



G R E S B[®]
INFRASTRUCTURE

2021

Fund Assessment

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

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

Introduction

About GRESB

Mission-driven and investor-led, GRESB is the environmental, social and governance (ESG) benchmark for real assets. We work in collaboration with the industry to provide standardized and validated ESG data to the capital markets. The 2020 Real Estate benchmark covers more than 1,200 property companies, real estate investment trusts (REITs), funds, and developers. Our coverage for Infrastructure includes 544 infrastructure funds and assets. Combined, GRESB represents USD 5.3 trillion AUM. More than 120 institutional and financial investors use GRESB data to monitor their investments, engage with their managers, and make decisions that lead to a more sustainable and resilient world.

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

2021 Assessments Structure

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

For 2021, the Infrastructure Assessments have been kept stable with relatively few changes. The Resilience Module, which was optional in previous years, has been integrated into the Assessments and is now mandatory, thus facilitating TCFD reporting for all participants. A Development Component will be added to the 2021 Asset Assessment, to enable better reporting and benchmarking for assets (projects) in development (in design or construction). This component will be released in February 2021. We will continue to shift the emphasis and scoring from management and transparency to performance. We are also looking to provide new data and analytical tools in the portal including addressing coming EU regulations and SDG reporting.

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

Grace Period

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

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

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

Who can see my data?

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

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

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

Timeline & Process

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

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

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

Response Check service

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

Guidance & Support

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

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

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

2021 Infrastructure GRESB Fund Assessment Changes

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

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

The Fund Assessment will comprise of:

- A Management Component, applicable to all funds, covering the entity's leadership and strategy, policies, risk management and stakeholder engagement processes at the organizational level.
- A Performance Component, comprising of the Infrastructure Asset Assessments of the underlying assets of the fund.

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

For more information, please see our webpage.

Management Component

High-level comments

Integration of Resilience Module

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

Minor changes to indicators

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

Indicator Level Changes

LE1	ESG leadership commitments - New commitments added <hr/> <p>Description: New commitments have been added under “General ESG commitments: Commitments that are publicly evidenced and do not oblige the organization to take action” and “Formal environmental issue-specific commitments: Commitments that are publicly evidenced and oblige the organization to take action”.</p> <p>Rationale for change: This allows entities that have made a commitment to these initiatives to report them to investors.</p> <p>Impact of change: Small increase in reporting burden to provide meaningful information to investors.</p>
LE3	Individual responsible for ESG objectives - Resilience integrated <hr/> <p>Description: The indicator has been restructured. It is now split between ESG and climate-related issues so that entities can provide different contact details for each topic.</p> <p>Rationale for change: This indicator change is part of the integration of the Resilience Module and is aligned with the TCFD recommended disclosures.</p> <p>Impact of change: Small increase in reporting burden that allows entities to report according to TCFD reporting recommendations.</p>
LE4	ESG senior decision maker - Resilience integrated <hr/> <p>Description: The indicator has been restructured. It is now split between ESG and climate-related issues so that entities can provide different contact details for each topic.</p> <p>Rationale for change: This indicator change is part of the integration of the Resilience Module and is aligned with the TCFD recommended disclosures.</p> <p>Impact of change: Small increase in reporting burden that allows entities to report according to TCFD reporting recommendations.</p>
RM1.2	ESG risks and opportunities in investment monitoring processes/asset management - Evidence requirement removed <hr/> <p>Description: The evidence requirement for this indicator has been removed.</p>

