



2025

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# Infrastructure Asset Scoring Document



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## **Disclaimer: GRESB Infrastructure Asset Assessment Scoring Document**

The GRESB Infrastructure Asset Scoring Document accompanies the GRESB Infrastructure Asset Standard and Reference Guide and is published as a standalone document. The Scoring Document reflects the opinions of GRESB and not of our members. The information in the Scoring Document has been provided in good faith and is provided on an "as is" basis. We take reasonable care to check the accuracy and completeness of the Scoring Document prior to its publication. While we do not anticipate major changes, we reserve the right to make modifications to the Scoring Document. We will publicly announce any such modifications. The Scoring Document is not provided as the basis for any professional advice or for transactional use. GRESB and its advisors, consultants and sub-contractors shall not be responsible or liable for any advice given to third parties, any investment decisions or trading or any other actions taken by you or by third parties based on information contained in the Scoring Document. Except where stated otherwise, GRESB is the exclusive owner of all intellectual property rights in all the information contained in the Scoring Document.

## **Purpose of this document**

The GRESB Infrastructure Asset Scoring Document provides a comprehensive explanation of how individual indicators are scored within the Infrastructure Asset Assessment. It is designed to complement the Reference Guide, which outlines the specific reporting requirements for each indicator. Together, these documents help participants understand the assessment criteria, meet reporting requirements, and interpret their scores effectively.

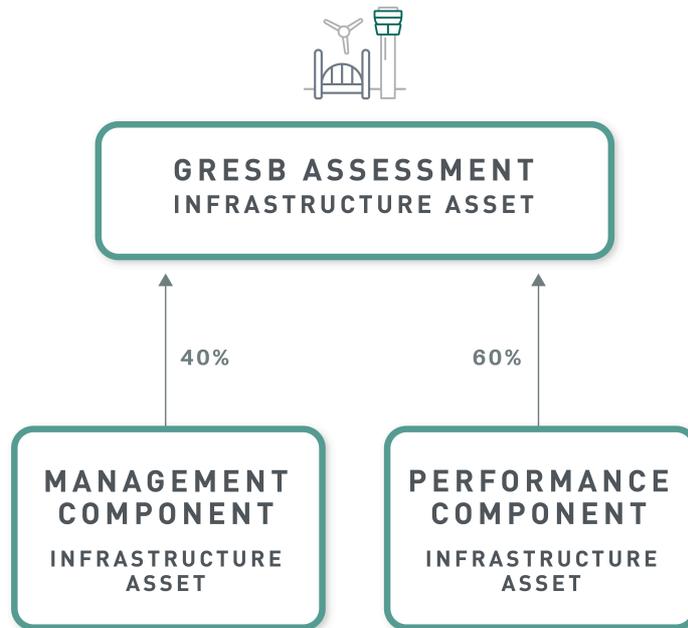
For additional guidance on understanding the Benchmark Report insights, refer to the "[How to Read Your Benchmark Report](#)" document. Frequently asked scoring-related questions are also addressed in the [FAQ document](#).



# GRESB Scoring Model

Scoring within the GRESB Infrastructure Asset Assessment is fully automated and completed without manual intervention. The maximum score for the Infrastructure Asset Assessment is 100 points, distributed across components as follows:

- **Management Component:** 40 points
- **Performance Component:** 60 points



**GRESB Score = Management Score + Performance Score**

## GRESB Rating

The GRESB Rating is an overall relative measure of ESG management and performance of the asset.

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



# Indicator Score Breakdown

Each indicator within the GRESB Infrastructure Asset Assessment is assigned a specific scoring weight. The maximum score an entity can achieve for each indicator depends on several factors, with the scoring process incorporating scoring weights and scoring multipliers. For details on materiality-based scoring, please refer to this section below.

## Simple Scoring Weights

The options and sub-options of most scored indicators\* have different scoring weights. These weights, displayed in red on the left side of each indicator, represent the distribution of total available points per indicator according to the priorities established by the GRESB Foundation, aligning with market trends and sustainability best practices.

When indicators have options and sub-options, the scoring weight for each sub-option is first summed, and the resulting value is multiplied by the main fraction assigned to that option. The final score is the cumulative sum of these weighted sub-options across all main options within the indicator, multiplied by the indicator's maximum points.

If the sum of sub-option weights surpasses one, the value is capped at one. If the sum of the options surpasses the indicator's maximum score, the value will be capped at that maximum.

The score for these indicators is determined as follows:

**Indicator Score = [(Sum of sub-option scoring weights) \* (Selection weight)] × (Maximum score for the indicator)**

**Example:** Indicator LE3 – ESG, climate-related and/or Human Capital senior decision maker (1.65 points).

The indicator consists of three main options: 'ESG,' 'Climate-related risks and opportunities,' and 'Human Capital'. ESG, for example, carries a weight of (3/5). Within each main option, there are several sub-options (i.e., Board of directors, C-suite level staff), each assigned its own weight. In the case of LE3, each sub-option contributes a scoring weight of 1. If an entity chooses one element under 'ESG,' one element under 'Climate-related risks and opportunities,' and one element under 'Human Capital,' the calculation would read as:

$$\left[ \left( \frac{3}{5} \times 1 \right) + \left( \frac{1}{5} \times 1 \right) + \left( \frac{1}{5} \times 1 \right) \right] \times 1.65 = 1.65 \text{ points}$$

**Note:** Diminished scoring may influence sub-options' scoring weights. See this section below for more information.

\*Not applicable to Performance Component indicators involving performance tables, with the exception of GH1, which includes a combination of scored sub-options and performance tables. See the 'Performance Tables' section for clarification on how GRESB scores these indicators.

