoring:** A scoring concept used frequently in the scoring of indicators is diminishing increase in scoring. The idea behind this concept is that the number of points achieved for each additional data point provided decreases as the number of provided data points increases. This means that the number of points achieved for the first data point will be higher than the number of points achieved for the second, which again will be higher than for the third, and so on.

Plots of scores for differing number of reported data points



## Materiality Scoring

In 2018, GRESB introduces materiality scoring for a selection of the Asset Assessment indicators. Participants are not expected to select all additional criteria to achieve the highest score. Participants will now be assessed on the ESG issues that are material to the infrastructure sector they operate in.

If applicable, materiality guidance is addressed within the indicator level guidance notes. This is only applied to specific Aspects, including i) Policy & Disclosure, ii) Risks & Opportunities, iii) Monitoring & EMS and iv) Performance Indicators.

## Peer group allocation

Each participant is assigned to a peer group, based on the entity's sector focus and country of operation, as reported in RC3 and RC4. To ensure participant anonymity, GRESB will only create a peer group if there is a

minimum of six participants allocated to the peer group (the participant and five other peers).

Peer group assignments do not affect an entity's score, but determine how GRESB puts participant's results into context. The peer group composition is determined by a simple set of quantitative rules and provides consistent treatment for all participants.

A pre-set threshold determines an entity's business activities (sector) and geographical location:

- The threshold for business activities (sector) categorization is set at 75% of the economic activity of the entity. This means that, 75% or more must be comprised of a single activity. If a participant does not reach the threshold for categorization in a specific peer group, it is assigned to the 'diversified' category.
- GRESB assigns participants to a geographic category using a four-tier system: country, sub-region, region and global. The threshold for assigning a geographic category is set at 59% of the economic activity. The four-tier systems works as follows:
  - **Country:** Based on economic activity, 59% or more of the portfolio must be allocated to a single country;
  - **Sub-region:** If a participant does not reach the threshold for assignment to a specific country, where possible, it is instead assigned to a sub-region, meaning that 59% or more of economic activity must be allocated to that sub- region;
  - **Region:** If a participant does not reach the threshold for assignment to a sub-region, where possible, it is instead assigned to a region, meaning that 59% or more of the economic activity of the entity must be allocated to that specific region;
  - **Global:** If a participant does not reach the threshold for assignment to a region, it is assigned to 'globally diversified'.

# Data Validation Process

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## Validation approach

Data validation is an important part of the GRESB benchmarking process. The purpose of data validation is to encourage participant best practices in data collection and reporting. It is an important element of GRESB's continued efforts to provide investment grade data to its stakeholders. Following receipt of participants' GRESB Infrastructure Assessment submissions, GRESB validates the inputted data prior to full analysis and benchmarking. This process continues from June 15 until July 31, 2018.

GRESB validation is a check on (a) the factual accuracy and (b) the logic (e.g. clear, sound reasoning) of GRESB Infrastructure Assessment submissions including:

- Key topics: Checks on GRESB Infrastructure Assessment indicators that ask for (a) quantitative information and (b) indicators that are strongly weighted in the scoring methodology (in turn a reflection of their importance to investors and as indicators of sustainability);
- Third-party review topics: Checks on indicators that ask for confirmation of third-party checks of sustainability data e.g. reviews, verification, assurance.

GRESB validators check:

1. The existence and content of answers to open text boxes;
2. The additional information provided including third-party organization names; assurance, audit, certification and verification standards; and the content provided when answering 'Other' to a GRESB Infrastructure Assessment indicator;
3. Content quality of uploaded documents.

Document uploads are validated based on the validity of the document relative to the requirements stated in the guidance for the indicator, including the actual reference to selected answer options (see "Evidence").

Uploaded evidence that was accepted in previous GRESB Infrastructure Assessment submissions might not be accepted in following submissions. Enhanced validation checks and/or a change in the level of validation may result in different validation outcomes. In order to be accepted, the provided evidence should meet the requirements as stipulated in this Reference Guide.

## Validation Process

All data submitted is subject to the GRESB data validation process. The GRESB Infrastructure Assessment administers a three tier validation process that includes:

### All Participant Check

- Checks on all submitted GRESB Infrastructure Assessments, for selected data points;
- Validation per indicator with a secondary review system for quality control;
- Focus on open text boxes and "other" criteria;
- Supplemental checks to confirm the existence of supporting evidence for indicators requiring documentary evidence (hyperlinks, uploaded documents, or details of the name and date of the document);

## Validation Plus

- Desktop review on a selection of indicators for all participants for which supporting evidence was provided in the form of a document upload or hyperlink;
- Review of tables and examples provided for a selection of indicators for all participants;
- Validation with a secondary review system for quality control.

The indicator selection is performed by GRESB and is subject to change on an annual basis. This will allow GRESB to apply a consistent level of scrutiny on all participating entities.

The GRESB/GBCI validation team reviews the uploaded documents, they are not disclosed to any third parties, unless the option to make the evidence available to investors was selected. You may redact the documents, provided that enough information to validate your GRESB Infrastructure Assessment responses is available. All supporting evidence for indicators selected for Validation Plus must be submitted alongside the GRESB Infrastructure Assessment. Documents, clarifications and information provided after submission will not be taken into consideration.

## Validation Interview

- In-depth assessment of data, performed over the phone by GBCI on a selection of all GRESB Infrastructure Assessment submissions;
- Random selection of participants using a system that analyzes criteria based on 2017 GRESB Infrastructure Assessment submission data. The system automatically picks participants based on a profile that takes into account 2017 GRESB Infrastructure Assessment validation decisions, outliers, and performance;
- Focus on Entity & Reporting Characteristics and supporting evidence.

Validation Interview participants are automatically selected using a system that analyzes criteria based on the previous year's GRESB Infrastructure Assessment data. Participants selected will be notified by email. In 2018, GRESB anticipates that approximately five percent of participants will be selected for a Validation Interview.

## Validation Decision

Each indicator component has specific set of validation decisions that could be assigned dependent on the indicator requirements. List of these validation decisions are noted and explained below:

Component	Validation status	Explanation	Scoring impact
'Other' answer	Accepted	Provided other answer falls outside the provided options and fulfills indicator requirements.	Designated number of points will be awarded for this response.
	Duplicate	Provided answer fulfills indicator requirements but duplicates already selected answer.	No points will be awarded for this response.
	Not Accepted	Provided answer does not fulfill indicator requirements.	No points will be awarded for this response.
Open Text Box (OTB)	Full points	Provided response covers all OTB specific requirements stated in the Reference Guide.	Designated number of points will be awarded for this response.
	Partial points	Only part of the OTB requirements stated in the Reference Guide wasn't fulfilled.	Only part of designated points will be awarded for this response.
	No points	None of the OTB requirements stated in the Reference Guide were fulfilled.	No points will be awarded for this response.
Evidence	Accepted	Uploaded document(s)/hyperlink(s) fully support provided response and fulfills indicator requirements.	Score of 1 is assigned, which acts as a multiplier for Sections 1 and 2.
	Partially accepted	Less than majority of provided responses where supported by the evidence or provided document/hyperlink did not fully fulfill the requirements.	Score of 0.5 is assigned for mandatory evidence and 0.65 for optional evidence. This acts as a multiplier for Sections 1 and 2.
	Not accepted	None of the provided responses where supported by the evidence or provided document/hyperlink did not fulfill the requirements.	Score of 0 is assigned for mandatory evidence and 0.3 for optional evidence. This acts as a multiplier for Sections 1 and 2.

# 2018 Infrastructure Asset Assessment changes

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GRESB works closely with its members and broader industry stakeholders to ensure the GRESB Infrastructure Assessment addresses material issues in the ESG performance of infrastructure investments. Following internal review of the 2017 GRESB Infrastructure Assessment and extensive industry engagement through the GRESB Infrastructure Advisory Board and Industry Working Groups, the 2018 Asset Assessment introduces an updated structure and developments to the indicators.

## Overview

- Materiality Assessment - Introduced sector based materiality weightings to tailor the Asset Assessment to different infrastructure sectors
- Greater alignment - improved alignment of structure and terminology with the other GRESB Assessments and external frameworks
- Standardisation of inputs and metrics - fewer open text boxes, less 'other' options, restricting inputs to industry standards providing greater clarity for participants and allowing for more insightful benchmarking
- Improved Fund-Asset link - strengthened link to reduce potential for errors
- Resilience Module - In order to provide our Investor Members with more transparency about the resilience of real estate and infrastructure companies, funds and assets, GRESB is introducing a new Resilience Module for the 2018 Assessment cycle. The new Resilience Module will be available as an optional supplement for 2018 GRESB Assessments, including Real Estate and Infrastructure, and is informed by the Industry Working Groups hosted in January, 2018

## General

### **1 For all indicators, a note has been added to indicate that the optional open text box is for additional information only and will not be considered in validation**

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**Rationale for change:** Based on 2017 participant feedback some participants believed that the open text box information could be used to clarify information and evidence for validation, however this is not the case, it is solely there as a communication tool for the investors to see.

**Impact of change:** Greater clarity, improved validation.

### **2 Indicator numbering has changed due to removing or adding indicators in 2018**

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**Rationale for change:** Administrative.

**Impact of change:** None.

### **3 More standardized metrics are introduced in 2018 (e.g. Reporting and Entity Characteristics, Performance Indicators)**

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**Rationale for change:** The intent is to standardize the reported data.

**Impact of change:** Simpler entry and greater clarity for the participant, more insightful benchmarking.

## Indicator changes

<b>Former EC2</b>	<b>Indicator EC2 'Business location' is removed</b> <hr/> <p><b>Rationale for change:</b> This information has already been provided by the participant when registering their entity for the first time.</p> <p><b>Impact of change:</b> Standardized reporting and lower reporting burden for the participant.</p>
<b>EC2 (former EC3)</b>	<b>Terminology for 'Nature of ownership' is updated to 'Public entity' and 'Private entity'. 'Public-Private Partnership (PPP)' option added to the option list</b> <hr/> <p><b>Rationale for change:</b> Improved wording. Ensure participants select 'Private entity' if stocks are not traded on a public stock exchange.</p> <p><b>Impact of change:</b> Wording.</p>
<b>EC3 (former EC4)</b>	<b>Replace 'Date' open text box by a drop-down list of months</b> <hr/> <p><b>Rationale for change:</b> In previous years this was an open text box.</p> <p><b>Impact of change:</b> Standardized reporting and lower reporting burden for the participant.</p>
<b>EC5 (new)</b>	<b>New indicator on 'Commencement of operation'</b> <hr/> <p><b>Rationale for change:</b> Provides contextual information about the asset which is useful to investors and for generating insights. For example, assets that only recently commenced operation may have different stakeholder expectations to those that have been operating for many years.</p> <p><b>Impact of change:</b> Minor additional reporting.</p>
<b>RC2</b>	<b>'Gross asset value' listed as a requirement for reporting entity's economic size. 'Annual operating costs' and 'Other' options added. Ability to choose 'Currency' removed, instead currency is derived from RC1</b> <hr/> <p><b>Rationale for change:</b> Review of previous years' responses indicated that a more standardized approach could be applied.</p> <p><b>Impact of change:</b> Greater clarity and better benchmarking including generation of intensity metrics and size comparisons.</p>
<b>RC3</b>	<b>Open text box for 'Method used' replaced with 3 options (1) 'Gross asset value', (2) 'Annual operating costs', and (3) 'Other'</b> <hr/> <p><b>Rationale for change:</b> Review of previous years' responses indicated that a more standardized approach could be applied.</p> <p><b>Impact of change:</b> Greater clarity and better benchmarking including generation of intensity metrics and size comparisons.</p>

RC4	<p><b>3 options (1) 'Gross asset value', (2) 'Annual operating costs', and (3) 'Other' added under 'Weights based on relative economic activity'. 'Even weights' option removed</b></p> <hr/> <p><b>Rationale for change:</b> Review of previous years' responses indicated that a more standardized approach could be applied.</p> <p><b>Impact of change:</b> Greater clarity and better benchmarking including generation of intensity metrics and size comparisons.</p>
MA1 (new)	<p><b>New indicator on materiality assessment introduced. The intent of this indicator is to test whether the reporting entity has undertaken a materiality assessment</b></p> <hr/> <p><b>Rationale for change:</b> Assessing the materiality of ESG issues has been identified by stakeholders as an important tool in managing ESG performance across the diverse sectors that make up infrastructure. It also supports the new MA2 indicator.</p> <p><b>Impact of change:</b> Additional reporting, greater differentiation, useful information for investors.</p>
MA2 (new)	<p><b>New indicator 'GRESB Materiality Assessment' is introduced. This indicator is for reporting purposes only. The intent of this indicator is to (a) show the participant their relevant sector materiality weightings for ESG issues, and (b) collect data about the entity/asset specific materiality weightings</b></p> <hr/> <p><b>Rationale for change:</b> The sector weightings selected in RC4 are used to drive the scoring in many other indicators. The entity/asset specific materiality weightings will not be used for scoring in 2018 but can be used for scoring trials and insights and will be considered for scoring in 2019.</p> <p><b>Impact of change:</b> Additional reporting, Asset Assessment scoring tailored to the different infrastructure sectors, greater differentiation, useful information for investors.</p>
MA3 (former MA1)	<p><b>'General sustainability' option added to the options list. Additional parts on 'Integration of ESG objectives' and 'Communication process' introduced. Evidence split between public and not public</b></p> <hr/> <p><b>Rationale for change:</b> Improving alignment between GRESB assessments.</p> <p><b>Impact of change:</b> Easier understanding across GRESB assessments.</p>
MA4 (former MA2)	<p><b>Changed to "...one or more persons..." instead of simply "an individual...". 'Other' option is removed. Changed 'E-mail' to optional</b></p> <hr/> <p><b>Rationale for change:</b> Indicator aligned with Real Estate and Debt Assessments, recognizing that ESG may be managed by one person or a team. In previous years, the majority of the provided 'Other' answers were a duplicate of the listed options. Email information is collected elsewhere as part of registration.</p> <p><b>Impact of change:</b> Easier understanding across GRESB assessments, more flexible to responses, lower reporting burden.</p>

MA5 (former MA3)

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**Changed 'E-mail' to optional**

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**Rationale for change:** Email information is collected elsewhere as part of registration.

**Impact of change:** Lower reporting burden.

MA6 (former MA4)

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**Minor wording changes in this indicator. 'Board of Directors' option added to the option list. 'Operating staff' renamed as 'All employees'**

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**Rationale for change:** Improving alignment between GRESB assessments and other business lines.

**Impact of change:** Easier understanding across GRESB assessment.

MA7 (former MA5)

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**Minor wording changes in this indicator**

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**Rationale for change:** GRESB internal review concluded that more clarity is needed between provided and/or required training for different stakeholder groups.

**Impact of change:** Greater clarity.

PD1

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**New issues 'Light pollution', 'Materials sourcing & resource efficiency', 'Noise', and 'Water pollution' added to the list. Scoring depends on materiality of issues. Stakeholder list updated by replacing 'Supply chain' with two separate options (1) 'Suppliers' and (2) 'Supply chain (beyond tier 1 suppliers & contractors)'**

---

**Rationale for change:** GRESB internal review and mapping of external frameworks such as PRI and GRI concluded that additional sector-specific issues should be covered. Supply chain split and clarified to align with ISO20400 standard on sustainable procurement.

**Impact of change:** Greater coverage of relevant issues, clearer and better differentiation, scoring tailored to infrastructure sector.

PD2

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**New issues 'Community development' and 'Social enterprise partnering' added to the list. Scoring depends on materiality of issues. Stakeholder list updated by replacing 'Supply chain' with two separate options (1) 'Suppliers' and (2) 'Supply chain (beyond tier 1 suppliers & contractors)'**

---

**Rationale for change:** GRESB internal review and mapping of external frameworks such as PRI and GRI concluded that additional sector-specific issues should be covered. Supply chain split and clarified to align with ISO20400 standard on sustainable procurement.

**Impact of change:** Greater coverage of relevant issues, clearer and better differentiation, scoring tailored to infrastructure sector.

PD3

**Governance issues split into two groups (1) Board-level policy, and (2) Operational policy. Clarified that 'Operational policy' is applicable to other stakeholders. Scoring depends on materiality of issues. Stakeholder list updated by replacing 'Supply chain' with two separate options (1) 'Suppliers' and (2) 'Supply chain (beyond tier 1 suppliers & contractors)'**

---

**Rationale for change:** 2017 participant feedback indicated that only operational governance issues are applicable to other stakeholder groups such as suppliers and contractors. Supply chain split and clarified to align with ISO20400 standard on sustainable procurement.

**Impact of change:** Clearer and better differentiation, scoring tailored to infrastructure sector.

PD4 (former PD6)

**Minor wording changes in this indicator. 'Aligned with third-party standard' option added under each reporting method**

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**Rationale for change:** Improving alignment between GRESB assessments. Clarified reporting to align with industry accepted approaches to ESG reporting.

**Impact of change:** Easier understanding across GRESB assessments, greater differentiation.

PD5 (former PD4)

**'Internally verified by' option removed. Minor wording changes to match PD4**

---

**Rationale for change:** 'Internally verified' is not as robust as external approaches and is hard to validate. Improving alignment between GRESB assessments. Clarified reporting to align with industry accepted approaches to ESG reporting.

**Impact of change:** Improved validation, easier understanding across GRESB assessments, greater differentiation.

PD6 (former PD7)

**Indicator title wording slightly adjusted. 'Clients/Customers', 'Contractors', 'Employees', 'Regulators/Government', 'Special interest groups (NGOs, Trade Unions, etc.)' and 'Suppliers' options added**

---

**Rationale for change:** GRESB internal review concluded that a standardized stakeholder list needs to be implemented throughout the Fund and Asset Assessments.

**Impact of change:** Greater clarity.

PD7 (new)	<p><b>New indicator addresses involvement in any ESG-related misconduct, penalties, incidents or accidents in the reporting year. This indicator is for reporting and sector leader award purposes only. The intent of this indicator is to facilitate communication and transparency on significant incidents. Whilst not used for scoring, the response to this indicator may prohibit achievement of sector leadership</b></p> <hr/> <p><b>Rationale for change:</b> Facilitates communication on significant incidents. Use in determining sector leadership ensures the robustness of the GRESB Assessment.</p> <p><b>Impact of change:</b> Additional reporting, greater differentiation, useful information for investors.</p>
R01	<p><b>New issues 'Light pollution', 'Materials sourcing &amp; resource efficiency', 'Noise', and 'Water pollution' added to the list. Scoring depends on materiality of issues</b></p> <hr/> <p><b>Rationale for change:</b> GRESB internal review and mapping of external frameworks such as PRI and GRI concluded that additional sector-specific issues should be covered.</p> <p><b>Impact of change:</b> Greater coverage of relevant issues, clearer and better differentiation, scoring tailored to infrastructure sector.</p>
R02	<p><b>New issues 'Community development' and 'Social enterprise partnering' added to the list. Scoring depends on materiality of issues</b></p> <hr/> <p><b>Rationale for change:</b> GRESB internal review and mapping of external frameworks such as PRI and GRI concluded that additional sector-specific issues should be covered.</p> <p><b>Impact of change:</b> Greater coverage of relevant issues, clearer and better differentiation, scoring tailored to infrastructure sector.</p>
R03	<p><b>Governance issues split into two groups (1) Board-level policy, and (2) Operational policy. Scoring depends on materiality of issues</b></p> <hr/> <p><b>Rationale for change:</b> Layout change is introduced to be consistent with PD3.</p> <p><b>Impact of change:</b> Greater clarity, scoring tailored to infrastructure sector.</p>
R04 (former PD5)	<p><b>Indicator moved from 'Policy &amp; Disclosure' to 'Risks &amp; Opportunities' aspect</b></p> <hr/> <p><b>Rationale for change:</b> Improving alignment between GRESB assessments.</p> <p><b>Impact of change:</b> Easier understanding across GRESB assessments.</p>
R05 (former IM1)	<p><b>Indicator moved from 'Implementation' to 'Risks &amp; Opportunities' aspect.</b></p> <hr/> <p><b>Rationale for change:</b> GRESB internal review concluded that this indicator addresses ESG opportunities and should be moved to this aspect instead.</p> <p><b>Impact of change:</b> Greater clarity.</p>

**ME1  
(merged  
former ME1  
and CA1)**

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**ME1 and CA1 (2017) are merged into a new indicator in 2018**

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**Rationale for change:** GRESB internal review noted that ME1 and CA1 indicators were overlapping as participants provided the same information for both indicators.

**Impact of change:** Lower reporting burden.

**ME2-4  
(former  
ME2)**

**Indicator ME2 (2017) is split into three separate indicators focusing on monitoring environmental (ME2), social (ME3), and governance (ME4) issues. An open text box is replaced by a list of issues. Scoring depends on materiality of issues.**

---

**Rationale for change:** Structure aligns with MA, PD and RO.

**Impact of change:** Lower reporting burden, scoring tailored to infrastructure sector, clearer guidance.

**SE1**

**Indicator title wording slightly adjusted. 'Training' option added to the list. Added new sub-section highlighting stakeholder list the engagement program applies to**

---

**Rationale for change:** GRESB internal review noted that an additional option on training should be addressed.

**Impact of change:** Clearer and better differentiation.

**SE2 (former  
SE3)**

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**Changes in indicator numbering**

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**Rationale for change:** GRESB internal review concluded that this indicator should follow after SE1 as it refers to the implementation of stakeholder engagement activities.

**Impact of change:** Greater clarity.

**SE3 (former  
SE2)**

**Indicator split into two indicators in 2018: (SE3) 'Process for stakeholders to communicate grievances', and (SE4) 'Stakeholder grievances in the last reporting year'. Indicator is aligned with ISO20400. As a result, minor wording changes are introduced and additional options added to the 'characteristics of the grievance communication process'**

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**Rationale for change:** Improving alignment between GRESB assessments. Align with ISO20400 standard on sustainable procurement.

**Impact of change:** Greater clarity.

**SE4 (former  
SE2)**

**Indicator split into two indicators in 2018: (SE3) 'Process for stakeholders to communicate grievances', and (SE4) 'Stakeholder grievances in the last reporting year'**

---

**Rationale for change:** Improving alignment between GRESB assessments.

**Impact of change:** Greater clarity.

**SE5 (new)** **New indicator reflecting sustainable procurement practices. Indicator is aligned with ISO20400. The intent of this indicator is to identify if the reporting entity has ESG-specific requirements in its procurement processes in order to drive sustainable procurement**

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**Rationale for change:** Align with ISO20400 standard on sustainable procurement.

**Impact of change:** Additional reporting, greater differentiation, useful information for investors.

**SE6 (new)** **New indicator on supply chain engagement**

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**Rationale for change:** The intent of this indicator is to identify if the reporting entity effectively engages with its suppliers in order to drive sustainable procurement. Align with ISO20400 standard on sustainable procurement.

**Impact of change:** Additional reporting, greater differentiation, useful information for investors.

**Performance Indicators** **Standardized metrics are introduced for each performance indicator**

---

**Rationale for change:** The intent is to standardize the reported data. Metrics chosen are based on previous years' responses and alignment with industry standards.

**Impact of change:** Clarity for the participant, better benchmarking.

**Performance Indicators** **Standardized units are introduced for each performance indicator**

---

**Rationale for change:** The intent is to standardize the reported data.

**Impact of change:** Clarity for the participant, better benchmarking.

**Performance Indicators** **Entity is required to report its performance for current year only**

---

**Rationale for change:** The intent is to standardize the reported data.

**Impact of change:** Lower reporting burden, clarity for the participant, better benchmarking.

**Performance Indicators** **Targets are set for current year and one long-term performance target of entity's choice**

---

**Rationale for change:** The intent is to standardize the reported data.

**Impact of change:** Lower reporting burden, clarity for the participant, better benchmarking.

## Performance Indicators

### **Scoring of all Performance Indicators (except PI1) now links to the sector materiality.**

---

PI1 is not scored but is used for generating intensity metrics which may be used for insights. If the sector materiality assessment has determined that an issue is 'not relevant' then the related performance indicator is not scored. If an issue is 'relevant' then the related performance indicator is scored with 'standard' weighting. If an issue is 'highly relevant' then the related performance indicator is scored with higher than 'standard' weighting. PI1 is not scored but is used for generating intensity metrics which may be used for insights.

## CA1

### **Indicator CA1 'Entity-level accreditations' is removed**

---

**Rationale for change:** GRESB internal review noted that ME1 and CA1 indicators were overlapping as participants provided the same information for both indicators.

**Impact of change:** Lower reporting burden.

## CA1 (former CA2)

### **Changes in indicator numbering**

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**Rationale for change:** Administrative.

**Impact of change:** None.

## CA2 (former CA3)

### **Changes in indicator numbering**

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**Rationale for change:** Administrative.

**Impact of change:** None.

## CA4

### **Indicator CA4 'Case studies' is removed**

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**Rationale for change:** The intent is to integrate this information into the GRESB portal.

**Impact of change:** This information will not be linked to the GRESB results; however, will be used as individual GRESB insights.

# Entity & Reporting Characteristics

## Intent and Overview

Information provided in the Entity and Reporting Characteristics section determines the framework for the submission of the GRESB Infrastructure Asset Assessment. This section determines infrastructure sector types included across the Assessment for materiality scoring. The profile of the reporting entity is also used for peer group selection, which is based on sector type and country/regional allocation, as well as the nature of ownership and management structure.

The section consists of two parts:

- **Entity characteristics:** Identifies the participating entity, based on characteristics that remain constant across different reporting periods (year-on-year).
- **Reporting characteristics:** Defines the reporting scope of the entity for the current reporting period and determines the structure of the Assessment submission.

## Entity Characteristics

2017 Indicator

### EC1 Legal name of entity

EC1

Legal name: \_\_\_\_\_

Operator name (if applicable): \_\_\_\_\_

### Intent

Identify the participating entity.

### Terminology

**Legal entity name:** Legal name of the entity for which the Assessment is submitted.

**Operator name:** A company or similar entity dedicated to the operation of an infrastructure asset.

### Requirements

Complete all applicable fields.

**Pre-fill:** This indicator has remained the same as the 2017 Assessment and has been pre-filled with 2017 Assessment answers. Review the response and/or evidence carefully.

Ownership

- Public entity
  - ISIN: \_\_\_\_\_
  - Ticker symbol: \_\_\_\_\_
  - Exchange (select all that apply)
    - ASX - Australian Securities Exchange
    - BM&F Bovespa
    - BME Spanish Exchanges
    - BSE - Bombay Stock Exchange
    - Deutsche Börse
    - Euronext
    - JPX - Japan Exchange Group
    - JSE Limited
    - KRX - Korea Exchange
    - LSE - London Stock Exchange Group
    - Nasdaq - NASDAQ Stock Market
    - NSE - National Stock Exchange of India
    - NYSE - New York Stock Exchange
    - OMX Nordic Exchange
    - SEHK - Hong Kong Stock Exchange
    - SIX Swiss Exchange
    - SSE - Shanghai Stock Exchange
    - SZSE - Shenzhen Stock Exchange
    - TMX Group
    - TWSE - Taiwan Stock Exchange
    - Other: \_\_\_\_\_
  - Other identifier: \_\_\_\_\_
- Private entity
- Public-Private Partnership (PPP)
- Non-profit organization
- Government organization
- Other: \_\_\_\_\_

Structure

- Corporate
- Special Purpose Vehicle (SPV)
- Other: \_\_\_\_\_

## Intent

Describe the ownership status and structure of the participating entity.