	<p>Rationale for change: This change simplifies validation of the indicator by requiring the participant to focus on just the open text boxes and their criteria rather than both.</p> <p>Impact of change: Reduction in reporting burden.</p>
RM2	<p><u>Resilience of strategy to climate-related risks - New indicator</u></p> <p>Description: Added new indicator on resilience of strategy to climate-related risks</p> <p>Rationale for change: This indicator is part of the integration of the Resilience Module and is aligned with the TCFD recommended disclosures.</p> <p>Impact of change: Small increase in reporting burden that allows entities to report according to TCFD reporting recommendations.</p>
RM3.1	<p><u>Transition risk identification - New indicator</u></p> <p>Description: Added new indicator on identification of climate-related transition risks</p> <p>Rationale for change: This indicator is part of the integration of the Resilience Module and is aligned with TCFD reporting recommendations.</p> <p>Impact of change: An increase in reporting burden that allows entities to report according to TCFD reporting recommendations.</p>
RM3.2	<p><u>Transition risk impact assessment - New indicator</u></p> <p>Description: Added new indicator on assessment of climate-related transition risks.</p> <p>Rationale for change: This indicator has been added as part of the integration of the Resilience Module and is aligned with TCFD reporting recommendations.</p> <p>Impact of change: An increase in reporting burden that allows entities to report according to TCFD reporting recommendations.</p>
RM3.3	<p><u>Physical risk identification - New indicator</u></p> <p>Description: Added new indicator on identification of climate-related physical risks.</p> <p>Rationale for change: This indicator has been added as part of the integration of the Resilience Module and is aligned with TCFD reporting recommendations.</p> <p>Impact of change: An increase in reporting burden that allows entities to report according to TCFD reporting recommendations.</p>
RM3.4	<p><u>Physical risk impact assessment - New indicator</u></p> <p>Description: Added new indicator on assessment of climate-related physical risks.</p> <p>Rationale for change: This indicator has been added as part of the integration of the Resilience Module and is aligned with TCFD reporting recommendations.</p> <p>Impact of change: An increase in reporting burden that allows entities to report according to TCFD reporting recommendations.</p>

Entity & Reporting Characteristics

Entity Characteristics

2020 Indicator

EC1 Reporting entity

Entity Name: _____

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

EC1

EC2 Nature of ownership

Public entity (listed on a Stock Exchange)

Specify ISIN: _____

Private (non-listed) entity

Entity style classification

Debt

Core

Value added

Opportunistic

Open or closed end:

Open end

Closed end

Type of investment vehicle

Direct investment

Joint venture (JV)

Separate account

Special Purpose Vehicle

Other

-

Government entity

EC2

EC3 Entity commencement date

Year of commencement (listed) or Year of establishment (non-listed)

EC3

EC4 Reporting year

EC4

Calendar year

Fiscal year

Specify the starting month

RC1 Reporting currency

Values are reported in

RC1

Currency

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

RC2 Economic size

RC2

Aggregate Gross Asset Value (GAV) (in millions): _____

Aggregated Net Asset Value (NAV) (or invested capital) (in millions):

What is the sector focus of the entity?

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

What is the regional focus of the entity?

- Globally diversified
- Africa
- Americas
- Asia
- Europe
- Oceania

RC4 Nature of entity's business**What is the entity's core business?**

- Management of standing investment/operating assets
- Development of new construction and major renovation projects

RC5 Description of the fund

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

Did the entity own any asset investments?

Yes

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

No

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

Classify asset sector

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

Classify nature of investment

- Debt
- Equity investment
- Other: _____

Reason for exclusion from scoring

- Greenfield asset
- Operational - less than 6 months
- Recently purchased - purchased and owned less than 6 months
- Recently sold - sold prior to 1 July 2020



Leadership

Leadership

2020 Indicator

Has the entity made a public commitment to ESG standards or principles? Yes General ESG commitments (multiple answers possible) Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible). Equator Principles PRI UN Global Compact Other: _____ Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible). UN Environment Programme Finance Initiative Support the goals Other: _____ Formal environmental issue-specific commitments (multiple answers possible) Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible). Business for nature Climate Action in Financial Institutions Initiative Climate Action 100+ Climate League 2030 EV100 Finance for Biodiversity Global Launch of Partnership for Carbon Accounting Financials (PCAF) IFC Operating Principles for Impact Management IIGCC Paris Aligned Investment Initiative Montreal Pledge Partnership for Carbon Accounting Financials Powering Past Coal Alliance (PPCA) RE 100 Science Based Targets Initiative Transform to Net Zero