## Diminishing Increase in Scoring

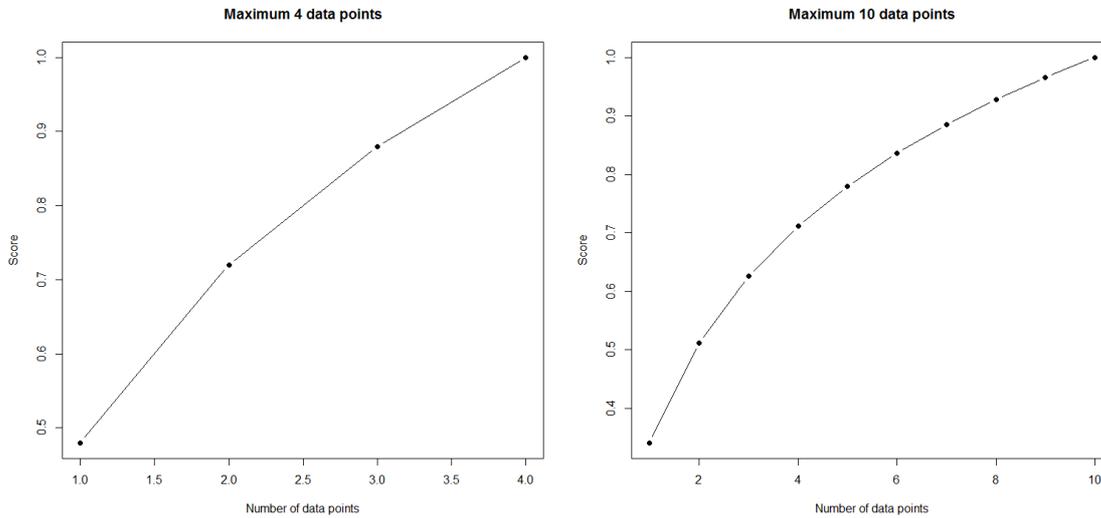
For other indicators, diminishing scoring impacts the assigned scoring weight of the options and sub-options. When applicable, the scoring document represents this with a blue line next to the selections' fractional weights.

The idea behind this concept is that the fractional score achieved for each additional data point provided decreases as the number of provided data points increases. This means that the fractional score achieved for the first data point will be higher than the fractional score achieved for the second, which again will be higher than for the third, and so on.

In this approach, the full assigned scoring weight is only achieved per selection if the entity selects the minimum number of required elements. In indicator SE1, for example, selecting 'Clients/customers' as an applicable stakeholder will only earn a 1/5 scoring weight if the entity selects five stakeholder groups. Otherwise, the scoring weight of this selection would be a logarithmic function of the fractional score.



Plots of scores for differing number of reported data points



## Scoring Multipliers

### Validation Multiplier

For indicators that are subject to manual validation (see [Appendix 4](#) of the Reference Guide), the evidence's validation status acts as a multiplier to determine the indicator's final score.

If supporting evidence for indicators is fully accepted, it results in the application of the full multiplier (100%) to the indicator's score. If supporting evidence is partially accepted, it results in a reduced multiplier (50%). If the evidence is not accepted, the multiplier is set to 0, regardless of the original selection's predefined scoring weight. Indicators and responses subject to manual validation can be found in [Appendix 4](#) of the Reference Guide.

#### Validation Multiplier Example

For indicators with a validation multiplier, the final score is calculated using the following formula:

$$\text{Indicator Score} = ((\text{Sum of scoring weights}) \times (\text{Multiplier})) \times (\text{Maximum score for the indicator})$$

**Example:** Indicator *LE5 - Personnel ESG Performance Targets* (3.26 points). Each selected personnel group contributes a specific scoring weight. It is mandatory to upload evidence that supports the entity's selections. The evidence's validation status (i.e., accepted, partially accepted or not accepted) is associated with a scoring weight that is used as a multiplier to determine the final score.

If an entity chooses 'ESG managers' and 'Investment analysts' but its evidence is given a *partially accepted* validation status (multiplier: 0.5), the calculation would be as follows:

$$\left\{ \left[ \left( \frac{2}{4} + \frac{2}{4} \right) \times 0.5 \right] \times 3.26 \right\} = 1.63 \text{ points}$$

### Coverage Multipliers

When applicable, coverage percentage can also be used as a multiplier to determine the assigned score. This multiplier applies to the following indicators as follows:

- Percentage of employees: EM1
- Data coverage (as defined by the entity): GH1, EN1, WT1-2, WS1, HS1-4

#### Coverage Multiplier Example

**Example:** Indicator EM1 - Employee engagement (4.29 points). Taking the following scenario:

- The entity provides professional and ESG-specific training for employees. It has also undertaken an employee survey within the last three years. An independent third party conducted the survey and it included a Net Promoter Score. The entity administered the survey to 60% of employees.

Scoring is then calculated as follows:

- *Does the entity provide training and development?*



- $\left(\frac{1}{2} + \frac{1}{2}\right) \times \frac{1}{2} = 0.5$
- *The survey is undertaken:*
  - $\left[\left(\left(\frac{3}{3} \times 0.6\right) \times \frac{2}{3}\right) + \left(\frac{3}{3} \times \frac{1}{3}\right)\right] \times \frac{1}{2} = 0.36$
- $0.5 + 0.36 = 0.86 * 4.29$  (max score) = 3.72 points

## Performance Tables

Most performance indicators (i.e., EN1, GH1, AP1) require participants to input quantitative data into a table. For these indicators, scoring depends on the values input to certain cells. Scored cells are shaded to indicate their scoring impact. For details on which cells are scored and how, please refer to the indicator-specific requirements in this document.

Energy consumed					
		Previous-year performance	Reporting-year performance	Reporting-year target	Future-target
Metrics	Units	2023	2024	2024	
Renewable energy consumed	MWh	Prefilled	Calculated	<input type="text" value="0"/>	<input type="text"/>
Non-renewable energy consumed	MWh	Prefilled	Calculated	<input type="text" value="0"/>	<input type="text"/>
Total energy consumed	MWh	Prefilled	Calculated	<input type="text" value="0"/>	<input type="text"/>
% Renewable energy consumed	%	Prefilled	Calculated	<input type="text" value="0"/>	<input type="text"/>

## Materiality Based Scoring

GRESB uses materiality-based scoring across the Asset Assessment. This process ensures that all assets are assessed and scored based on the ESG issues that are most material to their circumstances. It also reduces the reporting burden by removing the need to report on issues with little-to-no material significance to the participant.

