2024

Real Estate Scoring Document

Contents

Disclaimer: 2024 GRESB Real Estate Standard and Reference Guide

The 2024 GRESB Real Estate Standard and Reference Guide ("Reference Guide") accompanies the 2024 GRESB Real Estate 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 on an "as is" basis. We take reasonable care to check the accuracy and completeness of the Reference Guide prior to its publication. While we do not anticipate major changes, we reserve the right to make modifications to the Reference Guide. We will publicly announce any such modifications.

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Introduction

The Scoring Document is shared for information purposes in an effort to increase transparency around the Assessment, Methodology and Scoring processes. GRESB reserves the right to make edits to this document during the scoring and analysis period preceding the 2024 Results Launch.

How to read this document?

The GRESB Real Estate Scoring Document provides a visual breakdown of each indicator score included in the 2024 GRESB Real Estate Assessment. It is recommended to read this document in conjunction with the Reference Guide which includes the reporting requirements for each indicator.

This document includes:

- Total number of points assigned to each indicator
- Indicator score breakdown: fractions documented in red on the left side of each scored indicator.
- Description of indicator specific scoring approach: provided below each indicator.
- Score multipliers: documented with "x" and applied on the total number of points obtained through the selected answer options. These can refer to supporting evidence (e,g, answer options yield 3/4 *2p = 1.5p, but the supporting evidence is not accepted during validation --> 1.5p x 0 = 0p. The final score obtained for this indicator is 0p).

Additional clarifications:

- Open text boxes: The open text boxes are not scored and are for reporting purposes only.
- Document uploads: GRESB uses evidence uploads in the data validation process. The uploaded evidence can be assigned three validation statuses: Accepted, Partially Accepted, Not Accepted. Each validation status corresponds to a scoring multiple of 1, 0.5 and 0, respectively. This means that an indicator will receive 0 points if the supporting evidence is Not Accepted, regardless of the selections made.
- Role of validation in scoring – Points are awarded per indicator using the methodology published in this Scoring Document.
- Indicators with multiple sections – for some indicators, participants must complete multiple data points within a single question e.g. RA3 (energy efficiency measures implemented), where participants must include (i) number of measures implemented, (ii) percentage portfolio covered and (iii) percentage whole portfolio covered. For these indicators participants must complete all sections, as all of these are included in scoring.
- Benchmarked indicators - some indicators are benchmarked either through:
  - A dynamic benchmark based on relative peer group performance (peer group based on property type and region);
  - A static benchmark based on static values;
  - A combination of the previous options.

Example: Indicator RM1

RM1 **Environmental Management System (EMS)**

Does the entity have an Environmental Management System (EMS)?

○ Yes

  ○ The EMS is aligned with a standard

≡

½
  - ① ○ ISO 14001
  - ① ○ EMAS (EU Eco-Management and Audit Scheme)
  - ① ○ Other standard: _____

○ The EMS is externally certified by an independent third party using

²⁄₂
  - ① ○ ISO 14001
  - ① ○ EMAS (EU Eco-Management and Audit Scheme)
  - ① ○ Other standard: _____

○ The EMS is not aligned with a standard nor certified externally

Provide applicable evidence

UPLOAD or URL_____

✗

Indicate where in the evidence the relevant information can be found____

○ No

RM1

1.25 points , G

This indicator is split into three sections represented by two fractions and an "x" in the far-left column. The first section addresses the alignment of the Environmental Management System (EMS) with a standard, and the second section inquires about the external certification of the EMS. The final section allows for providing evidence. The far-left column tells us that the score of the indicator is calculated as follows; (where the section and evidence scores are all numbers between 0 and 1):

*Indicator score in case of an aligned but not externally certified EMS= (3/6 * alignment of the EMS with a standard) * evidence score * 1.25 points*

- Each checkbox selected is awarded the score displayed next to it.
- The score is then multiplied by the weight assigned to the section.
- The score of each section are summed up and then
- this value is multiplied by the evidence score:

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score

Accepted	1/1
Not Accepted	0
Duplicate	0

Management: Leadership

ESG Commitments and Objectives

2023 Indicator

LE1 ESG leadership commitments

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

○ Yes

Select all commitments included (multiple answers possible)

☐ General ESG commitments

☐ Global Investor Coalition on Climate Change (including AIGCC, Ceres, IGCC, IIGCC)

☐ International Labour Organization (ILO) Standards

☐ Montreal Pledge

☐ OECD - Guidelines for multinational enterprises

☐ PRI signatory

☐ RE 100

☐ Science Based Targets initiative

☐ Task Force on Climate-related Financial Disclosures (TCFD)

☐ UN Environment Programme Finance Initiative

☐ UN Global Compact

☐ UN Sustainable Development Goals

☐ Other: _____

Provide applicable hyperlink

URL_____

Indicate where in the evidence the relevant information can be found_____

☐ Net Zero commitments

☐ BBP Climate Commitment

☐ Net Zero Asset Managers initiative: Net Zero Asset Managers Commitment

- [ ] PAII Net Zero Asset Owner Commitment
- [ ] Science Based Targets initiative: Net Zero Standard commitment
- [ ] The Climate Pledge
- [ ] Transform to Net Zero
- [ ] ULI Greenprint Net Zero Carbon Operations Goal
- [ ] UN-convened Net-Zero Asset Owner Alliance
- [ ] UNFCCC Climate Neutral Now Pledge
- [ ] WorldGBC Net Zero Carbon Buildings Commitment
- [ ] Other: _____

Provide applicable hyperlink

URL_____

Indicate where in the evidence the relevant information can be found_____

- ( ) No

LE1

Not scored , G

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

LE2   ESG objectives

Does the entity have ESG objectives?

- ( ) Yes

The objectives relate to (multiple answers possible)

- [ ] General objectives
  - ⅓ [ ] Environment
  - ⅓ [ ] Social
  - ⅓ [ ] Governance
- [ ] Issue-specific objectives
  - ½ [ ] Diversity, Equity, and Inclusion (DEI)
  - ½ [ ] Health and well-being

⅘
²⁄₄
⅕

The objectives are

²⁄₄ ( ) Publicly available

Provide applicable hyperlink

URL_____

Indicate where in the evidence the relevant information can be found_____

⁰⁄₄ ◯ Not publicly available

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

_____

◯ No

LE2

1 point , G

> The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.
>
> **Open text box:** The open text box is not scored and is for reporting purposes only.

ESG Decision Making

LE3 **Individual responsible for ESG, climate-related, and/or DEI objectives**

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

- ○ Yes

  - ☐ ESG

    Select the persons responsible (multiple answers possible)

    ⁵⁄₅ ☐ Dedicated employee(s) for whom ESG is the core responsibility

    Provide the details for the most senior of these employees

    Name: _____

    Job title: _____

    ³⁄₅ ☐ Employee(s) for whom ESG is among their responsibilities

    Provide the details for the most senior of these employees

    ³⁄₅ Name: _____

    Job title: _____

    ²⁄₅ ☐ External consultants/manager

    Name of the main contact: _____

    Job title: _____

    ³⁄₅ ☐ 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)

    ⁵⁄₅ ☐ Dedicated employee(s) for whom climate-related issues are core responsibilities

    Provide the details for the most senior of these employees

    Name: _____

Job title: _____

3/5 ☐ Employee(s) for whom climate-related issues are among their responsibilities

1/5 Provide the details for the most senior of these employees

Name: _____

Job title: _____

2/5 ☐ External consultants/manager

Name of the main contact: _____

Job title: _____

3/5 ☐ Investment partners (co-investors/JV partners)

Name of the main contact: _____

Job title: _____

☐ Diversity, Equity, and Inclusion (DEI)

Select the persons responsible (multiple answers possible)

5/5 ☐ Dedicated employee for whom DEI is the core responsibility

Provide the details for the most senior of these employees:

Name: _____

Job title: _____

3/5 ☐ Employee for whom DEI is among their responsibilities

Provide the details for the most senior of these employees:

1/5 Name: _____

Job title: _____

2/5 ☐ External consultant/manager

Name of the main contact: _____

Job title: _____

3/5 ☐ Investment partners (co-investors/JV partners)

Name of the main contact: _____

Job title: _____

○ No

2 points , G

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

<div align="right">LE3</div>

LE4   ESG taskforce/committee

Does the entity have an ESG taskforce or committee?

◯ Yes

Select the members of this taskforce or committee (multiple answers possible)

$3/8$ ☐ Board of Directors

$3/8$ ☐ C-suite level staff/Senior management

$3/8$ ☐ Investment Committee

$3/8$ ☐ Fund/portfolio managers

$2/8$ ☐ Asset managers

$2/8$ ☐ ESG portfolio manager

$2/8$ ☐ Investment analysts

$2/8$ ☐ Dedicated staff on ESG issues

$2/8$ ☐ External managers or service providers

$2/8$ ☐ Investor relations

$2/8$ ☐ Other: _____

◯ No

<div align="right">LE4</div>

1 point , G

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

LE5   ESG, climate-related and/or DEI senior decision maker

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

⦿ Yes

◼ ESG

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

Name: _____

Job title: _____

The individual's most senior role is as part of

1 ◯ Board of Directors

³⁄₅ 1 ◯ C-suite level staff/Senior management

1 ◯ Investment Committee

1 ◯ Other: _____

◼ Climate-related risks and opportunities

Provide the details for the most senior decision-maker on climate-related issues

Name: _____

Job title: _____

The individual's most senior role is as part of

1 ◯ Board of Directors

⅕ 1 ◯ C-suite level staff/Senior management

1 ◯ Investment Committee

1 ◯ Other: _____

◼ Diversity, Equity, and Inclusion (DEI)

Provide the details for the most senior decision-maker on DEI:

Name: _____

Job title: _____

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

1 ◯ Board of directors

⅕ 1 ◯ C-suite level staff/Senior management

1 ◯ Investment committee

1 ◯ Other: _____

Describe the process of informing the most senior decision-maker on the ESG, climate-related, and DEI performance of the entity (maximum 250 words)

_____

◯ No

1 point , G   **LE5**

Scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Open text box: The open text box is not scored and is for reporting purposes only.

LE6 Personnel ESG performance targets

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

◯ Yes

Does performance on these targets have predetermined financial consequences?

◯ Yes

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

3/8 ◻ Board of Directors

3/8 ◻ C-suite level staff/Senior management

3/8 ◻ Investment Committee

3/8 ◻ Fund/portfolio managers

2/8 ◻ Asset managers

2/8 ◻ ESG portfolio manager

2/8 ◻ Investment analysts

2/8 ◻ Dedicated staff on ESG issues

2/8 ◻ External managers or service providers

2/8 ◻ Investor relations

$^2/_8$ ☐ Other: _____

Provide applicable evidence

UPLOAD or URL_____

✗ Indicate where in the evidence the relevant information can be found_____

◯ No

◯ No

LE6

2 points , G

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Management: Policies

ESG Policies

2023 Indicator

P01   **Policy on environmental issues**

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

○ Yes

Select all environmental issues included (multiple answers possible)

⅙ ▢ Biodiversity and habitat

⅙ ▢ Climate/climate change adaptation

⅙ ▢ Energy consumption

⅙ ▢ Greenhouse gas emissions

⅙ ▢ Indoor environmental quality

⅙ ▢ Material sourcing

⅔ ⅙ ▢ Pollution prevention

⅙ ▢ Renewable energy

⅙ ▢ Resilience to catastrophe/disaster

⅙ ▢ Sustainable procurement

⅙ ▢ Waste management

⅙ ▢ Water consumption

⅙ ▢ Other: _____
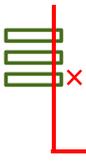
Provide applicable evidence

UPLOAD   or URL_____

✗

Indicate where in the evidence the relevant information can be found_____

Does the entity have a policy to address Net Zero?

1 ○ Yes

Provide applicable evidence

⅓

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

○ No

○ No

P01

1.5 points , G

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

P02 **Policy on social issues**

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

○ Yes

Select all social issues included (multiple answers possible)

$\frac{1}{6}$ ▢ Child labor

$\frac{1}{6}$ ▢ Community development

$\frac{1}{6}$ ▢ Customer satisfaction

$\frac{1}{6}$ ▢ Employee engagement

$\frac{1}{6}$ ▢ Employee health & well-being

$\frac{1}{6}$ ▢ Employee remuneration

$\frac{1}{6}$ ▢ Forced or compulsory labor

$\frac{1}{6}$ ⬜ Freedom of association

$\frac{1}{6}$ ⬜ Health and safety: community

$\frac{1}{6}$ ⬜ Health and safety: contractors

$\frac{1}{6}$ ⬜ Health and safety: employees

$\frac{1}{6}$ ⬜ Health and safety: tenants/customers

$\frac{1}{6}$ ⬜ Human rights

$\frac{1}{6}$ ⬜ Diversity, Equity, and Inclusion

$\frac{1}{6}$ ⬜ Labor standards and working conditions

$\frac{1}{6}$ ⬜ Social enterprise partnering

$\frac{1}{6}$ ⬜ Stakeholder relations

$\frac{1}{6}$ ⬜ Other: _____

Provide applicable evidence

UPLOAD   or URL_____

✕ Indicate where in the evidence the relevant information can be found_____

◯ No

P02

1.5 points , G

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

PO3 Policy on governance issues

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

○ Yes

Select all governance issues included (multiple answers possible)

⅙ ☐ Bribery and corruption

⅙ ☐ Cybersecurity

⅙ ☐ Data protection and privacy

⅙ ☐ Executive compensation

⅙ ☐ Fiduciary duty

⅙ ☐ Fraud

⅙ ☐ Political contributions

⅙ ☐ Shareholder rights

⅙ ☐ Other: _____

Provide applicable evidence

UPLOAD or URL_____

✗ Indicate where in the evidence the relevant information can be found____

○ No

PO3

1.5 points , G

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0

| Duplicate | 0 |

Management: Reporting

ESG Disclosure

RP1   ESG reporting

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

○ Yes

Please select all applicable options (multiple answers possible)

²⁄₆ ▣ Section in Annual Report

Select the applicable reporting level

²⁄₂ ○ Entity

¹⁄₆ ¹⁄₂ ○ Investment manager

¹⁄₂ ○ Group

¹⁄₆ Aligned with [Guideline name ▼]

Disclosure is third-party reviewed:

○ Yes

³⁄₅ ¹⁄₃ ○ Externally checked

³⁄₃ ○ Externally verified

using [Scheme name ▼]