- UNFCCC Climate Neutral Now Pledge
- UN Global Compact Our Only Future
- UN-convened Net-Zero Asset Owner Alliance
- WorldGBC's Net Zero Carbon Buildings Commitment
- Other: _____

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

- Coalition for Climate Resilient Investment (CCRI)
- Global Investor Coalition on Climate Change (including AIGCC, Ceres, IGCC, IIGCC)
- Task Force on Climate-related Financial Disclosures
- Other: _____

Formal social issue-specific commitments (multiple answers possible)

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

List commitment(s): _____

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

- World Business Council for Sustainable Development's Call to Action
- 30% Club
- Other: _____

Formal governance issue-specific commitments (multiple answers possible)

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

List commitment(s): _____

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

List commitment(s): _____

Provide applicable evidence

UPLOAD or URL _____

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

No

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

Does the entity have a sustainable investment strategy?

Yes

The strategy incorporates the following approaches (multiple answers possible)

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

Describe the strategy and how it is being implemented (for reporting purposes only)
(maximum 250 words)

The strategy is:

Publicly available

Provide applicable hyperlink or a separate publicly available evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

Not publicly available

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

No

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

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

Select the persons responsible (multiple answers possible)

 Dedicated employee for whom sustainability is the core responsibility

Provide the details for the most senior of these employees

Name: _____

Job title: _____

 Employee for whom sustainability is among their responsibilities

Provide the details for the most senior of these employees

Name: _____

Job title: _____

 External consultant/manager

Name of the main contact: _____

Job title: _____

 Investment partners (co-investors/JV partners)

Name of the main contact: _____

Job title: _____

 Climate-related risks and opportunities

Select the persons responsible (multiple answers possible)

 Dedicated employee with core responsibility

Provide the details for the most senior of these employees:

Name: _____

Job title: _____

 Employee where this is among their responsibilities

Provide the details for the most senior of these employees:

Name: _____

Job title: _____

 External consultant/manager

Name: _____

Job title: _____

 Investment partners (co-investors/JV partners)

Name: _____

Job title: _____

No

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

LE4 ESG and/or climate-related senior decision maker

LE4

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

Yes

ESG

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

Name: _____

Job title: _____

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

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

Climate-related risks and opportunities

Provide the details for the most senior decision-maker:

Name: _____

Job title: _____

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

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

No

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

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

Does performance against these targets have predetermined consequences?

 Yes Financial consequences

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

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

 Non-financial consequences

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

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

Investment committee

Investor relations

Other: _____

No

Provide applicable evidence

UPLOAD or URL _____

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

No

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



Policies

Policies

2020 Indicator

P01 Policies on environmental issues

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

Yes

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

No

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

P01

P02 Policies on social issues

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

Yes

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

No

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

P02

P03 Policies on governance issues

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

Yes

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

No

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

P03



Reporting

Reporting

2020 Indicator

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

Yes

Select all applicable options (multiple answers possible)

Integrated Report*

*Integrated Report must be aligned with the IIRC framework

Select the applicable reporting level

- Group
- Investment manager or business unit
- Entity

Is this disclosure third-party reviewed?

- Yes
 - Externally checked
 - Externally verified
 - using
 - Externally assured
 - using

No

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

Stand-alone sustainability report(s)

Select the applicable reporting level

- Group
- Investment manager or business unit
- Entity

Aligned with third-party standard

Is this disclosure third-party reviewed?

- Yes
 - Externally checked
 - Externally verified
 - using
 - Externally assured
 - using

No

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

Section in Annual Report

Select the applicable reporting level

Group

Investment manager or business unit

Entity

Aligned with third-party standard

Is this disclosure third-party reviewed?