### Materiality Factors and ESG Issues

The GRESB Materiality Assessment (indicator RC7), as well as additional information drawn from the Entity & Reporting Characteristics indicators (RC2, RC3, RC4, and RC5) determine the relevance of 46 ESG issues across the assessment. Each ESG issue’s relevance level then determines its scoring weight.

An asset’s ESG issue weightings are displayed at the bottom of the indicator in the GRESB Portal.

Materiality	Weighting
No relevance	0
Low relevance	0
Medium relevance	1
High relevance	2

Issues of ‘no’ or ‘low’ relevance are deemed non-material and receive no score in the assessment and are effectively removed from consideration. Issues of ‘medium’ and ‘high’ relevance are scored proportionally, with weights of one and two, respectively.

- For example, for entities in the primary sector ‘Renewable power: Solar power generation,’ the issue ‘Air pollution’ is of ‘No relevance’ and does not need to be considered by entities in this sector in the Assessment.
- On the other hand, for entities in the primary sector ‘Power generation x-Renewables: Independent Power Producers: Gas-Fired Power Generation,’ ‘Air pollution’ is of ‘High relevance’ and will have a greater scoring impact across the assessment.



Once each of the ESG issues has been assigned a materiality weighting (relevance), these apply to certain indicators in both the Management and Performance Components in slightly different ways.

- **Management Component Materiality:** Materiality influences two Aspects in the Management Component: Risk Management and Policies. Within these indicators, each sub-option (i.e., 'Child labor' or 'Community development' in PO2) is associated with a materiality/relevance level of 0, 1 or 2.
- **Performance Component Materiality:** Materiality influences **all** scored Aspects in the Performance Component. Each indicator is directly tied to an ESG issue; as such, the materiality weighting of 0, 1, or 2, applies to its entire maximum score. This means that the weight of each indicator within the Performance Component and overall GRESB Score is redistributed so that the component retains its overall 60% weight within the Asset Assessment.

## Materiality and Scoring Tool

Participants can model an entity's materiality results and their scoring implications using the [Materiality and Scoring Tool](#). This tool, which models the GRESB Materiality Assessment of indicator RC7, contains the following information:

- Each indicator's E, S, and G designation
- Each indicator's maximum score
- Each indicator's weight in its respective Aspect and Component
- The entity's maximum score per indicator, once materiality is applied
- Details on how the materiality weightings are assigned based on materiality factor responses
- Sector definitions and sector-specific output metrics

## Additional Clarifications

Open text boxes are not used for scoring purposes but are intended for additional reporting or explanatory purposes.



# Management: Leadership

## Leadership

### LE1 ESG leadership commitments

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

Yes

ESG commitments (multiple answers possible)

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

UN Global Compact

Business for nature

Climate League 2030

EV100

Powering Past Coal Alliance (PPCA)

RE 100

Science Based Targets Initiative

UN Global Compact Our Only Future

40:40 Vision

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

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

Support the Goals

Task force on Climate-related Financial Disclosures

The Responsible Labor Initiative (RLI)

World Business Council for Sustainable Development's Call to Action

30% Club

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

Provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

Net Zero Commitments (multiple answers possible)

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
- WorldGBC Net Zero Carbon Buildings Commitment
- UN-convened Net-Zero Asset Owner Alliance
- UNFCCC Climate Neutral Now Pledge
- Other: \_\_\_\_\_

Provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

No

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

\_\_\_\_\_

**Not scored , G**

**LE1**

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



## Objectives

### LE2 ESG objectives

#### Does the entity have ESG objectives?

Yes

The objectives relate to (multiple answers possible)

General objectives

$\frac{1}{3}$   Environment

$\frac{4}{5}$   $\frac{1}{3}$   Social

$\frac{1}{3}$   Governance

Issue-specific objectives

$\frac{1}{5}$   $\frac{1}{5}$   Human Capital

The objectives are

Publicly available

Provide applicable hyperlink or a separate publicly available document

URL \_\_\_\_\_

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

Not publicly available

Provide applicable evidence

**UPLOAD**

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

No

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

\_\_\_\_\_

3.26 points , G

LE2

This indicator is scored as a two section indicator. Section 1 covers the checklist, i.e. the elements the entity has selected, and section 2 covers the evidence provided.

**Section 1:** Fractional points are awarded to each objective type and then aggregated to calculate the final fractional score. It is necessary to select all checkboxes in order to obtain the maximum score for this indicator. The objectives are not assigned equal weights, with non-publicly available objectives scoring lower.

**Section 2:** Evidence is mandatory for this indicator. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The aggregated score for the checkboxes selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.



**LE3 ESG, climate-related and/or Human Capital senior decision maker**

**Does the entity have a senior decision-maker accountable for ESG, climate-related, and/or Human Capital 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
  - 1  C-suite level staff/Senior management
  - 1  Fund/portfolio managers
  - 1  Investment committee
  - 1  Other: \_\_\_\_\_

3/5

Climate-related risks and opportunities

Provide the details for the most senior decision-maker:

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

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

- The individual's most senior role is as part of:
- 1  Board of directors
  - 1  C-suite level staff/Senior management
  - 1  Fund/portfolio managers
  - 1  Investment committee
  - 1  Other: \_\_\_\_\_

1/5

Human Capital

Provide the details for the most senior decision-maker on Human Capital:

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

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

- The individual's most senior role is as part of:
- 1  Board of directors
  - 1  C-suite level staff/Senior management
  - 1  Fund/portfolio managers
  - 1  Investment committee
  - 1  Other: \_\_\_\_\_

1/5

No



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

---

LE3

1.65 points , G

This indicator is scored as a one section indicator consisting of a checklist of elements. Evidence is not required.

Points are evenly divided between the selected elements. Any 'Other' answer provided will be manually validated and must be accepted before achieving the respective fractional score. If multiple 'Other' answers are accepted, only one will be counted towards the score.