## Terminology

**ISIN:** International Securities Identification Number. ISINs are assigned to securities to facilitate unambiguous clearing and settlement procedures. They are composed of a 12-digit alphanumeric code and act to unify different ticker symbols, which can vary by exchange and currency for the same security. In the United States, ISINs are extended versions of 9-character CUSIP codes.

**Government organization:** A government or state agency.

**Non-profit organization:** An organization that uses its earnings and/or donations to pursue the organization's objectives. Usually these organizations are listed as charities or other public service organizations.

**Public-Private Partnerships (PPP):** A long-term contract between a private party and a government entity, for providing a public asset or service, in which the private party bears significant risk and management responsibility, and remuneration is linked to performance.

**Public entity:** A company that is publicly listed and traded on a recognized stock exchange such as Nasdaq or NYSE.

**Special Purpose Vehicle (SPV):** A subsidiary entity with an asset/liability structure and legal status that makes its obligations secure.

## Requirements

Select the nature of the participating entity. If applicable, select the relevant sub-options and provide details.

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

**2018 changes:** Minor wording and structural changes. Addition of Public-Private Partnerships (PPP) option.

**Other:** Other answers must be outside the options listed in the indicator to be valid. Within the respective sections, state a i). other ownership type or ii). other structure type.

## References

World Bank Group, Public-Private Partnership in Infrastructure Resource Centre

## EC3 Reporting period

EC4

- Calendar year
- Fiscal year. Specify the starting month
- Month

## Intent

Set the entity's annual reporting period.

## Terminology

**Calendar year:** January 1 – December 31.

**Fiscal year:** The period used to calculate annual financial statements. Depending on the jurisdiction the fiscal year can start on April 1, July 1, October 1, etc.

**Reporting period:** Answers must refer to the reporting period identified in EC3 in the Infrastructure

Assessment. A response to an indicator must be true at the close of the reporting period; however, the response does not need to have been true for the entire reporting period. GRESB does not favour the use of calendar year over fiscal year or viceversa, as long as the chosen reporting period is used consistently throughout the Assessment.

### Requirements

Complete all applicable fields.

**Pre-fill:** This indicator is similar to the one included in the 2017 Assessment and some sections have been pre-filled from the 2017 Assessment. Review the response and/or evidence carefully.

**Note:** The starting month of the fiscal year must be selected via a dropdown box.

## EC4 Industry associations

EC5

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

\_\_\_\_\_

### Intent

Establish whether there is a relationship with industry associations and/or GRESB Partners.

### Requirements

**Pre-fill:** This indicator has remained the same as the 2017 Assessment and has been pre-filled with 2017 Assessment answers. Review the response and/or evidence carefully.

## EC5 Commencement of operation

NEW

In what year did the asset commence operation?

Year: \_\_\_\_\_

### Intent

Establish the maturity and operational tenor of the entity.

### Requirements

State the year when the entity first commenced operation.

**No pre-fill:** This indicator is new in 2018, therefore has not been pre-filled with 2017 Assessment answers.

If the reporting entity represents a single asset, then the year entered should reflect when that asset commenced operation. If the reporting entity represents a portfolio of assets being assessed as one asset (i.e. multi-asset operator) then it should be when the first asset in the portfolio commenced operation.

If the entity is a Greenfield Asset or still under construction, then enter the expected year when operations will commence.

If the entity is both in construction and operational, then enter the year when the first part of the project commenced operations.

# Reporting Characteristics

2017 Indicator

## RC1 Reporting currency

RC1

Values are reported in

### Currency

- Australian Dollar (AUD)
- Brazilian Real (BRL)
- Canadian Dollar (CAD)
- Chinese Yuan (CNY)
- Danish Krone (DKK)
- Euro (EUR)
- Hong Kong Dollar (HKD)
- Indian Rupee (INR)
- Japanese Yen (JPY)
- Malaysian Ringgit (MYR)
- Mexican Peso (MXN)
- 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: \_\_\_\_\_

### Intent

Set the currency for which the entity is denominated.

### Requirements

State the currency used by the entity for Assessment indicators that require a monetary value as a response.

**No pre-fill:** This indicator structure has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

**Other:** Other answer must be outside the options listed in the indicator to be valid. Participants should state a currency.

## RC2 Economic size (in millions)

RC2

Note: The currency used here is that indicated in RC1

Gross asset value (required): \_\_\_\_\_

Annual operating costs (optional)

\_\_\_\_\_

Other (optional): \_\_\_\_\_

Size

\_\_\_\_\_

### Intent

Establish the economic size of the entity.

### Terminology

**Gross asset value:** The gross infrastructure value owned by the entity.

### Requirements

Select and complete the primary measure(s) of the economic size of the entity in millions (e.g. \$75,000,000 must be reported as 75). It is mandatory to provide the gross asset value.

Do not write the currency, as this has been selected in Indicator RC1.

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

**Other:** Other answer must be outside the options listed in the indicator to be valid. State the primary measure of economic size and the applicable value.

### References

INREV Guidelines, Definitions, 2017

## RC3 Country/countries of operation

RC3

Select the country where the entity has operations, indicate the estimated fraction of operations and select method used to establish the percentage of operations in each country

Country	% of operations
Select country ▼	
Select country ▼	
Select country ▼	

- Gross asset value
- Annual operating costs
- Other: \_\_\_\_\_

### Intent

Describe the location of the entity's operations by country. This information is used to determine peers for benchmarking and reporting purposes.

### Terminology

**Gross asset value:** The gross infrastructure value owned by the entity.

### Requirements

Specify the country/countries of operation and explain the method used to determine this.

**No pre-fill:** This indicator has remained the same as the 2017 Assessment but has not been pre-filled with 2017 Assessment answers.

**2018 changes:** Checkbox(es) are now available to determine the method used to establish the percentage of operations.

**Other:** Other answer must be outside the options listed in the indicator to be valid.

Classify the method used to assign weights to business activities (sectors), select all applicable sectors and assign a relative weight. Weights must sum to 100%. Only list the entity's core business activities or sectors (non-core activities such as energy efficiency projects should not be considered for this indicator). This information will be used to identify peers from the same or similar sectors. Information provided in RC4 should be used to determine the entity's primary sector and subsequently, the relevant materiality weightings.

Weights based on relative economic activity

- Gross asset value
- Annual operating costs
- Other: \_\_\_\_\_

Other method: \_\_\_\_\_

Provide additional context for the answer provided (for reporting purposes only):

\_\_\_\_\_

Energy Generation

Fossil fuel generation

Type	% weight	Describe the entity's regulatory regime	Electric, installed capacity (MW)	Electric, Generation (MWh)
Coal				
Petroleum				
Natural gas				
Other gases _____				
Other _____				

Renewable generation, utility scale

Type	% weights	Describe the entity's regulatory regime	Electric, installed capacity (MW)	Electric, Generation (MWh)
Biomass, wood				
Waste to energy - solid waste				
Geothermal				
Solar/PV				
Solar/CSP				
Wind, on-shore				
Wind, off-shore				
Renewable hydroelectric power, dam				
Renewable hydroelectric power, run-of-river				
Hydroelectric pumped storage				
Other _____				

Renewable generation, distributed

Type	% weights	Describe the entity's regulatory regime	Number of generation locations	Electric, installed capacity (MW)	Electric, Generation (MWh)
Solar/PV					
Wind					
Hydro					
Other _____					

Combined Heat and Power

Type	% weights	Describe the entity's regulatory regime	Electric, installed capacity (MW)	Electric, Generation (MWh)	Thermal, installed capacity (Btu/KWh)	thermal, generation (MMBtu)
Diesel engine						
Natural gas engine						
Steam turbine						
Gas turbine						
Micro-turbine						
Fuel cells						
Other _____						

Other generation

Type	% weights	Describe the entity's regulatory regime	Electric, installed capacity (MW)	Electric, Generation (MWh)
Nuclear Electric Power				
Other _____				

Energy Efficiency

Type	% weights	Type of project	Primary measure of output					
			Number of projects	Total electricity savings (MWh)	Total thermal energy savings (MMBtu)	Specify other measure	Measure figure	Units
Describe the nature of the business activity _____								

Energy transmission, distribution and storage

Electric Power

Transmission

Type	% weights	Describe the entity's regulatory regime	Type of Transmission	Size of the system			Primary measure of output		
				Specify system	Measure figure	Units	Specify other measure	Measure figure	Units
Electric Power Transmission									

Distribution

Type	% weights	Describe the entity's regulatory regime	Number of accounts			Size of the system			Primary measure of output		
			Residential (%)	Industrial (%)	Commercial (%)	Specify system	Amount	Units	Specify measure	Amount	Unit
Electric Power Distribution											

Storage

Type	% weights	Describe the entity's regulatory regime	Type of storage	Size of the system			Primary measure of output		
				Specify system	Amount	Units	Specify measure	Amount	Units
Solid state batteries									
Flow batteries									
Flywheels									
Compressed air									
Thermal									
Pumped hydro-power									
Other _____									

■ Natural Gas

■ Transmission and distribution

Type	% weights	Describe the entity's regulatory regime	Pipeline pressure			Size of the system			Primary measure of output						
			Type of pressure	Amount	Units	Specify system	Amount	Units	Average volume distributed per day	Unit	Total volume distributed	Unit	Specify other measure	Amount	Units
Transmission															
Distribution															
Gathering															
Other _____															

■ Storage

Type	% weights	Describe the entity's regulatory regime	Type of storage	Size of the system			Primary measure of output								
				Specify system	Amount	Units	Average daily working gas volume	Units	Average total working gas volume	Units	Specify other measure	Amount	Units		
Natural Gas Storage															

■ Petroleum Liquids / Other liquids

■ Transmission

Type	% weights	Describe the entity's regulatory regime	Describe the activities	Size of the system			Primary measure of output			
				Specify system	Amount	Units	Specify measure	Amount	Units	
Describe the nature of the business activity _____										

■ Gathering

Type	% weights	Describe the entity's regulatory regime	Describe the activities	Size of the system			Primary measure of output			
				Specify system	Amount	Units	Specify measure	Amount	Units	
Describe the nature of the business activity _____										

■ Storage

Type	% weights	Describe the entity's regulatory regime	Describe the activities	Size of the system			Primary measure of output			
				Specify system	Amount	Units	Specify measure	Amount	Units	
Describe the nature of the business activity _____										

■ Other

Type	% weights	Describe the entity's regulatory regime	Describe the activities	Size of the system			Primary measure of output			
				Specify system	Amount	Units	Specify measure	Amount	Units	
Describe the nature of the business activity _____										

■ Other

■ Storage

Type	% weights	Describe the entity's regulatory regime	Type of storage	Size of the system			Primary measure of output			
				Specify system	Amount	Units	Specify measure	Amount	Units	
Describe the nature of the business activity _____										

■ Distribution

Type	% weights	Describe the entity's regulatory regime	Size of the system			Primary measure of output		
			Specify system	Amount	Units	Specify measure	Amount	Units
Other Distribution _____								

■ Other

Type	% weights	Describe the entity's regulatory regime	Size of the system			Primary measure of output		
			Specify system	Amount	Units	Specify measure	Amount	Units
Describe the nature of the business activity _____								

■ Telecommunications

Type	% weights	Describe activities	Size of the system			Primary measure of output		
			Specify system	Amount	Units	Specify measure	Amount	Units
Wired Telecommunications								
Wireless Telecommunications								
Data centers								
Other _____								

■ Water Resource Management

Type	% weights	Describe activities	Type of activity	Size of the system			Primary measure of output		
				Specify system	Amount	Units	Specify measure	Amount	Units
Flood Control									
Coastal and Riverine Locks									
Water Supply									
Sewer Line Systems									
Sewer Treatment Facilities									
Other _____									

■ Waste Treatment and Disposal

Type	% weights	Describe activities	Primary measure of output				
			Waste handled	Units	Specify other measure	Amount	Units
Nonhazardous Waste Treatment and Disposal							
Hazardous Waste Treatment and Disposal							
Other _____							

■ Transportation

■ Airport

Type	% weights	Describe activities	Airport identifier (IATA Code)	Primary measure of output				
				Total passengers	Total cargo (metric tons)	Specify other measure	Amount	Units
Large hub								
Medium hub								
Small hub								
Non-hub primary								
Non-primary commercial services								
Reliever								
General aviation								
Other _____								

■ Railroad

Type	% weights	Describe activities	System size		Primary measure of output						
			Length of rail system	Units	Total passenger distance traveled	Units	Total cargo handled	Units	Specify other measure	Amount	Units
Line-Haul Railroad											
Short Line Railroad											
Other _____											

■ Rolling stock

Type	% weights	Describe activities	Primary measure of output					
			Number of rolling stock units	Total cargo handled	Units	Specify other measure	Amount	Units
Aerial tram								
Automated guideway								
Heavy rail								
Hybrid rail								
Light rail								
Monorail								
Streetcar								
Subway								
Other _____								

■ Transportation system

Type	% weights	Size of the system			Primary measure of output				
		specify system	Amount	Units	Total passengers distance traveled	Unit	Specify other measure	Amount	Units
Describe the nature of the business activity _____									

■ Ports

Type	% weights	Describe activities	Primary measure of output					
			Container traffic (TEU)	Total cargo handled	Units	Specify other measure	Amount	Units
Describe the nature of the business activity _____								

**Toll road operations**

Type	% weights	Describe activities	System size		Primary measure of output							
			Length of roadway	Units	Number of vehicles	Distance Traveled	Units	Specify other measure	Amount	Units		
Tunnel(s)												
Bridge(s)												
Road, single												
Road, multiple/network												
Other _____												

**Social**

**Schools**

Type	% weights	Describe activities	Size and capacity							Primary measure of output			
			Floor area of facilities (gross)	Units	Number of facilities	Student population	Other	Amount	Units	Specify measure	Amount	Units	
Elementary and Secondary													
Junior college													
College, university													
Business, secretarial													
Miscellaneous education													
Other _____													

**Convention**

Type	% weights	Describe activities	Size and capacity						Primary measure of output				
			Floor area of facilities (gross)	Units	Number of facilities	Other	Amount	Units	Number of visitors	Specify other measure	Amount	Units	
Convention Center													
Exhibition Center													

**Government buildings**

Type	% weights	Describe activities	Size and capacity						Primary measure of output				
			Floor area of facilities (gross)	Units	Number of facilities	Other	Amount	Units	Number of occupants	Specify other measure	Amount	Units	
Education													
Food sales/service													
Healthcare, inpatient													
Healthcare, outpatient													
Lodging													
Mercantile													
Military													
Office													
Public assembly													
Public order and safety (including courts)													
Religious worship													
Service													
Warehouse and Storage													
Other _____													

Aged care

Type	% weights	Describe activities	Size and capacity			Primary measure of output				
			Floor area of Facilities (gross)	Units	Number of facilities	Number of residents	Specify other measure	Amount	Units	
Nursing care facilities										
Assisted living facilities										
Other _____										

Correctional facilities

Type	% weights	Describe activities	Size and capacity							Primary measure of output				
			Design capacity (number of beds)	Floor space of facilities (gross)	Units	Number of facilities	Other	Amount	Units	Imprisoned population	Specify other measure	Amount	Units	
Juvenile facilities														
Local jail														
State or regional prison														
National prison														
Other _____														

Other

Type	% weights	Describe the system size	Primary measure of output		
			Specify other measure	Amount	Units
Describe the nature of the business activity _____					

**Intent**

Describe the sector focus of the entity, by business activities. This will determine the entity's sector for the purposes of i). materiality scoring and ii). peer group selection/benchmarking.

**Requirements**

Select all applicable areas of infrastructure activity and assign a relative weight to each activity.

For each applicable row, you must complete:

1. Column 1 - Select or define an activity;
2. Column 2 - Provide the percentage weight, this must sum to 100% for all business activities (sectors);
3. Column 3 - Provide a brief description (this varies per business activity, e.g. regulatory regime or type of project);
4. Provide information for capacity and size of system. This may be one of the pre-defined options or a self-defined measure;
5. Provide details on the primary measure of output. This may be one of the pre-defined options or a self-defined measure.

**No pre-fill:** This indicator is similar to the one included in the 2017 Assessment, but has not been pre-filled from the 2017 Assessment.

**Note:** The output measures in RC4 are purely for understanding of asset size and are nameplate capacity and nominal output, rather than actual output, which is what is required in Indicator PI1

The entity may assign even weights if percentage allocations cannot be calculated or represent proprietary information that cannot be conveyed to investors. If this is applicable, select 'Other method' and explain the weighting approach in the text box.

## RC5 Description of asset

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

### Intent

Provide a description of the entity.

### Requirements

The description may include:

- Purpose of the entity's operations;
- Operation as a single or multi-asset operator;
- Greenfield or brownfield asset.

It is not necessary to state information that has already been provided, such as the entity's sector focus or country of operations.



# Management

## Intent and Overview

The intent of this Aspect is to assess how the entity addresses ESG management through (1) assessing whether material issues have been identified and what they are; (2) identifying responsibilities for management of ESG issues and how they are incentivized; and (3) assessing the approach to ESG training.

## Materiality

2017 Indicator

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

**NEW**

Yes

**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): \_\_\_\_\_

**1.3 points, MP, G**

### Intent

The intent of this indicator is to assess whether the entity has undertaken a materiality assessment. A materiality assessment is a common exercise adopted in stakeholder engagement and is often used to inform sustainability reporting and communication strategies.

As well as guiding the issues for ESG reporting, a materiality assessment should also be used as a strategic business tool. A materiality process delivers greatest benefits when used as an opportunity to apply an ESG lens to business risk, opportunity, trend-spotting and enterprise risk management processes.

### Terminology

**Material:** An issue is material if it reflects an entity's significant environmental, social or governance impacts; or that substantively influences the assessments and decisions of stakeholders.

**Materiality assessment:** The process for determining which ESG issues are material to an entity.

**Significant impacts:** Are those that are a subject of established concern for expert communities, or that have been identified using established tools, such as impact assessment methodologies or life cycle assessments. Impacts that are considered important enough to require active management or engagement by the entity are likely to be considered significant.

### Requirements

Select Yes or No. If selecting Yes, it is mandatory to upload evidence.

**No pre-fill:** This indicator is new in 2018, therefore has not been pre-filled with 2017 Assessment answers.

## Evidence

Supporting evidence is mandatory. Provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Materiality Assessments are often presented within Sustainability and/or Integrated Reports. Evidence should support that a formal Materiality Assessment was undertaken and includes the following elements in the assessment process:

- Identification of the material ESG issues and/or ESG impacts of the entity.
- Engagement of stakeholders. The process should use stakeholder and internal inputs to identify which issues are material (i.e. prioritize ESG issues).

Evidence provided must refer to an assessment that has taken place within the last three years; up to and including the end of the reporting period identified in EC3.

## Scoring

Supporting evidence is mandatory and will be scored based on whether a Materiality Assessment has been undertaken and the breadth of issues covered.

Your answer will not be scored unless the hyperlink and/or uploaded document is considered valid.

## References

Global Reporting Initiative, GRI 101-1.3: The Materiality Principle, 2016

## MA2 GRESB Materiality Assessment

NEW

Sector specific materiality weightings are assigned to the entity based on the primary sector selected (i.e. they are sector determined). For each ESG issue, materiality weightings are set at one of three levels: Not relevant, Relevant, and Highly relevant. These pre-defined weightings are used in several subsequent indicators for scoring (this is noted within each relevant indicator). Review the sector specific materiality weightings below. For each of the ESG issues, if the materiality of that issue for your entity differs from the sector specific materiality, then enter your entity specific materiality and provide a justification. Where the entity has completed a materiality assessment previously as referred to in MA1, this should provide the basis for the entity specific materiality. For the 2018 assessment, only the pre-defined sector specific materiality is used for further scoring, the entity specific materiality is not used further but will help to further redefine the materiality process in 2019 and beyond.

Select the entity's primary sector (based on response to RC4):

Primary sector ▼

	Issue	Sector specific materiality	Entity specific materiality	Justification for difference
Environmental	Air pollutants	Pre-defined	Select materiality ▼	
	Biodiversity & Habitat	Pre-defined	Select materiality ▼	
	Contamination	Pre-defined	Select materiality ▼	
	Energy	Pre-defined	Select materiality ▼	
	GHG	Pre-defined	Select materiality ▼	
	Resilience to catastrophe/ disaster	Pre-defined	Select materiality ▼	
	Resilience (adaptation) to climate change	Pre-defined	Select materiality ▼	
	Water	Pre-defined	Select materiality ▼	
	Waste	Pre-defined	Select materiality ▼	
	Noise	Pre-defined	Select materiality ▼	
	Resource efficiency	Pre-defined	Select materiality ▼	
	Water pollution	Pre-defined	Select materiality ▼	
	Light pollution	Pre-defined	Select materiality ▼	
	Social	Child labour	Pre-defined	Select materiality ▼
Community development		Pre-defined	Select materiality ▼	
Community/other stakeholder relations		Pre-defined	Select materiality ▼	
Customer satisfaction		Pre-defined	Select materiality ▼	
Discrimination		Pre-defined	Select materiality ▼	
Employee engagement		Pre-defined	Select materiality ▼	
Forced or compulsory labor		Pre-defined	Select materiality ▼	
Freedom of association		Pre-defined	Select materiality ▼	
Gender and diversity		Pre-defined	Select materiality ▼	
Health and safety: employees		Pre-defined	Select materiality ▼	
Health and safety: customers		Pre-defined	Select materiality ▼	
Health and safety: community		Pre-defined	Select materiality ▼	
Health and safety: supply chain		Pre-defined	Select materiality ▼	
Labor standards and working conditions		Pre-defined	Select materiality ▼	
Social enterprise partnering		Pre-defined	Select materiality ▼	
Governance - Board Level		Audit committee structure/ independence	Pre-defined	Select materiality ▼
	Board composition	Pre-defined	Select materiality ▼	
	Bribery and corruption	Pre-defined	Select materiality ▼	
	Compensation committee structure/ independence	Pre-defined	Select materiality ▼	
	Executive compensation	Pre-defined	Select materiality ▼	
Governance - Operational Level	Data protection and privacy (incl. cyber security)	Pre-defined	Select materiality ▼	
	Fraud	Pre-defined	Select materiality ▼	
	Fiduciary duty	Pre-defined	Select materiality ▼	
	Independence of Board chair	Pre-defined	Select materiality ▼	
	Lobbying activities	Pre-defined	Select materiality ▼	
	One share/one vote	Pre-defined	Select materiality ▼	
	Political contributions	Pre-defined	Select materiality ▼	
	Whistleblower protection	Pre-defined	Select materiality ▼	

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

### Primary sector

- Combined heat & power
- Diversified/Other
- Energy transmission, distribution & storage
- Fossil fuel generation
- Renewable energy (distributed): Hydro
- Renewable energy (distributed): Solar
- Renewable energy (distributed): Wind
- Renewable energy (utility): Biomass
- Renewable energy (utility): Geothermal
- Renewable energy (utility): Hydro
- Renewable energy (utility): Solar
- Renewable energy (utility): Waste to energy
- Renewable energy (utility): Wind
- Social
- Telecommunications
- Transportation: Airport
- Transportation: Ports
- Transportation: Railroad
- Transportation: Rolling stock
- Transportation: Toll road operations
- Waste Treatment and Disposal
- Water Resource Management

### Materiality level

- Not relevant
- Relevant
- Highly relevant

### Not scored, MP, G

## Intent

Infrastructure is a diverse asset class, where ESG issues vary across specific sectors and entities. The intent of this indicator is to show the sector specific materiality and collect the entity specific materiality of ESG issues. Response to this indicator is crucial to refine this materiality process going forward.

## Terminology

**Environmental issues:** The impact on living and non-living natural systems, including land, air, water and ecosystems. This includes, but is not limited to, biodiversity, transport and product and service-related impacts, as well as environmental compliance and expenditures. Full reference to listed environmental issues can be found in the Appendix 6.

**Governance issues:** Governance structure and composition of the organization. This includes how the highest governance body is established and structured in support of the organization's purpose, and how this purpose relates to economic, environmental and social dimensions. Full reference to listed governance issues can be found in the Appendix 6.

**Highly relevant:** An issue is highly relevant if it reflects an entity's most significant environmental, social or governance impacts; or that greatly influences the assessments and decisions of stakeholders.

**Material:** An issue is material if it reflects an entity's significant environmental, social or governance impacts; or that substantively influences the assessments and decisions of stakeholders.

**Materiality assessment:** The process for determining which ESG issues are material to an entity.

**Not relevant:** An issue is not relevant if it does not meet the relevance criteria below.

**Primary sector:** An infrastructure sector that comprises more than 75% of the entity's business. Where no sector meets this criteria, the sector is defined as 'diverse'.

**Relevant:** An issue is relevant if it reflects an entity's significant environmental, social or governance impacts; or that substantively influences the assessments and decisions of stakeholders.

**Social issues:** Concerns the impacts the organization has on the social systems within which it operates. Full reference to listed social issues can be found in the Appendix 6.

## Requirements

It is mandatory to complete the GRESB Materiality Assessment.

**No pre-fill:** This indicator is new in 2018, therefore has not been pre-filled with 2017 Assessment answers. Materiality of ESG issues was previously addressed in PD 1-3 in the 2017 Assessment.

Complete the indicator as follows:

- Select the entity's primary sector from the drop down box. If the entity operates across multiple sectors, then the primary sector should be chosen (refer above terminology). Following submission of the assessments, the GRESB team will review appropriate alignment of primary sectors chosen in RC 4 and MA 2, to ensure accuracy and preserve data quality.
- The sector specific materiality column will populate with assigned weightings for your primary sector.
- Where you believe the materiality of an ESG issue for your entity differs from the sector materiality, then select your entity specific materiality and provide a justification for the difference. No changes are required if you agree with the sector materiality weighting that is assigned.

## Evidence

No evidence is required for this indicator.

## Scoring

This indicator is not scored in 2018.

**Note:** The responses provided to this indicator will not determine the materiality scoring which is applied throughout the 2018 Assessment. This is determined based on the response in RC4. The entity materiality is not used further, but will help to further refine the materiality process in 2019 and beyond.

## References

Global Reporting Initiative, GRI 101-1.3: The Materiality Principle, 2016

# Objectives

2017 Indicator

## MA3 Does the entity have specific ESG objectives?

MA1

Yes

The objectives relate to (multiple answers possible)

- General sustainability
- Environment
- Social
- Governance

The objectives are (select one)

- Fully integrated into the overall business strategy
- Partially integrated into the overall business strategy
- Not integrated into the overall business strategy

The objectives are

Publicly available

**UPLOAD** OR URL \_\_\_\_\_

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

Not publicly available

**UPLOAD**

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

Communicate the objectives and explain how the objectives are integrated into the overall business strategy (maximum 250 words)

\_\_\_\_\_

No

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

\_\_\_\_\_

### 2.8 points, MP, G

#### Intent

Clear ESG objectives help entity's address material issues and integrate them into overall day-to-day management practices. Integrating ESG issues into the overall business strategy fosters alignment between management of ESG issues and the overall strategy of the entity. It also demonstrates commitment to monitoring sustainability objectives and to meeting targets.

#### Terminology

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

**Fully integrated:** Complete alignment between the management of sustainability issues and the overall strategy of the organization. A fully integrated strategy incorporates sustainability to manage risk and create competitive advantages beyond utility cost savings.

**General sustainability objectives:** Cross-cutting objectives to improve overall ESG performance, such as relative position on sustainability indices or rankings.