²⁄₆ ³⁄₃ ○ Externally assured

using [Scheme name ▼]

○ No

Provide applicable evidence

UPLOAD or URL_____

✗ Indicate where in the evidence the relevant information can be found_____

²⁄₆ ▣ Stand-alone sustainability report(s)

Select the applicable reporting level

²⁄₂ ○ Entity

½ ⊙ Investment manager

½ ⊙ Group

⅙ Aligned with [Guideline name ▼]

Disclosure is third-party reviewed:

⊙ Yes

⅓ ⊙ Externally checked

³⁄₃ ⊙ Externally verified

using [Scheme name ▼]

³⁄₃ ⊙ Externally assured

using [Scheme name ▼]

⊙ No

Provide applicable evidence

UPLOAD or URL_____

✗ Indicate where in the evidence the relevant information can be found_____

⬛ Integrated Report

*Integrated Report must be aligned with IIRC framework

Select the applicable reporting level

²⁄₂ ⊙ Entity

½ ⊙ Investment manager

½ ⊙ Group

Disclosure is third-party reviewed:

⊙ Yes

⅓ ⊙ Externally checked

³⁄₃ ⊙ Externally verified

using [Scheme name ▼]

³⁄₃ ⊙ Externally assured

using [Scheme name ▼]

⊙ No

Provide applicable evidence

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

$\frac{2}{3}$ ▢ Dedicated section on corporate website

Select the applicable reporting level

$\frac{2}{2}$ ◯ Entity

$\frac{1}{3}$ $\frac{1}{2}$ ◯ Investment manager

$\frac{1}{5}$

$\frac{1}{2}$ ◯ Group

URL_____

✕

Indicate where in the evidence the relevant information can be found_____

$\frac{2}{6}$ ▢ Other: _____

Select the applicable reporting level

$\frac{2}{2}$ ◯ Entity

$\frac{1}{6}$ $\frac{1}{2}$ ◯ Investment manager

$\frac{1}{2}$ ◯ Group

$\frac{1}{6}$ Aligned with | Guideline name ▼ |

Disclosure is third-party reviewed:

◯ Yes

$\frac{2}{5}$ $\frac{1}{3}$ ◯ Externally checked

$\frac{3}{3}$ ◯ Externally verified

using | Scheme name ▼ |

$\frac{2}{6}$

$\frac{3}{3}$ ◯ Externally assured

using | Scheme name ▼ |

◯ No

Provide applicable evidence

UPLOAD or URL_____

✕

Indicate where in the evidence the relevant information can be found_____

◯ No

RP1

3.5 points , G

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

ESG Incident Monitoring

2023 Indicator

RP2.1 **Incident monitoring**

Does the entity have a process to monitor controversies, misconduct, penalties, incidents, accidents, or breaches against the codes of conduct/ethics?

○ Yes

The process includes external communication of controversies, misconduct, penalties, incidents or accidents to:

¼ ☐ Clients/Customers

⅛ ☐ Community/Public

⅛ ☐ Contractors

¼ ☐ Employees

¼ ☐ Investors/Shareholders

⅛ ☐ Regulators/Government

⅛ ☐ Special interest groups (NGOs, Trade Unions, etc)

⅛ ☐ Suppliers

⅛ ☐ Other stakeholders: _____

Describe the process (maximum 250 words): _____

○ No

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

RP2.1

0.25 points , G

Scoring is based on the number of selected options. It is not necessary to select all options to achieve the maximum score.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Open text box: The open text box is not scored and is for reporting purposes only.

RP2.2 ESG incident occurrences

Has the entity been involved in any ESG-related breaches that resulted in fines or penalties during the reporting year?

○ Yes

Specify the total number of cases which occurred: _____

Specify the total value of fines and/or penalties incurred: _____

Specify the total number of currently pending investigations: _____

Provide additional context for the response (maximum 250 words)

_____

○ No

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

Not scored , G   **RP2.2**

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

Management: Risk Management

Risk Management

2023 Indicator

RM1 **Environmental Management System (EMS)**

Does the entity have an Environmental Management System (EMS)?

○ Yes

    ○ The EMS is aligned with a standard

         ½   **1** ○ ISO 14001

             1 ○ EMAS (EU Eco-Management and Audit Scheme)

             1 ○ Other standard: _____

    ○ The EMS is externally certified by an independent third party using

         2/2   **1** ○ ISO 14001

             1 ○ EMAS (EU Eco-Management and Audit Scheme)

             1 ○ Other standard: _____

    ○ The EMS is not aligned with a standard nor certified externally

    Provide applicable evidence

    UPLOAD   or URL_____

 ✗

    Indicate where in the evidence the relevant information can be found____

○ No

RM1

1.25 points , G

Scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

RM2 **Process to implement governance policies**

Does the entity have processes to implement governance policy/policies?

○ Yes

Select all applicable options (multiple answers possible)

¼ ◻ Compliance linked to employee remuneration

¼ ◻ Dedicated help desks, focal points, ombudsman, hotlines

¼ ◻ Disciplinary actions in case of breach, i.e. warning, dismissal, zero tolerance policy

¼ ◻ Employee performance appraisal systems integrate compliance with codes of conduct

¼ ◻ Investment due diligence process

¼ ◻ Responsibilities, accountabilities and reporting lines are systematically defined in all divisions and group companies

◻ Training related to governance risks for employees (multiple answers possible)

¼   ½ ◻ Regular follow-ups

     ½ ◻ When an employee joins the organization

¼ ◻ Whistle-blower mechanism

¼ ◻ Other: _____

○ No

○ Not applicable

RM2

0.25 points , G

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Risk Assessments

RM3.1 **Social risk assessments**

Has the entity performed social risk assessments within the last three years?

○ Yes

Select all issues included (multiple answers possible)

$\frac{1}{6}$ ☐ Child labor

$\frac{1}{6}$ ☐ Community development

$\frac{1}{6}$ ☐ Controversies linked to social enterprise partnering

$\frac{1}{6}$ ☐ Customer satisfaction

$\frac{1}{6}$ ☐ Employee engagement

$\frac{1}{6}$ ☐ Employee health & well-being

$\frac{1}{6}$ ☐ Forced or compulsory labor

$\frac{1}{6}$ ☐ Freedom of association

$\frac{1}{6}$ ☐ Health and safety: community

$\frac{1}{6}$ ☐ Health and safety: contractors

$\frac{1}{6}$ ☐ Health and safety: employees

$\frac{1}{6}$ ☐ Health and safety: tenants/customers

$\frac{1}{6}$ ☐ Health and safety: supply chain (beyond tier 1 suppliers and contractors)

$\frac{1}{6}$ ☐ Human rights

$\frac{1}{6}$ ☐ Diversity, Equity, and Inclusion

$\frac{1}{6}$ ☐ Labor standards and working conditions

$\frac{1}{6}$ ☐ Stakeholder relations

$\frac{1}{6}$ ☐ Other: _____

○ No

RM3.1

0.25 points , S

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

RM3.2 Governance risk assessments

Has the entity performed governance risk assessments within the last three years?

○ Yes

Select all issues included (multiple answers possible)

⅙ ☐ Bribery and corruption

⅙ ☐ Cybersecurity

⅙ ☐ Data protection and privacy

⅙ ☐ Executive compensation

⅙ ☐ Fiduciary duty

⅙ ☐ Fraud

⅙ ☐ Political contributions

⅙ ☐ Shareholder rights

⅙ ☐ Other: _____

○ No

RM3.2

0.25 points , G

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

RM4 ESG due diligence for new acquisitions

Does the entity perform asset-level environmental and/or social risk assessments as a standard part of its due diligence process for new acquisitions?

○ Yes

Select all issues included (multiple answers possible)

$\frac{1}{8}$ ☐ Biodiversity and habitat

$\frac{1}{8}$ ☐ Building safety

$\frac{1}{8}$ ☐ Climate/Climate change adaptation

$\frac{1}{8}$ ☐ Compliance with regulatory requirements

$\frac{1}{8}$ ☐ Contaminated land

$\frac{1}{8}$ ☐ Energy efficiency

$\frac{1}{8}$ ☐ Energy supply

$\frac{1}{8}$ ☐ Flooding

$\frac{1}{8}$ ☐ GHG emissions

$\frac{1}{8}$ ☐ Health and well-being

$\frac{1}{8}$ ☐ Indoor environmental quality

$\frac{1}{8}$ ☐ Natural hazards

$\frac{1}{8}$ ☐ Socio-economic

$\frac{1}{8}$ ☐ Transportation

$\frac{1}{8}$ ☐ Waste management

$\frac{1}{8}$ ☐ Water efficiency

$\frac{1}{8}$ ☐ Water supply

$\frac{1}{8}$ ☐ Other: _____

○ No

○ Not applicable

RM4

0.25 points , G

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Climate-related Risk Management

2023 Indicator

RM5 Climate resilience

Does the entity's climate strategy incorporate resilience?

1 ○ Yes

Describe how the entity incorporates resilience into its climate strategy considering risks and opportunities

_____

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

☐ CRREM 2C

☐ CRREM 1.5C

☐ 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

☐ SSP1-1.9

- ☐ SSP1-2.6

- ☐ SSP4-3.4

- ☐ SSP5-3.4OS

- ☐ SSP2-4.5

- ☐ SSP4-6.0

- ☐ SSP3-7.0

- ☐ SSP5-8.5

- ☐ TPI

- ☐ Other: _____

  - ☐ Physical scenarios

  - ☐ RCP2.6

  - ☐ RCP4.5

  - ☐ RCP6.0

  - ☐ RCP8.5

  - ☐ SSP1-1.9

  - ☐ SSP1-2.6

  - ☐ SSP4-3.4

  - ☐ SSP5-3.4OS

  - ☐ SSP2-4.5

  - ☐ SSP4-6.0

  - ☐ SSP3-7.0

  - ☐ SSP5-8.5

  - ☐ Other: _____

- ○ No

- ○ No

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

_____

RM5

0.5 points , G

❚ Scoring for this indicator is based on the integration of resilience into the climate strategy.

RM6.1 Transition risk identification

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

UPLOAD or URL_____

1 ✕

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)

_____

RM6.1

0.5 points , G

Scoring for this indicator is based on the existence of a systematic process for identifying transition risks.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2

Partially Accepted	1/2
Not Accepted	0

RM6.2 Transition risk impact assessment

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

○ Yes

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

☐ Policy and legal

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

　○ Yes

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

　　☐ Increased operating costs

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

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

　　☐ Other: _____

　○ No

☐ Technology

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

　○ Yes

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

　　☐ Write-offs and early retirement of existing assets

　　☐ Reduced demand for products and services

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

☐ Capital investments in technology development

☐ Costs to adopt/deploy new practices and processes

☐ Other: _____

○ No

☐ Market

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

○ Yes

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

☐ Reduced demand for goods and services due to shift in consumer preferences

☐ Increased production costs due to changing input prices and output requirements

☐ Abrupt and unexpected shifts in energy costs

☐ Change in revenue mix and sources, resulting in decreased revenues

☐ Re-pricing of assets

☐ Other: _____

○ No

☐ Reputation

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

○ Yes

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

☐ Reduced revenue from decreased demand for goods/services

☐ Reduced revenue from decreased production capacity

☐ Reduced revenue from negative impacts on workforce management and planning

☐ Reduction in capital availability

☐ Other: _____

○ No

Provide applicable evidence

   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)

_____

RM6.2

0.5 points , G

Scoring for this indicator is based on the existence of a systematic process for assessing the impact of transition risks.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

RM6.3 **Physical risk identification**

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

UPLOAD or URL_____

1 ✕ 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)

_____

RM6.3

0.5 points , G

Scoring for this indicator is based on the existence of a systematic process for identifying physical climate risks.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

RM6.4 Physical risk impact assessment

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

UPLOAD or URL_____

1 ✕

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)

_____

RM6.4

0.5 points , G

Scoring for this indicator is based on the existence of a systematic process for assessing the impact of physical climate risks.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Management: Stakeholder Engagement

Employees

SE1 Employee training

Does the entity provide training and development for employees?

○ Yes

½ Percentage of employees who received professional training during the reporting year

_____

½ Percentage of employees who received ESG-specific training during the reporting year

_____

ESG-specific training focuses on (multiple answers possible):

▢ Environmental issues

▢ Social issues

▢ Governance issues

○ No

SE1

1 point , S

> **Percentage number:** The coverage percentage reported is used as a multiplier to determine the assigned score.

SE2.1 Employee satisfaction survey

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

○ Yes

The survey is undertaken (multiple answers possible)

▢ Internally

⅔ Percentage of employees covered: _____%

$^2/_3$ Survey response rate: _____%

■ By an independent third party

$^3/_3$ Percentage of employees covered: _____%

Survey response rate: _____%

The survey includes quantitative metrics

○ Yes

Metrics include

$^1/_3$ $^3/_3$ ■ Net Promoter Score

$^2/_3$ ■ Overall satisfaction score

$^2/_3$ ■ Other: _____

○ No

Provide applicable evidence

UPLOAD or URL_____

✕ Indicate where in the evidence the relevant information can be found_____

○ No

SE2.1

1 point , S

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Percentage number: The coverage percentage reported is used as a multiplier to determine the assigned score.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

SE2.2 Employee engagement program

Does the entity have a program in place to improve its employee satisfaction based on the outcomes of the survey referred to in SE2.1?

○ Yes

Select all applicable options (multiple answers possible)

½ ☐ Planning and preparation for engagement

½ ☐ Development of action plan

½ ☐ Implementation

½ ☐ Training

½ ☐ Program review and evaluation

½ ☐ Feedback sessions with c-suite level staff

½ ☐ Feedback sessions with separate teams/departments

½ ☐ Focus groups

½ ☐ Other: _____

○ No

○ Not applicable

SE2.2

1 point , S

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

This indicator is linked to SE2.1. In order to achieve points for this indicator, the number of points received in SE2.1 must be higher than 0.

SE3.1 Employee health & well-being program

Does the entity have a program in place for promoting health & well-being of employees?

○ Yes

The program includes (multiple answers possible):

¼ ▢ Needs assessment

¼ ▢ Goal setting

¼ ▢ Action

¼ ▢ Monitoring

○ No

SE3.1

0.75 points , S

> The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

SE3.2 Employee health & well-being measures

Does the entity take measures to incorporate the health & well-being program for employees described in SE3.1?