Yes

Externally checked

Externally verified

using

Externally assured

using

No

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

Dedicated section on website

Select the applicable reporting level

Group

Investment manager or business unit

Entity

URL_____

Indicate where in the evidence the relevant information can be found_____

Entity reporting to investors

Frequency of reporting: _____

Aligned with third-party standard

Is this disclosure third-party reviewed?

Yes

Externally checked

Externally verified

using

Externally assured

using

No

Provide applicable evidence

UPLOAD or URL _____

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

Other: _____

Select the applicable reporting level

Group

Investment manager or business unit

Entity

Aligned with third-party standard

Is this disclosure third-party reviewed?

Yes

Externally checked

Externally verified

using

Externally assured

using

No

Provide applicable evidence

UPLOAD or URL _____

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

No

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

Scheme name

- AA1000AS
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Specified Gas Emitters Regulation
- ASAE3000
- Attestation Standards established by the American Institute of Certified Public Accountants/AICPA (AT101)
- Australia National Greenhouse and Energy Regulations (NGER Act)
- California Mandatory GHG Reporting Regulations (also known as California Air Resources Board regulations)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange verification standard
- Climate Registry General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG Verification Guidelines from ERT

- DNV Verisustain Protocol/ Verification Protocol for Sustainability Reporting
- Earthcheck Certified
- Enviro-Mark Solutions' CEMARS (Certified Emissions Measurement And Reduction Scheme) standard
- ERM GHG Performance Data Assurance Methodology
- IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichten im Bereich der Nachhaltigkeit
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE 3000
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
- ISO14064-3
- JVETS (Japanese Voluntary Emissions Trading Scheme) Guideline for verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- RevR 6 Bestyrkande av hållbarhetsredovisning (RevR 6 Assurance of Sustainability)
- RevR6 Procedure for assurance of sustainability report from Far, the Swedish auditors professional body
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
- Spanish Institute of Registered Auditors (ICJCE)
- Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- State of Israel Ministry of Environmental Protection, VERIFICATION OF GREENHOUSE GAS EMISSIONS AND EMISSIONS REDUCTION IN ISRAEL GUIDANCE DOCUMENT FOR CONDUCTING VERIFICATIONS, Process A.
- Swiss Climate CO2 label
- Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
- Tokyo Emissions Trading Scheme
- Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws
- Dutch Standard for Assurance assignments 3000A
- MOHURD Guidelines for Public Building Energy Audit
- ISO 50002 standard
- ISO 19011 standard

Guideline name

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

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

Yes

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

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

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

No

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

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

Has the entity been involved in any ESG-related misconduct, penalties, incidents, accidents breaches against the codes of conduct/ethics in the reporting period?

(For reporting purposes only)

Yes

Specify the total number of cases that occurred: _____

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

Specify the total number of currently pending investigations: _____

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

No

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

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



Risk Management

Risk Management

2020 Indicator

RM1.1 ESG due diligence for new acquisitions

RM1.1

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

Yes

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

- ESG risks and opportunities are identified (relating to the material issues) are identified
- ESG risks are analysed
- ESG risks are evaluated and treated
- ESG risks and opportunities are considered and can impact the investment decision

Provide applicable evidence

UPLOAD or URL _____

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

No

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

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

Yes

Elements of the investment process including ESG factors:

Integrate ESG risks and/or opportunities into business plans

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

Regular review of ESG risks and/or opportunities

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

Externally report or communicate ESG risks and/or opportunities

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

Who are the risks and/or opportunities communicated to:

Community/public

Investors

Regulators/government

Special interest groups

No

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

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

Describe the resilience of the organization's strategy.

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

 Yes

Select the scenarios that are used (multiple answers possible)

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

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

No

No

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

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

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

 Policy and legal

Has the process identified any risks in this area?

 Yes

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

- Increasing price of GHG emissions
 - Enhancing emissions-reporting obligations
 - Mandates on and regulation of existing products and services
 - Exposure to litigation
 - Other
-

 No Technology

Has the process identified any risks in this area?