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

**Not integrated:** Sustainability objectives were set disjointly from the overall strategy of the organization.

**Overall business strategy:** The organization's long-term strategy for meeting its objectives.

**Partially integrated:** Refers to any level of alignment less than 'fully integrated'.

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

**ESG objectives:** Strategic priorities and key topics for the management and/or improvement of ESG issues.

### Requirements

Select Yes or No. If selecting Yes, also select the applicable checkbox(es), radio button response and complete the open text box.

**No pre-fill:** This indicator is new in 2018, therefore has not been pre-filled with 2017 Assessment answers.

**2018 changes:** This indicator has been updated based MA1 in the 2017 Assessment.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Radio button:** Only one answer is possible. Select the most applicable description.

**Open Text Box:** The text must include all of the applicable elements below:

- The scope of the objectives. The text can identify key ESG priorities and issues relevant to the entity. If applicable, explain how these objectives relate to specific elements of the entity's overall business strategy. Sustainability and/or ESG objectives can relate to quantifiable goals or to strategic developments;
- Time bounds around the objectives. Text could include a description indicating whether the objectives are short-term (one to two years), medium-term (three to five years) or long-term (more than five years);
- Explanation around the extent of integration of ESG objectives with business strategy and/or financial objectives and next steps to foster further alignment.

### Evidence

Supporting evidence is mandatory. Provide a hyperlink OR document upload. Evidence is only required to support what ESG and/or General Sustainability objectives are in place and not the level of integration.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- The objective(s) should be specific and the evidence must demonstrate the existence of ESG objectives relating to each of the selected criteria.
- Evidence should clearly indicate the public availability of the objectives (if applicable).

- Acceptable evidence may include illustrative portions of business plans, annual report, strategic developments, target documents, company presentations, etc.

### **Scoring**

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Section 2 of this indicator is split into multiple subsections. The score of the first subsection is determined using a diminishing increase in scoring approach, per additional checkbox selected. For the second subsection, scoring is based on the objective's level of integration into the overall business strategy and public availability of evidence. The score of the open text box is awarded based on compliance with the stated criteria.

### **References**

UNPRI, PRI Reporting Framework, 2018

# Leadership & Accountability

2017 Indicator

## MA4 Does the entity have one or more persons responsible for implementing ESG objectives? (multiple answers possible)

MA2

Yes

Dedicated employee for whom sustainability is the core responsibility

Provide the details for the most senior of these employees

Name: \_\_\_\_\_

Job title: \_\_\_\_\_

E-mail (optional): \_\_\_\_\_

LinkedIn profile (optional): \_\_\_\_\_

Employee for whom sustainability is among their responsibilities

Provide the details for the most senior of these employees

Name: \_\_\_\_\_

Job title: \_\_\_\_\_

E-mail (optional): \_\_\_\_\_

LinkedIn profile (optional): \_\_\_\_\_

External consultant/manager

Name of the organization

Name of the main contact: \_\_\_\_\_

Job title: \_\_\_\_\_

E-mail (optional): \_\_\_\_\_

LinkedIn profile (optional): \_\_\_\_\_

No

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

\_\_\_\_\_

1.3 points, MP, G

### Intent

The intent of this indicator is to identify resources allocated to ESG management and their scope of responsibilities. Having personnel dedicated to ESG issues increases the likelihood that the entity's ESG objectives will be properly managed and targets will be met.

### Terminology

**Dedicated employee(s) for whom sustainability is the core responsibility:** The employee(s)' main responsibility is defining, implementing and monitoring the sustainability objectives at organization and/or entity level.

**Employee(s) for whom sustainability is among their responsibilities:** The implementation and monitoring of

sustainability is part of the employee's role, but is not necessarily their main responsibility.

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

### Requirements

Select Yes or No. If selecting Yes, select all applicable checkbox(es).

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

**2018 changes:** This indicator has been updated based on MA2 in the 2017 Assessment. You are now able to include more than one responsible individual and/or organization and it's now optional to provide the e-mail address of the senior decision maker.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Note:** It is mandatory to provide the name and job title of the individual(s) but optional to provide their e-mail address and LinkedIn profile(s). This information will remain confidential and will only be used for data validation purposes.

**Name of the organization:** Provide the name of the organization. Where there are multiple external consultants/managers involved select the external consultant/ manager which is most important as measured by contracting value. You may be asked for additional information about the organization. It is possible to report on multiple organizations; however, you will only be able to provide contact details for one organization within the indicator.

The individual responsible for the implementation of ESG issues may be the same individual as listed in indicator MA5.

### Evidence

No evidence is required for this indicator.

### Scoring

This indicator is scored similarly to a Three Section Indicator. However, there is no option for providing evidence and thus, no evidence multiplier.

The score of Section 2 takes in to account the level of responsibility of the selected person(s). It is not necessary to select all checkboxes in order to obtain the maximum points for this indicator.

LinkedIn profile and email address are optional fields and do not impact scoring.

### References

Global reporting Initiative, GRI 102-20: General Disclosures, 2016

Recommendations of the Task Force on Climate-Related Financial Disclosures, Governance A&B, 2017

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

MA3

Yes

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

Name / organization name: \_\_\_\_\_

Job title: \_\_\_\_\_

E-mail (optional): \_\_\_\_\_

LinkedIn profile (optional): \_\_\_\_\_

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

Board of Directors

Senior Management Team

Other: \_\_\_\_\_

No

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

\_\_\_\_\_

### 1.3 points, MP, G

#### Intent

This indicator aims to assess whether ESG decision making is undertaken at senior management levels. The involvement of senior management in ESG decision making increases the likelihood that ESG objectives will be met.

#### Terminology

**Accountable for:** A person with sign off and/or approval authority over the deliverable task, project or strategy.

**Board of Directors:** A body of elected or appointed members who jointly oversee the activities of a company or organization as detailed in the corporate charter. Boards normally comprise both executive and non-executive directors.

**Most senior decision-maker on sustainability:** The most senior individual who holds authority for approving strategic sustainability objectives and steps undertaken to achieve these objectives.

**Senior Management Team:** A team of individuals who have the day-to-day responsibility of managing the entity. Senior management are sometimes referred to, within corporations, as executive management, executive leadership team, top management, upper management, higher management, or simply seniors.

#### Requirements

Select Yes or No. If selecting Yes, complete the text and select the applicable radio button.

**Pre-fill:** This indicator is similar to the one included in the 2017 Assessment and some sections have been pre-filled from the 2017 Assessment. Review the response and/or evidence carefully.

**2018 changes:** It is now optional to provide the e-mail address. You are now only required to select one group for which the senior decision-maker is a part of (e.g. this is now a radio button, not a checkbox) and this subsection has not been pre-filled.

**Senior decision-maker** The entity's most senior decision-maker on ESG issues is expected to be actively

involved in the process of defining the ESG objectives and should approve associated strategic decisions regarding ESG. This individual can be the same as the individual identified in MA4. If the individual is part of multiple groups, then the most senior group should be selected.

**Note:** It is mandatory to provide the name and job title of the individual(s) but optional to provide their e-mail address and LinkedIn profile(s). This information will remain confidential and will only be used for data validation purposes.

It is possible to provide the e-mail address where the individual can be reached, rather than direct e-mail address of the individual (e.g. email address of the executive assistant of this individual).

**Reporting level:** Answers should be applicable at the entity, operator and/or manager level. In the case where the senior decision-maker that is accountable for ESG issues is part of a third-party organization, then provide the organization name.

**Other:** Other answer must be outside the options listed in the indicator to be valid. State the department or group that the senior decision-maker is a part of. Refer to the definition of Senior Management Team, to ensure no duplicates are provided. Include just one other answer.

### Evidence

No evidence is required for this indicator.

### Scoring

This indicator is scored similarly to a Three Section Indicator. However, there is no option for providing evidence and thus, no evidence multiplier.

The score of Section 2 takes in to account the level of seniority of the responsible person(s).

### References

CDP, CDP Scoring Methodology, CC1.1, 2016

Global Reporting Initiative, GRI 102-20: General Disclosures, 2016

RobecoSAM Corporate Sustainability Assessment 2017: 3.1.5, Responsibilities & Committees

Recommendations of the Task Force on Climate-Related Financial Disclosures, Governance A&B, 2017

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

MA4

Yes

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

- All employees
- Board of Directors
- Senior management team
- Other: \_\_\_\_\_

Does performance on these targets have pre-determined consequences?

Yes

- Financial consequences
- Non-financial consequences

No

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

### 2.8 points, MP, G

#### Intent

This indicator intends to identify whether and to what extent, ESG issues are addressed in employee performance targets. Including ESG factors in annual performance targets for all employees can increase the entity's capacity to achieve improved ESG performance.

#### Terminology

**Annual performance targets:** Targets set in annual performance reviews, which are assessments of employee performance.

**Board of Directors:** A body of elected or appointed members who jointly oversee the activities of a company or organization as detailed in the corporate charter. Boards normally comprise both executive and non-executive directors.

**Financial consequences:** Predetermined monetary benefits incorporated into the employee compensation structures. The financial consequences are contingent upon the achievement of the annual performance targets.

**Non-financial consequences:** Non-financial benefits (or detriments), such as verbal or written recognition, non-financial rewards or opportunities. The non-financial consequences are contingent upon the achievement of the annual performance targets.

**Pre-determined consequences:** In advance established non-financial and financial consequences.

**Senior Management Team:** A team of individuals who have the day-to-day responsibility of managing the entity. Senior management are sometimes referred to, within corporations, as executive management, executive leadership team, top management, upper management, higher management, or simply seniors.

### Requirements

Select Yes or No. If selecting Yes, also select the applicable checkbox(es) and radio button response.

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

**2018 changes:** Removal of 'other consequences' from the list of pre-determined consequences. Changes within the employee group include 'Senior leadership team' re-phrased to 'Senior Management Team' and the addition of 'Board of Directors'.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Radio button:** Only one answer is possible. Select the most applicable description.

**Contractor and/or operator engagement:** In some cases, an indicator addresses an activity that applies to the reporting entity, yet is undertaken by an assigned contractor, operator and/or contracted entity. This is often the case, for example, for PPP type arrangements. In these cases, when providing evidence, the participant should specify the entity undertaking the activity and the relationship to that entity, to verify how these actions are applicable to the reporting entity. In some cases, participants provide examples of redacted contractual agreements/clauses to verify this.

**Other:** Other answer must be outside the options listed in the indicator to be valid. State the employee group.

Examples of ESG factors in performance targets include, but are not limited to, specific targets such as (i) health and safety measures or environmental incidents, (ii) employee, customer or community engagement targets and/or (iii) achievement of ESG related accreditations or certifications.

### Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Acceptable evidence may be one or more official documents from the entity describing rewards, penalties, or support associated with specific ESG-related targets.
- An example of financial consequence includes employee KPI or bonus schemes whereby the financial impact is pre-determined. An example of non-financial consequence may include 'employee of the month' awards and/or recognition schemes.

### Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Section 2 of this indicator is split into two subsections. The score of the first subsection is determined based on the employee group selected. The score of the second subsection is determined using a diminishing increase in scoring approach, per additional checkbox selected.

### References

Global Reporting Initiative, GRI 102-35: Remuneration policies, 2016

# Training

2017 Indicator

## MA7 Is ESG-related training provided for the entity?

MA5

Yes

Training provided to:

Employees

Training covers:

Environmental issues

Social issues

Governance issues

Contractors/operators

Training covers:

Environmental issues

Social issues

Governance issues

Other (e.g. customers): \_\_\_\_\_

Training covers:

Environmental issues

Social issues

Governance issues

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

### 2.8 points, MP, G

#### Intent

The intent of this indicator is to assess the coverage and scope of the entity's training on ESG issues. ESG training reflects the entity's commitment to building its capacity to manage complex ESG issues.

#### Terminology

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

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

**Social issues:** Concerns the impacts the organization has on the social systems within which it operates.

**Training:** Refers to: (1) All types of vocational training and instruction; (2) Paid educational leave provided by the organization for its employees; (3) Training or education pursued externally and paid for in whole or in part by the organization; (4) Training on specific topics such as health and safety; (5) Training does not include on-site coaching by supervisors.

## Requirements

Select Yes or No. If selecting Yes, select all applicable checkbox(es).

**Pre-fill:** This indicator is similar to the one included in the 2017 Assessment and some sections have been pre-filled from the 2017 Assessment. Review the response and/or evidence carefully.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Reporting level:** Answers should be applicable at the entity, operator and/or manager level. If the entity does not provide direct ESG training for their employees, but requires that contractors/operators/stakeholders receive ESG-related training, then this section can be completed accordingly. When providing evidence, the participant should specify the contracted entity undertaking the activity and the relationship to that entity, to verify how these actions are applicable to the reporting entity. In some cases, participants may provide examples of redacted contractual agreements to verify this.

**Other:** Other answer must be outside the options listed in the indicator to be valid. State the group that training is provided and/or required for. This should be an external group. Stating any employee group is not valid and is considered a duplicate of 'employees'.

Examples of ESG-related trainings include but are not limited to, training on environmental awareness, health and safety, handling of hazardous materials, data confidentiality or code of conduct.

## Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Acceptable evidence may include promotional materials describing training programs, curriculum, extracts of study guides, screenshots of a training portal, summaries of attendance, or combinations of materials.
- The evidence should support all checkboxes selected, including the types of ESG training and relevant employee groups that receive training. If 'environmental issues' is selected, then at least one environmental issue (e.g. waste) must be addressed within the training evidence to be considered acceptable. This evidence requirement also applies to social issues and governance issues, if selected.

## Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Section 2 of this indicator contains multiple subsections. Each subsection is scored using a diminishing

increase in scoring approach, per additional checkbox selected. The scores for these subsections are then calculated into the overall score for section 2, using diminishing increase in scoring.

## **References**

Global Infrastructure Basel Foundation, SuRe - the Standard for Sustainable and Resilient Infrastructure, 2017

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI 404: Training and Education, 2016



# Policy & Disclosure

## Intent and Overview

The intent of this Aspect is to assess the entity's ESG policies and approach to disclosure.

## Policies

2017 Indicator

**PD1 Does this entity have a policy or policies on environmental issues?**

PD1

Yes

Select all material issues which are covered by a policy or policies

- Air pollutants
- Biodiversity and habitat protection
- Contamination
- Energy
- Greenhouse gas emissions
- Light pollution
- Materials sourcing & resource efficiency
- Noise
- Resilience to catastrophe/disaster
- Resilience (adaptation) to climate change
- Waste
- Water pollution
- Water use
- Other issues: \_\_\_\_\_

Policy or policies also apply to the following stakeholder group(s)

- Contractors
- Suppliers
- Supply chain (beyond tier 1 suppliers and contractors)
- Other: \_\_\_\_\_

**UPLOAD** OR URL \_\_\_\_\_

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

No

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

\_\_\_\_\_

**2 points, MP, E**

## Intent

The intent of this indicator is to identify the existence and scope of policies that address environmental issues. Policies on environmental issues assist organizations with incorporating ESG criteria into their business practices.

## Terminology

**Air pollutants:** Pollutants of major public health concern include ozone-depleting substances (ODS), NO<sub>x</sub>, SO<sub>x</sub>, particulate matter (PM) and/or other standard categories of air emissions identified in relevant regulations.

**Biodiversity and habitat:** Issues related to wildlife, endangered species, ecosystem services, habitat management, and invasive species. Biodiversity refers to the variety of all plant and animal species. Habitat refers to the natural environment in which these plant and animal species live and function.

**Climate change adaptation:** Preparation for long-term change in climatic conditions or climate related events. Example of climate change adaptation measures can include, but are not limited to: building flood defenses, xeriscaping and using tree species resistant to storms and fires, adapting building codes to extreme weather events.

**Contamination:** Contamination of land can happen by substances or effluents such as gases, chemicals, oils, fuels, waste.

**Energy:** Energy refers to energy consumption and generation from non-renewable and renewable sources (e.g. electricity, heating, cooling, steam).

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

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

**Light pollution:** Excessive or obtrusive artificial light also known as photo pollution or luminous pollution. Examples of light pollution and reflection include: spilled light from construction zones and parking lots which may impact breeding grounds or resting areas; highly reflective towers which may affect bird flight.

**Materials sourcing and resource efficiency:** Responsible sourcing of materials considers the environmental, social and economic impacts of the procurement and production of products and materials. Resource efficiency means using those products and materials in an efficient and sustainable manner while minimizing impacts on the environment and society.

**Noise:** Refers to noise pollution, also known as environmental noise, which is the propagation of noise with harmful impact on the activity of human or animal life.

**Policy:** Defines an organizational commitment, direction or intention as formally adopted by the organization.

**Resilience to catastrophe/disaster:** Disaster resilience is the ability of individuals, communities, organizations and states to adapt to and recover from hazards, shocks or stresses without compromising long-term prospects for development.

## Stakeholder groups:

1. **Contractors:** Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors.
2. **Suppliers:** Direct commercial relationship with the entity (tier 1 supply chain).
3. **Supply chain (beyond tier 1 suppliers and contractors):** Indirect commercial relationship with the entity.

**Waste:** Entity's consideration of waste disposal methods and whether waste minimization strategies emphasize prioritizing options for reuse, recycling, and then recovery over other disposal options to minimize ecological impact.

**Water pollution:** The contamination of water bodies (e.g. lakes, rivers, oceans, aquifers and groundwater) when pollutants are directly or indirectly discharged into water bodies without adequate treatment to remove harmful compounds.

**Water use:** Water withdrawals, reuse, efficiency, and recycling, including entity's consideration of whether water sources are significantly affected by withdrawal of water.

## Requirements

Select Yes or No. If selecting Yes, select all applicable checkbox(es).

**Pre-fill:** This indicator is similar to the one included in the 2017 Assessment and some sections have been pre-filled from the 2017 Assessment. Review the response and/or evidence carefully.

**2018 changes:** Changes include additional environmental issues, comprising 'Light pollution', 'Materials sourcing and resource efficiency', 'Noise' and 'Water pollution'. The stakeholder group has changed to differentiate 'suppliers' and 'supply chain (beyond tier 1 suppliers and contractors) and there is no longer a requirement to identify the proportion of stakeholder group that the policies applies to. The stakeholder group subsection has not been pre-filled.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Other:** This indicator contains two options to provide an Other answer. Other answers must be outside the options listed in the indicator to be valid. Within the respective sections state:

1. An 'Other' material issue that is environmental in nature (see above definition);
2. An 'Other' stakeholder group for which policies are applicable to.

**Note:** The policy or policies do not need to be dated within the Reporting Period identified in EC 3, however, do need to be existing and valid policies.

## Evidence

Supporting evidence is mandatory. Provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- The evidence must be sufficient to identify all of the selected issues included within the entity's policies. Acceptable evidence may include a formal policy that is in place such as an Environmental Policy document, official documents or links to online resources describing the entity's environmental policies. Reference can be provided, such as bullets or passages within a policy, to describe the goals or ambition for each issue.
- Where a stakeholder group is selected, the evidence must identify at least one of the selected issues applying to the selected stakeholder group within a policy. This recognizes that only a certain number of the selected environmental issues may be applicable to certain stakeholder groups.

## Scoring

Supporting evidence is mandatory for this indicator. Therefore, no points will be awarded unless the hyperlink and/or the uploaded document is considered valid, based on the evidence criteria stated above.

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Section 2 of this indicator is split into two subsections, both of which are based on a diminishing increase in scoring approach.

**Materiality scoring:** The scoring of this indicator links to the Materiality for the entity's primary sector, as shown in the Appendix 7 and MA2.

If the sector materiality assessment has determined that an issue is 'not relevant' then the issue is not considered at all in scoring (e.g. there is no impact on score whether or not the issue is addressed in policies). If an issue is 'relevant' then the issue counts towards the score with 'standard' weighting. If an issue is 'highly relevant' then the issue counts towards the score with higher than 'standard' weighting. It is therefore not always necessary to select all checkboxes in order to obtain the maximum score for this indicator.

## References

Global Infrastructure Basel Foundation, SuRe - the Standard for Sustainable and Resilient Infrastructure, 2017

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI 300 Environmental Standards, 2016

Supply Chain Sustainability School (UK and Australia), 2012

## Examples

As shown above, GRESB has defined 13 potential environmental issues. Where the primary sector is 'Renewable energy utility - Solar' then the issues 'Air pollutants', 'Light pollution', 'Noise', 'Waste' and 'Water pollution' all are 'Not relevant', hence they do not count towards the PD1 score. The issue of 'Energy' is 'Highly relevant', hence it counts with towards the indicator score with higher than 'standard weighting'. All other issues are 'Relevant', hence they count with a standard weighting towards the PD1 score.

The table below provides an example of the materiality weighting concept and impact on score. The issue section of this indicator is worth X points. If an entity's policies address 'Energy', 'GHG', 'Light pollution' and 'Water use' then overall the entity would achieve  $4/9 \times X = Y$  out of the X possible points as shown in the following table:

Issue	GRESB Sector materiality	Issues covered by entity's policies	Effective Count	Contribution to score
Air pollutants	Not relevant	No	0	
Biodiversity & Habitat	Relevant	No	0	
Contamination	Relevant	No	0	
Energy	Highly relevant	Yes	2	0.22
GHG	Relevant	Yes	1	0.11
Light pollution	Not relevant	Yes	0	
Materials Sourcing & Resource efficiency	Relevant	No	0	
Noise	Not relevant	No	0	
Resilience (adaptation) to climate change	Relevant	No	0	
Resilience to catastrophe/ disaster	Relevant	No	0	
Waste	Not relevant	No	0	
Water use	Relevant	Yes	1	0.11
Water pollution	Not relevant	No	0	
<b>Total</b>	<b>9</b>	<b>-</b>	<b>4</b>	<b>0.44</b>

Yes

Select all material issues which are covered by a policy or policies

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

Policy or policies also apply to the following stakeholder group(s)

- Contractors
- Suppliers
- Supply chain (beyond Tier 1 suppliers and contractors)
- Other: \_\_\_\_\_

**UPLOAD** OR URL \_\_\_\_\_

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

No

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

\_\_\_\_\_

**2 points, MP, S**

**Intent**

The intent of this indicator is to describe the existence and scope of policies that address social issues. Policies on social issues assist organizations with incorporating ESG criteria into their business practices.

**Terminology**

**Child labor:** Work that deprives children of their childhood, their potential and their dignity, and that is harmful to their physical or mental development including by interfering with their education. Specifically, it means types of work that are not permitted for children below the relevant minimum age.

**Community development:** Plan that details actions to minimize, mitigate, or compensate for adverse social and/or economic impacts, and/or to identify opportunities or actions to enhance positive impacts of a project on the community.

**Customer satisfaction:** Customer satisfaction is one measure of an entity's sensitivity to its customers' needs and preferences and, from an organizational perspective, is essential for long-term success. In the context of sustainability, customer satisfaction provides insight into how the entity approaches its relationship with one stakeholder group (customers).

**Discrimination:** Discrimination occurs when a person is treated less favorably than others because of characteristics that are not related to the person's competencies or the inherent requirements of the job.

**Employee engagement:** An employee's involvement with, commitment to and satisfaction with the entity.

**Forced or compulsory labor:** All work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered themselves voluntarily.

**Freedom of association:** Right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity.

**Gender and diversity:** Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.

**Health and Safety:** The principles of occupational health and safety management systems include developing a policy, analyzing and controlling health and safety risks, providing training, and recording and investigating health and safety incidents.

**Labor standards and working conditions:** Labor standards and working conditions are at the core of paid work and employment relationships. Working conditions cover a broad range of topics and issues, from working time (hours of work, rest periods, and work schedules) to remuneration, as well as the physical conditions and mental demands that exist in the workplace.

**Policy:** Defines an organizational commitment, direction or intention as formally adopted by the organization.

**Social enterprise partnering:** Entity's partnerships with organizations that have social objectives which serve as the primary purpose of the organization.

#### **Stakeholder groups:**

1. **Contractors:** Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors.
2. **Suppliers:** Direct commercial relationship with the entity (tier 1 supply chain).
3. **Supply chain (beyond tier 1 suppliers and contractors):** Indirect commercial relationship with the entity.

**Stakeholder relations:** Engagement with individuals/entities that have an interest in the entity.

#### **Requirements**

Select Yes or No. If selecting Yes, select all applicable checkbox(es).

**Pre-fill:** This indicator is similar to the one included in the 2017 Assessment and some sections have been pre-filled from the 2017 Assessment. Review the response and/or evidence carefully.

**2018 changes:** Changes include additional social issues, including 'Community development', 'Stakeholder relations' and 'Social enterprise partnering'. The stakeholder group has changed to differentiate 'suppliers' and 'supply chain (beyond tier 1 suppliers and contractors)' and there is no longer a requirement to identify the proportion of stakeholder group that the policies applies to. The stakeholder group subsection has not been pre-filled.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Other:** This indicator contains two options to provide an Other answer. Other answers must be outside the options listed in the indicator to be valid. Within the respective sections state:

1. An 'Other' material issue that is of a social nature (see above definition);
2. An 'Other' stakeholder group for which policies are applicable to.

**Note:** The policy or policies do not need to be dated within the Reporting Period identified in EC 3, however,

do need to be existing and valid policies.

## Evidence

Supporting evidence is mandatory. Provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- The evidence must be sufficient to identify all of the selected issues included within the entity's policies. Acceptable evidence may include a formal policy that is in place such as an ESG Policy document, official documents or links to online resources describing the entity's social policies. Reference can be provided, such as bullets or passages within a policy, to describe the goals or ambition for each issue.
- Where a stakeholder group is selected, the evidence must identify at least one of the selected issues applying to the selected stakeholder group within a policy. This recognizes that only a certain number of the selected social issues may be applicable to certain stakeholder groups.

**Note:** If certain social issues are embedded in law and/or regulation in the countries of operation, the entity may select the relevant checkbox and evidence can be provided as a reference to the specific law or regulation on the provided Evidence template (see Appendix 9).

## Scoring

Supporting evidence is mandatory for this indicator. Therefore, no points will be awarded unless the hyperlink and/or the uploaded document is considered valid, based on the evidence criteria stated above.

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Section 2 of this indicator is split into two subsections, both of which are based on a diminishing increase in scoring approach.

**Materiality scoring:** The scoring of this indicator links to the Materiality for the entity's primary sector, as shown in the Appendix 7 and MA2.

If the sector materiality assessment has determined that an issue is 'not relevant' then the issue is not considered at all in scoring (e.g. there is no impact on score whether or not the issue is addressed in policies). If an issue is 'relevant' then the issue counts towards the score with 'standard' weighting. If an issue is 'highly relevant' then the issue counts towards the score with higher than 'standard' weighting. It is therefore not always necessary to select all checkboxes in order to obtain the maximum score for this indicator.

## References

Indicator is partially aligned with CFA Institute, Environmental, Social, and Governance Issues in Investing: A guide for Investment Professional, 2008.