○ Yes

Select all applicable options (multiple answers possible)

▢ Needs assessment

The entity monitors employee health and well-being needs through (multiple answers possible):

2/4

▢ Employee surveys on health and well-being

1   Percentage of employees: _____%

▢ Physical and/or mental health checks

1   Percentage of employees: _____%

▢ Other: _____

1   1 Percentage of employees: _____%

▢ Creation of goals to address

¼

½ ▢ Mental health and well-being

½ ▢ Physical health and well-being

½ ▢ Social health and well-being

½ ▢ Other: _____

☰ 🔲 Action to promote health through

⅙ 🔲 Acoustic comfort

⅙ 🔲 Biophilic design

⅙ 🔲 Childcare facilities contributions

⅙ 🔲 Flexible working hours

⅙ 🔲 Healthy eating

⅙ 🔲 Humidity

⅙ 🔲 Illumination

⅙ 🔲 Inclusive design

⅙ 🔲 Indoor air quality

⅙ 🔲 Lighting controls and/or daylight

¼ ⅙ 🔲 Noise control

⅙ 🔲 Paid maternity leave in excess of legally required minimum

⅙ 🔲 Paid paternity leave in excess of legally required minimum

⅙ 🔲 Physical activity

⅙ 🔲 Physical and/or mental healthcare access

⅙ 🔲 Social interaction and connection

⅙ 🔲 Thermal comfort

⅙ 🔲 Water quality

⅙ 🔲 Working from home arrangements

⅙ 🔲 Other: _____

🔲 Monitor outcomes by tracking

1 🔲 Environmental quality

1 🔲 Population experience and opinions

¼ 1 🔲 Program performance

1 🔲 Other: _____

◯ No

◯ Not applicable

1.25 points , S

SE3.2

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Percentage number: The coverage percentage reported is used as a multiplier to determine the assigned score.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

This indicator is linked to SE3.1. In order to achieve points for this indicator, the number of points received in SE3.1 must be higher than 0.

SE4 Employee safety indicators

Has the entity monitored conditions for and / or tracked indicators of employee safety during the last three years?

○ Yes

Select all applicable options (multiple answers possible)

▢ Work station and/or workplace checks

½   Percentage of employees: _____%

½ ▢ Absentee rate: _____%

½ ▢ Injury rate: _____

½ ▢ Lost day rate: _____%

½ ▢ Other metrics: _____

Rate of other metric(s): _____

Explain the employee occupational safety indicators calculation method (maximum 250 words)

_____

○ No

<div align="right">SE4</div>

0.5 points , S

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Percentage number: The coverage percentage reported is used as a multiplier to determine the assigned score.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Open text box: The open text box is not scored and is for reporting purposes only.

SE5 Diversity, Equity, and Inclusion (DEI)

Does the entity monitor DEI metrics?

○ Yes

☐ Diversity of the entity's governance bodies

Select all diversity metrics (multiple answers possible)

$\frac{1}{4}$ ☐ Age group distribution

$\frac{1}{4}$ ☐ Board tenure

$\frac{2}{4}$ ☐ Gender pay gap

$\frac{2}{4}$ ☐ Gender ratio

Percentage of personnel that identify as:

Women: _____%

Men: _____%

$\frac{1}{4}$ ☐ International background

$\frac{1}{4}$ ☐ Racial diversity

$\frac{1}{4}$ ☐ Socioeconomic background

☐ Diversity of the organization's employees

Select all diversity metrics (multiple answers possible)

$\frac{1}{4}$ ☐ Age group distribution

Percentage of personnel that are:

Under 30 years old: _____%

Between 30 and 50 years old: _____%

Over 50 years old: _____%

$\frac{2}{4}$ ☐ Gender pay gap

$\frac{2}{4}$ ☐ Gender ratio

Percentage of personnel that are:

Women: _____%

Men: _____%

¼ ☐ International background

¼ ☐ Racial diversity

¼ ☐ Socioeconomic background

Provide additional context for the response (maximum 250 words)

_____

Provide applicable evidence

UPLOAD or URL_____

✗

Indicate where in the evidence the relevant information can be found_____

◯ No

SE5

0.5 points , S

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Open text box: The open text box is not scored and is for reporting purposes only.

Suppliers

SE6 **Supply chain engagement program**

Does the entity include ESG-specific requirements in its procurement processes?

○ Yes

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

⅓

- ¼ ☐ Developing or applying ESG policies
- ¼ ☐ Planning and preparation for engagement
- ¼ ☐ Development of action plan
- ¼ ☐ Implementation of engagement plan
- ¼ ☐ Training
- ¼ ☐ Program review and evaluation
- ¼ ☐ Feedback sessions with stakeholders
- ¼ ☐ Other: _____

Select all topics included (multiple answers possible)

⅓

- ¼ ☐ Business ethics
- ¼ ☐ Child labor
- ¼ ☐ Environmental process standards
- ¼ ☐ Environmental product standards
- ¼ ☐ Health and safety: employees
- ¼ ☐ Health and well-being
- ¼ ☐ Human health-based product standards
- ¼ ☐ Human rights
- ¼ ☐ Labor standards and working conditions
- ¼ ☐ Other: _____

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

- ½ ☐ Contractors

½ ⬜ Suppliers

½ ⬜ Supply chain (beyond 1 tier suppliers and contractors)

½ ⬜ Other: _____

◯ No

SE6

1.5 points , S

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

SE7.1 Monitoring property/asset managers

Does the entity monitor property/asset managers' compliance with the ESG-specific requirements in place for this entity?

◯ Yes

The entity monitors compliance of:

◯ Internal property/asset managers

◯ External property/asset managers

◯ Both internal and external property/asset managers

Select all methods used (multiple answers possible)

½ ⬜ Checks performed by independent third party

½ ⬜ Property/asset manager ESG training

½ ⬜ Property/asset manager self-assessments

½ ⬜ Regular meetings and/or checks performed by the entity's employees

⬜ Require external property/asset managers' alignment with a professional standard

½ Standard: _____

½ ⬜ Other: _____

◯ No

◉ Not applicable

1 point , S   **SE7.1**

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

SE7.2 **Monitoring external suppliers/service providers**

Does the entity monitor other direct external suppliers' and/or service providers' compliance with the ESG-specific requirements in place for this entity?

◯ Yes

Select all methods used (multiple answers possible)

½ ☐ Checks performed by an independent third party

½ ☐ Regular meetings and/or checks performed by external property/asset managers

½ ☐ Regular meetings and/or checks performed by the entity's employees

☐ Require supplier/service providers' alignment with a professional standard

½ Standard: _____

½ ☐ Supplier/service provider ESG training

½ ☐ Supplier/service provider self-assessments

½ ☐ Other: _____

◯ No

◯ Not applicable

1 point , S   **SE7.2**

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

SE8 Stakeholder grievance process

**Is there a formal process for stakeholders to communicate grievances?**

○ Yes

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

¼ ▢ Accessible and easy to understand

¼ ▢ Anonymous

¼ ▢ Dialogue based

¼ ▢ Equitable & rights compatible

¼ ▢ Improvement based

⅔ ¼ ▢ Legitimate & safe

¼ ▢ Predictable

¼ ▢ Prohibitive against retaliation

¼ ▢ Transparent

¼ ▢ Other: _____

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

⅓ ▢ Contractors

⅓ ▢ Suppliers

⅓ ▢ Supply chain (beyond tier 1 suppliers and contractors)

⅓ ▢ Clients/Customers

⅓ ▢ Community/Public

⅓ ⅓ ▢ Employees

⅓ ▢ Investors/Shareholders

⅓ ▢ Regulators/Government

⅓ ▢ Special interest groups (NGO's, Trade Unions, etc)
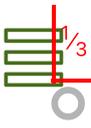
¹⁄₃ ▢ Other: _____

◯ No

SE8

0.5 points , S

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Performance: Reporting Characteristics

Reporting Characteristics

R1   **The entity's standing investments portfolio during the reporting year**

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Property Type	Country	Number of Assets	Floor area (m²)	% GAV
Total				

Note: This table is generated by GRESB and represents an aggregation of the data provided at the asset level. It is provided for review purposes and defines the scope of your 2024 GRESB Performance Component submission. It should reflect the total standing investments portfolio and exclude any development and/or major renovation projects, exclude vacant land, cash or other non real estate assets owned by the entity. You are not able to amend information in this table, with the exception of "% GAV" (this is because GAV is an optional field at asset level and cannot be used for aggregation) and "country". Please note that % GAV and "country" are used for entity and peer group classification and should accurately reflect the composition of the portfolio.
The values displayed in the table above are weighted by % of ownership.

UPLOAD   or URL_____

Indicate where in the evidence the relevant information can be found_____

Provide additional context on how the uploaded evidence supports the entity's reporting boundaries and portfolio composition in R1 (maximum 1000 words).

_____

Performance: Risk Assessment

Risk Assessments

RA1 Risk assessments performed on standing investments portfolio

Has the entity performed asset-level environmental and/or social risk assessments of its standing investments during the last three years?

○ Yes

Select all issues included (multiple answers possible)

▢ Biodiversity and habitat

$\frac{1}{6}$ Percentage of portfolio covered: _____%

▢ Building safety and materials

$\frac{1}{6}$ Percentage of portfolio covered: _____%

▢ Climate/climate change adaptation

$\frac{1}{6}$ Percentage of portfolio covered: _____%

▢ Contaminated land

$\frac{1}{6}$ Percentage of portfolio covered: _____%

▢ Energy efficiency

$\frac{1}{6}$ Percentage of portfolio covered: _____%

▢ Energy supply

$\frac{1}{6}$ Percentage of portfolio covered: _____%

▢ Flooding

$\frac{1}{6}$ Percentage of portfolio covered: _____%

▢ GHG emissions

$\frac{1}{6}$ Percentage of portfolio covered: _____%

▢ Health and well-being

$\frac{1}{6}$ Percentage of portfolio covered: _____%

▢ Indoor environmental quality

⅙ Percentage of portfolio covered: _____%

⬜ Natural hazards

⅙ Percentage of portfolio covered: _____%

⬜ Regulatory

⅙ Percentage of portfolio covered: _____%

⬜ Resilience

⅙ Percentage of portfolio covered: _____%

⬜ Socio-economic

⅙ Percentage of portfolio covered: _____%

⬜ Transportation

⅙ Percentage of portfolio covered: _____%

⬜ Waste management

⅙ Percentage of portfolio covered: _____%

⬜ Water efficiency

⅙ Percentage of portfolio covered: _____%

⬜ Water supply

⅙ Percentage of portfolio covered: _____%

⬜ Other: _____

⅙ 1 Percentage of portfolio covered: _____%

The risk assessment is aligned with a third-party standard

◯ Yes

   ◯ ISO 31000

   ◯ Other: _____

◯ No

Describe how the outcomes of the ESG risk assessments are used in order to mitigate the selected risks (maximum 250 words)

_____

◯ No

RA1

3 points , E

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Percentage number: The coverage percentage reported is used as a multiplier to determine the assigned score.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Open text box: The open text box is not scored and is for reporting purposes only.

RA2 Technical building assessments

Technical building assessments performed during the last three years

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Topic	Number of assets	% of portfolio covered
Energy		
Water		
Waste		

RA2

3 points , E

Each type of technical building assessment is assigned a maximum number of points as follows:

1. Energy = 1.5 points;
2. Water = 1 point;
3. Waste = 0.5 points.

Percentage number: The coverage percentage reported is used as a multiplier to determine the assigned score.

Efficiency Measures

RA3 Energy efficiency measures

Energy efficiency measures implemented in the last three years

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Energy efficiency measures	Number of assets	% of portfolio covered
Automatic meter readings (AMR)		
Automation system upgrades / replacements		
Management systems upgrades / replacements		
Installation of high-efficiency equipment and appliances		
Installation of on-site renewable energy		
Occupier engagement / informational technologies		
Smart grid / smart building technologies		
Systems commissioning or retro-commissioning		
Wall / roof insulation		
Window replacements		

RA3

1.5 points , E

Participants receive 0.25 points for each reported efficiency measure.

RA4 Water efficiency measures

Water efficiency measures implemented in the last three years

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Water efficiency measures	Number of assets	% of portfolio covered
Automatic meter readings (AMR)		
Cooling tower		
Drip / smart irrigation		
Drought tolerant / native landscaping		
High efficiency / dry fixtures		
Leak detection system		
Metering of water subsystems		
On-site waste water treatment		
Reuse of storm water and/or grey water		

RA4

1 point , E

Participants receive 0.25 points for each reported efficiency measure.

RA5 Waste management measures

Waste management measures implemented in the last three years

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Waste management measures	Number of assets	% of portfolio covered
Composting landscape and/or food waste		
Ongoing waste performance monitoring		
Recycling		
Waste stream management		
Waste stream audit		

RA5

0.5 points , E

Participants receive 0.25 points for each reported efficiency measure.

Performance: Targets

Targets

2023 Indicator

T1.1 Portfolio improvement targets

Has the entity set long-term performance improvement targets?

○ Yes

Area	Target type	Long-term target (%)	Baseline year	End year	Are these targets communicated externally?
Energy consumption	-	%			-
Renewable energy use	-	%			-
GHG emissions	-	%			-
Water consumption	-	%			-
Waste diverted from landfill	-	%			-
Building Certifications	-	%			-
Data Coverage	-	%			-
other	-	%			-

Explain the methodology used to establish the targets and communicate the anticipated pathways to achieve these targets (maximum 250 words)

_____

○ No

T1.1

1 point , E

Participants receive 2/9 of the maximum score for each reported target and additional 1/9 if the target is externally communicated.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Open text box: The open text box is not scored and is for reporting purposes only.

T1.2 Net Zero Targets

Has the entity set GHG reduction targets aligned with Net Zero?