**LE4 Personnel ESG performance targets**

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

Yes

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

Yes

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

- 2/4 All other employees
- 3/4 Asset managers
- 3/4 Board of directors
- 3/4 C-suite level staff/Senior management
- 2/4 Dedicated staff on ESG issues
- 2/4 ESG managers
- 2/4 External managers or service providers
- 2/4 Fund/portfolio managers
- 2/4 Investment analysts
- 2/4 Investment committee
- 2/4 Investor relations
- 1/4 Other: \_\_\_\_\_

Provide applicable evidence

UPLOAD or URL\_\_\_\_\_



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

No

No

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

---



### 3.26 points , G

This indicator is scored as a two section indicator. Section 1 covers the checklist, i.e. the elements the entity has selected, and section 2 covers the evidence provided.

**Section 1:** Fractional points are awarded based on the selected employee group(s) and then aggregated to calculate the final fractional score. It is not necessary to select all checkboxes in order to obtain the maximum score for this indicator. The employee groups are not assigned equal weights. If an 'Other' answer has been provided, this will be eligible for a fractional score (depending on validation status).

**Section 2:** Evidence is mandatory for this indicator. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The aggregated score for the checkboxes selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

Any 'Other' answer provided will be manually validated and must be accepted before achieving the respective fractional score. If multiple 'Other' answers are accepted, only one will be counted towards the score.



# Management: Policies

## Policies

### P01 Policies on environmental issues

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

Yes

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

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

Provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

No

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

\_\_\_\_\_

**1.65 points , E**

**P01**

This indicator is scored as a two section indicator. Section 1 covers the checklist, i.e. the elements the entity has selected, and section 2 covers the evidence provided.

**Section 1:** For section 1 of the indicator, fractional points are awarded for those elements in the checklist that are:

- a. Selected by the entity (i.e., the numerator)



- b. Material to the entity, as determined by the GRESB Materiality Assessment (see output and guidance under RC7) (i.e., the denominator)

It is therefore not necessary to select all checkboxes to receive maximum points; only the issues that are material will be scored. The obtained fractional points are aggregated to calculate the indicator's final score.

If an 'Other' answer is provided, this will first be manually validated and must be accepted before it will achieve a fractional score. If multiple 'Other' answers are listed, more than one may be accepted in manual validation, but only one will be counted towards the score. Any accepted 'Other' answers will be scored at 'Medium relevance'.

**Section 2:** Evidence is mandatory for this indicator. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The aggregated score for the checkboxes selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

#### Materiality-based scoring:

The scoring of this indicator links to the materiality for the entity, as determined by the GRESB Materiality Assessment (RC7).

Specific materiality weightings are assigned to the entity for each ESG issue as described in (RC7). The weightings are set at one of four levels for each of the ESG issues:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' it is not considered in scoring (i.e. it has a weighting of 0). If an issue is of 'Medium relevance' the issue counts towards the score with 'standard' weighting (i.e. 1). If an issue is of 'High relevance' the issue counts towards the score with higher than 'standard' weighting (i.e. 2).

All issues of 'Medium relevance' and 'High relevance' need to be selected and addressed in the evidence to obtain the maximum score. For more details on how materiality is determined, download the [GRESB Materiality & Scoring Tool](#).

## P02 Policies on social issues

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

Yes

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

- M Child labor
- M Community development
- M Customer satisfaction
- M Human capital
- M Employee engagement
- M Forced or compulsory labor
- M Freedom of association
- M Health and safety: community
- M Health and safety: contractors

1



- M  Health and safety: employees
- M  Health and safety: supply chain
- M  Health and safety: users
- M  Labor standards and working conditions
- M  Local employment
- M  Social enterprise partnering
- M  Stakeholder relations
- M  Other issues: \_\_\_\_\_

Provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

No

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

\_\_\_\_\_

P02

**1.65 points , S**

This indicator is scored as a two section indicator. Section 1 covers the checklist, i.e. the elements the entity has selected, and section 2 covers the evidence provided.

**Section 1:** For section 1 of the indicator, fractional points are awarded for those elements in the checklist that are:

- a. Selected by the entity (i.e., the numerator)
- b. Material to the entity, as determined by the GRESB Materiality Assessment (see output and guidance under RC7) (i.e., the denominator)

It is therefore not necessary to select all checkboxes to receive maximum points; only the issues that are material will be scored. The obtained fractional points are aggregated to calculate the indicator's final score.

If an 'Other' answer is provided, this will first be manually validated and must be accepted before it will achieve a fractional score. If multiple 'Other' answers are listed, more than one may be accepted in manual validation, but only one will be counted towards the score. Any accepted 'Other' answers will be scored at 'Medium relevance'.

**Section 2:** Evidence is mandatory for this indicator. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The aggregated score for the checkboxes selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

**Materiality-based scoring:**

The scoring of this indicator links to the materiality for the entity, as determined by the GRESB Materiality Assessment (RC7).

Specific materiality weightings are assigned to the entity for each ESG issue as described in (RC7). The weightings are set at one of four levels for each of the ESG issues:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)



Where an issue is of 'No relevance' or 'Low relevance' it is not considered in scoring (i.e. it has a weighting of 0). If an issue is of 'Medium relevance' the issue counts towards the score with 'standard' weighting (i.e. 1). If an issue is of 'High relevance' the issue counts towards the score with higher than 'standard' weighting (i.e. 2).

All issues of 'Medium relevance' and 'High relevance' need to be selected and addressed in the evidence to obtain the maximum score. For more details on how materiality is determined, download the [GRESB Materiality & Scoring Tool](#).

### P03 Policies on governance issues

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

Yes

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

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

Provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

×

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

No

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

\_\_\_\_\_

1.65 points , G

P03

This indicator is scored as a two section indicator. Section 1 covers the checklist, i.e. the elements the entity has selected, and section 2 covers the evidence provided.



**Section 1:** For section 1 of the indicator, fractional points are awarded for those elements in the checklist that are:

- a. Selected by the entity (i.e., the numerator)
- b. Material to the entity, as determined by the GRESB Materiality Assessment (see output and guidance under RC7) (i.e. the denominator)

It is therefore not necessary to select all checkboxes to receive maximum points; only the issues that are material will be scored. The obtained fractional points are aggregated to calculate the indicator's final score.