Global Infrastructure Basel Foundation, SuRe - the Standard for Sustainable and Resilient Infrastructure, 2017

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI 400 Social Standards, 2016

International Labour Organization, Discrimination and Equality

Supply Chain Sustainability School (UK and Australia), 2012

Yes

Select all material board-level issues which are covered by a policy or policies

- Audit committee structure/independence
- Board composition
- Compensation committee structure/independence
- Executive compensation
- Independence of Board chair
- Lobbying activities
- One share/one vote
- Other issues: \_\_\_\_\_

Select all material operational issues which are covered by a policy or policies

- Bribery and corruption
- Data protection and privacy (incl. cybersecurity)
- Fiduciary duty
- Fraud
- Political contributions
- Whistleblower protection
- Other issues: \_\_\_\_\_

Operational policy or policies also apply to the following stakeholder group(s)

- Contractors
- Suppliers
- Supply chain (beyond Tier 1 suppliers and contractors)
- Other: \_\_\_\_\_

**UPLOAD** OR URL \_\_\_\_\_

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

No

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

\_\_\_\_\_

**2 points, MP, G**

**Intent**

The intent of this indicator is to describe the existence and scope of policies that address governance issues. Policies on governance issues assist organizations with incorporating ESG criteria into their business practices.

**Terminology**

**Audit committee structure/independence:** A corporate board of directors establishes an audit committee to assist in discharging its fiduciary responsibility. An effective audit committee is an important feature of a

strong corporate governance culture, and should have a clear description of duties and responsibilities.

**Board composition:** Composition of the board and its committees by (i) Executive or non-executive, (ii) Independence, (iii) Tenure on the governance body, (iv) Number of each individual's other significant positions and commitments, and the nature of the commitments, (v) Gender, (vi) Membership of under-represented social groups, (vii) Competences relating to economic, environmental and social impacts, (viii) Stakeholder representation.

**Board-level issues** Governance issues that should be recognized on board-level by the entity.

**Compensation committee structure/independence:** Compensation decisions are central to the governance of many entities. Compensation committees or analogous organizations are established to govern employee compensation and ensure employee remuneration decisions are made in a fair, consistent, and independent manner. An independent compensation committee may be one indicator of effective governance.

**Data protection and privacy (including cybersecurity):** Customer privacy includes matters such as the protection of data; the use of information or data for their original intended purpose only, unless specifically agreed otherwise; the obligation to observe confidentiality; and the protection of information or data from misuse or theft.

**Executive compensation** The financial and non-financial compensation of executives, in a manner that motivates executives to perform their roles in alignment with the entities objectives and risk tolerance.

**Fiduciary duty** Duties owed by a fiduciary to a beneficiary. Examples of fiduciary duties include a duty of confidentiality, a duty of no conflict, and a duty not to profit from his position. A fiduciary is a person to whom power or property is entrusted for the benefit of another.

**Fraud:** Wrongful deception intended to result in financial or personal gain.

**Independence of Board chair:** a non-executive member of the board who does not have any management responsibilities within the organization and is not under any other undue influence, internal or external, political or ownership, that would impede the board member's exercise of objective judgment.

**Lobbying activities:** Any activity carried out to influence a government or institution's policies and decisions in favor of a specific cause or outcome.

**One share/one vote:** Policy that ensures that shareholders hold equal voting rights, in which each share represents one vote.

**Operational issues:** Governance issues that should be recognized on operational-level by the entity.

**Policy:** Defines an organizational commitment, direction or intention as formally adopted by the organization.

**Political contributions** Disclosure of and guidelines for political contributions, such as the amounts and recipients of all monetary and non-monetary contributions made by an organization, which include political contributions made through third parties.

#### **Stakeholder groups:**

1. **Contractors:** Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors.
2. **Suppliers:** Direct commercial relationship with the entity (tier 1 supply chain).
3. **Supply chain (beyond tier 1 suppliers and contractors):** Indirect commercial relationship with the entity.

**Whistle-blower mechanism:** A process that offers protection for individuals that want to reveal illegal, unethical or dangerous practices. An efficient whistle-blower mechanism prescribes clear procedures and channels to facilitate the reporting of wrongdoing and corruption, defines the protected disclosures, outlines the remedies and sanctions for retaliation.

## Requirements

Select Yes or No. If selecting Yes, select all applicable checkbox(es).

**Pre-fill:** This indicator is similar to the one included in the 2017 Assessment and some sections have been pre-filled from the 2017 Assessment. Review the response and/or evidence carefully.

**2018 changes:** Changes include the separation of operational and board-level governance issues, with only the former being applicable to stakeholder groups. The stakeholder group has changed to differentiate 'suppliers' and 'supply chain (beyond tier 1 suppliers and contractors) and there is no longer a requirement to identify the proportion of stakeholder group that the policies applies to. The stakeholder group subsection has not been pre-filled.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Other:** This indicator contains three options to provide an Other answer. Other answers must be outside the options listed in the indicator to be valid. Within the respective sections state:

1. An 'Other' board-level, governance issue (see above definition);
2. An 'Other' operational, governance issue (see above definition);
3. An 'Other' stakeholder group for which policies are applicable to.

The policy or policies do not need to be dated within the Reporting Period identified in EC 3, however, do need to be existing and valid policies.

## Evidence

Supporting evidence is mandatory. Provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- The evidence must be sufficient to identify all of the selected issues included within the entity's policies. Acceptable evidence may include a formal policy that is in place such as an ESG Policy document, official documents or links to online resources describing the entity's governance policies. Reference can be provided, such as bullets or passages within a policy, to describe the goals or ambition for each issue.
- Only policies that address operational governance issues can apply to the relevant stakeholder groups (i.e. not board-level issues). Where a stakeholder group is selected, the evidence must identify at least one of the selected operational issues applying to the selected stakeholder group within a policy. This recognizes that only a certain number of the selected operational governance issues may be applicable to certain stakeholder groups.

**Note:** If certain governance issues are embedded in law and/or regulation in the countries of operation, the entity may select the sub-option and evidence can be provided as a reference to the specific law or regulation on the provided Evidence template (see Appendix 9).

## Scoring

Supporting evidence is mandatory for this indicator. Therefore, no points will be awarded unless the hyperlink and/or the uploaded document is considered valid, based on the evidence criteria stated above.

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Section 2 of this indicator is split into two subsections, both of which are based on a diminishing increase in scoring approach.

**Materiality scoring:** The scoring of this indicator links to the Materiality for the entity's primary sector, as shown in the Appendix 7 and MA2.

If the sector materiality assessment has determined that an issue is 'not relevant' then the issue is not considered at all in scoring (e.g. there is no impact on score whether or not the issue is addressed in policies). If an issue is 'relevant' then the issue counts towards the score with 'standard' weighting. If an issue is 'highly relevant' then the issue counts towards the score with higher than 'standard' weighting. It is therefore not always necessary to select all checkboxes in order to obtain the maximum score for this indicator.

### References

Global Infrastructure Basel Foundation, SuRe - the Standard for Sustainable and Resilient Infrastructure, 2017

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI 200 Governance Standards, 2016

Supply Chain Sustainability School (UK and Australia), 2012

# ESG Disclosure

2017 Indicator

## PD4 Does the entity disclose its ESG actions and/or performance?

PD6

Yes

Communication strategy:

Integrated Report

\*Integrated Report must be aligned with the IIRC framework

Entity

Group

**UPLOAD** OR URL \_\_\_\_\_

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

Aligned with third-party standard

Sustainability Report

Entity

Group

**UPLOAD** OR URL \_\_\_\_\_

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

Aligned with third-party standard

Section of Annual Report

Entity

Group

**UPLOAD** OR URL \_\_\_\_\_

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

Aligned with third-party standard

Public website

Entity

Group

**UPLOAD** OR URL \_\_\_\_\_

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

Entity reporting to investors

Entity

Group

**UPLOAD** OR URL \_\_\_\_\_

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

Aligned with third-party standard

Other: \_\_\_\_\_

Entity

Group

**UPLOAD** OR URL \_\_\_\_\_

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

Aligned with third-party standard

No

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

## Guideline name

- GRI Sustainability Reporting Guidelines
- IIRC International Integrated Reporting Framework
- PRI Reporting Framework
- Other: \_\_\_\_\_

## 2 points, MP, G

### Intent

The intent of this indicator is to assess the entity's ESG communication and disclosure strategy. The entity's disclosure practices are a good barometer for its relative level of transparency surrounding ESG issues.

### Terminology

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

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

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

**ESG actions:** Specific activities performed to improve management of environmental, social and governance (ESG) issues within the organization.

**ESG performance:** Reporting of material indicators that reflect implementation of environmental, social, or governance (ESG) management.

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

**Investor Report:** A sustainability performance report prepared to inform investors on the entity's results and progress. A summary outlining an entity's overall approach that lacks performance analysis is insufficient.

**Sustainability Report:** A report dedicated to the organization's sustainability performance.

### Reporting Levels:

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

### Requirements

Select Yes or No. If selecting Yes, also select the applicable checkbox(es) and radio button response.

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

**2018 changes:** This indicator no longer assesses the type of ESG activities that are communicated, but the level for which ESG disclosure occurs. "Aligned with third-party standard" option added under each reporting method.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Radio button:** Only one answer is possible. Select the most applicable description.

**Note:** For each applicable checkbox the participants must:

1. Select the applicable reporting type. If the entity reports at multiple levels, you should select the most detailed reporting level.
2. If applicable, select alignment from the dropdown lists to confirm that your method of reporting is aligned with an external standard or guideline. If reporting is aligned with more than one standard, select the standard with which there is most alignment.
3. Provide document upload or URL.

A summary outlining an entity's overall approach to ESG that does not contain any analysis of actions and/or performance is insufficient. Entity reporting to investors should include a year-on-year comparison of ESG performances supported by explanatory comments. Performance achievements should be linked to measures formerly implemented by the entity.

**Other:** Other answer must be outside the options listed in the indicator to be valid. State the disclosure type.

**Reporting period:** Answers must refer to the reporting period identified in EC3. However, stand-alone sustainability report and integrated report can also refer to the year prior to the reporting period identified in EC3.

### Evidence

Supporting evidence is mandatory. Provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Clear examples of the entity's disclosure type, such as a link to a relevant website or Sustainability Report.
- Each disclosure type selected (i.e. Sustainability Report), should clearly reference ESG actions and/or performance of the entity (as per the above terminology).

### Scoring

Supporting evidence is mandatory for this indicator. Therefore, no points will be awarded unless the hyperlink and/or the uploaded document is considered valid, based on the evidence criteria stated above.

Points are awarded to each sub-option based on (1) reporting type, (2) reporting level and (3) alignment.

Scoring within this indicator seeks to reward best disclosure practices in terms of reporting type and level. Therefore, a scale of points are awarded for different reporting types in the following order; Integrated Report, Sustainability Report and then Annual Report. Secondly, higher points are awarded for reporting at the most granular level, being Entity vs. Group level reporting.

It is not necessary to select all checkboxes in order to obtain the maximum points for this indicator, as some options are mutually exclusive.

### References

IIRC Integrated Reporting Framework, 2013

Global Reporting Initiative, GRI 102: General Disclosures, 2016

UNPRI, PRI Reporting Framework, 2018

**PD5 Does this entity have third-party review of its ESG disclosure?**

Yes

Select the most stringent level of review in each area:

Integrated Report

Externally checked by

Externally verified by

using

Externally assured by

using

Sustainability Report

Externally checked by

Externally verified by

using

Externally assured by

using

Section of Annual Report

Externally checked by

Externally verified by

using

Externally assured by

using

Entity reporting to investors

Externally checked by

Externally verified by

using

Externally assured by

using

Other: \_\_\_\_\_

Externally checked by

Externally verified by

using

Externally assured by

using

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

**2 points, MP, G**

## Intent

The intent of this indicator is to assess the level of third-party review for the entity's ESG-related communications and data. Third-party review of ESG data increases confidence in the veracity of information underpinning performance disclosure.

## Terminology

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

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

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

**Investor Report:** A sustainability performance report, which is intentionally prepared to inform investors on the entity's results and progress. A summary outlining an entity's overall approach that lacks performance analysis is insufficient.

**Externally checked:** A third-party review that does not comply with the definition of either externally assured or verified.

**Externally assured:** Assurance applies the same standards and methodologies used for auditing financial data to non-financial data. It is the process of checking data, as well as its collection methods and management systems, through a systematic, independent and documented process against predefined criteria or standards. This is a service that can only be provided by accredited auditors.

**Externally verified:** The process of checking data, as well as its collection methods and management systems, through a systematic, independent and documented process against predefined criteria or standards. Verification is only used for non-financial data, it applies different standards and can be performed by a wide range of accredited professionals.

**Sustainability Report:** A report dedicated to the organization's sustainability performance.

## Requirements

Select Yes or No. If selecting Yes, also select the applicable checkbox(es) and radio button response.

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

**2018 changes:** Removal of the 'internally verified by' radio button and addition of dropdown box with service providers and scheme names.

**Note:** For each applicable checkbox the participant must:

1. State whether the reporting methods are externally checked, verified or assured (select only one option corresponding to the greatest detail level);
2. Select the applicable assurance/verification scheme from the dropdown list;
3. State the name of the checking/verifying/assuring organization.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Radio button:** Only one answer is possible. Select the most applicable description.

**Other:** Other answer must be outside the options listed in the indicator to be valid. State the disclosure type. Acceptable answers must relate to ESG disclosure.

**Reporting period:** Answers must refer to the reporting period identified in EC3. Stand-alone sustainability reports can also refer to the year prior to the reporting year, and integrated reports can also refer to two years

prior to the reporting period identified in EC3.

### Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- A memo, letter, correspondence or similar document indicating the nature of the engagement (i.e. a cover sheet within a report).
- Section within a report highlighting the name of the organization that performed the review and nature of engagement.

### Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Within Section 2, each checkbox is scored separately and considers whether each reporting type is externally checked, verified or assured by an organization. The total score is then calculated with different points awarded for different reporting types.

Scoring within this indicator seeks to reward best disclosure and review practices. Therefore, a scale of points are awarded for different reporting types in the following order; Integrated Report, Sustainability Report, Annual Report and then Investor Reporting. Higher points are then awarded for different review levels in the following order; Externally assured, Externally verified and then Externally checked.

### References

GRESB's accepted assurance and verification are aligned with the CDP accepted verification standards.

Global Reporting Initiative, GRI 102-56: General Disclosures, 2016

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

PD7

Yes

Describe the communication process (maximum 250 words)

\_\_\_\_\_

The entity would communicate misconduct, penalties, incidents or accidents to

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

No

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

\_\_\_\_\_

**2 points, MP, G**

**Intent**

The intent of this indicator is to assess the entity's strategy to communicate about ESG-related misconduct, penalties, incidents or accidents. The entity's communication process is one aspect of management controls necessary to provide investors with transparency about regulatory risks and liabilities.

**Terminology**

**Special interest groups:** Organization with a shared interest or characteristic (e.g. trade unions, non-governmental organizations).

**ESG-related misconduct, penalties, incidents or accidents:** Business risks that can relate to incidents or the breach of laws and regulations in relation to any environmental, social and/or governance issue. Breach of business conduct can translate into reputational, compliance, and financial risks for an entity.

**Requirements**

Select Yes or No. If selecting Yes, select applicable checkbox(es) and complete relevant open text box(es).

**Pre-fill:** This indicator is similar to the one included in the 2017 Assessment and some sections have been pre-filled from the 2017 Assessment. Review the response and/or evidence carefully.

**2018 changes:** Minor wording changes and additions to the stakeholder list (this has not been pre-filled). The section addressing 'application of the communication process' in the 2017 Assessment has now been moved to PD 7.

**Checkboxes:** You are allowed to select multiple checkboxes. Please select applicable options.

**Open Text Box:** Describe the process in place for communicating ESG-related misconduct, penalties, incidents or accidents. The focus is on the process and not disclosure of specific incidents, however, an

example can also be provided to illustrate the process followed. The text must include all of the applicable elements below:

- Type of communication. Examples can include, but are not limited to: regular reporting, documentation of reporting requirements, phone calls, emails, agenda items in meetings.
- Frequency and timing of communication. Examples can include regularity of reporting and expected time boundaries for communication (e.g. within 2 days of reported incident).

**Other:** Other answer must be outside the options listed in the indicator to be valid. State an external stakeholder group.

### Evidence

No evidence is required for this indicator.

### Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Section 2 of this indicator is split into two subsections. The first subsection, containing the open text box, is scored based on compliance with the open text box requirements described above. The second subsection, containing the checkboxes, is scored using a diminishing increase in scoring approach, per additional checkbox selected.

It is not necessary to select all checkboxes in order to obtain the maximum points for this indicator.

### References

Indicator partially aligned with PRI Reporting Framework 2018, Direct Infrastructure Supplement, INF 19  
Global Reporting Initiative, GRI 102-17: General Disclosures, 2016

## **PD7 Has the entity been involved in any significant ESG-related misconduct, penalties, incidents or accidents during the reporting period? (for reporting and sector leader award purposes only)\***

**NEW**

\*The response to this indicator will be reviewed as part of sector leader requirements

Yes

Specify the total number of cases which occurred

\_\_\_\_\_

Specify the total value of fines and/or penalties incurred during the reporting period

\_\_\_\_\_

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)

\_\_\_\_\_

## Not scored, MP, G

### Intent

This indicator intends to ensure the communication of any significant ESG fines and/or penalties to the reporting entity's investor. Recurring misconducts and penalties can increase the risk profile of the portfolio as they impose financial, management and regulatory burdens on the entity.

### Terminology

**ESG-related misconduct, penalties, incidents or accidents:** Business risks that can relate to incidents or the breach of laws and regulations in relation to any environmental, social and/or governance issue. Breach of business conduct can translate into reputational, compliance, and financial risks for an entity.

### Requirements

Select Yes or No. If selecting Yes, complete all applicable text boxes.

**No pre-fill:** This indicator is new in 2018, therefore has not been pre-filled with 2017 Assessment answers.

The focus is on significant ESG-related misconduct, penalties, incidents or accidents.

Within the context box, participants may choose to describe how the entity has resolved or intends to resolve the above issue(s). The content of this open text box will be included in the participant's Assessment results.

### Evidence

No evidence is required for this indicator.

### Scoring

This indicator is not scored in 2018 and is for reporting purposes only.

**Note:** Responses to this indicator will be reviewed for sector leader award purposes.

### References

CDP Reporting Guidelines, Compliance, 2017

Global Reporting Initiative, GRI 205: Anti-Corruption (Confirmed incidents of corruption and actions taken Transparency International, Corruption Perceptions Index, 2013), 2016

Global Reporting Initiative, GRI 307: Environmental Compliance, 2016



# Risks & Opportunities

## Intent and Overview

The intent of this Aspect is to assess the entity's understanding and mitigation of key sustainability risks and opportunities.

## Risk Assessments

2017 Indicator

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

R01

Yes

Select all material issues for which risk is assessed

- Air pollutants
- Biodiversity and habitat protection
- Contamination
- Energy
- Greenhouse gas emissions
- Light pollution
- Materials sourcing & resource efficiency
- Noise
- Resilience to catastrophe/disaster
- Resilience (adaptation) to climate change
- Waste
- Water pollution
- Water use
- Other: \_\_\_\_\_

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

## 3.7 points, MP, E

### Intent

The intent of this indicator is to assess the entity's understanding and mitigation of key environmental risks. Systematic responses to environmental risks include effective risk assessment, thoughtful mitigation planning, and implementation of action plans.

### Terminology

**Air pollutants:** Pollutants of major public health concern include ozone-depleting substances (ODS), NO<sub>x</sub>, SO<sub>x</sub>, particulate matter (PM) and/or other standard categories of air emissions identified in relevant regulations.

**Biodiversity and habitat:** Issues related to wildlife, endangered species, ecosystem services, habitat management, and invasive species. Biodiversity refers to the variety of all plant and animal species. Habitat refers to the natural environment in which these plant and animal species live and function.

**Climate change adaptation:** Preparation for long-term change in climatic conditions or climate related events. Example of climate change adaptation measures can include, but are not limited to: building flood defenses, xeriscaping and using tree species resistant to storms and fires, adapting building codes to extreme weather events.

**Contamination:** Contamination of land can happen by substances or effluents such as gases, chemicals, oils, fuels, waste.

**Energy:** Energy refers to energy consumption and generation from non-renewable and renewable sources (e.g. electricity, heating, cooling, steam).

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

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

**Light pollution:** Excessive or obtrusive artificial light also known as photo pollution or luminous pollution. Examples of light pollution and reflection include: spilled light from construction zones and parking lots which may impact breeding grounds or resting areas; highly reflective towers which may affect bird flight.

**Materials sourcing and resource efficiency:** Responsible sourcing of materials considers the environmental, social and economic impacts of the procurement and production of products and materials. Resource efficiency means using those products and materials in an efficient and sustainable manner while minimizing impacts on the environment and society.

**Noise:** Refers to noise pollution, also known as environmental noise, which is the propagation of noise with harmful impact on the activity of human or animal life.

**Resilience to catastrophe/disaster:** Disaster resilience is the ability of individuals, communities, organizations and states to adapt to and recover from hazards, shocks or stresses without compromising long-term prospects for development.

**Risk assessment:** Careful examination of the factors that could potentially adversely impact the value or longevity of an infrastructure asset. The results of the assessment assist in identifying measures that have to be implemented in order to prevent and mitigate the risks.

**Waste:** Entity's consideration of waste disposal methods and whether waste minimization strategies emphasize prioritizing options for reuse, recycling, and then recovery over other disposal options to minimize ecological impact.

**Water pollution:** The contamination of water bodies (e.g. lakes, rivers, oceans, aquifers and groundwater)

when pollutants are directly or indirectly discharged into water bodies without adequate treatment to remove harmful compounds.

**Water use:** Water withdrawals, reuse, efficiency, and recycling, including entity's consideration of whether water sources are significantly affected by withdrawal of water.

### Requirements

Select Yes or No. If selecting Yes, select all applicable checkbox(es).

**Pre-fill:** This indicator is similar to the one included in the 2017 Assessment and some sections have been pre-filled from the 2017 Assessment. Review the response and/or evidence carefully.

**2018 changes:** Additional checkboxes including 'Light pollution', 'Materials sourcing and resource efficiency', 'Noise' and 'Water pollution'.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Other:** Other answer must be outside the options listed in the indicator to be valid. The answer should refer to an issue that is environmental in nature (see above definition).

**Contractor and/or operator engagement:** In some cases, an indicator addresses an activity that applies to the reporting entity, yet is undertaken by an assigned contractor, operator and/or contracted entity. This is often the case, for example, for PPP type arrangements. In these cases, when providing evidence, the participant should specify the entity undertaking the activity and the relationship to that entity, to verify how these actions are applicable to the reporting entity. In some cases, participants provide examples of redacted contractual agreements/clauses to verify this.

### Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Evidence should include a document describing the entity's environmental risk assessments or other tangible proof of the entity's risk assessment activity.
- Acceptable evidence may include an extract of an environmental risk register or matrix, checklists, scenario analysis or a section of an environmental management plan addressing environmental risks.
- Such evidence does not necessarily need to be provided in full. Rather, the evidence needs to be sufficient to verify the existence of claimed risk assessment for each issue.

Evidence provided must refer to an assessment that has taken place within the last three years; up to and including the end of the reporting period identified in EC3.

### Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

The score of Section 2 is determined using a diminishing increase in scoring approach, per additional sub-option selected, and if applicable, the validity of the 'Other' answer provided.

**Materiality scoring:** The scoring of this indicator links to the Materiality for the entity's primary sector, as shown in the Appendix 7 and MA2.

If the sector materiality assessment has determined that an issue is 'not relevant' then the issue is not considered at all in scoring (e.g. there is no impact on score whether or not the issue is addressed in policies). If an issue is 'relevant' then the issue counts towards the score with 'standard' weighting. If an issue is 'highly relevant' then the issue counts towards the score with higher than 'standard' weighting. It is therefore not always necessary to select all checkboxes in order to obtain the maximum score for this indicator.

## **References**

Global Infrastructure Basel Foundation, SuRe - the Standard for Sustainable and Resilient Infrastructure, 2017

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI 300 Environmental Standards, 2016

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

R02

Yes

Select all material issues for which risk is assessed

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

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

### 3.7 points, MP, S

#### Intent

The intent of this indicator is to assess the entity's understanding and mitigation of key social risks. Systematic responses to social issues include effective risk assessment, thoughtful mitigation planning, and implementation of action plans.

#### Terminology

**Child labor:** Work that deprives children of their childhood, their potential and their dignity, and that is harmful to their physical or mental development including by interfering with their education. Specifically, it means types of work that are not permitted for children below the relevant minimum age.

**Community development:** Plan that details actions to minimize, mitigate, or compensate for adverse social and/or economic impacts, and/or to identify opportunities or actions to enhance positive impacts of a project on the community.

**Customer satisfaction:** Customer satisfaction is one measure of an entity's sensitivity to its customers' needs and preferences and, from an organizational perspective, is essential for long-term success. In the context of sustainability, customer satisfaction provides insight into how the entity approaches its relationship with one stakeholder group (customers).

**Discrimination:** Discrimination occurs when a person is treated less favorably than others because of characteristics that are not related to the person's competencies or the inherent requirements of the job.

**Employee engagement:** An employee's involvement with, commitment to and satisfaction with the entity.

**Forced or compulsory labor:** All work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered themselves voluntarily.

**Freedom of association:** Right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity.

**Gender and diversity:** Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.

**Health and Safety:** The principles of occupational health and safety management systems include developing a policy, analyzing and controlling health and safety risks, providing training, and recording and investigating health and safety incidents.

**Labor standards and working conditions:** Labor standards and working conditions are at the core of paid work and employment relationships. Working conditions cover a broad range of topics and issues, from working time (hours of work, rest periods, and work schedules) to remuneration, as well as the physical conditions and mental demands that exist in the workplace.

**Social enterprise partnering:** Entity's partnerships with organizations that have social objectives which serve as the primary purpose of the organization.

**Stakeholder relations:** Engagement with individuals/entities that have an interest in the entity.

**Risk assessment:** Careful examination of the factors that could potentially adversely impact the value or longevity of an infrastructure asset. The results of the assessment assist in identifying measures that have to be implemented in order to prevent and mitigate the risks.

## Requirements

Select Yes or No. If selecting Yes, select all applicable checkbox(es).

**Pre-fill:** This indicator is similar to the one included in the 2017 Assessment and some sections have been pre-filled from the 2017 Assessment. Review the response and/or evidence carefully.

**2018 changes:** Additional checkboxes including 'Community development', 'Stakeholder relations' and 'Social enterprise partnering'.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Other:** Other answer must be outside the options listed in the indicator to be valid. The answer should refer to an issue that is social in nature (see above definition), and must not be a duplicate of the listed issues.

**Contractor and/or operator engagement:** In some cases, an indicator addresses an activity that applies to the reporting entity, yet is undertaken by an assigned contractor, operator and/or contracted entity. This is often the case, for example, for PPP type arrangements. In these cases, when providing evidence, the participant should specify the entity undertaking the activity and the relationship to that entity, to verify how these actions are applicable to the reporting entity. In some cases, participants provide examples of redacted contractual agreements/clauses to verify this.

## Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Evidence should include a document describing the entity's social risk assessments or other tangible proof of the entity's risk assessment activity.
- Acceptable evidence may include an extract of a social risk register or matrix, checklists, scenario analysis, consultant reports, staff evaluations or a section of a management plan addressing social risks.
- Such evidence does not necessarily need to be provided in full. Rather, the evidence needs to be sufficient to verify the existence of claimed risk assessment for each issue.

**Note:** If certain social issues are embedded in law and/or regulation in the countries of operation, the entity may select the option and evidence can be provided as a reference to the specific law or regulation on the provided Evidence template.

Evidence provided must refer to an assessment that has taken place within the last three years; up to and including the end of the reporting period identified in EC3.

## Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

The score of Section 2 is determined using a diminishing increase in scoring approach, per additional sub-option selected, and if applicable, the validity of the 'Other' answer provided.

**Materiality scoring:** The scoring of this indicator links to the Materiality for the entity's primary sector, as shown in the Appendix 7 and MA2.

If the sector materiality assessment has determined that an issue is 'not relevant' then the issue is not considered at all in scoring (e.g. there is no impact on score whether or not the issue is addressed in policies). If an issue is 'relevant' then the issue counts towards the score with 'standard' weighting. If an issue is 'highly relevant' then the issue counts towards the score with higher than 'standard' weighting. It is therefore not always necessary to select all checkboxes in order to obtain the maximum score for this indicator.

## References

Global Infrastructure Basel Foundation, SuRe - the Standard for Sustainable and Resilient Infrastructure, 2017

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI 400 Social Standards, 2016

International Labour Organization, Discrimination and Equality, 2017

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

R03

Yes

Select all material board-level issues for which risk is assessed

- Audit committee structure/independence
- Board composition
- Compensation committee structure/independence
- Executive compensation
- Independence of Board chair
- Lobbying activities
- Other issues: \_\_\_\_\_

Select all material operational issues for which risk is assessed

- Bribery and corruption
- Data protection and privacy
- Fraud
- Fiduciary duty
- Political contributions
- Whistleblower protection
- Other issues: \_\_\_\_\_

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

### 3.7 points, MP, G

#### Intent

The intent of this indicator is to assess the entity's understanding and mitigation of key governance risks. Systematic responses to governance issues include effective risk assessment, thoughtful mitigation planning, and implementation of action plans.

#### Terminology

**Audit committee structure/independence:** A corporate board of directors establishes an audit committee to assist in discharging its fiduciary responsibility. An effective audit committee is an important feature of a strong corporate governance culture, and should have a clear description of duties and responsibilities.

**Board composition:** Composition of the board and its committees by (i) Executive or non-executive, (ii) Independence, (iii) Tenure on the governance body, (iv) Number of each individual's other significant positions and commitments, and the nature of the commitments, (v) Gender, (vi) Membership of under-represented social groups, (vii) Competences relating to economic, environmental and social impacts, (viii) Stakeholder representation.

**Board-level issues** Governance issues that should be recognized on board-level by the entity.

**Compensation committee structure/independence:** Compensation decisions are central to the governance of many entities. Compensation committees or analogous organizations are established to govern employee compensation and ensure employee remuneration decisions are made in a fair, consistent, and independent manner. An independent compensation committee may be one indicator of effective governance.

**Data protection and privacy (including cybersecurity):** Customer privacy includes matters such as the protection of data; the use of information or data for their original intended purpose only, unless specifically agreed otherwise; the obligation to observe confidentiality; and the protection of information or data from misuse or theft.

**Executive compensation** The financial and non-financial compensation of executives, in a manner that motivates executives to perform their roles in alignment with the entities objectives and risk tolerance.

**Fiduciary duty** Duties owed by a fiduciary to a beneficiary. Examples of fiduciary duties include a duty of confidentiality, a duty of no conflict, and a duty not to profit from his position. A fiduciary is a person to whom power or property is entrusted for the benefit of another.

**Fraud:** Wrongful deception intended to result in financial or personal gain.

**Independence of Board chair:** a non-executive member of the board who does not have any management responsibilities within the organization and is not under any other undue influence, internal or external, political or ownership, that would impede the board member's exercise of objective judgment.

**Lobbying activities:** Any activity carried out to influence a government or institution's policies and decisions in favor of a specific cause or outcome.

**One share/one vote:** Policy that ensures that shareholders hold equal voting rights, in which each share represents one vote.

**Operational issues:** Governance issues that should be recognized on operational-level by the entity.

**Political contributions** Disclosure of and guidelines for political contributions, such as the amounts and recipients of all monetary and non-monetary contributions made by an organization, which include political contributions made through third parties.

**Risk assessment:** Careful examination of the factors that could potentially adversely impact the value or longevity of an infrastructure asset. The results of the assessment assist in identifying measures that have to be implemented in order to prevent and mitigate the risks.

**Whistle-blower mechanism:** A process that offers protection for individuals that want to reveal illegal, unethical or dangerous practices. An efficient whistle-blower mechanism prescribes clear procedures and channels to facilitate the reporting of wrongdoing and corruption, defines the protected disclosures, outlines the remedies and sanctions for retaliation.

## Requirements

Select Yes or No. If selecting Yes, select all applicable checkbox(es).

**Pre-fill:** This indicator is similar to the one included in the 2017 Assessment and some sections have been pre-filled from the 2017 Assessment. Review the response and/or evidence carefully.

**2018 changes:** The separation of operational and board-level governance issues.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Other:** This indicator contains two options to provide an Other answer. Other answers must be outside the options listed in the indicator to be valid. Within the respective sections state:

1. An 'Other' board-level, governance issue (see above definition);
2. An 'Other' operational, governance issue (see above definition);

**Contractor and/or operator engagement:** In some cases, an indicator addresses an activity that applies to the reporting entity, yet is undertaken by an assigned contractor, operator and/or contracted entity. This is often the case, for example, for PPP type arrangements. In these cases, when providing evidence, the participant should specify the entity undertaking the activity and the relationship to that entity, to verify how

these actions are applicable to the reporting entity. In some cases, participants provide examples of redacted contractual agreements/clauses to verify this.

## Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Evidence should include a document describing the entity's governance risk assessments or other tangible proof of the entity's risk assessment activity.
- Acceptable evidence may include an extract of a risk register or matrix, checklists, scenario analysis, consultant reports, staff evaluations or a section of a management plan addressing governance risks.
- Such evidence does not necessarily need to be provided in full. Rather, the evidence needs to be sufficient to verify the existence of claimed risk assessment for each issue.

**Note:** If certain governance issues are embedded in law and/or regulation in the countries of operation, the entity may select the option and evidence can be provided as a reference to the specific law or regulation on the provided Evidence template.

Evidence provided must refer to an assessment that has taken place within the last three years; up to and including the end of the reporting period identified in EC3.

## Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

The score of Section 2 is determined using a diminishing increase in scoring approach, per additional sub-option selected, and if applicable, the validity of the 'Other' answer provided.

**Materiality scoring:** The scoring of this indicator links to the Materiality for the entity's primary sector, as shown in the Appendix 7 and MA2.

If the sector materiality assessment has determined that an issue is 'not relevant' then the issue is not considered at all in scoring (e.g. there is no impact on score whether or not the issue is addressed in policies). If an issue is 'relevant' then the issue counts towards the score with 'standard' weighting. If an issue is 'highly relevant' then the issue counts towards the score with higher than 'standard' weighting. It is therefore not always necessary to select all checkboxes in order to obtain the maximum score for this indicator.

## References

Global Infrastructure Basel Foundation, SuRe - the Standard for Sustainable and Resilient Infrastructure, 2017

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI 200 Governance Standards, 2016

## R04 Has a formal impact assessment been performed for this entity?

PD5

Yes

Types of formal assessments performed

Environmental impact statement/report/assessment

Last performed:

\_\_\_\_\_

Health Impact Assessment

Last performed:

\_\_\_\_\_

Social Impact Assessment

Last performed:

\_\_\_\_\_

Community needs assessment

Last performed:

\_\_\_\_\_

Human rights assessment

Last performed:

\_\_\_\_\_

Other assessment: \_\_\_\_\_

Last performed:

\_\_\_\_\_

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

### 2 points, MP, G

#### Intent

The intent of this indicator is to assess the publication of formal impact assessments. Formal impact assessments are important public records and, often, mark regulatory milestones. It is often important for investors to be aware of the publication of these reports and to be able to find them to further investigate the activities of the responding entity.

#### Terminology

**Community needs assessment:** A community needs assessment identifies current conditions within a

specified community. Most commonly, a common needs assessment may be used to identify and prioritize public health interventions. For infrastructure operators, a community needs assessment may be used to understand the prevalence of conditions such as asthma that may have direct or indirect connections to infrastructure operations (e.g., air pollution or access to clean water).

**Environmental impact statement/report/assessment:** A procedure that ensures that the environmental implications of decisions are taken into account (both positive and negative) before decisions are made.

**Health Impact Assessment:** Health Impact Assessment is a means of assessing the health impacts of policies, plans and projects in diverse economic sectors using quantitative, qualitative and participatory techniques.

**Human Rights Assessment:** Human rights impact assessment (HRIA) can be defined as a process for identifying, understanding, assessing and addressing the adverse effects of programmes, projects and activities on the human rights enjoyment of workers, communities, consumers or other rights-holders.

**Impact Assessment:** The process of identifying the future consequences of a current or proposed action. The “impact” is the difference between what would happen with the action and what would happen without it.

**Social Impact Assessment:** The processes of analyzing, monitoring and managing the intended and unintended social consequences, both positive and negative, of planned interventions (policies, programs, plans, projects) and any social change processes invoked by those interventions.

## Requirements

Select Yes or No. If selecting Yes, also select applicable checkbox(es). It is mandatory to provide the date the assessment was last performed.

**Pre-fill:** This indicator has remained the same as the 2017 Assessment and has been pre-filled with 2017 Assessment answers. Review the response and/or evidence carefully.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Other:** Other answer must be outside the options listed in the indicator to be valid. The impact assessment must address ESG factors.

The impact assessment should be relevant to the asset in its current state, that is that the circumstances have not changed significantly, or if they have changed that this was predicted in the impact assessment. It is acceptable for the impact assessment to have been performed before the reporting period identified in EC3, but no longer than 15 years.

## Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Acceptable evidence may include any documentation that illustrates the nature of the formal impact assessments published by the entity, such as a URL for the publication or a record in a public database.
- ESG due diligence reports or environmental impact statement for an extension and/or alteration to an asset.

## Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional

criteria' response, Section 3: 'evidence' response).

The score of Section 2 is determined using a diminishing increase in scoring approach, per additional sub-option selected, and if applicable, the validity of the 'Other' answer provided.

The date last performed is for reporting purposes only and not included in scoring.

## **References**

European Commission, Environmental Assessment, 2017

International Association for Impact Assessment, Impact Assessment, 2009

International Association for Impact Assessment, Social Impact Assessment, 2015

The International Business Leaders Forum and the International Finance Corporation, in association with the UN Global Compact, Guide to Human Rights Impact Assessment and Management, 2010

Rotary, Community Assessment Tools, 2015

World Health Organization, Health Impact Assessment, 2018

## R05 Can the entity provide specific examples of actions taken to mitigate ESG related risks or improve ESG performance?

IM1

Yes

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

ESG issues addressed	Keywords describing action	Description of action	Fraction of entity covered	Context
<b>Environmental</b>				
Select issue ▾			Select ▾	
+ Add an issue				
<b>Social</b>				
Select issue ▾			Select ▾	
+ Add an issue				
<b>Governance</b>				
Select issue ▾			Select ▾	
+ Add an issue				

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

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

- Air pollutants
- Biodiversity and habitat protection
- Contamination
- Energy
- Greenhouse gas emissions
- Light pollution
- Materials sourcing & resource efficiency
- Noise
- Resilience to catastrophe/disaster
- Resilience (adaptation) to climate change
- Waste
- Water pollution
- Water use
- Other \_\_\_\_\_

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

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

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

- Audit committee structure/independence
- Board composition
- Bribery and corruption
- Compensation committee structure/independence
- Data protection and privacy (incl. cybersecurity)
- Executive compensation
- Fiduciary duty
- Fraud
- Independence of Board chair
- Lobbying activities
- One share/one vote
- Political contributions
- Whistleblower protection
- Other \_\_\_\_\_

### Classify the fraction of the entity covered by the action

- > 0%, < 25%
- ≥ 25%, < 50%
- ≥ 50%, < 75%
- ≥ 75%, ≤ 100%

## 9.1 points, IM, G

### Intent

The purpose of this indicator is to provide specific, representative examples of implementation actions taken by the entity to mitigate ESG related risk or improve ESG performance. The intent is not to completely enumerate all the ESG actions taken by the entity, rather the goal is to provide investors with concrete examples of recent activity.

### Terminology

**Environmental issues:** The impact on living and non-living natural systems, including land, air, water and ecosystems. This includes, but is not limited to, biodiversity, transport and product and service-related impacts, as well as environmental compliance and expenditures. Full reference to listed environmental issues can be found in the Appendix 6.

**Governance issues:** Governance structure and composition of the organization. This includes how the highest governance body is established and structured in support of the organization's purpose, and how this purpose relates to economic, environmental and social dimensions. Full reference to listed governance issues can be found in the Appendix 6.

**Social issues:** Concerns the impacts the organization has on the social systems within which it operates. Full reference to listed social issues can be found in the Appendix 6.

### Requirements

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

**2018 changes:** Additional environmental and social issues have been added and the 'unknown' option has been removed from the dropdown box under 'fraction of entity covered'.

For each of the actions added to the table, it is mandatory to:

1. In column 1, select the ESG issue addressed or use the 'other' option to list a custom ESG issue;
2. In column 2, summarize the action taken with a few keywords; (e.g. carbon footprint assessment)
3. In column 3, describe the action in more detail, including how this mitigated ESG risk and/or improved ESG performance, with a maximum of 50 words;
4. In column 4, provide the fraction of the entity's activities covered by weight. If this is unknown, provide the closest estimate;
5. In column 5, provide additional context (if required).

**Note:** The text must include specific, tangible examples of the entity's actions taken to (i) improve ESG performance and/or (ii) mitigate ESG risk. For example, it is not considered acceptable to simply have a standing policy or plan in place (unless the action included the development or implementation of a new plan or policy), or refer to an action undertaken as part of the entity's usual course of business.

The action must have taken place within the last three years; up to and including the end of the reporting period identified in EC3.

Examples of stakeholder engagement should not be provided in this indicator, but should be addressed in SE 2, otherwise this will be considered a duplicate in Validation.

### Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Evidence must be provided to support each of the described actions.
- Acceptable evidence may be as simple as communications such as a case study presentation, press release or a section in an internal or external reporting.
- Acceptable evidence may include staff evaluations, consultant reports, checklists, scenario analysis, an extract of a risk register or other tangible proof of the entity's implementation activity.
- Examples of more complex evidence include technical studies or detailed reports.

### Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Section 2 contains 3 structurally identical subsections (environmental, social and governance). Each of the subsections contain a table and is scored using a diminishing increase in scoring approach, with at least 4 rows of data required to achieve the maximum score (per subsection). Each row results in a different score depending on the percentage reported for 'fraction of entity covered'.



# Monitoring & EMS

## Intent and Overview

The intent of this Aspect is to assess the extent of the entity's ESG monitoring practices.

### ME1 Did the entity maintain or achieve alignment with, or accreditation to, an ESG-related management standard?

ME1 & CA1

Yes

List the accreditations maintained or achieved (select all that apply):

- ISO 55000
- ISO 14001
- ISO 9001
- OHSAS 18001
- Other standard: \_\_\_\_\_

List the management standards aligned with (select all that apply):

- ISO 26000
- ISO 20400
- ISO 50001
- Other standard: \_\_\_\_\_

**UPLOAD** OR URL \_\_\_\_\_

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

No

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

\_\_\_\_\_

### 5.1 points, MP, G

#### Intent

The intent of this indicator is to assess the achievement and maintenance of entity-level accreditations. The presence and application of an ESG-related management standard or comparable framework is an indicator of an entity's commitment to effectively action ESG issues. These designations may reflect action to promote different superior management or best practices.

#### Terminology

**ISO 9001:** ISO 9001:2015 sets out the criteria for a quality management system.

**ISO 14001:** ISO 14001:2015 sets out the criteria for an environmental management system and can be certified to.

**ISO 20400:** ISO 20400:2017 provides guidance to organizations, independent of their activity or size, on integrating sustainability within procurement. It is intended for stakeholders involved in, or impacted by, procurement decisions and processes.

**ISO 55000:** ISO 55000:2014 provides an overview of asset management, its principles and terminology, and

the expected benefits from adopting asset management.

**ISO 26000:** ISO 26000 provides guidance on how businesses and organizations can operate in a socially responsible way. This means acting in an ethical and transparent way that contributes to the health and welfare of society.

**ISO 50001:** ISO 50001:2011 provides a framework of requirements for organizations to: (i) Develop a policy for more efficient use of energy, (ii) Fix targets and objectives to meet the policy, (iii) Use data to better understand and make decisions about energy use, (iv) Measure the results, (v) Review how well the policy works, and (vi) Continually improve energy management.

**OHSAS 18001:** OHSAS 1800:2007 Occupational Health and Safety Management Certification is an international standard which provides a framework to identify, control and decrease the risks associated with health and safety within the workplace.

## Requirements

Select Yes or No. If selecting Yes, select all applicable checkbox(es).

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

**2018 changes:** The indicator is a combination of both ME1 and CA1 in the 2017 Assessment.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Other:** This indicator contains two options to provide an Other answer. Other answers must be outside the options listed in the indicator to be valid. Within the respective sections state:

1. An 'Other' accreditation maintained or achieved by the entity;
2. An 'Other' management standard that the entity is aligned with.

## Evidence

Supporting evidence is mandatory. Provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

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

## Scoring

Supporting evidence is mandatory. Your answer will not be scored unless the hyperlink and/or the uploaded document is considered valid.

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

The score of Section 2 is determined using a diminishing increase in scoring approach, per additional sub-option selected.

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

## References

International Organization for Standardization, 2018

The British Standards Institution, 2018

Yes

Select all material issues for which performance is monitored

- Air pollutants
- Biodiversity and habitat protection
- Contamination
- Energy
- Greenhouse gas emissions
- Light pollution
- Materials Sourcing & Resource efficiency
- Noise
- Resilience to catastrophe/disaster
- Resilience (adaptation) to climate change
- Waste
- Water pollution
- Water use
- Other: \_\_\_\_\_

For each of the selected issues explain which indicators are monitored (maximum 250 words)

\_\_\_\_\_

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

### 1.7 points, IM, E

#### Intent

The intent of this indicator is to assess the entity's use of a systematic process to collect data to monitor and assess environmental performance.

#### Terminology

**Air pollutants:** Pollutants of major public health concern include ozone-depleting substances (ODS), NO<sub>x</sub>, SO<sub>x</sub>, particulate matter (PM) and/or other standard categories of air emissions identified in relevant regulations.

**Biodiversity and habitat:** Issues related to wildlife, endangered species, ecosystem services, habitat management, and invasive species. Biodiversity refers to the variety of all plant and animal species. Habitat

refers to the natural environment in which these plant and animal species live and function.

**Climate change adaptation:** Preparation for long-term change in climatic conditions or climate related events. Example of climate change adaptation measures can include, but are not limited to: building flood defenses, xeriscaping and using tree species resistant to storms and fires, adapting building codes to extreme weather events.

**Contamination:** Contamination of land can happen by substances or effluents such as gases, chemicals, oils, fuels, waste.

**Energy:** Energy refers to energy consumption and generation from non-renewable and renewable sources (e.g. electricity, heating, cooling, steam).

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

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

**Light pollution:** Excessive or obtrusive artificial light also known as photo pollution or luminous pollution. Examples of light pollution and reflection include: spilled light from construction zones and parking lots which may impact breeding grounds or resting areas; highly reflective towers which may affect bird flight.

**Materials sourcing and resource efficiency:** Responsible sourcing of materials considers the environmental, social and economic impacts of the procurement and production of products and materials. Resource efficiency means using those products and materials in an efficient and sustainable manner while minimizing impacts on the environment and society.

**Monitor** To observe the progress of entity's ESG performance over a period of time.

**Noise:** Refers to noise pollution, also known as environmental noise, which is the propagation of noise with harmful impact on the activity of human or animal life.

**Resilience to catastrophe/disaster:** Disaster resilience is the ability of individuals, communities, organizations and states to adapt to and recover from hazards, shocks or stresses without compromising long-term prospects for development.

**Waste:** Entity's consideration of waste disposal methods and whether waste minimization strategies emphasize prioritizing options for reuse, recycling, and then recovery over other disposal options to minimize ecological impact.

**Water pollution:** The contamination of water bodies (e.g. lakes, rivers, oceans, aquifers and groundwater) when pollutants are directly or indirectly discharged into water bodies without adequate treatment to remove harmful compounds.

**Water use:** Water withdrawals, reuse, efficiency, and recycling, including entity's consideration of whether water sources are significantly affected by withdrawal of water.

## Requirements

Select Yes or No. If selecting Yes, select applicable checkbox(es) and complete the open text box.

**No pre-fill:** This indicator is new in 2018, therefore has not been pre-filled with 2017 Assessment answers.

**2018 changes:** This indicator is an extension of ME2 in the 2017 Assessment. Instead of addressing ESG data collection and monitoring in one indicator (2017: ME2), this indicator now focusses solely on the monitoring of environmental issues.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Open Text Box:** The text must include all of the applicable elements below:

- For each of the environmental issues selected, explain what specific performance data is collected and monitored. At least one example should be provided for each of the environmental issues selected. Ad-hoc and/or regular monitoring is considered acceptable.
- An example may include annual data collection of scope 1 and scope 2 emissions, to monitor the year on year performance of greenhouse gas emissions.

**Other:** Other answer must be outside the options listed in the indicator to be valid. The answer should refer to an issue that is environmental in nature (see above definition) and must not be a duplicate of the listed issues.

**Contractor and/or operator engagement:** In some cases, an indicator addresses an activity that applies to the reporting entity, yet is undertaken by an assigned contractor, operator and/or contracted entity. This is often the case, for example, for PPP type arrangements. In these cases, when providing evidence, the participant should specify the entity undertaking the activity and the relationship to that entity, to verify how these actions are applicable to the reporting entity. In some cases, participants provide examples of redacted contractual agreements/clauses to verify this.

### Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Official private or public documents, reports, presentations and board minutes highlighting the existence of data collection, monitoring and/or concluded results from monitoring activities undertaken.

### Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Section 2 of this indicator is split into two subsections. The first subsection, containing the checkboxes, is scored using a diminishing increase in scoring approach, per additional checkbox selected. The second subsection, containing the open text box, is scored based on compliance with the open text box requirements described above.

**Materiality scoring:** The scoring of this indicator links to the Materiality for the entity's primary sector, as shown in the Appendix 7 and MA2.

If the sector materiality assessment has determined that an issue is 'not relevant' then the issue is not considered at all in scoring (e.g. there is no impact on score whether or not the issue is addressed in policies). If an issue is 'relevant' then the issue counts towards the score with 'standard' weighting. If an issue is 'highly relevant' then the issue counts towards the score with higher than 'standard' weighting. It is therefore not always necessary to select all checkboxes in order to obtain the maximum score for this indicator.

### ME3 Does the entity monitor social performance?

ME2

Yes

Select all material issues for which performance is monitored

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

For each of the selected issues explain which indicators are monitored (maximum 250 words)

\_\_\_\_\_

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

#### 1.7 points, IM, S

##### Intent

The intent of this indicator is to assess the entity's use of a systematic process to collect data to monitor and assess social performance.

##### Terminology

**Child labor:** Work that deprives children of their childhood, their potential and their dignity, and that is harmful to their physical or mental development including by interfering with their education. Specifically, it

means types of work that are not permitted for children below the relevant minimum age.

**Community development:** Plan that details actions to minimize, mitigate, or compensate for adverse social and/or economic impacts, and/or to identify opportunities or actions to enhance positive impacts of a project on the community.

**Customer satisfaction:** Customer satisfaction is one measure of an entity's sensitivity to its customers' needs and preferences and, from an organizational perspective, is essential for long-term success. In the context of sustainability, customer satisfaction provides insight into how the entity approaches its relationship with one stakeholder group (customers).

**Discrimination:** Discrimination occurs when a person is treated less favorably than others because of characteristics that are not related to the person's competencies or the inherent requirements of the job.

**Employee engagement:** An employee's involvement with, commitment to and satisfaction with the entity.

**Forced or compulsory labor:** All work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered themselves voluntarily.

**Freedom of association:** Right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity.

**Gender and diversity:** Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.

**Health and Safety:** The principles of occupational health and safety management systems include developing a policy, analyzing and controlling health and safety risks, providing training, and recording and investigating health and safety incidents.

**Labor standards and working conditions:** Labor standards and working conditions are at the core of paid work and employment relationships. Working conditions cover a broad range of topics and issues, from working time (hours of work, rest periods, and work schedules) to remuneration, as well as the physical conditions and mental demands that exist in the workplace.

**Monitor** To observe the progress of entity's ESG performance over a period of time.

**Social enterprise partnering:** Entity's partnerships with organizations that have social objectives which serve as the primary purpose of the organization.

**Stakeholder relations:** Engagement with individuals/entities that have an interest in the entity.

## Requirements

Select Yes or No. If selecting Yes, select applicable checkbox(es) and complete the open text box.

**No pre-fill:** This indicator is new in 2018, therefore has not been pre-filled with 2017 Assessment answers.

**2018 changes:** This indicator is an extension of ME2 in the 2017 Assessment. Instead of addressing ESG data collection and monitoring in one indicator (2017: ME2), this indicator now focusses solely on the monitoring of social issues.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Open Text Box:** The text must include all of the applicable elements below:

- For each of the social issues selected, explain what specific performance data is collected and monitored. At least one example should be provided for each of the social issues selected. Ad-hoc and/or regular monitoring is considered acceptable.
- An example may include a quarterly employee survey undertaken to monitor employee satisfaction performance. Additionally, data collected via a workplace gender equality report which assesses discrimination and/or gender equality performance.

**Other:** Other answer must be outside the options listed in the indicator to be valid. The answer should refer to

an issue that is social in nature (see above definition), and must not be a duplicate of the listed issues.

**Contractor and/or operator engagement:** In some cases, an indicator addresses an activity that applies to the reporting entity, yet is undertaken by an assigned contractor, operator and/or contracted entity. This is often the case, for example, for PPP type arrangements. In these cases, when providing evidence, the participant should specify the entity undertaking the activity and the relationship to that entity, to verify how these actions are applicable to the reporting entity. In some cases, participants provide examples of redacted contractual agreements/clauses to verify this.

### Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Official private or public documents, reports, presentations and board minutes highlighting the existence of data collection, monitoring and/or concluded results from monitoring activities undertaken.

### Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Section 2 of this indicator is split into two subsections. The first subsection, containing the checkboxes, is scored using a diminishing increase in scoring approach, per additional checkbox selected. The second subsection, containing the open text box, is scored based on compliance with the open text box requirements described above.

**Materiality scoring:** The scoring of this indicator links to the Materiality for the entity's primary sector, as shown in the Appendix 7 and MA2.

If the sector materiality assessment has determined that an issue is 'not relevant' then the issue is not considered at all in scoring (e.g. there is no impact on score whether or not the issue is addressed in policies). If an issue is 'relevant' then the issue counts towards the score with 'standard' weighting. If an issue is 'highly relevant' then the issue counts towards the score with higher than 'standard' weighting. It is therefore not always necessary to select all checkboxes in order to obtain the maximum score for this indicator.

## ME4 Does the entity monitor governance performance?

ME2

Yes

Select all material board-level issues for which performance is monitored

- Audit committee structure/independence
- Board composition
- Compensation committee structure/independence
- Executive compensation
- Independence of Board chair
- Lobbying activities
- Other issues: \_\_\_\_\_

Select all material operational issues for which performance is monitored

- Bribery and corruption
- Data protection and privacy
- Fraud
- Fiduciary duty
- Political contributions
- Whistleblower protection
- Other issues: \_\_\_\_\_

For each of the selected issues explain which indicators are monitored (maximum 250 words)

\_\_\_\_\_

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

### 1.7 points, IM, G

#### Intent

The intent of this indicator is to assess the entity's use of a systematic process to collect data to monitor and assess governance performance.