1 ○ Yes

Target Scope	Does the target include embodied carbon?	Baseline Year	Interim Year	Interim Target (%)	End Year	Percentage of portfolio covered (%)	Is the target aligned with a Net-Zero target-setting framework	Is the target science-based?	Is the target third-party validated?	Is the target publicly communicated?
- ◇	- ◇	- ◇	- ◇	%	- ◇	%	Framework name	- ◇	Third-party name	- ◇
- ◇	- ◇	- ◇	- ◇	%	- ◇	%	Framework name	- ◇	Third-party name	- ◇
- ◇	- ◇	- ◇	- ◇	%	- ◇	%	Framework name	- ◇	Third-party name	- ◇
- ◇	- ◇	- ◇	- ◇	%	- ◇	%	Framework name	- ◇	Third-party name	- ◇

Explain the methodology used to establish the target and communicate the entity's plans/intentions to achieve it (e.g. energy efficiency, renewable energy generation and/or procurement, carbon offsets, anticipated budgets associated with decarbonizing assets, acquisition/disposition activities, etc.) (maximum 500 words)

_____

○ No

○ Not applicable

1 point , E   **T1.2**

> Scoring is based on the existence of a GHG reduction target aligned with Net Zero.
> **Open text box:** The open text box is not scored and is for reporting purposes only.

Performance: Tenants & Community

Tenants/Occupiers

TC1 **Tenant engagement program**

Does the entity have a tenant engagement program in place that includes ESG-specific issues?

○ Yes

Select all approaches to engage tenants (multiple answers possible)

☐ Building/asset communication

¼ | Percentage portfolio covered ▼ |

☐ Feedback sessions with individual tenants

¼ | Percentage portfolio covered ▼ |

☐ Provide tenants with feedback on energy/water consumption and waste

¼ | Percentage portfolio covered ▼ |

☐ Social media/online platform

¼ | Percentage portfolio covered ▼ |

☐ Tenant engagement meetings

¼ | Percentage portfolio covered ▼ |

☐ Tenant ESG guide

¼ | Percentage portfolio covered ▼ |

☐ Tenant ESG training

¼ | Percentage portfolio covered ▼ |

☐ Tenant events focused on increasing ESG awareness

¼ | Percentage portfolio covered ▼ |

☐ Other: _____

¼ | 1 | Percentage portfolio covered ▼ |

Describe the tenant engagement program and methods used to improve tenant satisfaction (maximum 250 words)

_____

○ No

1 point , S   **TC1**

Percentage portfolio covered: The coverage percentage number is provided by selecting one of four drop-down menu options. The selected option then acts as a multiplier to determine the score according to the table below:

Drop down option	Multiplier
0% - 25%	0.25
25% - 50%	0.5
50% - 75%	0.75
75% - 100%	1.00

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Open text box: The open text box is not scored and is for reporting purposes only.

TC2.1 Tenant satisfaction survey

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

○ Yes

The survey is undertaken (multiple answers possible)

▣ Internally

²⁄₃   Percentage of tenants covered: _____%

Survey response rate: _____%

²⁄₃   ▣ By an independent third party

³⁄₃   Percentage of tenants covered: _____%

Survey response rate: _____%

The survey includes quantitative metrics

○ Yes

Metrics include

3/3 ▢ Net Promoter Score

2/3 ▢ Overall satisfaction score

2/3 ▢ Satisfaction with communication

2/3 ▢ Satisfaction with property management

1/3 2/3 ▢ Satisfaction with responsiveness

2/3 ▢ Understanding tenant needs

2/3 ▢ Value for money

2/3 ▢ Other: _____

○ No

Provide applicable evidence

UPLOAD or URL_____

✗

Indicate where in the evidence the relevant information can be found_____

○ No

TC2.1

1 point , S

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Percentage number: The coverage percentage reported is used as a multiplier to determine the assigned score.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

TC2.2 Program to improve tenant satisfaction

Does the entity have a program in place to improve tenant satisfaction based on the outcomes of the survey referred to in TC2.1?

○ Yes

Select all applicable options (multiple answers possible)

½ ☐ Development of an asset-specific action plan

½ ☐ Feedback sessions with asset/property managers

½ ☐ Feedback sessions with individual tenants

½ ☐ Other: _____

Describe the tenant satisfaction improvement program (maximum 250 words)

_____

○ No

○ Not applicable

TC2.2

1 point , S

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Open text box: The open text box is not scored and is for reporting purposes only.

This indicator is linked to TC2.1. In order to achieve points for this indicator, the number of points received in TC2.1 must be higher than 0.

TC3 Fit-out & refurbishment program for tenants on ESG

Does the entity have a fit-out and refurbishment program in place for tenants that includes ESG-specific issues?

○ Yes

Select all topics included (multiple answers possible)

☰ 🟦 Fit-out and refurbishment assistance for meeting the minimum fit-out standards

⅓ | Percentage portfolio covered ▾ |

🟦 Tenant fit-out guides

⅓ | Percentage portfolio covered ▾ |

🟦 Minimum fit-out standards are prescribed

⅓ | Percentage portfolio covered ▾ |

🟦 Procurement assistance for tenants

⅓ | Percentage portfolio covered ▾ |

🟦 Other: _____

⅓ | 1 | Percentage portfolio covered ▾ |

⚪ No

TC3

1.5 points , E

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Percentage portfolio covered: The coverage percentage number is provided by selecting one of four drop-down menu options. The selected option then acts as a multiplier to determine the score according to the table below:

Drop down option	Multiplier
0% – 25%	0.25
25% – 50%	0.5
50% – 75%	0.75
75% – 100%	1.00

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

TC4   **ESG-specific requirements in lease contracts (green leases)**

Does the entity include ESG-specific requirements in its standard lease contracts?

⚪ Yes

▤ Select all topics included (multiple answers possible)

▢ Cooperation and works

½ ▢ Environmental initiatives

½ ▢ Enabling upgrade works

½ ▢ ESG management collaboration

⅓ ½ ▢ Premises design for performance

½ ▢ Managing waste from works

½ ▢ Social initiatives

½ ▢ Other: _____

▢ Management and consumption

½ ▢ Energy management

½ ▢ Water management

½ ▢ Waste management

½ ▢ Indoor environmental quality management

⅓ ½ ▢ Sustainable procurement

½ ▢ Sustainable utilities

½ ▢ Sustainable transport

½ ▢ Sustainable cleaning

½ ▢ Other: _____

▢ Reporting and standards

½ ▢ Information sharing

½ ▢ Performance rating

½ ▢ Design/development rating

⅓ ½ ▢ Performance standards

½ ▢ Metering

½ ▢ Comfort

½ ▢ Other: _____

Percentage lease contracts with an ESG clause (by floor area)

Percentage of contracts with ESG clause: _____%

No

1.5 points , E

<div align="right">**TC4**</div>

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Percentage of lease contracts with an ESG clause is not scored and is used for reporting purposes only

TC5.1 Tenant health & well-being program

Does the entity have a program for promoting health & wellbeing of tenants, customers, and local surrounding communities?

○ Yes

The program includes (multiple answers possible):

¼ ☐ Needs assessment

¼ ☐ Goal setting

¼ ☐ Action

¼ ☐ Monitoring

○ No

<div align="right">**TC5.1**</div>

0.75 points , S

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

TC5.2 Tenant health & well-being measures

Does the entity take measures to incorporate the health & well-being program for tenants and local communities described in TC5.1?

○ Yes

Select all applicable options (multiple answers possible)

▣ Needs assessment

The entity monitors tenant health and well-being needs through (multiple answers possible):

½ ▢ Tenant survey

½ ▢ Community engagement

²⁄₄

½ ▢ Use of secondary data

½ ▢ Other: _____

▣ Creation of goals to address

½ ▢ Mental health and well-being

½ ▢ Physical health and well-being

¼

½ ▢ Social health and well-being

½ ▢ Other: _____

▣ Action to promote health through

⅙ ▢ Acoustic comfort

⅙ ▢ Biophilic design

⅙ ▢ Community development

⅙ ▢ Physical activity

⅙ ▢ Healthy eating

⅙ ▢ Hosting health-related activities for surrounding community

⅙ ▢ Improving infrastructure in areas surrounding assets

⅙ ▢ Inclusive design

⅙ ▢ Indoor air quality

¼ ⅙ ▢ Lighting controls and/or daylight

⅙ ▢ Physical and/or mental healthcare access

⅙ ▢ Social interaction and connection

⅙ ▢ Thermal comfort

⅙ ▢ Urban regeneration

⅙ ▢ Water quality

⅙ ▢ Other activity in surrounding community: _____

⅙ ▢ Other building design and construction strategy: _____

⅙ ⬜ Other building operations strategy: _____

⅙ ⬜ Other programmatic intervention: _____

⬜ Monitor outcomes by tracking

1 ⬜ Environmental quality

1 ⬜ Program performance

¼

1 ⬜ Population experience and opinions

1 ⬜ Other: _____

◯ No

◯ Not applicable

TC5.2

1.25 points , S

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

This indicator is linked to TC5.1. In order to achieve points for this indicator, the number of points received in TC5.1 must be higher than 0.

Community

TC6.1 **Community engagement program**

Does the entity have a community engagement program in place that includes ESG-specific issues?

○ Yes

Select all topics included (multiple answers possible)

⅓ ☐ Community health and well-being

⅓ ☐ Effective communication and process to address community concerns

⅓ ☐ Enhancement programs for public spaces

⅓ ☐ Employment creation in local communities

⅓ ☐ Research and network activities

⅓ ☐ Resilience, including assistance or support in case of disaster

⅓ ☐ Supporting charities and community groups

⅓ ☐ ESG education program

⅓ ☐ Other: _____

Describe the community engagement program and the monitoring process (maximum 250 words)

_____

○ No

TC6.1

2 points , S

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Open text box: The open text box is not scored and is for reporting purposes only.

TC6.2 Monitoring impact on community

Does the entity monitor its impact on the community?

○ Yes

Select all topics included (multiple answers possible)

½ ▢ Housing affordability

½ ▢ Impact on crime levels

½ ▢ Livability score

½ ▢ Local income generated

½ ▢ Local residents' well-being

½ ▢ Walkability score

½ ▢ Other: _____

○ No

TC6.2

1 point , S

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Performance: Energy

Energy Consumption

EN1   Energy consumption

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Floor Areas	Floor Area (m^2)
Whole Building	
├ Landlord Controlled	
└ Tenant Controlled	
Common Areas	
Shared Services	
Tenant Space	
├ Landlord Controlled	
└ Tenant Controlled	

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the total area size reported in the Energy tab, split by floor area types. Those metrics are weighted by % of Ownership.

Total energy consumption of the portfolio

| | | | Absolute | | | | Like-for-Like | | |
| | | | 2022 | 2023 | | | 2022 | 2023 | |
			Consumption [MWh]	Consumption [MWh]	Floor Area Covered [m²]	Maximum Floor Area [m²]	Consumption [MWh]	Consumption [MWh]	Floor Area Covered [m²]
Whole Building	Landlord Controlled	Fuels							
		District Heating & Cooling							
		Electricity							
	Tenant Controlled	Fuels							
		District Heating & Cooling							
		Electricity							
Sub-total			0.0	0.0	N/A	N/A	0.0	0.0	N/A
Base Building - Common Areas	Landlord Controlled	Fuels							
		District Heating & Cooling							
		Electricity							
Base Building - Shared Services	Landlord Controlled	Fuels							
		District Heating & Cooling							
		Electricity							
Tenant Spaces	Landlord Controlled	Fuels							
		District Heating & Cooling							
		Electricity							
	Tenant Controlled	Fuels							
		District Heating & Cooling							
		Electricity							
Sub-total									
Outdoor / Exterior areas / Parking	Landlord Controlled	Fuels			N/A	N/A			N/A
		Electricity			N/A	N/A			N/A
	Tenant Controlled	Fuels			N/A	N/A			N/A
		Electricity			N/A	N/A			N/A
Sub-total					N/A	N/A			N/A
Non-operational	EV charging station	Electricity							
Total					N/A	N/A			N/A

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Energy consumption values per property type & country, along with their related Floor Area Covered, Maximum Floor Areas and Like-for-like consumption changes (%). Those metrics are weighted by % of Ownership.

Total data coverage of the portfolio

	Data Coverage			Like-for-Like	
	Area-Aggregated Data coverages [%]	Time-Aggregated Data coverages [%]	Area/Time-Aggregated Data coverages [%]	2023/2022 Aggregated LFL changes [%]	LFL data coverage [%]
Landlord Controlled					
Tenant Controlled					

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays a summary of aggregated Data Coverages and Like-for-Like consumption changes per property type, split by Landlord Controlled and Tenant Controlled areas. Those metrics are weighted by % of Ownership. While "Area - Aggregated Data coverage" only accounts for the floor area size of assets when aggregating values, "Time - Aggregated Data coverage" accounts for the period of ownership. Consequently, "Area/Time - Aggregated Data coverage" aggregates both dimensions and is used for benchmarking purposes.

Renewable energy generated

		2022		2023		
		Consumption [MWh]	% of total Consumption	Consumption [MWh]	% of total Consumption	2023/2022 change [%]
On-site	Generated and consumed by landlord					
	Generated and exported by landlord					
	Generated and consumed by third-party (or tenant)					
Off-site	Procured by Landlord					
	Procured by Tenant					

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Renewable Energy consumed/generated per property type & country, either on-site or off-site, as well as the Percentage of total Consumption by category. Those metrics are weighted by % of Ownership.

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

_____

EN1

14 points , E

The information below has not been updated to reflect the methodology updates implemented for the final release of Benchmark Reports in October. As such, some details, metrics, or examples may no longer align with the revised approach. For the most accurate and up-to-date information, please refer to the Supplemental Scoring Guidance which provides a detailed explanation of the updated methodology, a comparison with the previous approach, and practical examples to illustrate the changes.

This indicator is answered and scored at the asset level. Scores are calculated for each property sub-type & country combination through aggregation, using floor area as a weighting factor. Subsequently, scores are calculated at the portfolio level (across all applicable property sub-types & countries) through further aggregation, using percentage of GAV (in R1) reported per property sub-type & country.

The score of this indicator equals the sum of the scores achieved by:

1. Data coverage = 8.5 points;
2. Like-for-Like data availability = 0.5 points;
3. Like-for-Like performance improvement = 2 points;

4. Renewable energy = 3 points. The renewable energy score is split as follows:
  - On–site renewable energy = 1 point;
  - Off–site renewable energy = 0.5 points;
  - Performance = 2 points.