If an 'Other' answer is provided, this will first be manually validated and must be accepted before it will achieve a fractional score. If multiple 'Other' answers are listed, more than one may be accepted in manual validation, but only one will be counted towards the score. Any accepted 'Other' answers will be scored at 'Medium relevance'.

**Section 2:** Evidence is mandatory for this indicator. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The aggregated score for the checkboxes selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

**Materiality-based scoring:**

The scoring of this indicator links to the materiality for the entity, as determined by the GRESB Materiality Assessment (RC7).

Specific materiality weightings are assigned to the entity for each ESG issue as described in (RC7). The weightings are set at one of four levels for each of the ESG issues:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' it is not considered in scoring (i.e. it has a weighting of 0). If an issue is of 'Medium relevance' the issue counts towards the score with 'standard' weighting (i.e. 1). If an issue is of 'High relevance' the issue counts towards the score with higher than 'standard' weighting (i.e. 2).

All issues of 'Medium relevance' and 'High relevance' need to be selected and addressed in the evidence to obtain the maximum score. For more details on how materiality is determined, download the [GRESB Materiality & Scoring Tool](#).



# Management: Reporting

## Reporting

### RP1 ESG reporting

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

Yes

Select all applicable options (multiple answers possible)

**Integrated Report\***

\*Integrated Report must be aligned with the IIRC framework

Select the applicable reporting level

Entity

Group

Is this disclosure third-party reviewed?

Yes

Externally checked

Externally verified

using

Externally assured

using

No

Provide applicable evidence

UPLOAD or URL \_\_\_\_\_

x

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

**Stand-alone sustainability report(s)**

Select the applicable reporting level

Entity

Group

Aligned with third-party standard

Is this disclosure third-party reviewed?

Yes

Externally checked

Externally verified

using

3/6  
2/2  
1/6  
5/5  
2/6  
1  
1  
x  
2/6  
2/2  
1/6  
1/6  
4/5  
2/6



1  Externally assured  
using

No

Provide applicable evidence

UPLOAD or URL \_\_\_\_\_

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

---

2/6  Section of Annual Report

Select the applicable reporting level

2/2  Entity

1/2  Group

1/6 Aligned with third-party standard

Is this disclosure third-party reviewed?

Yes

1/3  Externally checked

1  Externally verified  
using

2/6  Externally assured  
using

No

Provide applicable evidence

UPLOAD or URL \_\_\_\_\_

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

---

2/3  Dedicated section on website

Select the applicable reporting level

2/2  Entity

1/2  Group

URL \_\_\_\_\_

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

---

4/6  Entity reporting to investors

Frequency of reporting: \_\_\_\_\_

Select the applicable reporting level

Entity

Group

1/6 Aligned with third-party standard

Is this disclosure third-party reviewed?



**2/5**

Yes

**1/3**  Externally checked

**1**  Externally verified

**1/6** using

**1**  Externally assured

using

No

Provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

**2/6**  Other: \_\_\_\_\_

Select the applicable reporting level

**1/6** **2/2**  Entity

**1/2**  Group

**1/6** Aligned with third-party standard

Is this disclosure third-party reviewed?

Yes

**2/5** **1/3**  Externally checked

**1**  Externally verified

**2/6** using

**1**  Externally assured

using

No

Provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

No

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

\_\_\_\_\_

**3.26 points , G**

**RP1**

This indicator is scored as a two section indicator. Section 1 covers the checklist, i.e. the elements the entity has selected, and section 2 covers the evidence provided.

**Section 1:** For section 1 of the indicator, fractional points are awarded based on reporting level, alignment, and third party review. Disclosure methods are not equally scored. It is not necessary to select all reporting methods to receive maximum points. The obtained fractional points are aggregated to calculate the indicator's final score.

If an 'Other' answer is provided, this will first be manually validated and must be accepted before it will achieve the respective fractional score. If multiple 'Other' answers are listed, more than one may



be accepted in manual validation, but only one will be counted towards the score. Any accepted 'Other' answers will be awarded fractional points.

**Section 2:** Evidence is mandatory for this indicator. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The aggregated score for the checkboxes selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

**RP2.1 ESG incident monitoring**

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

Yes

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

- 1/8 Clients/customers
- 1/8 Contractors
- 1/8 Community/public
- 1/8 Employees
- 1/8 Investors/shareholders
- 1/8 Regulators/government
- 1/8 Special interest groups
- 1/8 Suppliers
- 1/8 Other stakeholders: \_\_\_\_\_

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

\_\_\_\_\_

No

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

\_\_\_\_\_

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

**RP2.1**

**1.65 points , G**

This indicator is scored as a one section indicator consisting of a checklist of elements. Evidence is not required.

Fractional points are awarded based on the selection of the elements. This indicator applies a diminishing increase in score approach, which means that the fractional score achieved for the first data point will be higher than the fractional score achieved for the second, which again will be higher than for the third, and so on.



Any 'Other' answer provided will be manually validated and must be accepted before achieving the respective fractional score. If multiple 'Other' answers are listed, more than one may be accepted in manual validation, but only one will be counted towards the score.

**Diminishing Increase in Score approach:** This indicator is scored based on a Diminishing Increase in Score approach, per additional checkbox selected. In the scoring document this is represented by the blue line.

NB: The information in RP2.1 and RP2.2 may be used as criteria for the recognition of 2024 Sector Leaders.

## RP2.2 ESG incident occurrences

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

*(For reporting purposes only)*

Yes

Specify the total number of cases that occurred: \_\_\_\_\_

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

\_\_\_\_\_

Specify the total number of currently pending investigations: \_\_\_\_\_

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

\_\_\_\_\_

No

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

\_\_\_\_\_

*\* The information in RP2.1 and RP2.2 may be used as criteria for the recognition of 2022 Sector Leaders*

**RP2.2**

### Not scored , G

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

NB: The information in RP2.1 and RP2.2 may be used as criteria for the recognition of 2024 Sector Leaders.



# Management: Risk Management

## Risk Management

### RM1 Management systems

Does the entity have a management system accredited to, or aligned with, ESG-related management standards?