#### Terminology

**Audit committee structure/independence:** A corporate board of directors establishes an audit committee to assist in discharging its fiduciary responsibility. An effective audit committee is an important feature of a strong corporate governance culture, and should have a clear description of duties and responsibilities.

**Board composition:** Composition of the board and its committees by (i) Executive or non-executive, (ii) Independence, (iii) Tenure on the governance body, (iv) Number of each individual's other significant positions and commitments, and the nature of the commitments, (v) Gender, (vi) Membership of under-represented social groups, (vii) Competences relating to economic, environmental and social impacts, (viii) Stakeholder representation.

**Board-level issues** Governance issues that should be recognized on board-level by the entity.

**Compensation committee structure/independence:** Compensation decisions are central to the governance of many entities. Compensation committees or analogous organizations are established to govern employee compensation and ensure employee remuneration decisions are made in a fair, consistent, and independent manner. An independent compensation committee may be one indicator of effective governance.

**Data protection and privacy (including cybersecurity):** Customer privacy includes matters such as the protection of data; the use of information or data for their original intended purpose only, unless specifically agreed otherwise; the obligation to observe confidentiality; and the protection of information or data from misuse or theft.

**Executive compensation** The financial and non-financial compensation of executives, in a manner that motivates executives to perform their roles in alignment with the entities objectives and risk tolerance.

**Fiduciary duty** Duties owed by a fiduciary to a beneficiary. Examples of fiduciary duties include a duty of confidentiality, a duty of no conflict, and a duty not to profit from his position. A fiduciary is a person to whom power or property is entrusted for the benefit of another.

**Fraud:** Wrongful deception intended to result in financial or personal gain.

**Independence of Board chair:** a non-executive member of the board who does not have any management responsibilities within the organization and is not under any other undue influence, internal or external, political or ownership, that would impede the board member's exercise of objective judgment.

**Lobbying activities:** Any activity carried out to influence a government or institution's policies and decisions in favor of a specific cause or outcome.

**Monitor** To observe the progress of entity's ESG performance over a period of time.

**One share/one vote:** Policy that ensures that shareholders hold equal voting rights, in which each share represents one vote.

**Operational issues:** Governance issues that should be recognized on operational-level by the entity.

**Political contributions** Disclosure of and guidelines for political contributions, such as the amounts and recipients of all monetary and non-monetary contributions made by an organization, which include political contributions made through third parties.

**Whistle-blower mechanism:** A process that offers protection for individuals that want to reveal illegal, unethical or dangerous practices. An efficient whistle-blower mechanism prescribes clear procedures and channels to facilitate the reporting of wrongdoing and corruption, defines the protected disclosures, outlines the remedies and sanctions for retaliation.

## Requirements

Select Yes or No. If selecting Yes, select applicable checkbox(es) and complete the open text box.

**No pre-fill:** This indicator is new in 2018, therefore has not been pre-filled with 2017 Assessment answers.

**2018 changes:** This indicator is an extension of ME2 in the 2017 Assessment. Instead of addressing ESG data collection and monitoring in one indicator (2017: ME2), this indicator now focusses solely on the monitoring of governance issues.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Open Text Box:** The text must include all of the applicable elements below:

- For each of the board level and operational governance issues selected, explain what specific performance data is collected and monitored. At least one example should be provided for each of the governance issues selected. Ad-hoc and/or regular monitoring is considered acceptable.
- An example may include data collected on board composition metrics and/or political contribution figures.

**Other:** This indicator contains two options to provide an Other answer. Other answers must be outside the options listed in the indicator to be valid. Within the respective sections state:

1. An 'Other' board-level governance issue for which performance is monitored;
2. An 'Other' operational governance issue for which performance is monitored;

**Contractor and/or operator engagement:** In some cases, an indicator addresses an activity that applies to the reporting entity, yet is undertaken by an assigned contractor, operator and/or contracted entity. This is often the case, for example, for PPP type arrangements. In these cases, when providing evidence, the participant should specify the entity undertaking the activity and the relationship to that entity, to verify how these actions are applicable to the reporting entity. In some cases, participants provide examples of redacted contractual agreements/clauses to verify this.

### Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Official private or public documents, reports, presentations and board minutes highlighting the existence of data collection, monitoring and/or concluded results from monitoring activities undertaken.

### Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Section 2 of this indicator is split into two subsections. The first subsection, containing the checkboxes, is scored using a diminishing increase in scoring approach, per additional checkbox selected. The second subsection, containing the open text box, is scored based on compliance with the open text box requirements described above.

**Materiality scoring:** The scoring of this indicator links to the Materiality for the entity's primary sector, as shown in the Appendix 7 and MA2.

If the sector materiality assessment has determined that an issue is 'not relevant' then the issue is not considered at all in scoring (e.g. there is no impact on score whether or not the issue is addressed in policies). If an issue is 'relevant' then the issue counts towards the score with 'standard' weighting. If an issue is 'highly relevant' then the issue counts towards the score with higher than 'standard' weighting. It is therefore not always necessary to select all checkboxes in order to obtain the maximum score for this indicator.



# Stakeholder Engagement

## Intent and Overview

This Aspect focuses on engagement activities across a wide range of stakeholders. Improving the ESG performance of an infrastructure asset results in impacts for stakeholders and is best achieved with stakeholder cooperation and support. This Aspect assesses the entity's stakeholder engagement program, including actions taken to engage with those stakeholders and to characterize the nature of the engagement.

### SE1 Does the entity have a stakeholder engagement program?

SE1

Yes

Select elements of the stakeholder engagement program

- Planning and preparation for engagement
- Implementation of engagement plan
- Program review and evaluation
- Training
- Other: \_\_\_\_\_

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

Yes

Guideline name ▼

No

Which stakeholders does the stakeholder engagement program apply to?

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

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

## 2.6 points, MP, G

### Intent

The intent of this indicator is to assess the existence, scope and reach of the entity's stakeholder engagement program. Effective stakeholder engagement programs are often critical in preventing or addressing controversy that may create regulatory risks, legal liabilities, or undermine the entity's social license to operate and maximizing opportunities for creating shared value.

### Terminology

**Stakeholder groups:** Terminology for the various stakeholder groups is defined in Appendix 6.

### Requirements

Select Yes or No. If selecting Yes, also select all applicable checkbox(es) and indicate whether and which third-party standard the stakeholder engagement program aligns with. Finally, select which stakeholders the stakeholder engagement program applies to.

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

**2018 changes:** The addition of 'training' as an element of the stakeholder engagement program. An additional sub-section has been added with the list of stakeholders.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Radio button:** Only one answer is possible. Select the most applicable description.

**Guideline name:** Additional guidelines such as 'IAP2 Core Values: Ethics and Spectrum' can be listed under 'Other'.

**Other:** This indicator contains two options to provide an Other answer. Other answers must be outside the options listed in the indicator to be valid. Within the respective sections state:

1. An 'Other' element of the stakeholder engagement program;
2. An 'Other' external stakeholder group. Internal stakeholders can be classified under 'employees' (otherwise, considered a duplicate).

### Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Acceptable evidence will illustrate the existence of a stakeholder engagement program and clearly describe the critical elements.
- Evidence should support at least one element of the stakeholder engagement program applying to each stakeholder group selected.
- Examples include formal stakeholder engagement programs or plans, annual reports, documents highlighting contractual engagement requirements, board and stakeholder agenda/minutes and presentations.
- Additional evidence may be needed to describe alignment with third-party standards.

### Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional

criteria' response, Section 3: 'evidence' response).

Section 2 of this indicator is split into multiple subsections. The score of the first and third subsection is determined using a diminishing increase in scoring approach, per additional checkbox selected. The score of the second subsection is determined based on alignment with third-party standards.

It is not necessary to select all checkboxes within the stakeholder group in order to obtain the maximum points for this indicator.

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

SE3

Yes

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

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

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

### 2.6 points, IM, G

#### Intent

The intent of this indicator is to assess the entity's actions to implement its stakeholder engagement program. The robust and effective implementation of a stakeholder engagement program is an important risk management strategy and a component of sustaining a durable license to operate for many infrastructure activities. If the program is not effectively implemented, stakeholder trust may diminish leading to a loss of social licence.

#### Terminology

**Stakeholder groups:** Terminology for the various stakeholder groups is defined in Appendix 6.

#### Requirements

Select Yes or No. If selecting Yes, then complete the table by providing key examples of actions taken to implement the stakeholder engagement program over the last 3 years.

**No pre-fill:** This indicator has remained the same as the 2017 Assessment but has not been pre-filled with 2017 Assessment answers.

The intent is not to provide a full inventory of actions, rather the focus is on the communication of the key

actions undertaken by the entity.

For each action added to the table, complete the columns as follows:

- **Type of activity:** Summarize the action taken with a few keywords;
- **Description of the activity:** Describe the action in more detail;
- **Stakeholder group(s) involved:** State all the stakeholder group(s) addressed by this action. Examples of applicable stakeholder groups includes: Employees, Contractors, Clients/Customers, Community/Public, Suppliers, Investors, Regulators/Government, Representative and Special Interest groups (e.g. NGO's, Trade Unions, etc), Industry and professional associations, etc.
- **Nature of activity:** Classify the nature of engagement activity. Examples include: Education, Services, Research, Philanthropy, Public comment, Open days/houses, Focus groups, Surveys, Public meetings, Workshops, Deliberate polling, Advisory committees, Participatory decision making, Citizen juries, Ballots, etc.
- **Benefits of the activity:** Describe the intended benefit of the action.

**Note:** Only one action should be provided for each type of activity that impacts multiple stakeholder groups, otherwise it will be considered a 'duplicate' in Validation.

The action must have taken place within the last three years; up to and including the end of the reporting period identified in EC3.

### Evidence

It is optional to provide evidence. If selecting Yes, provide a hyperlink OR document upload.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Internal/external communication, extracts of engagement surveys, promotional material for community consultation, training/educational material.
- For each action, the provided evidence must demonstrate (i) the type of engagement activity and (ii) at least one stakeholder group addressed. Evidence does not need to support 'benefits of activity' described.

### Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

The score of Section 2 is determined using a diminishing increase in scoring approach, with 4 rows required to achieve the maximum score.

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

SE2

Yes

Select all characteristics applicable to the process:

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

Which stakeholders does the process apply to? (select all that apply)

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

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

#### 2.6 points, MP, G

##### Intent

The intent of this indicator is to assess the entity's process for addressing stakeholder concerns and grievances. Grievance mechanisms play an important role to provide an access to remedy and reflects an

entity's commitment to ESG management.

## Terminology

**Accessible:** Known to relevant stakeholder groups and provides adequate assistance for those who may face particular barriers to access (e.g. 24/7, language translations)

**Dialogue based:** Looks for mutually agreed solutions through engagement between parties.

**Equitable:** Ensure that parties have reasonable access to sources of information, advice and expertise necessary to engage in a grievance process on fair, informed and respectful terms (e.g. independent review).

**Grievance mechanism:** Formal, legal or non-legal (or 'judicial/non-judicial') complaint or feedback process that can be used by individuals, communities and/or civil society organisations that are being negatively affected by certain business activities and operations. The process enables the complaining party to flag an issue, seek redress and remedy.

**Improvement based:** Drawing on lessons learnt to improve processes and prevent future harms.

**Legitimate:** Enable trust from stakeholder groups.

**Predictable:** Provide a clear procedure with an indicative time frame for each stage, and clarity on the types of process and outcome available.

**Rights compatible:** Ensure that outcomes accord with international norms of behavior.

**Transparent:** Stakeholders are informed about the process and complainants are kept informed about the progress of grievances.

**Safe:** Protect stakeholders from potential threats and retaliations through a secure, anonymous, independent and two-way communication system.

**Stakeholder groups:** Terminology for the various stakeholder groups is defined in Appendix 6.

## Requirements

Select Yes or No. If selecting Yes, select all applicable checkbox(es).

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

**2018 changes:** Both subsections have additional checkbox options added.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Other:** This indicator contains two options to provide an Other answer. Other answers must be outside the options listed in the indicator to be valid. Within the respective sections, state:

1. An 'Other' characteristic applicable to the grievance mechanism process;
2. An 'Other' external stakeholder group. Internal stakeholders can be classified under 'employees' (otherwise, considered a duplicate).

## Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence should only apply to the process, elements covered and relevant stakeholder groups. Evidence should support at least one element of the grievance process applying to each stakeholder group selected.

Evidence may include an official document describing the grievance process or a link to a resource available

to relevant stakeholder groups to report grievances.

### Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

The score of Section 2 is determined using a diminishing increase in scoring approach, per additional sub-option selected, and if applicable, the validity of the 'Other' answer provided.

### References

International Standardization Organization, 20400: Sustainable Procurement, 2017

UN Guiding Principles on Business and Human Rights, 2011

Human Rights and Grievance Mechanism, 2012

Global Reporting Initiative, GRI 103-2: Management Approach, 2016

Supply Chain Sustainability School (UK and Australia), 2012

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

SE2

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)

\_\_\_\_\_

### Not scored, IM, G

#### Intent

The intent of this indicator is to communicate the nature of grievances received by the entity and how they have been resolved. Although this is not scored in the assessment, this is of significant interest to investors.

#### Terminology

**Grievance mechanism:** Formal, legal or non-legal (or 'judicial/non-judicial') complaint or feedback process that can be used by individuals, communities and/or civil society organisations that are being negatively affected by certain business activities and operations. The process enables the complaining party to flag an issue, seek redress and remedy.

#### Requirements

Select Yes or No. If selecting Yes, select applicable checkbox(es) and complete relevant open text box(es).

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017

Assessment response.

**2018 changes:** This indicator was previously included within the SE 2 indicator in the 2017 Assessment.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Open Text Box:** The text must include all of the applicable elements below:

- State the number of grievance. Zero (0) may be entered but only if there is a formal grievance mechanism in place as per SE3 and no grievances have been received during the reporting period;
- Provide a summary of those grievances (if applicable);
- Provide a summary of resolutions available for those grievances (if applicable).

### **Evidence**

No evidence is required for this indicator.

### **Scoring**

This indicator is not scored.

### **References**

Human Rights and Grievance Mechanism, 2012

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

NEW

Yes

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

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

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

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

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

### 1.3 points, MP, G

#### Intent

This Indicator is intended to assess the scope and reach of the entity's approach to sustainable procurement. The procurement process is an effective way to integrate the entity's ESG-specific requirements into their supply chain. This indicator applies to existing and new contracts.

#### Terminology

**Business Ethics:** Basic moral and legal principles used to address issues such as corporate governance, insider trading, bribery, discrimination, corporate social responsibility and fiduciary responsibilities.

**Environmental process standards:** Minimum standards required during the procurement process in relation to environmental processes, such as requirements for disposal of waste generated by contractors.

**Environmental product standards:** Minimum standards required during the procurement process in relation

to environmental products, such as requiring a certain percentage of products to be locally sourced, contain recycled content or have an environmental label.

**Human health-based product standards:** Minimum standards for the health-related attributes of products, such as lists of prohibited chemicals.

**Human rights:** Human rights are rights inherent to all human beings, whatever their nationality, place of residence, sex, national or ethnic origin, colour, religion, language or any other status. Human rights include the right to life and liberty, freedom from slavery and torture, freedom of opinion and expression, the right to work and education, and many more. Everyone is entitled to these rights, without discrimination.

**Occupational safety:** Choosing to source products and services from companies that have a process for maintaining a safe work environment for their employees and contractors.

**Stakeholder groups:** Terminology for the various stakeholder groups is defined in Appendix 6.

**ESG-specific requirements for sub-contractors:** Refers to any ESG requirements that the entity has included in its contracts with its sub-contractors, including specification and use of sustainable materials, systems, processes and operating practices.

**Sustainable procurement:** A process to encourage, facilitate or require the reduction of consumption of goods through the operation of the asset, and the identification and addressing of ESG risks in the supply chain. Clauses can relate to reduction of paper consumption, supply of biodegradable materials, use of recycled paper, building materials, etc.

## Requirements

Select Yes or No. If selecting Yes, select all applicable checkbox(es).

**No pre-fill:** This indicator is new in 2018, therefore has not been pre-filled with 2017 Assessment answers.

**Checkbox(es):** Multiple answers are possible. Select all applicable answers.

**Other:** This indicator contains two options to provide an Other answer. Other answers must be outside the options listed in the indicator to be valid. Within the respective sections, state:

1. An 'Other' characteristic applicable to ESG procurement requirements. Named topics must have the impact of driving sustainable procurement;
2. An 'Other' external stakeholder group where ESG procurement requirements is enforced.

## Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Acceptable evidence may include internal communication or redacted documentation/contract enforcing ESG procurement requirements.
- Evidence should support at least one element of the ESG procurement requirements applying to each stakeholder group selected.

## Scoring

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

The score of Section 2 is determined using a diminishing increase in scoring approach, per additional sub-

option selected, and if applicable, the validity of the 'Other' answer provided.

## References

Global Infrastructure Basel Foundation, SuRe - the Standard for Sustainable and Resilient Infrastructure, 2017

Global Reporting Initiative, GRI 204-1: Supplier Environmental Assessment, 2016

Global Reporting Initiative, GRI 414: Supplier Social Assessment, 2016

RobecoSAM Corporate Sustainability Assessment, 3.5.2 Risk Exposure, 2017

Supply Chain Sustainability School (UK and Australia), 2012

United Nations, Universal Declaration of Human Rights, 1948

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

NEW

Yes

Describe the process (maximum 250 words)

\_\_\_\_\_

No

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

\_\_\_\_\_

### 1.3 points, IM, G

#### Intent

The intent of this indicator is to assess whether the entity effectively engages with its supply chains in order to ensure that the ESG requirements specified in SE5 are satisfied. A fair and inclusive process based on engaging suppliers should be developed to demonstrate the entity's willingness to commit to ESG outside its own boundaries.

#### Terminology

**Sustainable procurement:** A process to encourage, facilitate or require the reduction of consumption of goods through the operation of the asset, and the identification and addressing of ESG risks in the supply chain. Clauses can relate to reduction of paper consumption, supply of biodegradable materials, use of recycled paper, building materials, etc.

#### Requirements

Select Yes or No. If selecting Yes, describe the process.

**No pre-fill:** This indicator is new in 2018, therefore has not been pre-filled with 2017 Assessment answers.

**Open text box:** Explain the engagement process with stakeholders in the supply chain. In order to be as effective as possible the process described should cover or respect the following criteria:

1. **Materiality:** Include an estimation of the proportion of the reporting entity's revenue spent through its supply chains and the breakdown of spend with suppliers for the key procurement categories.

2. **Clear purpose of the engagement:** The text must explain how the entity ensures clarity of purpose in its engagement with suppliers.
3. **Supplier's interest:** The text should describe how the entity identifies supplier's interests.
4. **Importance of interest:** Describe how the importance of suppliers' interests is to be respected throughout the engagement process.
5. **Necessary information:** Describe how the entity ensures that its suppliers benefit from the necessary information to support good ESG decision making.
6. **Balanced communication:** Provide explanation around the entity's ability to keep a two-way dialogue throughout its engagement with suppliers.

### Scoring

This indicator is scored similarly to a Three Section Indicator. However there is no option for providing evidence and thus, no evidence multiplier.

Section 2 of this indicator contains an open text box, which is scored based on compliance with the open text box requirements described above.

### References

Global Infrastructure Basel Foundation, SuRe - the Standard for Sustainable and Resilient Infrastructure, 2017

Global Reporting Initiative, GRI 204-1: Supplier Environmental Assessment, 2016

Global Reporting Initiative, GRI 414: Supplier Social Assessment, 2016

International Organization for Standardization, ISO 20400: Sustainable Procurement, 2017

Supply Chain Sustainability School (UK and Australia), 2012



# Performance Indicators

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## Intent and Overview

The intent of this Aspect is to assess the entity's ESG performance in relation to data capture and reporting for a set of common infrastructure performance metrics. The Performance Indicators Aspect of the GRESB Infrastructure Asset Assessment collect performance data on energy, health & safety, waste, water consumption, GHG and air pollutant emissions and biodiversity & habitat.

## Performance Indicator Requirements

For each Performance Indicator, consider whether: (a) the issue is material to your sector (as shown in MA2) and (b) you monitor entity performance in terms of that issue (as per ME2 and ME3). If both requirements are met then enter all relevant and available performance data into the Performance Indicator for the 2017 reporting period. If the indicator is not material (a), then it will not be considered in scoring and you should respond 'Not applicable'. If you do not monitor performance (i.e. have performance data) then you should respond 'No'.

Participants are now only required to enter the performance data for the 2017 period and may also enter baseline data and targets. Past years' historical data is not required.

For each Performance Indicator for which you have indicated that you can report data, you are required to provide the metric for the 2017 reporting period. This indicator reflects transparency to report on baseline, current year performance and targets.

## Materiality and Scoring

Sector specific materiality weightings are assigned to each of the Performance Indicators in this Aspect based on the entity's primary sector (from MA2). The materiality weightings are set at one of three levels: Not relevant, Relevant, and Highly relevant. Details on how these pre-defined weightings are used for scoring are provided in the Scoring section of each Performance Indicator.

With the exception of PI2, most Performance Indicators are scored in the same manner.

The weighting for each Performance Indicator is influenced by the sector specific materiality assessment in MA2. Check the primary sector for your entity. Where this issue/indicator is deemed 'Not relevant' for your primary sector, then the indicator will not be scored. Where the issue/indicator is deemed 'Relevant', then the indicator will receive standard weighting. Where the issue/indicator is deemed 'Highly relevant' then the indicator will be weighted highly. The overall weighting for the Performance Indicator aspect is 30.4%. This weighting is spread across the 'Relevant' and 'Highly relevant' Performance Indicators in proportion to their materiality.

# Output

## PI1 Can the entity report on measures of output? (for reporting purposes only)

Yes

This table is intended to capture the most important measures of overall output for the entity. This is a measure of the productive activity or activities provided by the infrastructure usually linked to its primary purpose. Revenue is provided as a common economic metric of output but other metrics are physical (e.g. MWh of energy generated). As well as Revenue, the participant must enter data for the primary sector output metric selected in RC4. Where the primary sector is 'diversified', multiple output metrics may be needed. Additional output measures are optional. For each output metric, participants must provide data for the reporting year. Baselines and Long-term targets are optional.

Metrics	Units	Baseline _____	Performance	Targets	
			2017	2017	Long-term target end year _____
From RC4					
+ Add an metric					

Provide the standards, methodologies and/or assumptions used. Optionally, provide information on interpretation of performance data and targets (maximum 250 words)

\_\_\_\_\_

No

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

\_\_\_\_\_

### Not scored, IM, G

#### Intent

The intent of this indicator is to assess the entity's output, linked to its productive activity. This indicator provides a measure of the intended physical output from the infrastructure process, such as movement of passengers, production of clean water, or provision of telecommunication services. Ultimately, these metrics may be used as denominators in combination with the other Performance Indicators (such as GHG emissions) as numerators, for calculation of intensity metrics. Intensity metrics will not be used as a basis for scoring in 2018 but may be used in future years.

#### Terminology:

**Baseline year:** A fixed schedule or reference point in time against which performance in the future is measured.

#### Requirements

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

Select Yes or No. If selecting Yes, then select at least one output metric from the dropdown box, for each

sector (business activity) listed in RC4 for the 2017 period.

Participants may select 'Revenue' as the key economic output measure. Participants should also select an output measure from the dropdown box and complete the table accordingly. If the entity's main output measure is outside the options listed, then the participant may enter an 'other' measure. Multiple output measures may be entered, particularly if the entity is in the diversified sector.

Each metric listed in the dropdown box has a designated unit which has been determined based on industry standards to ensure standardization and accuracy in reporting. Refer Appendix 10 for the full list of output measures.

**Open text box:** The text must include each of the standards, methodologies and assumptions adopted to calculate and report on these performance metrics. It is not acceptable to refer to a response to another indicator. Optionally, provide information on interpretation of performance data and targets.

### **Evidence**

No evidence is required for this indicator.

### **Scoring**

This indicator is not scored.

# Health & Safety

2017 Indicator

## PI2 Can the entity report on health and safety performance?

PI2

Yes

Employees			Performance	Targets	
Metrics	Units	Baseline_____	2017	2017	Long-term target end year_____
Fatalities	Number				
Reportable Injuries	Number				
Lost Time Injury Frequency Rate	Number/million hours worked				
Total Recordable Injury Frequency Rate	Number/million hours worked				
Other_____	Number				

Contractors			Performance	Targets	
Metrics	Units	Baseline_____	2017	2017	Long-term target end year_____
Fatalities	Number				
Reportable Injuries	Number				
Lost Time Injury Frequency Rate	Number/million hours worked				
Total Recordable Injury Frequency Rate	Number/million hours worked				
Other_____	Number				

Customers & Community			Performance	Targets	
Metrics	Units	Baseline_____	2017	2017	Long-term target end year_____
Fatalities	Number				
Reportable Injuries	Number				
Other_____	Number				

Provide the standards, methodologies and/or assumptions used. Optionally, provide information on interpretation of performance data and targets (maximum 250 words)

\_\_\_\_\_

No

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

\_\_\_\_\_

### 4.3 points, IM, S

#### Intent

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

#### Terminology

**Baseline year:** A fixed schedule or reference point in time against which performance in the future is measured.

**Community/Public:** Persons or groups of persons living and/or working in any areas that are economically,

socially or environmentally impacted (positively or negatively) by an entity's operations.

**Contractors:** Persons or organizations working onsite or offsite on behalf of an entity. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors. Suppliers are not considered contractors for the purpose of this indicator.

**Customer:** A customer is understood to include end-customers (consumer) as well as business-to-business customers.

**Employees:** Individuals who are in employment relationships with the entity, according to national law or its application.

**Lost Time Injury:** An injury, arising in the course of work, that results in a fatality, permanent disability or time lost from work.

**Lost Time Injury Frequency Rate (LTIFR):** The number of lost time injuries occurring in a workplace per million man-hours worked. To calculate LTIFR use the following formula:

$$(( \text{Number of lost time injuries in reporting period} ) / ( \text{Total hours worked in reporting period} )) \times 1,000,000$$

**Recordable injury:** An injury, arising out of the course of work, that requires medical treatment beyond first aid, as well as one that causes death, days away from work, restricted work or transfer to another job, or loss of consciousness.

**Reportable injury:** A non-fatal or fatal injury arising out of or in the course of work that is required to be reported to the relevant OH&S regulator or equivalent.

**Total Recordable Injury Frequency Rate (TRIFR):** The total number of Recorded Injuries in the reporting period divided by the number of hours worked in the period per million hours worked. To calculate TRIFR use the following formula:

$$(\text{Recordable injuries} \times 200,000) / \text{Total number of hours worked}$$

**Work-related fatality:** The death of a worker occurring in the current reporting period, arising from an occupational injury or disease sustained or contracted while in the organization's employ.

## Requirements

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

Select Yes or No. If selecting Yes, the entity must be actively tracking and reporting on specific metrics related to the particular ESG issue.