Data coverage:

Data coverage percentages, based on both area and time for which data is available, are scored separately against different benchmarks for landlord and tenant controlled areas for each asset, where "landlord controlled" and "tenant controlled" areas can include:

- **Landlord controlled areas:** Landlord Controlled Whole Building, Base Building, and Landlord Controlled Tenant Spaces
- **Tenant controlled areas:** Tenant Controlled Whole Building, and Tenant Controlled Tenant Spaces

Benchmarks are constructed based on the Property Sub-Type and Country of the asset. First, an attempt is made to construct a benchmark by grouping together values from assets with the same Property Sub-Type and located in the same Country. If there are not at least 20 values from 5 distinct reporting entities, the Property Sub-Type classification and then the Country specificity is gradually decreased. For example, the Property Sub-Type becomes Property Type and then Property Sector. Then the specificity of the Country is decreased to Sub-Region, Region, Super-Region and Global.

Note: For the property types please see [Appendix 3a](#) of the Reference Guide.

A score is then calculated based on how the value reported for this asset compares to the assets of the benchmark.

The resulting scores at the asset level are then aggregated to a single score using a weighted mean with weights determined by floor area, except for base building and tenant space for which base building has a static weight of 40% and tenant space has a static weight of 60%. As tenant space can be both landlord and tenant controlled, the 60% weight has to be shared between the two which is done based on relative floor area.

Like-for-Like performance improvement:

Like-for-Like performance is scored based on the percentage change in consumption of the asset using a methodology identical to the scoring of data coverage, except for that having a lower value (for example a negative one) always results in a higher or equal score, and that scores are aggregated using Like-for-Like consumption in the previous year as weights instead of area.

Note: data reported for the outdoor area is included in the Like-for-Like scoring and outlier check but excluded from the data coverage scoring.

Like-for-Like data availability:

Points for Like-for-Like data availability are given if any Like-for-Like data is provided and not excluded in the GRESB outlier check.

Renewable energy:

The scoring of this section is split into two parts. The first part can result in a maximum of 1/3 of the maximum score. This is achieved if any on–site renewable energy was generated in the current year. If this is not the case, but some off–site renewable energy was generated in the current year, then 1/6 of the maximum score is achieved instead.

The remaining 2/3 of the maximum score is given based on the percentage of renewable energy in the current year and the improvement compared to the previous year. These two elements are combined using the following formula, where p is the percentage of renewable energy and i is the improvement score:

$Score = (100 + p) / 200 * p / 100 + (100 - p) / 200 * i$

The improvement score is calculated based on the improvement in the percentage of renewable energy compared to the previous year. The improvement is scored by comparing it against a benchmark based on the improvements of other assets. Note that only improvements are included in this benchmarking model, so values <= 0 are ignored. Besides this, the benchmark scoring methodology is identical to the one used for coverage, see details above.

Outlier checks:

GRESB identifies outliers in performance data reported at the asset level. There are two kinds of outliers flagged by the GRESB Portal: Intensities and Like-for-Like (LFL) change in consumption/emission. Outliers are validated automatically based on fixed thresholds. There are two levels of automatic outlier validation:

1. If an outlier is detected above the upper threshold or below the lower threshold, then the data points associated with that outlier will be included in aggregation and scoring. However, they will not be included in the creation of the scoring benchmarks.
2. If the outlier is substantially higher than the upper threshold (more than 1000 times greater), the data points associated with that outlier will not be included in aggregation or scoring.

Intensity outliers: The threshold for detecting an intensity outlier varies by data type and property type. Intensity outlier values are normalized by vacancy and by data availability.

Like-for-like outliers: The threshold for detecting a LFL outlier varies between 20 - 30%, based on the previous year's consumption value. LFL outlier values are normalized by vacancy.

Open text box:

The content of the open text box at the end of the indicator is not used for scoring, but will be included in the Benchmark Report.

Energy Efficiency Scoring Example

Step 1: Calculate the energy intensity for each asset

The Energy Efficiency score is calculated for assets that:

- Are classified as Standing Investments for the full reporting year
- Are owned for the full reporting year
- Have a vacancy rate lower than 20%
- Have an Energy Data Coverage (Area/Time) of 75% or above

The assets' energy intensity is calculated as

$$Energy\ Intensity = \frac{Total\ Indoor\ Energy\ Consumption}{Floor\ Area \cdot Energy\ Data\ Coverage}$$

Table 1 - Step 1 Calculations

	Country	Property Sub-Type	Floor Area (m2)	Energy Consumption (kWh)	Data Coverage	Energy Intensity (kWh/m2)
Asset 1	US	Office: Corporate: High-Rise	1000	120,100	100%	120.1
Asset 2	US	Office: Corporate: High-Rise	500	76,000	80%	190.0
Asset 3	US	Office: Corporate: High-Rise	800	94,000	60%	Asset does not qualify for Energy Efficiency score

Step 2: Calculate the Energy Efficiency score at the asset level

The Energy Efficiency score is calculated based on the relative percentile position of the Energy Intensity metric against the relevant GRESB benchmark distribution.

In addition:

- Portfolios with an Energy Intensity above the 90th percentile of the corresponding Energy Intensity benchmark distribution receive 0 points.

- Portfolios with an Energy Intensity below the 10th percentile of the corresponding Energy Intensity benchmark distribution receive a full score of 10 points.

The Energy Efficiency benchmarks consist of assets that:

- Are Standing Investments for the full reporting year
- Are Owned for the full reporting year
- Have a vacancy rate lower than 20%
- Have an Energy Data Coverage (Area/Time) coverage 100%

Benchmarks are constructed based on the Property Sub-Type and Country of the asset. First, an attempt is made to construct a benchmark by grouping together values from assets with the same Property Sub-Type and located in the same Country. If there are not at least 20 values from 5 distinct reporting entities, the Property Sub-Type classification and then the Country specificity is gradually decreased. For example, the Property Sub-Type becomes Property Type and then Property Sector. Then the specificity of the Country is decreased to Sub-Region, Region, Super-Region and Global.

Table 2 - Step 2 Calculations

	Country	Property Sub-Type	Energy Intensity	90th Percentile Benchmark Cutoff	10th Percentile Benchmark Cutoff/center>	Percentile of observation	Asset Energy Intensity Score
Asset 1	US	Office: Corporate: High–Rise	120.1	186.8	10.2	38	3.8
Asset 2	US	Office: Corporate: High–Rise	190.0	186.8	10.2	6	0
Asset 3	Netherlands	Office: Corporate: High–Rise	108.6	164.7	8.6	44	4.4

Step 3: Calculate the Energy Efficiency score at the Property Sub-Type and Country level

Asset-level Energy Efficiency scores are aggregated at the Property Sub-Type and Country level (e.g. Office: Corporate: High–Rise in US) using floor area weights as a factor.

Table 3 - Step 3 Calculations

	Country	Property Sub-Type	Floor Area	Asset Energy Intensity Score
Asset 1	US	Office: Corporate: High–Rise	1,000	3.8
Asset 2	US	Office: Corporate: High–Rise	500	0
Asset 3	Netherlands	Office: Corporate: High–Rise	1,000	4.4

Energy Efficiency Score Office: Corporate: High–Rise, US = (3.8*1,000 + 0*500)/1,500 = 2.53

Step 4: Calculate the Energy Efficiency score at the Portfolio level

Property Sub-Type and country Energy Efficiency scores are aggregated to Portfolio level (using the Percentage of GAV as a weighting factor).

Table 4 - Step 4 Calculations

Property Sub-Type/ Country	Energy Efficiency Score	% GAV
Office: Corporate: High–Rise, US	2.53	70%
Office: Corporate: High–Rise, Netherlands	4.40	30%

Energy Efficiency score Portfolio = 2.53*70% + 4.4*30% = 3.1

Performance: GHG

GHG Emissions

GH1 GHG emissions

Total GHG emissions of the portfolio

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated GHG emissions values per property type & country, along with their related Floor Area Covered, Maximum Floor Areas and Like-for-like changes (%) in emissions. Those metrics are weighted by % of Ownership.

Note: Scope 3 emissions in the GRESB Assessment are calculated as the emissions associated with tenant areas, unless they are already reported as Scope 1 or Scope 2 emissions (if they cannot be disassociated from emissions from other areas). Scope 3 emissions do not include emissions generated through the entity's operations or by its employees, transmission losses or upstream supply chain emissions.

Total data coverage of the portfolio

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays a summary of aggregated Data Coverages and Like-for-Like consumption changes per property type & country, split by emission Scopes. Those metrics are weighted by % of Ownership. While "Area - Aggregated Data coverage" only accounts for the floor area size of assets when aggregating values, "Time - Aggregated Data coverage" accounts for the period of ownership. Consequently, "Area/Time - Aggregated Data coverage" aggregates both dimensions and is used for benchmarking purposes.

Explain (a) the GHG emissions calculation standard/methodology/protocol, (b) used emission factors, (c) level of uncertainty in data accuracy, (d) source and characteristics of GHG emissions offsets (maximum 250 words).

_____

GH1

7 points , E

The information below has been further detailed in a new resource called Supplemental Scoring Guidance. Please refer to this document which provides a detailed explanation of the methodology, a comparison with the previous approach, and practical examples to illustrate the changes.

This indicator is answered and scored at the asset level. Scores are calculated for each property sub-type & country combination through aggregation, using floor area as a weighting factor. Subsequently, scores are calculated at the portfolio level (across all applicable property sub-types & countries) through further aggregation, using percentage of GAV (in R1) reported per property sub-type & country.

The score of this indicator equals the sum of the scores achieved by:

1. Data coverage = 5 points;
2. Like-for-Like performance improvement = 2 points.

Data coverage:

Data coverage percentages are calculated and scored at the asset level, separately against different benchmarks for Scope 1 + 2 and 3.

Benchmarks are constructed based on the Property Sub-Type and Country of the asset. First, an attempt is made to construct a benchmark by grouping together values from assets with the same Property Sub-Type and located in the same Country. If there are not at least 20 values from 5 distinct reporting entities, the Property Sub-Type classification and then the Country specificity is gradually decreased. For example, the Property Sub-Type becomes Property Type and then Property Sector. Then the specificity of the Country is decreased to Sub-Region, Region, Super-Region and Global.

Note: For the property types please see Appendix 3a of the Reference Guide.

A score is then calculated based on how the value reported for this asset compares to the assets of the benchmark.

The resulting scores for Scope 1+2 and 3 at the asset level are aggregated to a single score using a weighted mean using the largest maximum data coverage for each group as weights.

Like-for-Like performance improvement:

Like-for-Like performance is scored based on the percentage change in emissions at the asset level using a methodology identical to the scoring of data coverage, except for that having a lower value (for example a negative one) always results in a higher or equal score, and that scores are aggregated using Like-for-Like consumption in the previous year as weights instead of area.

Outlier checks:

GRESB identifies outliers in performance data reported at the asset level. There are two kinds of outliers flagged by the GRESB Portal: Intensities and Like-for-Like (LFL) change in consumption/emission. Outliers are validated automatically based on fixed thresholds. There are two levels of automatic outlier validation:

1. If an outlier is detected above the upper threshold or below the lower threshold, then the data points associated with that outlier will be included in aggregation and scoring. However, they will not be included in the creation of the scoring benchmarks.
2. If the outlier is substantially higher than the upper threshold (more than 1000 times greater), the data points associated with that outlier will not be included in aggregation or scoring.

Intensity outliers: The threshold for detecting an intensity outlier varies by data type and property type. Intensity outlier values are normalized by vacancy and by data availability.

Like-for-like outliers: The threshold for detecting a LFL outlier varies between 20 – 30%, based on the previous year's consumption value. LFL outlier values are normalized by vacancy.

Open text box:

The content of the open text box at the end of the indicator is not used for scoring, but will be included in the Benchmark Report.

Performance: Water

Water Use

WT1 Water use

Total water consumption of the portfolio

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

			Absolute				Like-for-Like		
			2022	2023			2022	2023	
			Consumption [m³]	Consumption [m³]	Floor Area Covered [m²]	Maximum Floor Area [m²]	Consumption [m³]	Consumption [m³]	Floor Area Covered [m²]
Whole Building	Whole Building	Landlord Controlled							
		Tenant Controlled							
	Sub-Total		0.0	0.0	N/A	N/A	0.0	0.0	N/A
Base Building	Common Areas	Landlord Controlled							
	Shared Services	Landlord Controlled							
Tenant Spaces	Tenant Spaces	Landlord Controlled							
		Tenant Controlled							
	Sub-Total		0.0	0.0	N/A	N/A	0.0	0.0	N/A
Outdoor / Exterior areas / Parking		Landlord Controlled		N/A	N/A				N/A
		Tenant Controlled		N/A	N/A				N/A
Total			0.0	0.0	N/A	N/A	0.0	0.0	N/A

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Water consumption values per property type & country, along with their related Floor Area Covered, Maximum Floor Areas and Like-for-like consumption changes (%). Those metrics are weighted by % of Ownership.

Total data coverage of the portfolio

	Data Coverage			Like-for-Like	
	Area-Aggregated Data coverages [%]	Time-Aggregated Data coverages [%]	Area/Time-Aggregated Data coverages [%]	2023/2022 Aggregated LFL changes [%]	LFL data coverage [%]
Landlord Controlled					
Tenant Controlled					

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays a summary of aggregated Data Coverages and Like-for-Like consumption changes per property type & country, split by Landlord Controlled and Tenant Controlled areas. Those metrics are weighted by % of Ownership. While "Area - Aggregated Data coverage" only accounts for the floor area size of assets when aggregating values, "Time - Aggregated Data coverage" accounts for the period of ownership. Consequently, "Area/Time - Aggregated Data coverage" aggregates both dimensions and is used for benchmarking purposes.

Reused and recycled water

| | | 2022 | | 2023 | | |
		Consumption (m³)	% of total Consumption	Consumption (m³)	% of total Consumption	2023/2022 change (%)
On-site	On-site water reuse					
	On-site water capture					
	On-site water extraction					
	On-site - Sub-Total	0.0	0.0	0.0	0.0	0.0
Off-site	Off-site purchased					
	Off-site - Sub-Total	0.0	0.0	0.0	0.0	0.0
	Reused and Recycled - Total	0.0	0.0	0.0	0.0	0.0

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Reused and Recycled water captured/purchased per property type & country, on-site and off-site, as well as the Percentage of total Consumption by category. Those metrics are weighted by % of Ownership.

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

_____

WT1

7 points , E

The information below has been further detailed in a new resource called Supplemental Scoring Guidance. Please refer to this document which provides a detailed explanation of the methodology, a comparison with the previous approach, and practical examples to illustrate the changes.