Yes

Accreditations maintained or achieved (multiple answers possible)

<sup>1/2</sup> ISO 55000/550001

<sup>1/2</sup> ISO 14001

<sup>1/2</sup> ISO 9001

<sup>1/2</sup> ISO 45001

<sup>1/4</sup> Other standard: \_\_\_\_\_

Provide applicable evidence

UPLOAD or URL \_\_\_\_\_

<sup>x</sup> Indicate where in the evidence the relevant information can be found \_\_\_\_\_

Management standards aligned with (multiple answers possible)

<sup>1/4</sup> ISO 55000/550001

<sup>1/4</sup> ISO 14001

<sup>1/4</sup> ISO 9001

<sup>1/4</sup> ISO 45001

<sup>1/4</sup> ISO 26000

<sup>1/4</sup> ISO 20400

<sup>1/4</sup> ISO 50001

<sup>1/4</sup> Other standard: \_\_\_\_\_

Provide applicable evidence

UPLOAD or URL \_\_\_\_\_

<sup>x</sup> Indicate where in the evidence the relevant information can be found \_\_\_\_\_

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

Provide applicable evidence

UPLOAD or URL \_\_\_\_\_

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

No



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

---

RM1

2.85 points , G

This indicator is scored as a two section indicator. Section 1 covers the checklist, i.e. the elements the entity has selected, and section 2 covers the evidence provided.

**Section 1:** This section consists of three sub-sections: i.) accreditation to a management standard(s), ii.) alignment to a management standard(s) and iii.) management system with no accreditation. Fractional points are awarded based on selected accreditation or alignment to a management standard. No fractional points are awarded for having a management system with no alignment to an ESG-related management standard. It is not necessary to select all reporting methods to receive maximum points. The obtained fractional points are aggregated to calculate the indicator's final score.

If an 'Other' answer is provided, this will first be manually validated and must be accepted before it will achieve the respective fractional score. If multiple 'Other' answers are listed, more than one may be accepted in manual validation, but only one will be counted towards the score. Any accepted 'Other' answers will be awarded fractional points.

**Diminishing Increase in Score approach:** This indicator is scored based on a Diminishing Increase in Score approach, per additional checkbox selected. In the scoring document this is represented by the blue line.

**Section 2:** Evidence is mandatory for this indicator. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The aggregated score for the checkboxes selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.



## Risk Assessments

### RM2.1 Environmental risk assessment

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

Yes

Select elements of the risk assessment process undertaken by the entity

- 1/4 Risks are identified
- 2/4 Risks are identified and analyzed
- 3/4 Risks are identified, analyzed, and evaluated
- 4/4 Risks are identified, analyzed, evaluated and treated

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

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

Provide applicable evidence

UPLOAD or URL \_\_\_\_\_

x

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

No

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

\_\_\_\_\_

2.85 points , E

RM2.1



This indicator is scored as a two section indicator. Section 1 covers the checklist, i.e. the elements the entity has selected, and section 2 covers the evidence provided.

**Section 1:** For section 1 of the indicator, fractional points are awarded for those elements in the checklist that are:

- a. Selected by the entity (i.e., the numerator)
- b. Material to the entity, as determined by the GRESB Materiality Assessment (see output and guidance under RC7) (i.e., the denominator)

It is therefore not necessary to select all checkboxes to receive maximum points; only the issues that are material will be scored. The obtained fractional points are aggregated to calculate the indicator's final score.

If an 'other' answer is provided, this will first be manually validated and must be accepted before it will achieve a fractional score. If multiple 'other' answers are listed, more than one may be accepted in manual validation, but only one will be counted towards the score. Any accepted 'other' answers will be scored at 'Medium relevance'.

**Section 2:** Evidence is mandatory for this indicator. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The aggregated score for the checkboxes selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

**Materiality-based scoring:**

The scoring of this indicator links to the materiality for the entity, as determined by the GRESB Materiality Assessment (RC7).

Specific materiality weightings are assigned to the entity for each ESG issue as described in (RC7). The weightings are set at one of four levels for each of the ESG issues:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' it is not considered in scoring (i.e. it has a weighting of 0). If an issue is of 'Medium relevance' the issue counts towards the score with 'standard' weighting (i.e. 1). If an issue is of 'High relevance' the issue counts towards the score with higher than 'standard' weighting (i.e. 2).

All issues of 'Medium relevance' and 'High relevance' need to be selected and addressed in the evidence to obtain the maximum score. For more details on how materiality is determined, download the [GRESB Materiality & Scoring Tool](#).

**RM2.2 Social risk assessment**

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

Yes

Select elements of the risk assessment process undertaken by the entity

- 1/4 Risks are identified
- 2/4 Risks are identified and analyzed
- 3/4 Risks are identified, analyzed, and evaluated
- 4/4 Risks are identified, analyzed, evaluated and treated

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



- M  Child labor
- M  Community development
- M  Customer satisfaction
- M  Human capital
- M  Employee engagement
- M  Forced or compulsory labor
- M  Freedom of association
- M  Health and safety: community
- <sup>3/5</sup> M  Health and safety: contractors
- M  Health and safety: employees
- M  Health and safety: supply chain
- M  Health and safety: users
- M  Labor standards and working conditions
- M  Local employment
- M  Social enterprise partnering
- M  Stakeholder relations
- M  Other: \_\_\_\_\_

Provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

No

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

\_\_\_\_\_

**RM2.2**

**2.85 points , S**

This indicator is scored as a two section indicator. Section 1 covers the checklist, i.e. the elements the entity has selected, and section 2 covers the evidence provided.

**Section 1:** For section 1 of the indicator, fractional points are awarded for those elements in the checklist that are:

- a. Selected by the entity (i.e., the numerator)
- b. Material to the entity, as determined by the GRESB Materiality Assessment (see output and guidance under RC7) (i.e. the denominator)

It is therefore not necessary to select all checkboxes to receive maximum points; only the issues that are material will be scored. The obtained fractional points are aggregated to calculate the indicator's final score.