The key metrics and units are embedded within the rows in the table. This is in line with the industry standards and will ensure standardization and accuracy in reporting. Participants should complete the table in line with the pre-determined units and can refer to conversion measures in the appendix to ensure accurate reporting. In the case the entity can only report using different metrics and/or units, then enter and complete a new row. Complete each column in the table as per the following instructions:

- **Baseline:** Enter the baseline year and then enter a number for that baseline metric.
- **Performance (2017):** Enter figures for the performance level in the 2017 period only.
- **Targets (2017):** Enter the targeted performance level for the 2017 period. The focus is on the ability of the entity to set targets and transparency in reporting this vs. whether the entity actually achieved set targets.
- **Targets (Long-term):** Enter the relevant year for which the long-term targets are set and complete figures for the target performance level.

For this Performance Indicator, it is acceptable to enter zero (0) as a relevant measure but this must be an accurate measurement not an assumption, estimate or guess.

**Open text box:** The text must include each of the standards, methodologies and assumptions adopted to

calculate and report on these performance metrics. It is not acceptable to refer to a response to another indicator. Optionally, provide information on interpretation of performance data and targets.

### **Evidence**

No evidence is required for this indicator.

### **Scoring**

There are three sub-tables in this Performance Indicator relating to the three social issues of 'Health & Safety - Employees', 'Health & Safety - Contractors' and 'Health & Safety - Customers & Community'. Points are awarded based on:

1. The number of sub-tables or issues the entity is able to report on.
2. The number of metrics or rows the entity is able to report on.
3. For each metric or row reported on a score is assigned based on response to (i) baseline column, (ii) 2017 performance column and (iii) targeted performance.
4. The open text box response is validated and receives points based on compliance with the open text box requirements stated above.

The weighting for this indicator is influenced by the sector specific materiality assessment in MA2. For all sectors, 'Health & Safety - Employees' is considered 'Highly Relevant' and is weighted highly in scoring, 'Health & Safety - Contractors' and 'Health & Safety - Customers & Community' are considered 'Relevant' and receive standard weighting.

### **References**

Global Reporting Initiative, GRI Standards Glossary, 2016

UN Sustainable Development Goals are relevant for this indicator (SDG 3: Good Health and Well-being, SDG 11: Sustainable Cities and Communities)

# Energy & Emissions

2017 Indicator

## PI3 Can the entity report on energy performance?

PI3

Yes

Energy performance			Performance	Targets	
Metrics	Units	Baseline _____	2017	2017	Long-term target end year _____
Energy imported (Total)	MWh				
Energy imported (renewable)	MWh				
Energy generated (Total)	MWh				
Energy generated (renewable)	MWh				
Energy consumed (Total)	MWh				
Energy exported (Total)	MWh				
Energy exported (renewable)	MWh				

Provide the standards, methodologies and/or assumptions used. Optionally, provide information on interpretation of performance data and targets (maximum 250 words)

\_\_\_\_\_

No

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

\_\_\_\_\_

### 4.3 points, IM, E

#### Intent

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

#### Terminology

**Baseline year:** A fixed schedule or reference point in time against which performance in the future is measured.

**Energy consumed:** Total energy consumed on site in undertaking the entity's business activities and including losses. This should be calculated as Energy generated plus Energy imported, minus Energy exported.

**Energy exported:** Exports of energy products (including electricity, heating, cooling, and steam) leaving the entity.

**Energy generated:** Energy (self) generated on-site from both non-renewable and non-fuel energy sources (e.g. sun, wind, water, geothermal and tides). Where energy is generated on-site using an imported fuel-based energy source (e.g. a diesel generator) this must not be counted as Energy generated because this would be double counting with Energy imported.

**Energy imported:** Imports of energy products (including electricity, heating, cooling and steam) entering the entity.

**Renewable energy:** Energy sources that are capable of being replenished in a short time through ecological cycles. Renewable energy sources include geothermal, wind, solar, hydro, tidal and biomass.

## Requirements

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

Select Yes or No. If selecting Yes, the entity must be actively tracking and reporting on specific metrics related to the particular ESG issue.

The key metrics and units are embedded within the rows in the table. This is in line with the industry standards and will ensure standardization and accuracy in reporting. Participants should complete the table in line with the pre-determined units and can refer to conversion measures in the appendix to ensure accurate reporting. Complete each column in the table as per the following instructions. :

- **Baseline:** Enter the baseline year and then enter a number for that baseline metric.
- **Performance (2017):** Enter figures for the performance level in the 2017 period only.
- **Targets (2017):** Enter the targeted performance level for the 2017 period. The focus is on the ability of the entity to set targets and transparency in reporting this vs. whether the entity actually achieved set targets.
- **Targets (Long-term):** Enter the relevant year for which the long-term targets are set and complete figures for the target performance level.

**Note:** Participants may include zero (0) figures for certain sectors, only in the following cases:

- (a) for fossil fuel generators and energy transmission and distribution, zero (0) may be entered for Energy generation only;
- (b) for renewable energy generation, zero (0) may be entered for Energy imported and Energy consumed only, and
- (c) for all other sectors, zero (0) may be entered for Energy generated and Energy exported only.

At least one row for '(Total)' must be completed and the inputs must balance as follows:

Energy imported (Total) + Energy generated (Total) = Energy consumed (Total) + Energy exported (Total)

All zero entries must be logically and clearly explained in the open text box.

**Open text box:** The text must include each of the standards, methodologies and assumptions adopted to calculate and report on these performance metrics. It is not acceptable to refer to a response to another indicator. Optionally, provide information on interpretation of performance data and targets.

Entities should make a distinction in the energy generated section of the table between energy generated and consumed and energy generated and sold.

## Evidence

No evidence is required for this indicator.

## Scoring

Points are awarded based on:

1. The number of metrics or rows the entity is able to report on.
2. For each metric or row reported on a score is assigned based on response to (i) baseline column, (ii) 2017 performance column and (iii) targeted performance.
3. The open text box response is validated and receives points based on compliance with the open text box requirements stated above.

The weighting for this indicator is influenced by the sector specific materiality assessment in MA2. Check the primary sector for your entity. Where this issue/indicator is deemed 'Not relevant' for your primary sector, then the indicator will not be scored. Where the issue/indicator is deemed 'Relevant', then the indicator will

receive standard weighting. Where the issue/indicator is deemed 'Highly relevant' then the indicator will be weighted highly. For example, for all fossil fuel and renewable energy generation sectors, Energy is considered 'Highly Relevant' and is weighted highly in scoring.

**References**

Eurostat, Energy Glossary, 2014

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI Standard 302: Energy, 2016

UN Sustainable Development Goals are relevant for this indicator (SDG 7: Affordable and Clean Energy, SDG 9: Industry, Innovation and Infrastructure, SDG 11: Sustainable Cities and Communities)

**PI4 Can the entity report on greenhouse gas emissions?**

PI4

Yes

GHG emissions			Performance	Targets	
Metrics	Units	Baseline_____	2017	2017	Long-term target end year_____
Scope 1	tCO2e				
Scope 2	tCO2e				
Scope 3 (optional)	tCO2e				
Total GHG emissions (Scope 1+2+3)	tCO2e				
Emissions avoided (renewable energy export)	tCO2e				
On-site offsets	tCO2e				
Offsets purchased	tCO2e				
Net GHG emissions	tCO2e				

Provide the standards, methodologies and/or assumptions used. Optionally, provide information on interpretation of performance data and targets (maximum 250 words)

\_\_\_\_\_

No

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

\_\_\_\_\_

**4.3 points, IM, E**

**Intent**

The intent of this indicator is to assess the entity’s measurement of greenhouse gas emissions performance. Greenhouse gas emissions are the primary driver of anthropogenic climate change and a critical source of local, regional, and global environmental impacts.

**Terminology**

**Baseline year:** A fixed schedule or reference point in time against which performance in the future is measured.

**Emissions avoided (renewable energy exported):** Relates to the emissions avoided through generation of

renewable energy on site and sold to customers of the entity who purchase the renewable energy generated.

**Greenhouse gas emissions (GHG):** GHGs refers to the seven gases listed in the GHG Protocol Corporate Standard: carbon dioxide (CO<sub>2</sub>); methane (CH<sub>4</sub>); nitrous oxide (N<sub>2</sub>O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); nitrogen trifluoride (NF<sub>3</sub>) and sulphur hexafluoride (SF<sub>6</sub>). This does not include renewable energy generated and consumed on site that lowers the GHG emissions of the entity directly.

**Net GHG emissions:** To calculate 'Net GHG emissions' use this formula: Scope 1 + Scope 2 + Scope 3 - On-site offsets - Offsets purchased.

**On-site offsets:** Projects undertaken on site that sequester carbon such as tree planting. It does not include renewable energy generation or other GHG emission reduction projects.

**Offsets purchased:** GHG offsets created externally by third parties that are purchased to reduce the GHG footprint of the entity. These could be a range of types including renewable energy, tree planting, energy efficiency etc. This does not include renewable energy imported and consumed since this directly reduces the GHG emissions of the entity.

**Scope 1 (Direct GHG emissions):** GHG emissions from greenhouse gas sources (greenhouse gas source physical unit or process that releases a GHG into the atmosphere) owned or controlled by the entity.

**Scope 2 (Indirect GHG emissions):** Energy indirect greenhouse gas emissions. GHG emission from the generation of imported electricity, heat or steam consumed by the entity.

**Scope 3:** Other indirect greenhouse gas emission GHG emission, other than energy indirect GHG emissions, which is a consequence of an entity's activities, but arises from greenhouse gas sources that are owned or controlled by other organizations.

**Total GHG emissions:** To calculate the 'Total GHG emissions' use this formula: Scope 1 + Scope 2 + Scope 3.

## Requirements

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

Select Yes or No. If selecting Yes, the entity must be actively tracking and reporting on specific metrics related to the particular ESG issue.

The key metrics and units are embedded within the rows in the table. This is in line with the industry standards and will ensure standardization and accuracy in reporting. Participants should complete the table in line with the pre-determined units and can refer to conversion measures in the appendix to ensure accurate reporting. Complete each column in the table as per the following instructions:

- **Baseline:** Enter the baseline year and then enter a number for that baseline metric.
- **Performance (2017):** Enter figures for the performance level in the 2017 period only.
- **Targets (2017):** Enter the targeted performance level for the 2017 period. The focus is on the ability of the entity to set targets and transparency in reporting this vs. whether the entity actually achieved set targets.
- **Targets (Long-term):** Enter the relevant year for which the long-term targets are set and complete figures for the target performance level.

**Note:** Participants may include zero (0) figures for certain sectors only in the following cases:

- (a) for fossil fuel and renewable energy generation and energy transmission and distribution, zero (0) may be entered for Scope 2 emissions only;
- (b) for all sectors other than renewable energy generation, zero (0) may be entered for Emissions avoided (renewable energy export), and
- (c) for all sectors, zero (0) may be entered for On-site and purchased offsets if neither of these activities was undertaken during the reporting period.

All zero entries must be logically and clearly explained in the open text box.

**Open text box:** The text must include each of the standards, methodologies and assumptions adopted to calculate and report on these performance metrics. It is not acceptable to refer to a response to another indicator. Optionally, provide information on interpretation of performance data and targets.

### **Evidence**

No evidence is required for this indicator.

### **Scoring**

Points are awarded based on:

1. The number of metrics or rows the entity is able to report on.
2. For each metric or row reported on a score is assigned based on response to (i) baseline column, (ii) 2017 performance column and (iii) targeted performance.
3. The open text box response is validated and receives points based on compliance with the open text box requirements stated above.

The weighting for this indicator is influenced by the sector specific materiality assessment in MA2. For Fossil fuel energy generation, Waste to energy and Combined heat and power sectors, GHG emissions is considered 'Highly Relevant' and is weighted highly in scoring. For all other sectors, GHG emissions is considered 'Relevant' and receives standard weighting.

### **References**

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI 305: Emissions, 2016

UN Sustainable Development Goals are relevant for this indicator (SDG 3: Good Health and Well-being, SDG 11: Sustainable Cities and Communities, SDG 13: Climate Action)

World Resource Institute, WBCD, Greenhouse Gas Protocol, 2001

Yes

Emissions generated			Performance	Targets	
Metrics	Units	Baseline_____	2017	2017	Long-term target end year_____
SOx	kg				
NOx	kg				
PM2.5	kg				
PM10	kg				
Ozone	kg				
Other_____					
Other_____					
Other_____					

Provide the standards, methodologies and/or assumptions used. Optionally, provide information on interpretation of performance data and targets (maximum 250 words)

\_\_\_\_\_

- No
- Not applicable

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

\_\_\_\_\_

4.3 points, IM, E

**Intent**

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

**Terminology**

**Air pollutants:** Pollutants of major public health concern include (but are not limited to) particulate matter (PM), carbon monoxide (CO), ozone, nitrogen dioxide (NOx) and sulfur dioxide (SOx).

**Baseline year:** A fixed schedule or reference point in time against which performance in the future is measured.

**Requirements**

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

Select Yes, No or Not Applicable. If selecting Yes, the entity must be actively tracking and reporting on specific metrics related to the particular ESG issue.

Participants may select 'Not applicable' for solar, wind, hydro and geothermal renewable energy generation sectors, as the sector specific materiality assessment (MA2) determined that Air pollution is 'Not relevant'.

The key metrics and units are embedded within the rows in the table. This is in line with the industry standards and will ensure standardization and accuracy in reporting. Participants should complete the table in line with the pre-determined units and can refer to conversion measures in the appendix to ensure accurate reporting. In the case the entity can only report using different metrics and/or units, then enter and

complete a new row. Complete each column in the table as per the following instructions:

- **Baseline:** Enter the baseline year and then enter a number for that baseline metric.
- **Performance (2017):** Enter figures for the performance level in the 2017 period only.
- **Targets (2017):** Enter the targeted performance level for the 2017 period. The focus is on the ability of the entity to set targets and transparency in reporting this vs. whether the entity actually achieved set targets.
- **Targets (Long-term):** Enter the relevant year for which the long-term targets are set and complete figures for the target performance level.

**Note:** Participants may include zero (0) figures for certain sectors only in the following cases:

- (a) For fossil fuel, biomass, waste to energy and combined heat and power generation sectors, Air pollution is considered 'Highly Relevant' therefore zero (0) figures can only be provided where the participant actively does audits, tracking and reporting on these performance metrics to ensure the level is zero (0).
- (b) For all other sectors except solar, wind, hydro and geothermal renewable energy generation, Air pollution is considered 'Relevant' therefore zero (0) figures can only be provided in the same way as (a) above, or if the participant has an impact assessment that supports a zero (0) emission claim.

Zero entries must be logically and clearly explained in the open text box.

**Open text box:** The text must include each of the standards, methodologies and assumptions adopted to calculate and report on these performance metrics. It is not acceptable to refer to a response to another indicator. Optionally, provide information on interpretation of performance data and targets.

Participants can provide information based on measurement or, alternatively, in line with requirements for their regulatory permit (context should be provided in this case).

### Evidence

No evidence is required for this indicator.

### Scoring

Points are awarded based on:

1. The number of metrics or rows the entity is able to report on.
2. For each metric or row reported on a score is assigned based on response to (i) baseline column, (ii) 2017 performance column and (iii) targeted performance.
3. The open text box response is validated and receives points based on compliance with the open text box requirements stated above.

The weighting for this indicator is influenced by the sector specific materiality assessment in MA2. For solar, wind, hydro and geothermal renewable energy generation sectors, Air pollution is considered 'Not relevant' and therefore is not scored. For fossil fuel, biomass, waste-to-energy and combined heat and power generation, Air pollution is considered 'Highly Relevant' and is weighted highly in scoring. For all other sectors, Air pollution is considered 'Relevant' and receives standard weighting.

### References

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI 305: Emissions, 2016

UN Sustainable Development Goals are relevant for this indicator (SDG 3: Good Health and Well-being, SDG 11: Sustainable Cities and Communities, SDG 13: Climate Action)

# Water & Waste

2017 Indicator

## PI6 Can the entity report on water performance?

PI6

Yes

Withdrawals			Performance	Targets	
Metrics	Units	Baseline_____	2017	2017	Long-term target end year_____
Potable water supply	ML				
Surface water/river	ML				
Seawater	ML				
Groundwater	ML				
Rainwater	ML				
Recycled water (from external suppliers)	ML				
Other_____	ML				

Consumption			Performance	Targets	
Metrics	Units	Baseline_____	2017	2017	Long-term target end year_____
Consumption	ML				
Evaporation and losses	ML				
Other_____	ML				

Discharged			Performance	Targets	
Metrics	Units	Baseline_____	2017	2017	Long-term target end year_____
Municipal Treatment Plant	ML				
Surface water/river	ML				
Seawater	ML				
Groundwater	ML				
Recycled water (produced on-site)	ML				
Other_____	ML				

Provide the standards, methodologies and/or assumptions used. Optionally, provide information on interpretation of performance data and targets (maximum 250 words)

\_\_\_\_\_

- No  
 Not applicable

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

\_\_\_\_\_

### 4.3 points, IM, E

#### Intent

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

## Terminology

**Baseline year:** A fixed schedule or reference point in time against which performance in the future is measured.

**Groundwater:** Water in soil beneath the soil surface, usually under conditions where the pressure in the water is greater than the atmospheric pressure, and the soil voids are substantially filled with the water. Non-renewable groundwater is generally located at deeper depths and cannot be replenished easily or is replenished over very long periods of time (they are sometimes referred to as “fossil” groundwater sources). Renewable groundwater sources can be replenished relatively quickly and are usually located at shallow depths.

**Municipal Treatment Plant:** A facility for the treatment of municipal or industrial wastewater. The treatment can be primary, secondary or tertiary.

**Potable water:** Potable water is considered as drinking water.

**Recycled water:** An act of processing used water/wastewater through another cycle before discharge to final treatment and/or discharge to the environment. This can include water that was treated prior to reuse and water that was not treated prior to reuse. It can also include collected rainwater and wastewater generated by household processes such as washing dishes, laundry, and bathing (grey water).

**Seawater:** Seawater is water in which the concentration of salts is relatively high ( above 35,000 mg/l).

**Surface water:** Surface water is naturally occurring water on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers and streams.

**Water consumption:** Amount of water that is used but not returned to its original source. This includes water that has transpired, has been incorporated into products, crops or waste, consumed by man or livestock or otherwise removed from the local source.

**Water discharged:** The sum of water effluents discharged over the course of the reporting period to subsurface waters, surface waters, sewers that lead to rivers, oceans, lakes, wetlands, treatment facilities, and ground water.

**Water withdrawals:** The sum of all water drawn into the boundaries of the entity from all sources (including surface water, ground water, rainwater, and municipal water supply) for any use over the course of the reporting period.

## Requirements

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

Select Yes, No or Not Applicable. If selecting Yes, the entity must be actively tracking and reporting on specific metrics related to the particular ESG issue.

Participants may select 'Not applicable' for Energy transmission and distribution and Wind power generation sectors, as the sector specific materiality assessment (MA2) determined that Water use is 'Not relevant.

The key metrics and units are embedded within the rows in the table. This is in line with the industry standards and will ensure standardization and accuracy in reporting. Participants should complete the table in line with the pre-determined units and can refer to conversion measures in the appendix to ensure accurate reporting. In the case the entity can only report using different metrics and/or units, then enter and complete a new row. Complete each column in the table as per the following instructions:

- **Baseline:** Enter the baseline year and then enter a number for that baseline metric.
- **Performance (2017):** Enter figures for the performance level in the 2017 period only.
- **Targets (2017):** Enter the targeted performance level for the 2017 period. The focus is on the ability of the entity to set targets and transparency in reporting this vs. whether the entity actually achieved set targets.

- **Targets (Long-term):** Enter the relevant year for which the long-term targets are set and complete figures for the target performance level.

**Note:** In most circumstances, participants can not include zero (0) figures. The indicator focuses on the ability to actively track and report on these metrics, so typing zero (0) does not satisfy this initial indicator requirement. However, if a participant actively does audits, tracking and reporting on these performance metrics to ensure the level is zero (0), then they can enter this and provide justification/context in the open text box.

**Open text box:** The text must include each of the standards, methodologies and assumptions adopted to calculate and report on these performance metrics. It is not acceptable to refer to a response to another indicator. Optionally, provide information on interpretation of performance data and targets.

### **Evidence**

No evidence is required for this indicator.

### **Scoring**

Points are awarded based on:

1. The number of sub-tables or issues the entity is able to report on.
2. The number of metrics or rows the entity is able to report on.
3. For each metric or row reported on a score is assigned based on response to (i) baseline column, (ii) 2017 performance column and (iii) targeted performance.
4. The open text box response is validated and receives points based on compliance with the open text box requirements stated above.

The weighting for this indicator is influenced by the sector specific materiality assessment in MA2. For Energy transmission and distribution and Wind power generation sectors, Water use is considered 'Not relevant' and therefore is not scored. For Hydro renewable energy generation and Water services, Water use is considered 'Highly Relevant' and is weighted highly in scoring. For all other sectors, Water use is considered 'Relevant' and receives standard weighting.

### **References**

CDP, Water Questionnaire 2017, 2017

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI 303: Water, 2016

UN Sustainable Development Goals are relevant for this indicator (SDG 6: Clean Water and Sanitation, SDG 14: Life Below Water)

## PI7 Can the entity report on waste generation and disposal?

PI7

Yes

Waste generation			Performance	Targets	
Metrics	Units	Baseline_____	2017	2017	Long-term target end year_____
Hazardous	Tonnes				
Non-hazardous	Tonnes				
Other_____	Tonnes				

Waste disposal			Performance	Targets	
Metrics	Units	Baseline_____	2017	2017	Long-term target end year_____
Re-use	Tonnes				
Recycling	Tonnes				
Waste to energy	Tonnes				
Incineration	Tonnes				
Landfill	Tonnes				
Other_____	Tonnes				

Provide the standards, methodologies and/or assumptions used. Optionally, provide information on interpretation of performance data and targets (maximum 250 words)

\_\_\_\_\_

No

Not applicable

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

\_\_\_\_\_

### 4.3 points, IM, E

#### Intent

The intent of this indicator is to assess the entity's measurement of solid waste generation and disposal. Waste management represents a significant cost, environmental impact, and a potential opportunity. Waste hauling and disposal typically represents an operational cost for infrastructure operations. Waste streams have both direct and indirect impacts, such as surface water pollution and greenhouse gas emissions. In some cases, waste streams may be monetized (e.g. waste-to-energy, recycling).

#### Terminology

**Baseline year:** A fixed schedule or reference point in time against which performance in the future is measured.

**Hazardous waste:** Hazardous waste is waste that is dangerous or potentially harmful to human health or the environment.

**Incineration:** The destruction of waste material by burning it.

**Landfill:** The disposal of waste into or onto land.

**Non-hazardous waste:** Any solid waste which is not hazardous waste. This includes construction and demolition waste, municipal solid waste (trash or garbage), commercial and industrial waste (a wide variety of non-hazardous materials resulting from the production of goods and products).

**Re-use:** Any operation by which products or components that are not waste are used again for the same

purpose for which they were conceived.

**Recycling:** Any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.

**Waste to energy:** The process of generating energy from the primary treatment of waste.

### Requirements

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

Select Yes, No or Not Applicable. If selecting Yes, the entity must be actively tracking and reporting on specific metrics related to the particular ESG issue.

Participants may select 'Not applicable' for solar, wind, hydro and geothermal renewable energy generation sectors, as the sector specific materiality assessment (MA2) determined that Waste is 'Not relevant'.

The key metrics and units are embedded within the rows in the table. This is in line with the industry standards and will ensure standardization and accuracy in reporting. Participants should complete the table in line with the pre-determined units and can refer to conversion measures in the appendix to ensure accurate reporting. In the case the entity can only report using different metrics and/or units, then enter and complete a new row. Complete each column in the table as per the following instructions:

- **Baseline:** Enter the baseline year and then enter a number for that baseline metric.
- **Performance (2017):** Enter figures for the performance level in the 2017 period only.
- **Targets (2017):** Enter the targeted performance level for the 2017 period. The focus is on the ability of the entity to set targets and transparency in reporting this vs. whether the entity actually achieved set targets.
- **Targets (Long-term):** Enter the relevant year for which the long-term targets are set and complete figures for the target performance level.

In most circumstances, participants can not include zero (0) figures. The indicator focuses on the ability to actively track and report on these metrics, so typing zero (0) does not satisfy this initial indicator requirement. However, if a participant actively does audits, tracking and reporting on these performance metrics to ensure the level is zero (0), then they can enter this and provide justification/context in the open text box.

**Open text box:** The text must include each of the standards, methodologies and assumptions adopted to calculate and report on these performance metrics. It is not acceptable to refer to a response to another indicator. Optionally, provide information on interpretation of performance data and targets.

### Evidence

No evidence is required for this indicator.

### Scoring

Points are awarded based on:

1. The number of sub-tables or issues the entity is able to report on.
2. The number of metrics or rows the entity is able to report on.
3. For each metric or row reported on a score is assigned based on response to (i) baseline column, (ii) 2017 performance column and (iii) targeted performance.
4. The open text box response is validated and receives points based on compliance with the open text box requirements stated above.

The weighting for this indicator is influenced by the sector specific materiality assessment in MA2. For Solar,

Wind, Hydro and Geothermal renewable generation sectors, Waste is considered 'Not relevant' and therefore is not scored. For Waste Treatment and Disposal sector, Waste is considered 'Highly Relevant' and is weighted highly in scoring. For all other sectors, Waste is considered 'Relevant' and receives standard weighting.

### **References**

US Environmental Protection Agency, Hazardous & Non-Hazardous Waste, 2017

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI 306: Effluents and Waste, 2016

Official Journal of the European Union, Waste Directive, 2008

UN Sustainable Development Goals are relevant for this indicator (SDG 11: Sustainable Cities and Communities, SDG 12: Responsible Consumption and Production)

# Biodiversity & Habitat

2017 Indicator

## PI8 Can the entity report on biodiversity and habitat?

PI8

Yes

Wildlife			Performance	Targets	
Metrics	Units	Baseline_____	2017	2017	Long-term target end year_____
Wildlife fatalities	Number				
T&E species fatalities	Number				
Other_____	Number				

Habitat management			Performance	Targets	
Metrics	Units	Baseline_____	2017	2017	Long-term target end year_____
Habitat removed	Ha				
Habitat enhanced or restored	Ha				
Habitat protected [on-site]	Ha				
Habitat protected [off-site]	Ha				
Other_____	Ha				

Provide the standards, methodologies and/or assumptions used. Optionally, provide information on interpretation of performance data and targets (maximum 250 words)

\_\_\_\_\_

No

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

\_\_\_\_\_

### 4.3 points, IM, E

#### Intent

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

#### Terminology

**Habitat:** The natural home or environment of an animal, plant, or other organism.

**Habitat removed:** Destruction or displacement of natural habitat that leads to loss of biodiversity.

**Habitat enhanced or restored:** Identification of disturbed habitats and restoration of the native animal and plant species that occur there.

**Habitat protected:** Management practice that seeks to conserve, protect and restore habitat areas to prevent their extinction, fragmentation or reduction in range.

**Threatened & Endangered (T&E) species:** Animal and plant species that are either on the IUCN Red list, or have been designated as threatened, endangered, or protected, by local or national governments.

#### Requirements

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017

Assessment response.

Select Yes or No. If selecting Yes, the entity must be actively tracking and reporting on specific metrics related to the particular ESG issue.