This indicator is answered and scored at the asset level. Scores are calculated for each property sub-type & country combination through aggregation, using floor area as a weighting factor. Subsequently, scores are calculated at the portfolio level (across all applicable property sub-types & countries) through further aggregation, using percentage of GAV (in R1) reported per property sub-type & country.

The score of this indicator equals the sum of the scores achieved by:

1. Data coverage = 4 points;
2. Like-for-Like performance improvement = 2 points;
3. Water reuse and recycling = 1 point. The water reuse and recycling score is split as follows:
   - On-site water reuse and recycling = 0.25 points;
   - Performance = 0.75 points.

Data coverage:

Data coverage percentages, based on both area and time for which data is available, are scored separately against different benchmarks for landlord and tenant controlled areas for each asset, where "landlord controlled" and "tenant controlled" areas can include:

- **Landlord controlled areas:** Landlord Controlled Whole Building, Base Building, and Landlord Controlled Tenant Spaces
- **Tenant controlled areas:** Tenant Controlled Whole Building, and Tenant Controlled Tenant Spaces

Benchmarks are constructed based on the Property Sub-Type and Country of the asset. First, an attempt is made to construct a benchmark by grouping together values from assets with the same Property Sub-Type and located in the same Country. If there are not at least 20 values from 5 distinct reporting entities, the Property Sub-Type classification and then the Country specificity is gradually decreased. For example, the Property Sub-Type becomes Property Type and then Property Sector. Then the specificity of the Country is decreased to Sub-Region, Region, Super-Region and Global.

Note: For the property types please see Appendix 3a of the Reference Guide.

A score is then calculated based on how the value reported for this asset compares to the assets of the benchmark.

The resulting scores at the asset level are then aggregated to a single score using a weighted mean with weights determined by floor area, except for base building and tenant space for which base building has a static weight of 40% and tenant space has a static weight of 60%. As tenant space can be both landlord and tenant controlled, the 60% weight has to be shared between the two which is done based on relative floor area.

Like-for-Like performance improvement:

Like-for-Like performance is scored based on the percentage change in consumption at the asset level using a methodology identical to the scoring of data coverage, except for that having a lower value (for example a negative one) always results in a higher or equal score, and that scores are aggregated using Like-for-Like consumption in the previous year as weights instead of area.

Note: data reported for the outdoor area is included in the Like-for-Like scoring and outlier check but excluded from the data coverage scoring.

Water reuse and recycling:

The scoring of this section is split into two parts. The first part can result in a maximum of 1/4 of the maximum score. This is achieved if any on-site water reuse and recycling data is entered for the current year.

The remaining 3/4 of the maximum score is given based on the percentage of reused and recycled water in the current year and the improvement compared to the previous year. These two elements are combined using the following formula, where p is the percentage of reused and recycled water and i is the improvement score:

*Score = (100 + p) / 200 * p / 100 + (100 - p) / 200 * i*

The improvement score is calculated based on the improvement in the percentage of reused and recycled water compared to the previous year. The improvement is scored by comparing it against a benchmark based on the improvements of other assets. Note that only improvements are included in this benchmarking model, so values <= 0 are ignored. Besides this, the benchmark scoring methodology is identical to the one used for coverage, see details above.

Outlier checks:

GRESB identifies outliers in performance data reported at the asset level. There are two kinds of outliers flagged by the GRESB Portal: Intensities and Like-for-Like (LFL) change in consumption/emission. Outliers are validated automatically based on fixed thresholds. There are two levels of automatic outlier validation:

1. If an outlier is detected above the upper threshold or below the lower threshold, then the data points associated with that outlier will be included in aggregation and scoring. However, they will not be included in the creation of the scoring benchmarks.
2. If the outlier is substantially higher than the upper threshold (more than 1000 times greater), the data points associated with that outlier will not be included in aggregation or scoring.

Intensity outliers: The threshold for detecting an intensity outlier varies by data type and property type. Intensity outlier values are normalized by vacancy and by data availability.

Like-for-like outliers: The threshold for detecting a LFL outlier varies between 20 - 30%, based on the previous year's consumption value. LFL outlier values are normalized by vacancy.

Open text box:

The content of the open text box at the end of the indicator is not used for scoring, but will be included in the Benchmark Report.

Performance: Waste

Waste Management

WS1 Waste management

Total waste generation of the portfolio

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

		Absolute						
		2022			2023			
		Hazardous waste [tonnes]	Non-hazardous waste [tonnes]	Data coverage [%]	Hazardous waste [tonnes]	Non-hazardous waste [tonnes]	Data coverage [%]	Floor area weight
Whole Building	Landlord Controlled							%
	Tenant Controlled							%
Total waste generation		0.0	0.0	0.0	0.0	0.0	0.0	0.0%

½

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Hazardous and Non-hazardous waste quantities generated per property type & country, along with their related Data Coverage. Those metrics are weighted by % of Ownership.

	Proportion of waste by disposal route [%]	
	2022	2023
Landfill		
Incineration		
Diverted (total)		
Reuse		
Waste to energy		
Recycling		
Other / Unknown		

½

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the proportion of waste by disposal route.

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

_____

WS1

4 points , E

The information below has been further detailed in a new resource called Supplemental Scoring Guidance. Please refer to this document which provides a detailed explanation of the methodology, a comparison with the previous approach, and practical examples to illustrate the changes.

This indicator is answered and scored at the asset level. Scores are calculated for each property sub-type & country combination through aggregation, using floor area as a weighting factor. Subsequently, scores are calculated at the portfolio level (across all applicable property sub-types & countries) through further aggregation, using percentage of GAV (in R1) reported per property sub-type & country.

The score of this indicator equals the sum of the scores achieved by:

1. Data coverage = 2 points;
2. Proportion of waste diverted = 2 points.

Data coverage:

Data coverage percentages for the current year are scored separately against different benchmarks for landlord and tenant controlled areas for each asset.

Benchmarks are constructed based on the Property Sub-Type and Country of the asset. First, an attempt is made to construct a benchmark by grouping together values from assets with the same Property Sub-Type and located in the same Country. If there are not at least 20 values from 5 distinct reporting entities, the Property Sub-Type classification and then the Country specificity is gradually decreased. For example, the Property Sub-Type becomes Property Type and then Property Sector. Then the specificity of the Country is decreased to Sub-Region, Region, Super-Region and Global.

Note: For the property types please see *Appendix 3a* *of the Reference Guide.*

A score is then calculated based on how the value reported for this asset compares to the assets of the benchmark.

Proportion of waste diverted:

The percentage of waste diverted (total) for the current reporting year is scored the same way as data coverage, except that there is no split for within assets as this value is not reported separately for landlord and tenant controlled areas.

Outlier checks:

GRESB identifies outliers in performance data reported at the asset level. There are two kinds of outliers flagged by the GRESB Portal: Intensities and Like-for-Like (LFL) change in consumption/emission. Outliers are validated automatically based on fixed thresholds. There are two levels of automatic outlier validation:

1. If an outlier is detected above the upper threshold or below the lower threshold, then the data points associated with that outlier will be included in aggregation and scoring. However, they will not be included in the creation of the scoring benchmarks.
2. If the outlier is substantially higher than the upper threshold (more than 1000 times greater), the data points associated with that outlier will not be included in aggregation or scoring.

Intensity outliers: The threshold for detecting an intensity outlier varies by data type and property type. Intensity outlier values are normalized by vacancy and by data availability.

Like-for-like outliers: The threshold for detecting a LFL outlier varies between 20 - 30%, based on the previous year's consumption value. LFL outlier values are normalized by vacancy.

Note: As like-for-like changes for waste are not calculated, there is also no like-for-like outlier validation.

Open text box:

The content of the open text box at the end of the indicator is not used for scoring, but will be included in the Benchmark Report.

Performance: Data Monitoring & Review

Review, verification and assurance of ESG data

2023 Indicator

MR1 **External review of energy data**

Has the entity's energy consumption data reported in EN1 been reviewed by an independent third party?

○ Yes

$\frac{1}{3}$ ○ Externally checked

$\frac{3}{3}$ ○ Externally verified

Using scheme [Scheme name ▼]

$\frac{3}{3}$ ○ Externally assured

Using scheme [Scheme name ▼]

Provide applicable evidence

UPLOAD or URL_____

✗ Indicate where in the evidence the relevant information can be found_____

○ No

○ Not applicable

MR1

1.75 points , E

Scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	3/3
Partially Accepted	1/3
Not Accepted	0

MR2 External review of GHG data

Has the entity's GHG data reported in GH1 been reviewed by an independent third party?

○ Yes

⅓ ○ Externally checked

³⁄₃ ○ Externally verified

Using scheme [Scheme name ▼]

³⁄₃ ○ Externally assured

Using scheme [Scheme name ▼]

Provide applicable evidence

UPLOAD or URL_____

✗ Indicate where in the evidence the relevant information can be found_____

○ No

○ Not applicable

MR2

1.25 points , E

> Scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.
>
> **Evidence:** The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.
>
> If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	3/3
Partially Accepted	1/3
Not Accepted	0

MR3 External review of water data

Has the entity's water data reported in WT1 been reviewed by an independent third party?

○ Yes

⅓ ○ Externally checked

³⁄₃ ○ Externally verified

Using scheme | Scheme name ▼ |

³⁄₃ ○ **Externally assured**

Using scheme | Scheme name ▼ |

Provide applicable evidence

UPLOAD or URL_____

✗

Indicate where in the evidence the relevant information can be found_____

○ No

○ Not applicable

MR3

1.25 points , E

Scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	3/3
Partially Accepted	1/3
Not Accepted	0

MR4 External review of waste data

Has the entity's waste data reported in WS1 been reviewed by an independent third party?

○ Yes

¹⁄₃ ○ **Externally checked**

³⁄₃ ○ **Externally verified**

Using scheme | Scheme name ▼ |

³⁄₃ ○ **Externally assured**

Using scheme | Scheme name ▼ |

Provide applicable evidence

UPLOAD or URL_____

✗

Indicate where in the evidence the relevant information can be found_____

○ No

○ Not applicable

MR4

1.25 points , E

Scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	3/3
Partially Accepted	1/3
Not Accepted	0

Performance: Building Certifications

Building Certifications

BC1.1 **Building Certifications at the time of design/construction and for interior**

Standing investments that obtained a green building certificate at the time of design, construction, and/or renovation

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal. The metrics displayed in the table below are weighted by % of Ownership.

Scheme name / sub-scheme name / level	Area Certified (m2)	% of Floor Area certified(within property type) 2023	Number of assets*	% of GAV certified - optional (within property type) 2023

BC1.1

7 points , E

The information below has not been updated to reflect the methodology updates implemented for the final release of Benchmark Reports in October. As such, some details, metrics, or examples may no longer align with the revised approach. For the most accurate and up-to-date information, please refer to the Supplemental Scoring Guidance which provides a detailed explanation of the updated methodology, a comparison with the previous approach, and practical examples to illustrate the changes.

This indicator is answered and scored at the asset level. Scores are then calculated for each property sub-type & country combination through aggregation, using floor area as a weighting factor.Subsequently, scores are calculated at the portfolio level (across all applicable property sub-types & countries) through further aggregation, using percentage of GAV (in R1) as weighting factor.

Each certification is validated by GRESB according to a list of predefined criteria which results in one of the following validation decision outcomes to which a weight is associated:

Validation status	Weight
Full points	1.0
Partial plus	0.6
Partial minus	0.3
No points	0.0

Each certification is weighted by a time factor determined by the certification year and type as illustrated in the following table:

Certification age (year)	Time factor Design/Construction	Time factor Interior
0	100%	100%
1	100%	100%
2	100%	100%
3	100%	67%
4	90%	33%
5	80%	0%
6	74%	0%
7	67%	0%
8	61%	0%
9	54%	0%
10	48%	0%
11	40%	0%
12	32%	0%
13	24%	0%
14	16%	0%
15	8%	0%
...	8%	0%

A single asset's certification coverage percentage is calculated by taking the sum of the coverage percentages reported for each certification within the asset, weighted by the Validation status and the time factor. Sums greater than 100% are capped at 100%. This value is then benchmarked against other assets' certification coverage of the same property sub-type and country, to determine the score of the asset.

Note: For the property types please see *Appendix 3a* of the Reference Guide.

A score is then calculated based on how the value reported for this asset compares to the assets of the benchmark.

Note: Level of certification is for reporting purposes only and not used for scoring.

The resulting score is then added with the score of BC1.2 to calculate a BC1 score which has a maximum of 8.5 points.

Building Certification Scoring Example

Note: The steps outlined below apply to indicators BC1.1 and BC1.2 separately.

Step 1: Benchmark the Floor Area Covered

- For each asset included in the portfolio, the Floor Area Covered by each Building Certification is compared against the relevant Benchmark at the Property Sub-Type and Country cross-section level.
- The Percentile of Observation is obtained for each Building Certification through this comparison.

Benchmarks are constructed based on the Property Sub-Type and Country of the asset. First, an attempt is made to construct a benchmark by grouping together values from assets with the same Property Sub-Type and located in the same Country. If there are not at least 20 values from 5 distinct reporting entities, the Property Sub-Type classification and then the Country specificity is gradually

decreased. For example, the Property Sub-Type becomes Property Type and then Property Sector. Then the specificity of the Country is decreased to Sub-Region, Region, Super-Region and Global.

Step 2: Calculate the score for each Building Certification

The score of each individual Building Certification is calculated using the following approach: Percentile of Observation multiplied by Time Factor multiplied by the Validation Status.

Step 3: Calculate the Building Certification score for each asset

The scores of the individual Building Certification(s) reported are then summed at the asset level. The asset-level score is capped at 100%.

Example: Asset 1 - Office: Corporate: Low-Rise Office, Germany, 1,000m2 (Total Floor Area)

#	Building Certification Type	Floor Area covered by Building Certification [m2]	Time Factor (Building Certification type, age)	Validation Status (Weight)	Step 1: Percentile of Observation	step 2: Building Certification score
Certification 1	Design/ Construction	1,000	100%	1 (full point)	0.95	100% * 1 * 0.95 = 95%
Certification 2	Interior	100	80%	0.3 (partial minus)	0.5	80% * 0.3 * 0.5 = 12%

In the above example, the individual asset level Building Certification score is: 95% + 12% = 107%

In case the sum of elements above result in a value higher than 100%, the asset-level Building Certification score is capped at 100%.