If an 'Other' answer is provided, this will first be manually validated and must be accepted before it will achieve a fractional score. If multiple 'Other' answers are listed, more than one may be accepted in manual validation, but only one will be counted towards the score. Any accepted 'Other' answers will be scored at 'Medium relevance'.

**Section 2:** Evidence is mandatory for this indicator. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
-------------------	-------



Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The aggregated score for the checkboxes selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

#### Materiality-based scoring:

The scoring of this indicator links to the materiality for the entity, as determined by the GRESB Materiality Assessment (RC7).

Specific materiality weightings are assigned to the entity for each ESG issue as described in (RC7). The weightings are set at one of four levels for each of the ESG issues:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' it is not considered in scoring (i.e. it has a weighting of 0). If an issue is of 'Medium relevance' the issue counts towards the score with 'standard' weighting (i.e. 1). If an issue is of 'High relevance' the issue counts towards the score with higher than 'standard' weighting (i.e. 2).

All issues of 'Medium relevance' and 'High relevance' need to be selected and addressed in the evidence to obtain the maximum score. For more details on how materiality is determined, download the [GRESB Materiality & Scoring Tool](#).

### RM2.3 Governance risk assessment

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

Yes

Select elements of the risk assessment process undertaken by the entity

- 1/4  Risks are identified
- 2/4  Risks are identified and analyzed
- 2/5 3/4  Risks are identified, analyzed, and evaluated
- 4/4  Risks are identified, analyzed, evaluated and treated

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

- M  Audit committee structure/independence
- M  Board composition
- M  Board ESG oversight
- M  Bribery and corruption
- M  Compensation committee structure/independence
- M  Conflicts of interest
- M  Cybersecurity
- M  Data protection and privacy
- 3/5 M  Delegating authority
- M  Executive compensation
- M  Fraud



- M  Independence of board chair
- M  Lobbying activities
- M  Political contributions
- M  Shareholder rights
- M  Whistleblower protection
- M  Other issues: \_\_\_\_\_

Provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_



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

No

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

\_\_\_\_\_

**RM2.3**

**2.85 points , G**

This indicator is scored as a two section indicator. Section 1 covers the checklist, i.e. the elements the entity has selected, and section 2 covers the evidence provided.

**Section 1:** For section 1 of the indicator, fractional points are awarded for those elements in the checklist that are:

- a. Selected by the entity (i.e., the numerator)
- b. Material to the entity, as determined by the GRESB Materiality Assessment (see output and guidance under RC7) (i.e. the denominator)

It is therefore not necessary to select all checkboxes to receive maximum points; only the issues that are material will be scored. The obtained fractional points are aggregated to calculate the indicator's final score.

If an 'Other' answer is provided, this will first be manually validated and must be accepted before it will achieve a fractional score. If multiple 'Other' answers are listed, more than one may be accepted in manual validation, but only one will be counted towards the score. Any accepted 'Other' answers will be scored at 'Medium relevance'.

**Section 2:** Evidence is mandatory for this indicator. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The aggregated score for the checkboxes selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

**Materiality-based scoring:**

The scoring of this indicator links to the materiality for the entity, as determined by the GRESB Materiality Assessment (RC7).

Specific materiality weightings are assigned to the entity for each ESG issue as described in (RC7). The weightings are set at one of four levels for each of the ESG issues:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' it is not considered in scoring (i.e. it has a weighting of 0). If an issue is of 'Medium relevance' the issue counts towards the score with 'standard' weighting (i.e. 1). If an issue is of 'High relevance' the issue counts towards the score with higher than 'standard' weighting (i.e. 2).



All issues of 'Medium relevance' and 'High relevance' need to be selected and addressed in the evidence to obtain the maximum score. For more details on how materiality is determined, download the [GRESB Materiality & Scoring Tool](#).



## Climate-related Risk Management

### RM3 Resilience of strategy to climate-related risks and opportunities

#### Does the entity's strategy incorporate resilience to climate-related risks and opportunities?

1  Yes

Describe the resilience of the organization's strategy.

---

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

Yes

Select the scenarios that are used (multiple answers possible)

- Transition scenarios
  - IEA SDS
  - IEA B2DS
  - IEA NZE2050
  - IPR FPS
  - NGFS Current Policies
  - NGFS Nationally determined contributions
  - NGFS Immediate 2C scenario with CDR
  - NGFS Immediate 2C scenario with limited CDR
  - NGFS Immediate 1.5C scenario with CDR
  - NGFS Delayed 2C scenario with limited CDR
  - NGFS Delayed 2C scenario with CDR
  - NGFS Immediate 1.5C scenario with limited CDR
  - SBTi
  - TPI
  - SSP1 - 1.9
  - SSP1 - 2.6
  - SSP4 - 3.4
  - SSP5 - 3.40S
  - SSP2 - 4.5
  - SSP4 - 6.0
  - SSP3 - 7.0
  - SSP5 - 8.5
  - Other: \_\_\_\_\_



- Physical scenarios
  - RCP2.6
  - RCP4.5
  - RCP6.0
  - RCP8.5
  - SSP1 - 1.9
  - SSP1 - 2.6
  - SSP4 - 3.4
  - SSP5 - 3.40S
  - 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)

\_\_\_\_\_

0.57 points , G

RM3

This indicator is scored as a one section indicator consisting of a checklist of elements. Evidence is not required.

#### RM4.1 Transition risk identification

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

1  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 \_\_\_\_\_

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

Describe the entity's processes for prioritizing transition risks.

\_\_\_\_\_

No

1





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

---

0.57 points , G

RM4.1

Scoring for this indicator is based on the existence of a systematic process for identifying transition risks, the outcomes of that process, and whether those outcomes are at the entity level.

Evidence is mandatory for this indicator if 'Yes' was selected. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The score for the checkbox selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

## RM4.2 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 plannings of the entity?**

1  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)

\_\_\_\_\_

**RM4.2**

**0.57 points , G**

Scoring for this indicator is based on the existence of a systematic process for identifying transition risks, the outcomes of that process, and whether those outcomes are at the entity level.