The key metrics and units are embedded within the rows in the table. This is in line with the industry standards and will ensure standardization and accuracy in reporting. Participants should complete the table in line with the pre-determined units and can refer to conversion measures in the appendix to ensure accurate reporting. In the case the entity can only report using different metrics and/or units, then enter and complete a new row. Complete each column in the table as per the following instructions:

- **Baseline:** Enter the baseline year and then enter a number for that baseline metric.
- **Performance (2017):** Enter figures for the performance level in the 2017 period only.
- **Targets (2017):** Enter the targeted performance level for the 2017 period. The focus is on the ability of the entity to set targets and transparency in reporting this vs. whether the entity actually achieved set targets.
- **Targets (Long-term):** Enter the relevant year for which the long-term targets are set and complete figures for the target performance level.

For all sectors, zero (0) may be entered for any habitat management metrics if none of the associated activities was undertaken during the reporting period (e.g. no habitat (vegetation) removal or restoration). Similarly, for all sectors, zero (0) may be entered for wildlife impact metrics if a participant actively does tracking and reporting on these performance metrics to ensure the level is zero (0). Zero entries must be logically and clearly explained in the open text box.

### Evidence

No evidence is required for this indicator.

### Scoring

Points are awarded based on:

1. The number of sub-tables or issues the entity is able to report on.
2. The number of metrics or rows the entity is able to report on.
3. For each metric or row reported on a score is assigned based on response to (i) baseline column, (ii) 2017 performance column and (iii) targeted performance.
4. The open text box response is validated and receives points based on compliance with the open text box requirements stated above.

The weighting for this indicator is influenced by the sector specific materiality assessment in MA2. For all sectors, Biodiversity & Habitat is considered 'Relevant' and receives standard weighting in scoring.

### References

Global Reporting Initiative, GRI Standards Glossary, 2016

Global Reporting Initiative, GRI 304: Biodiversity, 2016

International Union for Conservation of Nature, Guidelines for Applying Protected Area Management Categories, 2008

UN Sustainable Development Goals are relevant for this indicator (SDG 15: Life on Land, SDG 14: Life Below Water)



# Certifications & Awards

## Intent and Overview

The intent of this Aspect is to assess the entity's achievement and/or maintenance of ESG related certifications. Certifications provide recognition for a certain level of ESG performance.

## Certifications

2017 Indicator

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

CA2

Yes

List certifications achieved

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

**UPLOAD** OR URL \_\_\_\_\_

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

No

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

\_\_\_\_\_

### Scheme Name/Sub-scheme Name

*A list of provisionally validated certification schemes is provided in Appendix of the Reference Guide. If you wish to add a new scheme, please contact info@gresb.com, and you will be asked to complete the validation questions for the scheme (see Reference Guide Appendix).*

### Phases

- Planning and design
- Construction
- Operations

**2.5 points, IM, G**

### Intent

The intent of this indicator is to assess whether there has been any certified recognition for ESG-related practices or performance. Certification of an entity's ESG management and/or performance provides robust assurance that is of interest to investors.

## Requirements

Select Yes or No. If you select Yes, then complete the table.

**No pre-fill:** This indicator has changed from the 2017 Assessment and has not been pre-filled with the 2017 Assessment response.

**2018 changes:** Include minor wording changes. This indicator now focusses on any asset-level certifications and is not limited to certifications focused on the project development phase.

For each of the certifications added to the table, it is mandatory to:

1. In column 1, provide the name of the project. An entity may complete multiple projects over the asset lifecycle and receive third-party recognition, in different phases and for projects that focus on different components of an asset. For example, a railway asset may undertake a project to upgrade a station or add a new line. This project may achieve certifications in the design, construction and operations phases. If an asset-wide certification was achieved, and not at project-level, then state the entity's name in this column.
2. In column 2, provide the date the certification was awarded;
3. In column 3, select the scheme/sub-scheme name. If the name is not present in the list, you may add the scheme by filling out the Certification form (see Appendix 2);
4. In column 4, select the phase of the project for which the certification applies.

**Scheme Name/Sub-scheme Name:** A list of provisionally validated certification schemes is provided in Appendix 3 of the Reference Guide. If you wish to add a new scheme, please contact [info@gresb.com](mailto:info@gresb.com) and you will be asked to complete the validation questions for the scheme (see Reference Guide Appendix 2).

## Evidence

It is mandatory to provide evidence. Provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

**Hyperlink:** If providing a hyperlink, ensure that the relevant material can be accessed within two web page navigation steps (e.g. two clicks).

**Document upload:** Participants may upload several documents. When providing a document upload, it is mandatory to indicate where relevant information can be found within the document.

Evidence examples may include but are not limited to:

- Participants are encouraged to provide the simplest documentation supporting their claim. This may include a copy or legible image of an official certificate or documentation received from the certifying body.
- For projects, this may be a screenshot or link to a project directory showing a project name, date, and location matching their statement.

## Scoring

Supporting evidence is mandatory. Your answer will not be scored unless the hyperlink and/or the uploaded document is considered valid.

This indicator is scored as a Three Section Indicator (i.e. Section 1: 'Yes/No' response, Section 2: 'additional criteria' response, Section 3: 'evidence' response).

Section 2 is scored based on the certifications provided in the table, with one certification sufficient to receive maximum points.

## Awards

2017 Indicator

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

CA3

Yes

Information about third-party awards

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

Can the entity provide evidence as an UPLOAD or URL?

Yes

**UPLOAD** OR URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

### Not scored, IM, G

#### Intent

The intent of this indicator is to assess third-party awards received by the entity for ESG management or performance. Awards provide a potentially useful indicator of entity performance. This indicator is not scored and is for reporting purposes only.

#### Requirements

Select Yes or No. If you select Yes, then complete the table.

**No pre-fill:** This indicator has remained the same as the 2017 Assessment but has not been pre-filled with 2017 Assessment answers.

For each of the awards added to the table, it is mandatory to:

1. In column 1, provide the name of the award;
2. In column 2, provide the name of the organization issuing the award;
3. In column 3, provide the date of award;
4. In column 4, provide the basis for the award including what part or aspect of the asset business achieved the award.

#### Evidence

It is optional to provide evidence. If selecting yes, provide a hyperlink OR document upload. Provided evidence must demonstrate each of the selected criteria.

The entity should provide sufficient information to allow investors to access case studies, research, or other

supplemental materials.

**Scoring**

This indicator is not scored.

# Appendix 1

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## Conversion tables

Heat and energy	
1 mega joule	239.0 kilocalories
	947.8 Btu
	0.278 kilowatt hours (kWh)
1 Gigawatt hour (GWh)	1000 Megawatt hour (MWh)
1 kilowatt hour (kWh)	860.4 kilocalories
	0.001 Megawatt hour (MWh)
	3412.1 Btu
1 million Btu	1055 mega joules
	252.2 mega calories
	293.1 kilowatt hours (kWh)
	0.29307 Megawatt hour (MWh)
1 ton-hour	0.003516 Megawatt hour (MWh)
Cubic measures	
1 liter	0.01 hectoliter
	0.035 cubic foot
	0.001 cubic meter
	0.220 Imperial gallon
	0.264 American gallon
1 American gallon	0.134 cubic foot
	0.003785 cubic meter
	3.785 liters
	0.833 Imperial gallon
	0.024 American barrel
1 cubic foot	0.028 cubic meter
	28.317 liters
	6.229 Imperial gallons
	7.481 American gallons

	0.1781 American barrel
1 Imperial gallon	0.161 cubic foot
	0.00456 cubic meter
	4.546 liters
	1.201 American gallons
	0.029 American barrel
1 American barrel	5.615 cubic feet
	0.159 cubic meter
	158.99 liters
	34.973 Imperial gallons
	42 American gallons
1 cubic meter	35.315 cubic feet
	1.000 liters
	219.97 imperial gallons
	264.17 American gallons
	6.290 American barrels
<b>Areas</b>	
1 square foot	0.093 square meter
1 square meter	10.764 square feet
1 square yard	1.196 square meter
1 square mile	2.59 square kilometer
1 acre	4,046.86 square meter
	43,560 square feet
<b>Mass</b>	
1 metric ton	1,000 kilogram
1 pound	0.45359 kilogram
	0.00045 metric tonnes
1 short ton	2,000 pounds
	0.90718 metric tonnes

# Appendix 2

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## Certifications Validation Questions

### A Certification scheme

1. Certification scheme name \_\_\_\_\_
2. Certification sub-scheme name \_\_\_\_\_
3. Certification body name \_\_\_\_\_
4. Country where certification was granted \_\_\_\_\_

### B Is the certification an in-house or external scheme?

1. In-house certification scheme
2. External scheme

### C Verification of compliance with scheme requirements is based on:

- Third-party document review
- Third-party on-site assessment
- Both document and on-site assessment performed by a third party
- No third-party document review or on-site assessment required

**Note:** If you use an in-house scheme, GRESB will ask for additional information on the scheme. If no third-party document review or on-site assessment required, GRESB will ask for an upload to provide specific information on the assessment method.

### D Public information

1. Public website of the scheme \_\_\_\_\_
2. Public list of certified projects online \_\_\_\_\_

### E Is the scheme required by a national or regional government agency?

- Yes. Specify name of agency \_\_\_\_\_
- No

**Note:** Mandatory certification by a central government or regional/local government department or from an organization with delegated authority from such a department.

### F Is the scheme used by a national or regional government agency?

- Yes. Specify name of agency \_\_\_\_\_
- No

## **G Does the certification require:**

---

1. Performance-based design goals for energy efficiency and/or GHG emissions reduction
2. Operational performance data for energy efficiency and/or GHG emissions reduction
3. Both design and operational goals and data collection
4. None

## **H Select the topics included in the scheme assessment: (multiple answers possible)**

---

- Location (e.g., brownfield redevelopment, density, walkability)
- Transportation (e.g., access to public transport)
- Site design (including stormwater management, heat island reduction, etc.)
- Energy efficiency
- Greenhouse gas emissions
- Indoor water conservation
- Outdoor water conservation
- Waste management (including waste diversion, recycling)
- Indoor environmental quality
- Operations/management
- Materials selection
- Biodiversity and habitat conservation
- Public health and wellness
- Social equity
- Resilience
- Other, please specify \_\_\_\_\_

**Note:** Refers to the scheme in general, not to the topics included in each individual asset assessment of the portfolio.

## **I Select the sectors (asset types) included in the scheme assessment: (multiple answers possible)**

---

- Fossil fuel generation
- Renewable generation, utility scale
- Renewable generation, distributed
- Combined Heat and Power
- Energy Efficiency
- Energy transmission, distribution and storage
- Telecommunications
- Transportation: Airport
- Transportation: Railroad
- Transportation: Rolling Stock
- Transportation: Transportation system
- Transportation: Ports
- Transportation: Toll road operations
- Waste Treatment and Disposal
- Water Resource Management
- Other, please specify \_\_\_\_\_

## J Assessment details

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1. Certificate duration \_\_\_\_\_
2. Certification levels \_\_\_\_\_
3. Assessor credential \_\_\_\_\_
4. Assessment method and criteria \_\_\_\_\_
5. Recertification requirements \_\_\_\_\_
6. Provide any additional information about the scheme (maximum 250 words)  
\_\_\_\_\_

*If you wish to add a new scheme in addition to the list that has been provided, please contact [info@gresb.com](mailto:info@gresb.com), and you will be asked to complete the above-stated validation questions for the scheme.*

# Appendix 3

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## Infrastructure Certification Schemes

### Select the certification scheme for CA1 :

- BREEAM New Construction: Infrastructure
- CEEQUAL
- LEED (Leadership in Energy and Environmental Design)
- SuRe Standard
- Envision
- DGNB Certification System
- HQE Certification (Haute Qualité Environnementale)
- Greenroads Rating System
- WELL Building Standard
- Infrastructure Sustainability (IS) Rating Scheme
- IFC E&S Performance Standards
- Equator Principles (EP) III (integrate IFC E&S Performance Standards)
- Sustainable Transport Appraisal Rating (STAR)
- AWARE Climate Change Risk Tool
- AFD Carbon Footprint Tool
- Climate & Disaster Risk Screening Tools
- World Bank Urban Risk Assessment Tool
- Climate Finance Impact Tool
- Caribbean Climate Online Risk and Adaptation Tool (CCORAL)
- IFC Financial Valuation Tool
- Resilience.io
- Sustainable Asset Valuation Tool (SAVi)
- Trucost EBoard
- InVEST
- Green Infrastructure Support Tool (GIST)
- Enterprise Green Communities
- Fortified (Commercial)
- Fitwel
- Florida Green Building Certification
- Fortified (For Safer Business)
- LEED Resilience Pilot Credits
- PEER
- RESILIENCE-BASED EARTHQUAKE DESIGN INITIATIVE (REDi)
- SITES
- US Resiliency Council Rating System (Seismic)

*This list indicates certifications that have been submitted to GRESB as part of participation and accepted for full or partial recognition. Additional schemes may also receive recognition if they meet GRESB's criteria.*

# Appendix 4

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## Assurance and verification schemes

- AA1000 Assurance Standard
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Specified Gas Emitters Regulation
- ASAE 3000
- Attestation Standards established by the American Institute of Certified Public Accountants/AICPA (AT101)
- Australia National Greenhouse and Energy Regulations (NGER Act)
- California Mandatory Greenhouse Gas Reporting Regulation (NGER Act) (also known as Californian Air Resources Board regulations)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025 Carbon Trust Standard
- Chicago Climate Exchange verification standard
- 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 AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE 3000
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
- ISO 14064-3
- JVETS (Japanese Voluntary Emissions Trading Scheme) Guideline for verification
- Korean GHG and Energy Target Management System
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- RevR6 Procedure for assurance of sustainability report from Far, the Swedish auditors professional body
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
- Spanish Institute of Registered Auditors (ICJCE)
- Standard 3410N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- State of Israel Ministry of Environmental Protection, VERIFICATION OF GREENHOUSE GAS EMISSIONS AND EMISSIONS REDUCTION IN ISRAEL GUIDANCE DOCUMENT FOR CONDUCTING VERIFICATIONS, Process A
- Swiss Climate CO2 label
- Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
- The Climate Registry General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Tokyo Emissions Trading Scheme
- Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws

# Appendix 5

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## Name of Organization Validation Questions

Organization website \_\_\_\_\_

Office location (city/country) \_\_\_\_\_

Who could GRESB contact for validation purposes?

- Name \_\_\_\_\_
- Email \_\_\_\_\_
- Phone number \_\_\_\_\_

*This information is only used for validation purposes where the organization is not yet confirmed as a valid answer in GRESB's validation database.*

# Appendix 6

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## Terminology

The below list identifies terminology that is frequently referenced throughout the GRESB Infrastructure Assessment. Indicator specific terminology is referenced within the guidance notes, for each indicator.

### Environmental issues:

**Air pollutants:** Pollutants of major public health concern include ozone-depleting substances (ODS), NO<sub>x</sub>, SO<sub>x</sub>, particulate matter (PM) and/or other standard categories of air emissions identified in relevant regulations.

**Biodiversity and habitat:** Issues related to wildlife, endangered species, ecosystem services, habitat management, and relevant topics. Biodiversity refers to the variety of all plant and animal species. Habitat refers to the natural environment in which these plant and animal species live and function.

**Climate change adaptation:** Preparation for long-term change in climatic conditions or climate related events. Example of climate change adaptation measures can include, but are not limited to: building flood defenses, xeriscaping and using tree species resistant to storms and fires, adapting building codes to extreme weather events.

**Contamination:** Contamination of land can happen by substances or effluents such as gases, chemicals, oils, fuels, waste.

**Energy:** Energy refers to energy consumption and generation from non-renewable and renewable sources (e.g. electricity, heating, cooling, steam).

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

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

**Light pollution:** Excessive or obtrusive artificial light also known as photo pollution or luminous pollution. Examples of light pollution and reflection include: spilled light from construction zones and parking lots which may impact breeding grounds or resting areas; highly reflective towers which may affect bird flight.

**Materials sourcing and resource efficiency:** Responsible sourcing of materials considers the environmental, social and economic impacts of the procurement and production of products and materials. Resource efficiency means using those products and materials in an efficient and sustainable manner while minimizing impacts on the environment and society.

**Noise:** Refers to noise pollution, also known as environmental noise, which is the propagation of noise with harmful impact on the activity of human or animal life.

**Resilience to catastrophe/disaster:** Disaster resilience is the ability of individuals, communities, organizations and states to adapt to and recover from hazards, shocks or stresses without compromising long-term prospects for development.

**Waste:** Entity's consideration of waste disposal methods and whether waste minimization strategies emphasize prioritizing options for reuse, recycling, and then recovery over other disposal options to minimize ecological impact.

**Water pollution:** The contamination of water bodies (e.g. lakes, rivers, oceans, aquifers and groundwater) when pollutants are directly or indirectly discharged into water bodies without adequate treatment to remove harmful compounds.

**Water use:** Water withdrawals, reuse, efficiency, and recycling, including entity's consideration of whether water sources are significantly affected by withdrawal of water.

## **Social issues:**

**Child labor:** Work that children should not be doing because they are too young, or, if they have reached the minimum age, because it is dangerous or otherwise unsuitable for them.

**Community development:** Plan that details actions to minimize, mitigate, or compensate for adverse social and/or economic impacts, and/or to identify opportunities or actions to enhance positive impacts of a project on the community.

**Customer satisfaction:** Customer satisfaction is one measure of an entity's sensitivity to its customers' needs and preferences and, from an organizational perspective, is essential for long-term success. In the context of sustainability, customer satisfaction provides insight into how the entity approaches its relationship with one stakeholder group (customers).

**Discrimination:** Discrimination occurs when a person is treated less favorably than others because of characteristics that are not related to the person's competencies or the inherent requirements of the job.

**Employee engagement:** An employee's involvement with, commitment to and satisfaction with the entity.

**Forced or compulsory labor:** All work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily.

**Freedom of association:** Right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity.

**Gender and diversity:** Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.

**Health and Safety:** The principles of occupational health and safety management systems include developing a policy, analyzing and controlling health and safety risks, providing training, and recording and investigating health and safety incidents.

**Labor standards and working conditions:** Labor standards and working conditions are at the core of paid work and employment relationships. Working conditions cover a broad range of topics and issues, from working time (hours of work, rest periods, and work schedules) to remuneration, as well as the physical conditions and mental demands that exist in the workplace.

**Social enterprise partnering:** Entity's partnerships with organizations that have social objectives which serve as the primary purpose of the organization.

**Stakeholder relations:** Engagement with individuals/entities that have an interest in the entity.

## Governance issues:

**Audit committee structure/independence:** A corporate board of directors establishes an audit committee to assist in discharging its fiduciary responsibility. An effective audit committee is an important feature of a strong corporate governance culture, and should have a clear description of duties and responsibilities.

**Board composition:** Composition of the board and its committees by (i) Executive or non-executive, (ii) Independence, (iii) Tenure on the governance body, (iv) Number of each individual's other significant positions and commitments, and the nature of the commitments, (v) Gender, (vi) Membership of under-represented social groups, (vii) Competences relating to economic, environmental and social impacts, (viii) Stakeholder representation.

**Board-level issues** Governance issues that should be recognized on board-level by the entity.

**Compensation committee structure/independence:** Compensation decisions are central to the governance of many entities. Compensation committees or analogous organizations are established to govern employee compensation and ensure employee remuneration decisions are made in a fair, consistent, and independent manner. An independent compensation committee may be one indicator of effective governance.

**Data protection and privacy (including cybersecurity):** Customer privacy includes matters such as the protection of data; the use of information or data for their original intended purpose only, unless specifically agreed otherwise; the obligation to observe confidentiality; and the protection of information or data from misuse or theft.

**Executive compensation** The financial and non-financial compensation of executives, in a manner that motivates executives to perform their roles in alignment with the entities objectives and risk tolerance.

**Fiduciary duty** Duties owed by a fiduciary to a beneficiary. Examples of fiduciary duties include a duty of confidentiality, a duty of no conflict, and a duty not to profit from his position. A fiduciary is a person to whom power or property is entrusted for the benefit of another.

**Fraud:** Wrongful deception intended to result in financial or personal gain.

**Independence of Board chair:** a non-executive member of the board who does not have any management responsibilities within the organization and is not under any other undue influence, internal or external, political or ownership, that would impede the board member's exercise of objective judgment.

**Lobbying activities:** Any activity carried out to influence a government or institution's policies and decisions in favor of a specific cause or outcome.

**One share/one vote:** Policy that ensures that shareholders hold equal voting rights, in which each share represents one vote.

**Operational issues:** Governance issues that should be recognized on operational-level by the entity.

**Political contributions** Disclosure of and guidelines for political contributions, such as the amounts and recipients of all monetary and non-monetary contributions made by an organization, which include political contributions made through third parties.

**Whistle-blower mechanism:** A process that offers protection for individuals that want to reveal illegal, unethical or dangerous practices. An efficient whistle-blower mechanism prescribes clear procedures and channels to facilitate the reporting of wrongdoing and corruption, defines the protected disclosures, outlines the remedies and sanctions for retaliation.

## Stakeholder group list:

**Clients/Customers:** A customer is understood to include end-customers (consumer) as well as business-to-business customers.

**Community/Public:** Persons or groups of persons living and/or working in any areas that are economically, socially or environmentally impacted (positively or negatively) by an entity's operations.

**Contractors:** Persons or organizations working onsite or offsite on behalf of an entity. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors.

**Employee(s):** Either the entity's employees or the organization's employees whose primary responsibilities include the operation or support of the entity.

**Investors/shareholders:** The entity's current investors and/or equity stake owners in the entity.

**Regulators/Government:** The state and/or local authoritative and administrative governing body.

**Special interest groups:** Organization with a shared interest or characteristic (e.g. trade unions, non-governmental organizations).

**Suppliers:** Direct commercial relationship with the entity (tier 1 supply chain).

**Supply chain (beyond Tier 1 suppliers and contractors):** Indirect commercial relationship with the entity.

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# Appendix 7

## Materiality

### Environmental Issues

	Air pollutants	Biodiversity & Habitat	Contamination	Energy	Greenhouse Gas Emissions	Light pollution	Materials Sourcing & Resource efficiency	Noise	Resilience to catastrophe / disaster	Resilience (adaptation) to climate change	Water pollution	Water Use	Waste
Diversified/Other	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Energy transmission, distribution & storage	Relevant	Relevant	Relevant	Relevant	Relevant	Not relevant	Relevant	Not relevant	Relevant	Relevant	Not relevant	Not relevant	Relevant
Fossil fuel generation	Highly relevant	Relevant	Relevant	Highly relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Not relevant	Relevant	Relevant	Highly relevant	Relevant	Not relevant	Relevant	Not relevant	Relevant	Relevant	Not relevant	Relevant	Not relevant
Renewable energy, distributed	Not relevant	Relevant	Relevant	Highly relevant	Relevant	Not relevant	Relevant	Relevant	Relevant	Relevant	Not relevant	Not relevant	Not relevant
	Not relevant	Relevant	Relevant	Highly relevant	Relevant	Not relevant	Relevant	Relevant	Relevant	Relevant	Not relevant	Highly relevant	Not relevant
Renewable energy, utility	Highly relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Highly relevant	Relevant	Relevant	Highly relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Not relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Not relevant
	Not relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Not relevant
	Not relevant	Relevant	Relevant	Highly relevant	Relevant	Not relevant	Relevant	Not relevant	Relevant	Relevant	Not relevant	Relevant	Not relevant
Combined Heat & Power	Highly relevant	Relevant	Relevant	Highly relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Social	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Telecommunications	Relevant	Relevant	Relevant	Relevant	Relevant	Not relevant	Relevant	Not relevant	Relevant	Relevant	Not relevant	Relevant	Relevant
	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Transportation	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Not relevant	Relevant	Relevant
	Relevant	Relevant	Relevant	Relevant	Relevant	Not relevant	Relevant	Relevant	Relevant	Relevant	Not relevant	Relevant	Relevant
	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Waste Treatment and Disposal	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	
Water resource management	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Highly relevant	

## Social Issues

	Child labour	Community develop-ment	Customer satisfaction	Discrimina-tion	Employee engage-ment	Freedom of association	Gender and diversity	Health and safety: employees	Health and safety: customers	Health and safety: community	Health and safety: supply chain	Labor standards and working conditions	Social enterprise partnering	Stakeholder relations
Diversified/Other	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Energy transmission, distribution & storage	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Fossil fuel generation	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Renewable energy, distributed	Solar	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Wind	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Renewable energy, utility	Hydro	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Biomass	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Renewable energy, utility	Waste to energy	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Geothermal	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Solar	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Wind	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Combined Heat & Power	Hydro	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
		Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Social	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Telecommunications		Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
		Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Transportation	Airports	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Railroad	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Rolling Stock	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Ports	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Waste Treatment and Disposal	Toll road operations	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
		Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Water resource management	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Highly relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant

## Governance Issues

	Audit committee structure / independence	Board composition	Bribery and corruption	Compensation committee structure / independence	Executive compensation	Fraud	Fiduciary duty	Independence of Board chair	Lobbying activities	One share/one vote	Political contributions	Whistleblower protection
Diversified/Other	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Energy transmission, distribution & storage	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Fossil fuel generation	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Renewable energy, distributed	Solar	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Wind	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Renewable energy, utility	Hydro	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Biomass	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Renewable energy, utility	Waste to energy	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Geothermal	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Solar	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Wind	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Combined Heat & Power	Hydro	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Social	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Telecommunications	Airports	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Railroad	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Transportation	Rolling Stock	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Ports	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
Waste Treatment and Disposal	Toll road operations	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant
	Water resource management	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant	Relevant

# Appendix 8

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## Global Partner

### WSP



[/www.wsp.com](http://www.wsp.com)

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Sustainability & Energy**

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WSP is one of the world's leading engineering professional services consulting firms. We provide services to transform the built environment and restore the natural environment. Our expertise ranges from environmental remediation to urban planning, from engineering iconic buildings to designing sustainable transport networks, and from developing the energy sources of the future to creating innovations that reduce environmental impact. We have approximately 34,000 employees, including engineers, technicians, scientists, architects, planners, surveyors, program and construction management professionals, and various sustainability experts, in more than 500 offices across 40 countries worldwide.

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## Premier Partners



## Industry Partners



# Appendix 9

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### GRESB Upload Cover page

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<b>Indicator</b> <input style="width: 90%;" type="text"/>	<b>Brief description of contents (in English)</b> <input style="width: 95%; height: 60px;" type="text"/>
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**Location of relevant information:**

Element	Location (page, paragraph)

**Notes**

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# Appendix 10

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## Measures of output

Metric	Unit
Aircraft movements	Number
Bed days available	Bed days
Data transmitted	Terabits
Energy distributed	MWh
Energy exported	MWh
Energy stored	MWh
Energy transmitted	MWh
Freight tonne kilometres (FTK) travelled	Tonne kilometres (tkm)
Freight volume moved	Tonnes
Freight volume moved (break bulk)	Tonnes
Freight volume moved (containers)	Tonnes
Freight volume moved (dry bulk)	Tonnes
Freight volume moved (liquid bulk)	Tonnes
Other	
Passenger kilometres travelled (PKT)	Passenger kilometres (pkm)
Passengers moved	Number
Revenue	Number (million)
Train days available	Train days
Train kilometres travelled	Train kilometres (train km)
Vehicle hours parked	Vehicle hours
Vehicle kilometres travelled	Vehicle kilometres (vkm)
Vehicle units moved	Units
Visits	Visitor days
Waste treated or disposed	Tonnes
Wastewater treated	Mega litres (ML)
Water or wastewater treated or supplied	Mega litres (ML)
Water supplied	Mega litres (ML)
Workload units (WLU) moved	Number