Step 4: Calculate the Building Certification Score at the Property Sub-Type and Country cross-section level

Asset-level Building Certification scores are aggregated at the Property Sub-Type and Country level cross-section using Floor Area and Percentage of Ownership as weighting factors.

Example: BC 1.1 Design/construction and Interior

	Property Sub-Type	Country	Floor Area	Building Certification score of each asset (as outlined in Step 3)	% Ownership
Asset 1	Office: Office, Corporate: Low-Rise Office	Germany	1,000m2	100%	100%
Asset 2	Office: Office, Corporate: Low-Rise Office	Germany	500m2	50%	80%

Score Office: Office, Corporate, Low-rise Office, Germany= [((1,000*100%*100%) + (500*50%*80%))/1,500] * 7.5 points = 6 points.

Step 5: Calculate the Building Certification score at the Portfolio level

Property Sub-Type and Country Building Certification Scores are aggregated to Portfolio level using the Percentage of GAV as weighting factor.

BC1.2 Operational building certifications

Standing investments that hold a valid operational green building certificate

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal. The metrics displayed in the table below are weighted by % of Ownership.

Scheme name / sub-scheme name / level	Area Certified (m2)	% of Floor Area certified(within property type) 2023	Number of assets*	% of GAV certified - optional (within property type) 2023

BC1.2

8.5 points , E

The information below has not been updated to reflect the methodology updates implemented for the final release of Benchmark Reports in October. As such, some details, metrics, or examples may no longer align with the revised approach. For the most accurate and up-to-date information, please refer to the Supplemental Scoring Guidance which provides a detailed explanation of the updated methodology, a comparison with the previous approach, and practical examples to illustrate the changes.

This indicator is answered and scored at the asset level. Scores are then calculated for each property sub-type & country combination through aggregation, using floor area as a weighting factor.Subsequently, scores are calculated at the portfolio level (across all applicable property sub-types & countries) through further aggregation, using percentage of GAV (in R1) as weighting factor.

Each certification is validated by GRESB according to a list of predefined criteria which results in one of the following validation decision outcomes to which a weight is associated:

Validation status	Weight
Full points	1.0
Partial plus	0.6
Partial minus	0.3
No points	0.0

Each certification is weighted by a time factor determined by the certification year and type as illustrated in the following table:

Certification age (year)	Time factor Operational
0	100%
1	100%
2	100%
3	100%
4	50%
5	0%
6	0%
7	0%
8	0%

9	0%
10	0%
11	0%
12	0%
13	0%
14	0%
15	0%
...	0%

A single asset's certification coverage percentage is calculated by taking the sum of the coverage percentages reported for each certification within the asset, weighted by the Validation status and the time factor. Sums greater than 100% are capped at 100%. This value is then benchmarked against other assets' certification coverage of the same property sub-type and country, to determine the score of the asset.

Note: For the property types please see [Appendix 3a](#) *of the Reference Guide.*

A score is then calculated based on how the value reported for this asset compares to the assets of the benchmark.

Note: Level of certification is for reporting purposes only and not used for scoring.

The resulting score is then added with the score of BC1.1 to calculate a BC1 score which has a maximum of 8.5 points.

Please refer to the **Building Certification Scoring Example** under BC1.1 for an example of how Building Certification Scores are awarded across both BC1.1 and BC1.2.

BC2   Energy Ratings

Standing investments that hold a valid energy rating

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal. The metrics displayed in the table below are weighted by % of Ownership.

Scheme name / sub-scheme name / level	Area Certified (m2)	% of Floor Area certified (within property type) 2023	% of Floor Area certified (within property type) 2023	Number of Assets*	% of GAV certified - optional (within property type) 2023

* in some cases for Residential assets, the number of assets may refer to an aggregation of multiple Residential units

2 points , E

                                                                                                    BC2

This indicator is answered and scored at the asset level. Scores are then calculated for each property sub-type & country combination through aggregation, using floor area as a weighting factor.

Subsequently, scores are calculated at the portfolio level (across all applicable property sub-types & countries) through further aggregation, using percentage of GAV (in R1) as weighting factor.

A single asset's certification coverage percentage is calculated by taking the sum of the coverage percentages reported for each certification within the asset. This value is then benchmarked against other assets' certification coverage of the same property sub-type and country, to determine the score of the asset.

Note: For the property types please see *Appendix 3a* *of the Reference Guide.*

A score is then calculated based on how the value reported for this asset compares to the benchmark.

Development: Reporting Characteristics

Reporting Characteristics

DR1 Composition of the entity's development projects portfolio during the reporting year

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Property Type	Country	Construction/ Renovation	In progress at the end of reporting period		Completed during reporting period		% GAV
			Number of Assets	Gross Floor Area (m²)	Number of Assets	Gross Floor Area (m²)	
Total							

Note: The table above defines the scope of your 2024 GRESB submission on development projects. It should include new construction and major renovations projects that are in progress at the end of the reporting year, as well as projects that are completed during the reporting year. The reporting scope reported above should exclude vacant land, cash or other non real estate assets owned by the entity.
The values displayed in the table above are weighted by % of ownership.

*% GAV represented as the share of the development projects within the entire development portfolio (including both new construction and major renovations)

UPLOAD or URL_____

Indicate where in the evidence the relevant information can be found_____

Provide additional context on how the uploaded evidence supports the entity's reporting boundaries and portfolio composition (maximum 250 words)

_____

Development: ESG Requirements

ESG Requirements

2023 Indicator

DRE1 **ESG strategy during development**

Does the entity have an ESG strategy in place for development projects?

○ Yes

Elements addressed in the strategy (multiple answers possible)

⅙ ☐ Biodiversity and habitat

⅙ ☐ Building safety

⅙ ☐ Climate/climate change adaptation

⅙ ☐ Energy consumption

⅙ ☐ Green building certifications

⅙ ☐ Greenhouse gas emissions

⅙ ☐ Health and well-being

⅙ ☐ Indoor environmental quality

⅙ ☐ Life-cycle assessments/embodied carbon

⅙ ☐ Location and transportation

¾ ⅙ ☐ Material sourcing

⅙ ☐ Net-zero/carbon neutral design

⅙ ☐ Pollution prevention

⅙ ☐ Renewable energy

⅙ ☐ Resilience to catastrophe/disaster

⅙ ☐ Site selection and land use

⅙ ☐ Sustainable procurement

⅙ ☐ Waste management

⅙ ☐ Water consumption

¹⁄₆ ☐ Other: _____

The strategy is

¼ ○ Publicly available

⁰⁄₄ ○ Not publicly available

Provide applicable evidence

UPLOAD or URL_____

✗ Indicate where in the evidence the relevant information can be found_____

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

_____

○ No

4 points , G   **DRE1**

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Open text box: The open text box is not scored and is for reporting purposes only.

DRE2 **Site selection requirements**

Does the entity require sustainable site selection criteria to be considered for development projects?

○ Yes

Select all criteria included (multiple answers possible)

⅓ ☐ Connect to multi-modal transit networks

⅓ ☐ Locate projects within existing developed areas

⅓ ☐ Protect, restore, and conserve aquatic ecosystems

⅓ ☐ Protect, restore, and conserve farmland

⅓ ☐ Protect, restore, and conserve floodplain functions

⅓ ☐ Protect, restore, and conserve habitats for native, threatened and endangered species

⅓ ☐ Protect, restore, and conserve historical and heritage sites

⅓ ☐ Redevelop brownfield sites

⅓ ☐ Other: _____

○ No

DRE2

4 points , E

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

DRE3 Site design and construction requirements

Does the entity have sustainable site design/construction requirements for development projects?

○ Yes

Select all criteria included (multiple answers possible)

¼ ☐ Manage waste by diverting construction and demolition materials from disposal

¼ ☐ Manage waste by diverting reusable vegetation, rocks, and soil from disposal

¼ ☐ Minimize light pollution to the surrounding community

¼ ☐ Minimize noise pollution to the surrounding community

☐ Perform environmental site assessment

¼

¼ ⬜ Protect air quality during construction

¼ ⬜ Protect and restore habitat and soils disturbed during construction and/or during previous development

¼ ⬜ Protect surface water and aquatic ecosystems by controlling and retaining construction pollutants

¼ ⬜ Other: _____

◯ No

4 points , E   **DRE3**

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Development: Building Certifications

Building Certifications

DBC1.1 **Green building standard requirements**

Does the entity's development portfolio include projects that are aligned with green building rating standards?

○ Yes

Select all applicable options (multiple answers possible)

▣ The entity requires projects to align with requirements of a third-party green building rating system but does not require certification

2/4

1 Percentage of portfolio covered: _____%

✗ Green building rating systems (include all that apply): _____

▣ The entity requires projects to achieve certification with a green building rating system but does not require a specific level of certification

3/4

1 Percentage of portfolio covered: _____%

✗ Green building rating systems (include all that apply): _____

▣ The entity requires projects to achieve a specific (above the minimum) level of certification

1 Percentage of portfolio covered: _____%

✗ Green building rating systems (include all that apply): _____

4/4

Level of certification (above the minimum) adopted as a standard by the entity (include all applicable rating systems):

✗ _____

○ No

DBC1.1

4 points , E

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Percentage number: The coverage percentage reported is used as a multiplier to determine the assigned score.

Green Building Rating System: The name of the green building rating system and the level of certification (if applicable) is validated, and its validation status is determined based on the

requirements of the indicators. Various validation statuses lead to different scores according to the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

DBC1.2 Green building certifications

Does the entity's development portfolio include projects that obtained or are registered to obtain a green building certificate?

○ Yes

Specify the certification scheme(s) used and the percentage of the portfolio registered and/or certified (multiple answers possible):

▢ Projects registered to obtain a green building certificate at the end of reporting year

▢ Projects that obtained a green building certificate or official pre-certification

○ No

○ Not applicable

DBC1.2

9 points , E

Each certification is validated by GRESB according to a list of predefined criteria which results in one of the following validation decision outcomes to which a weight is associated:

Validation status	Weight
Full points	1.0
Partial plus	0.6
Partial minus	0.3
No points	0.0

A single certification coverage percentage is calculated by taking the sum of the coverage percentages reported for each certification weighted by the validation decision outcome for that certification. Sums greater than 100% are considered to be 100%. This value is then benchmarked to determine the score of the indicator.

Benchmarks are constructed based on the Property Sub-Type and Country of the asset. First, an attempt is made to construct a benchmark by grouping together values from assets with the same Property Sub-Type and located in the same Country. If there are not at least 20 values from 5 distinct reporting entities, the Property Sub-Type classification and then the Country specificity is gradually

decreased. For example, the Property Sub-Type becomes Property Type and then Property Sector. Then the specificity of the Country is decreased to Sub–Region, Region, Super–Region and Global.

Note: Please see the Entity Categorization sub-section in the Scoring Methodology section of the Reference Guide for details on the location based classification.

Note: For the property types please see *Appendix 3a* *of the Reference Guide.*

A score is then calculated based on how the value reported by this entity compares to the benchmark values reported by other entities.

Note: Level of certification is for reporting purposes only and not used for scoring.

Note: The benchmark is constructed using data from the Development Benchmark respondents.

Development: Materials

Materials

DMA1 Materials selection requirements

Does the entity have a policy requiring that the environmental and health attributes of building materials be considered for development projects?

○ Yes

Select all issues addressed (multiple answers possible)

☐ Requirement for disclosure about the environmental and/or health attributes of building materials (multiple answers possible)

- ½ ☐ Environmental Product Declarations
- ½ ☐ Health Product Declarations
- ☐ Other types of required health and environmental disclosure
- ½ _____

⅓

☐ Material characteristics specification preferences, including (multiple answers possible)

- ¼ ☐ Locally extracted or recovered materials
- ¼ ☐ Low embodied carbon materials
- ¼ ☐ Low-emitting VOC materials
- ¼ ☐ Materials and packaging that can easily be recycled
- ¼ ☐ Materials that disclose environmental impacts
- ¼ ☐ Materials that disclose potential health hazards
- ¼ ☐ Rapidly renewable materials and recycled content materials
- ¼ ☐ "Red list" of prohibited materials or ingredients that should not be used on the basis of their human and/or environmental impacts
- ¼ ☐ Third-party certified wood-based materials and products

    Types of third-party certification used: _____

- ¼ ☐ Other: _____

⅔

≣ Provide applicable evidence

   UPLOAD or URL_____

✗ Indicate where in the evidence the relevant information can be found_____

○ No

DMA1

6 points , E

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

DMA2.1 Life cycle assessments

Does the entity assess the life cycle emissions of its development projects?

○ Yes

Select the type of assessment:

▢ Quantitative assessment

▢ Qualitative assessment

Select the boundaries of the calculation applied:

▢ Cradle-to-gate

▢ Cradle-to-practical completion/handover

▢ Use stage

- End-of-life stage

- Cradle-to-grave

- Whole life

- Other: _____

Select the standards/methodologies/tools applied:

- BBCA Label (Bâtiment Bas Carbone)

- E+C- Label (Énergie Positive & Réduction Carbone)

- Embodied Carbon in Construction Calculator (EC3) Tool

- EN 15978

- EN 15804

- GHG Protocol - Product Life Cycle Accounting and Reporting Standard

- ISO 14040/44

- ISO 14025

- One Click LCA

- The Carbon Smart Materials Palette®

- Whole life carbon assessment for the built environment, RICS

- Other: _____

Percentage of development projects assessed using any calculation method

_____

Percentage of development projects assessed using the whole life LCA

_____

○ No

DMA2.1

Not scored , E

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

DMA2.2 **Embodied carbon**

Does the entity measure the embodied carbon emissions of its development projects completed during the year?

○ Yes

Does the entity measure the embodied carbon of its new construction projects?

○ Yes

Average embodied carbon intensity (kgCO2e/m²): _____

Total embodied carbon emissions (kgCO2e): _____

Select the life cycle stages included in scope:

○ A1-A3 (Cradle to gate)

○ A1-A3, A4 (Cradle to site)

○ A1-A3, A4, A5 (Cradle to practical completion)

○ Other: _____

Select the building layers included in the scope:

▣ Substructure

▣ Superstructure

▣ Finishes

▣ Fixed FF&E

▣ Building services (MEP)

▣ Furniture and appliances

▣ Other: _____

Percentage of new construction projects included: _____%

○ No

Does the entity measure the embodied carbon of its major renovation projects?