 Yes

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

- Substitution of existing products and services with lower emissions options
 - Unsuccessful investment in new technologies
 - Costs to transition to lower emissions technology
 - Other
-

 No Market

Has the process identified any risks in this area?

 Yes

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

- Changing customer behavior
- Uncertainty in market signals
- Increased cost of raw materials

—
 Other

No

Reputation

Has the process identified any risks in this area?

Yes

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

Shifts in consumer preferences

Stigmatization of sector

Increased stakeholder concern or negative stakeholder feedback

Other

No

Provide applicable evidence (optional)

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

Describe the entity's processes for prioritizing transition risks.

No

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

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

Yes

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

Policy and legal

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

Yes

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

- Increased operating costs
- Write-offs, asset impairment and early retirement of existing assets due to policy changes
- Increased costs and/or reduced demand for products and services resulting from fines and judgments
- Other

No

Technology

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

Yes

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

- Write-offs and early retirement of existing assets
- Reduced demand for products and services
- Research and development (R&D) expenditures in new and alternative technologies
- Capital investments in technology development
- Costs to adopt/deploy new practices and processes
- Other

No

Market

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

Yes

Yes

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

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

No

Reputation

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

Yes

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

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

No

Provide applicable evidence (optional)

UPLOAD or URL _____

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

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

No

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

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

Yes

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

Acute hazards

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

Yes

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

Extratropical storm

Flash flood

Hail

River flood

Storm surge

Tropical cyclone

Other

No

Chronic stressors

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

Yes

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

Drought stress

Fire weather stress

Heat stress

Precipitation stress

Rising mean temperatures

Rising sea levels

Other

No

Provide applicable evidence (optional)

UPLOAD or URL _____

Indicate where in the evidence the relevant information can be found_____

Describe the entity's processes of prioritizing physical risks.

No

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

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

Yes

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

Direct impacts

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

Yes

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

Increased capital costs

Other

No

Indirect impacts

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

Yes

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

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

Increased operating costs

Reduced revenue and higher costs from negative impacts on workforce

Reduced revenue from decreased production capacity

Reduced revenues from lower sales/output

Write-offs and early retirement of existing assets

Other

No

Provide applicable evidence (optional)

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

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

No



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



Stakeholder Engagement

Stakeholder Engagement

2020 Indicator

SE1 Employee engagement program

Does the entity have an employee engagement program?

Yes

Select all applicable options (multiple answers possible)

- Development of action plan
- Feedback sessions with Senior Management Team
- Feedback sessions with separate teams/departments
- Focus groups
- Implementation
- Planning and preparation for engagement
- Program review and evaluation
- Training
- Other: _____

No

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

SE1

Does the entity provide training and development for employees?

Yes

Percentage of employees who received professional training in the reporting year

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

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

Environmental issues

Social issues

Governance issues

No

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

Has the entity undertaken an employee satisfaction survey during the last three years? Yes

The survey is undertaken (multiple answers possible)

 Internally

Percentage of employees covered: _____%

Survey response rate: _____%

 By an independent third party

Percentage of employees covered: _____%

Survey response rate: _____%

The survey includes quantitative metrics

 Yes

Metrics include

 Net Promoter Score Overall satisfaction score Other: _____ No No

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

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

Select all diversity metrics (multiple answers possible)

 Age group distribution Board tenure Gender pay gap Gender ratio

Percentage of employees that identify as:

Women: _____%

Men: _____%

 International background Racial diversity Socioeconomic background Diversity of the organization's employees

Select all diversity metrics (multiple answers possible)

 Age group distribution

Percentage of employees that are:

Under 30 years old: _____%

Between 30 and 50 years old: _____%

Over 50 years old: _____%

 Gender pay gap Gender ratio

Percentage of employees that identify as:

Women: _____%

Men: _____%

 International background Racial diversity Socioeconomic background No

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