○ Yes

Average embodied carbon intensity (kgCO2e/m²): _____

Total embodied carbon emissions (kgCO2e): _____

Select the life cycle stages included in scope:

○ A1-A3 (Cradle to gate)

○ A1-A3, A4 (Cradle to site)

○ A1-A3, A4, A5 (Cradle to practical completion)

○ A1-A3, A4, A5, C2-C4 (Cradle to practical completion and end of life stage)

○ Other: _____

Select the building layers included in the scope:

⬛ Substructure

⬛ Superstructure

⬛ Finishes

⬛ Fixed FF&E

⬛ Building services (MEP)

⬛ Furniture and appliances

⬛ Other: _____

Percentage of major renovation projects included: _____%

⭕ No

Has the entity disclosed the embodied carbon emissions of its development projects?

⭕ Yes

The disclosure is

⭕ Publicly available

URL_____

Indicate where in the evidence the relevant information can be found_____

⭕ Not publicly available

⭕ No

Explain the embodied carbon calculation method applied and the results of the assessment (maximum 250 words)

_____

⭕ No

⭕ Not applicable

DMA2.2

Not scored , E

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

Development: Energy

Energy

DEN1 Energy efficiency requirements

Does the entity have minimum energy efficiency requirements for development projects?

○ Yes

⬛ Requirements for planning and design include (multiple answers possible)

$\frac{1}{6}$

- $\frac{1}{2}$ ⬛ Development and implementation of a commissioning plan
- $\frac{1}{2}$ ⬛ Integrative design process
- $\frac{1}{2}$ ⬛ To exceed relevant energy codes or standards
- $\frac{1}{2}$ ⬛ Maximum energy use intensity post-occupancy
- $\frac{1}{2}$ ⬛ Other: _____

⬛ Common energy efficiency measures include (multiple answers possible)

$\frac{4}{6}$

- $\frac{1}{4}$ ⬛ Air conditioning
- $\frac{1}{4}$ ⬛ Commissioning
- $\frac{1}{4}$ ⬛ Energy modeling
- $\frac{1}{4}$ ⬛ High-efficiency equipment and appliances
- $\frac{1}{4}$ ⬛ Lighting
- $\frac{1}{4}$ ⬛ Occupant controls
- $\frac{1}{4}$ ⬛ Passive design
- $\frac{1}{4}$ ⬛ Space heating
- $\frac{1}{4}$ ⬛ Ventilation
- $\frac{1}{4}$ ⬛ Water heating
- $\frac{1}{4}$ ⬛ Other: _____

⬛ Operational energy efficiency monitoring (multiple answers possible)

- $\frac{1}{2}$ ⬛ Building energy management systems

½ ⬜ Energy use analytics

⅙ ½ ⬜ Post-construction energy monitoring

   For on average years: _____

½ ⬜ Sub-meter

½ ⬜ Other: _____

◯ No

6 points , E   **DEN1**

> The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.
>
> If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.
>
> **Other:** The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

DEN2.1 On-site renewable energy and low carbon technologies

Does the entity incorporate on-site renewable energy and/or low carbon technologies in the design of development projects?

◯ Yes

Projects designed to generate on-site renewable energy and/or low carbon technology (multiple answers possible)

⬜ Biofuels

1   Percentage of all projects: _____%

⬜ Geothermal Steam

1   Percentage of all projects: _____%

⬜ Hydro

1   Percentage of all projects: _____%

⬜ Solar/photovoltaic

1   Percentage of all projects: _____%

■ Wind

1   Percentage of all projects: _____%

■ Other: _____

1 | 1   Percentage of all projects: _____%

Average design target for the fraction of total energy demand met with on-site renewable energy and/or low carbon technology

_____

○ No

○ Not applicable

6 points , E   DEN2.1

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Percentage number: The coverage percentage reported is used as a multiplier to determine the assigned score.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

DEN2.2 Net zero carbon design and standards

Does the entity's portfolio include any buildings designed to meet net zero carbon?

○ Yes

The entity's definition of "net zero carbon" includes:

1   ■ Net zero carbon - construction

3/4 1   ■ Net zero carbon - operational energy

1   ■ Other: _____

The entity uses net zero carbon code/standard:

1   ■ National/local green building council standard, specify: _____

1   ■ National/local government standard, specify: _____

1/

⌐4

1 ⬜ International standard, specify: _____

1 ⬜ Other: _____

Percentage of projects covered: _____%

✗

_____

◯ No

2 points , E   **DEN2.2**

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Percentage number: The coverage percentage reported is used as a multiplier to determine the assigned score.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Development: Water

Water Conservation

2023 Indicator

DWT1 **Water conservation strategy**

Does the entity promote water conservation in its development projects?

○ Yes

The entity promotes water conservation through (multiple answers possible)

☐ Requirements for planning and design include (multiple answers possible)

¼ [
- ½ ☐ Development and implementation of a commissioning plan
- ½ ☐ Integrative design for water conservation
- ½ ☐ Requirements for indoor water efficiency
- ½ ☐ Requirements for outdoor water efficiency
- ½ ☐ Requirements for process water efficiency
- ½ ☐ Requirements for water supply
- ½ ☐ Requirements for minimum water use intensity post-occupancy
- ½ ☐ Other: _____
]

☐ Common water efficiency measures include (multiple answers possible)

²⁄₄ [
- ¼ ☐ Commissioning of water systems
- ¼ ☐ Drip/smart irrigation
- ¼ ☐ Drought tolerant/low-water landscaping
- ¼ ☐ High-efficiency/dry fixtures
- ¼ ☐ Leak detection system
- ¼ ☐ Occupant sensors
- ¼ ☐ On-site wastewater treatment
- ¼ ☐ Reuse of stormwater and greywater for non-potable applications
- ¼ ☐ Other: _____
]

≡ 🔲 Operational water efficiency monitoring (multiple answers possible)

½ 🔲 Post-construction water monitoring

For on average years: _____

¼ ½ 🔲 Sub-meter

½ 🔲 Water use analytics

½ 🔲 Other: _____

◯ No

DWT1

5 points , E

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Development: Waste

Waste Management

2023 Indicator

DWS1 Waste management strategy

Does the entity promote efficient on-site solid waste management during the construction phase of its development projects?

○ Yes

The entity promotes efficient solid waste management through (multiple answers possible)

▢ Management and construction practices (multiple answers possible)

⅓ ▢ Construction waste signage

⅓ ▢ Diversion rate requirements

⅓ ▢ Education of employees/contractors on waste management

⅓ ▢ Incentives for contractors for recovering, reusing and recycling building materials

¾

⅓ ▢ Targets for waste stream recovery, reuse and recycling

⅓ ▢ Waste management plans

⅓ ▢ Waste separation facilities

⅓ ▢ Other: _____

▢ On-site waste monitoring (multiple answers possible)

½ ▢ Hazardous waste monitoring/audit

¼

½ ▢ Non-hazardous waste monitoring/audit

○ No

DWS1

5 points , E

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1

Not Accepted	0
Duplicate	0

Development: Stakeholder Engagement

Health, Safety & Well-being

2023 Indicator

DSE1 Health & Well-being

Does the entity take measures to incorporate occupant health & well-being in its development projects?

○ Yes

The entity addresses health and well-being in the design of its project/building through (multiple answers possible)

- ☐ Requirements for planning and design, including (multiple answers possible)

  ¼
  - ½ ☐ Health Impact Assessment
  - ½ ☐ Integrated planning process
  - ½ ☐ Other planning process: _____

- ☐ Common occupant health and well-being measures, including (multiple answers possible)

  2/4
  - ¼ ☐ Acoustic comfort
  - ¼ ☐ Active design features
  - ¼ ☐ Biophilic design
  - ¼ ☐ Commissioning
  - ¼ ☐ Daylight
  - ¼ ☐ Ergonomic workplace
  - ¼ ☐ Humidity
  - ¼ ☐ Illumination
  - ¼ ☐ Inclusive design
  - ¼ ☐ Indoor air quality
  - ¼ ☐ Natural ventilation
  - ¼ ☐ Occupant controls
  - ¼ ☐ Physical activity

- ¼ ☐ Thermal comfort

- ¼ ☐ Water quality

- ¼ ☐ Other: _____

☐ Provisions to verify health and well-being performance include (multiple answers possible)

¼
- ½ ☐ Occupant education

- ½ ☐ Post-construction health and well-being monitoring (e.g., occupant comfort and satisfaction)

  For on average years: _____

- ½ ☐ Other: _____

○ No

<div align="right">**DSE1**</div>

2 points , S

The scoring of this indicator is equal to the sum of the fractions assigned to the selected options and respective sub-options, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

DSE2.1 On-site safety

Does the entity promote on-site safety during the construction phase of its development projects?

○ Yes

The entity promotes on-site safety through (multiple answers possible)

- ¼ ☐ Availability of medical personnel

- ¼ ☐ Communicating safety information

- ¼ ☐ Continuously improving safety performance

- ¼ ☐ Demonstrating safety leadership

- ¼ ☐ Entrenching safety practices

- ¼ ☐ Managing safety risks

¼ ⬜ On-site health and safety professional (coordinator)

¼ ⬜ Personal Protective and Life Saving Equipment

¼ ⬜ Promoting design for safety

¼ ⬜ Training curriculum

¼ ⬜ Other: _____

⭕ No

1.5 points , S   **DSE2.1**

> The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.
>
> **Other:** The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:
>
> | Validation status | Score |
> |---|---|
> | Accepted | 1/1 |
> | Not Accepted | 0 |
> | Duplicate | 0 |

DSE2.2 Safety metrics

Does the entity monitor safety indicators at construction sites?

⭕ Yes

Select all applicable options (multiple answers possible)

¼ ⬜ Injury rate: _____

Explain the injury rate calculation method (maximum 250 words)

_____

¼ ⬜ Fatalities: _____

¼ ⬜ Near misses: _____

¼ ⬜ Lost day rate: _____

¼ ⬜ Severity rate: _____

¼ ⬜ Other metrics: _____

Rate of other metric(s): _____

⭕ No

1.5 points , S   **DSE2.2**

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Injury rate calculation method is not scored and is used for reporting purposes only

Supply Chain

2023 Indicator

DSE3.1 Contractor ESG requirements

Does the entity have ESG requirements in place for its contractors?

◯ Yes

Select all topics included (multiple answers possible)

¼ ☐ Business ethics

¼ ☐ Child labor

¼ ☐ Community engagement

¼ ☐ Environmental process standards

¼ ☐ Environmental product standards

¼ ☐ Health and well-being

¼ ☐ Human rights

¼ ☐ Human health-based product standards

¼ ☐ Occupational safety

¼ ☐ Labor standards and working conditions

¼ ☐ Other: _____

✗ Percentage of projects covered: _____%

◯ No

DSE3.1

2 points , S

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Percentage number: The coverage percentage reported is used as a multiplier to determine the assigned score.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

DSE3.2 Contractor monitoring methods

Does the entity monitor its contractors' compliance with its ESG-specific requirements in place for this entity?

○ Yes

Select all methods used (multiple answers possible)

½ ☐ Contractor ESG training

½ ☐ Contractors provide update reports on environmental and social aspects during construction

½ ☐ External audits by third party

Percentage of projects audited during the reporting year: _____%

½ ☐ Internal audits

Percentage of projects audited during the reporting year: _____%

½ ☐ Weekly/monthly (on-site) meetings and/or ad hoc site visits

Percentage of projects visited during the reporting year: _____%

½ ☐ Other: _____

○ No

○ Not applicable

DSE3.2

2 points , S

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Community Impact and Engagement

DSE4 Community engagement program

Does the entity have a community engagement program through its development projects in place that includes ESG-specific issues?

○ Yes

Select all topics included (multiple answers possible)

⅓ ☐ Community health and well-being

⅓ ☐ Effective communication and process to address community concerns

⅓ ☐ Employment creation in local communities

⅓ ☐ Enhancement programs for public spaces

⅓ ☐ ESG education program

⅓ ☐ Research and network activities

⅓ ☐ Resilience, including assistance or support in case of disaster

⅓ ☐ Supporting charities and community groups

⅓ ☐ Other: _____

Describe the community engagement program (maximum 250 words)

_____

○ No

DSE4

2 points , S

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Open text box: The open text box is not scored and is for reporting purposes only.

DSE5.1 Community impact assessment

Does the entity assess the potential long-term socio-economic impact of its development projects on the community as part of planning and pre-construction?

○ Yes

Select the areas of impact that are assessed (multiple answers possible)

½ ⬜ Housing affordability

½ ⬜ Impact on crime levels

½ ⬜ Livability score

½ ⬜ Local income generated

½ ⬜ Local job creation

½ ⬜ Local residents' well-being

½ ⬜ Walkability score

½ ⬜ Other: _____

○ No

DSE5.1

2 points , S

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

DSE5.2 Community impact monitoring

Does the entity have a systematic process to monitor the impact of development projects on the local community during different stages of the project?

○ Yes

The entity's process includes (multiple answers possible)

$\frac{1}{3}$ ☐ Analysis and interpretation of monitoring data

$\frac{1}{3}$ ☐ Development and implementation of a communication plan

$\frac{1}{3}$ ☐ Development and implementation of a community monitoring plan

$\frac{1}{3}$ ☐ Development and implementation of a risk mitigation plan

$\frac{1}{3}$ ☐ Identification of nuisance and/or disruption risks

$\frac{1}{3}$ ☐ Identification of stakeholders and impacted groups

$\frac{1}{3}$ ☐ Management practices to ensure accountability for performance goals and issues identified during community monitoring

$\frac{1}{3}$ ☐ Other: _____

Describe the monitoring process (maximum 250 words): _____

Provide applicable evidence

UPLOAD or URL_____

✗ Indicate where in the evidence the relevant information can be found____

○ No

DSE5.2

2 points , S

The scoring of this indicator is equal to the fraction assigned to the selected option, multiplied by the total score of the indicator.

Evidence: The evidence is manually validated and assigned a multiplier, according to the table below. The evidence must support the validation requirements.

If any requirements are not met, the evidence may be partially accepted or not accepted depending on the level of alignment with the requirements.

Validation status	Multiplier
Accepted	2/2
Partially Accepted	1/2
Not Accepted	0

Other: The 'Other' answer is manually validated and assigned a score which is used as a multiplying factor, as per the table below:

Validation status	Score
Accepted	1/1
Not Accepted	0
Duplicate	0

Open text box: The open text box is not scored and is for reporting purposes only.