Evidence is mandatory for this indicator if 'Yes' was selected. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The score for the checkbox selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

**RM4.3 Physical risk identification**

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

1  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 \_\_\_\_\_

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)

\_\_\_\_\_

0.57 points , G

RM4.3

Scoring for this indicator is based on the existence of a systematic process for identifying transition risks, the outcomes of that process, and whether those outcomes are at the entity level.

Evidence is mandatory for this indicator if 'Yes' was selected. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The score for the checkbox selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

**RM4.4 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 plannings of the entity?**

1  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 \_\_\_\_\_

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)

\_\_\_\_\_

**0.57 points , G**

**RM4.4**

Scoring for this indicator is based on the existence of a systematic process for identifying transition risks, the outcomes of that process, and whether those outcomes are at the entity level.

Evidence is mandatory for this indicator if 'Yes' was selected. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:



Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The score for the checkbox selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

#### RM4.5 Climate-related Opportunities Identification

##### Does the entity have a systematic process for identifying climate-related opportunities that could have a material financial impact on the entity?

1  Yes

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

Resource Efficiency

Has the process identified any opportunities in this area?

Yes

Select the opportunity(s) which the entity can utilize is exposed (multiple answers possible)

- Use of more efficient modes of transport
- Use of more efficient production and distribution processes
- Use of recycling
- Move to more efficient buildings
- Reduced water usage and consumption
- Other: \_\_\_\_\_

No

Energy Source

Has the process identified any opportunities in this area?

Yes

Select the opportunity(s) to which the entity can utilize (multiple answers possible)

- Use of lower-emission sources of energy
- Use of supportive policy incentives
- Use of new technologies
- Participation in carbon market
- Shift toward decentralized energy generation
- Other: \_\_\_\_\_

No



1

Products and Services

Has the process identified any opportunities in this area?

Yes

Select the opportunity(s) which the entity can utilize (multiple answers possible)

- Development and/or expansion of low emissions goods and services
- Development of climate adaptation and insurance risk solutions
- Development of new products or services through R&D and innovation
- Ability to diversify business activities
- Shift in consumer preferences
- Other: \_\_\_\_\_

No

Markets

Has the process identified any opportunities in this area?

Yes

Select the opportunity(s) which the entity can utilize (multiple answers possible)

- Access to new markets
- Use of public-sector incentives
- Access to new assets and locations needing insurance coverage
- Other: \_\_\_\_\_

No

Resilience

Has the process identified any opportunities in this area?

Yes

Select the opportunity(s) which the entity can utilize (multiple answers possible)

- Participation in renewable energy programs and adoption of energy efficiency measures
- Resource substitutes/diversification
- Other: \_\_\_\_\_

No

Provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

Describe the entity's processes for prioritizing opportunities.

\_\_\_\_\_





No

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

\_\_\_\_\_

0.57 points , G

Scoring for this indicator is based on the existence of a systematic process for identifying transition risks, the outcomes of that process, and whether those outcomes are at the entity level.

Evidence is mandatory for this indicator if 'Yes' was selected. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The score for the checkbox selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.

**RM4.6 Climate-related Opportunities Impact Assessment**

**Does the entity have a systematic process to assess the material financial impact of climate-related opportunities on the business and/or financial plannings of the entity?**

1  Yes

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

Resource Efficiency

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

Yes

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

Reduced operating costs (e.g., through efficiency gains and cost reductions)

Increased production capacity, resulting in increased revenues

Increased value of fixed assets (e.g., highly rated energy efficient buildings)

Benefits to workforce management and planning (e.g. Improved health and safety, employee satisfaction) resulting in lower costs

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

No

Energy Source

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?



Yes

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

- Reduced operational costs (e.g., through use of lowest cost abatement)
- Reduced exposure to future fossil fuel price increases
- Reduced exposure to GHG emissions and therefore less sensitivity to changes in cost of carbon
- Returns on investment in low-emission technology
- Increased capital availability (e.g., as more investors favor lower-emissions producers)
- Reputational benefits resulting in increased demand for goods/services
- Other: \_\_\_\_\_

No

Products and Services

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

Yes

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

- Increased revenue through demand for lower emissions products and services
- Increased revenue through new solutions to adaptation needs (e.g., insurance risk transfer products and services)
- Better competitive position to reflect shifting consumer preferences, resulting in increased revenues
- Other: \_\_\_\_\_

No

Markets

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

Yes

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

- Increased revenues through access to new and emerging markets (e.g., partnerships with governments, development banks)
- Increased diversification of financial assets (e.g., green bonds and infrastructure)
- Other: \_\_\_\_\_

No

Resilience

1



Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

Yes

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

- Increased market valuation through resilience planning (e.g., infrastructure, land, buildings)
- Increased reliability of supply chain and ability to operate under various conditions
- Increased revenue through new products and services related to ensuring resiliency
- 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 opportunities are integrated into its overall risk management.

\_\_\_\_\_

No

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

\_\_\_\_\_

**0.57 points , G**

Scoring for this indicator is based on the existence of a systematic process for identifying transition risks, the outcomes of that process, and whether those outcomes are at the entity level.

Evidence is mandatory for this indicator if 'Yes' was selected. The validation status of the evidence affects the final score for the indicator through a multiplier, as below:

Validation status	Score
Accepted	2/2
Partially accepted	1/2
Not accepted/not provided	0

The score for the checkbox selected in section 1 of the indicator will be multiplied by the evidence multiplier to give the final absolute score for the indicator.



# Management: Stakeholder Engagement

## Stakeholder Engagement

### SE1 Stakeholder engagement program

Does the entity have a stakeholder engagement program?

Yes

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

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

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

Yes

No

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

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

No



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

---

SE1

### 3.26 points , S

This indicator is scored as a one section indicator consisting of a checklist of elements. Evidence is not required.

Fractional points are awarded based on the selection of the elements. This indicator applies a diminishing increase in score approach, which means that the fractional score achieved for the first data point will be higher than the fractional score achieved for the second, which again will be higher than for the third, and so on.

**Other:** Any 'Other' answer provided will be manually validated and must be accepted before achieving the respective fractional score. If multiple 'Other' answers are listed, more than one may be accepted in manual validation, but only one will be counted towards the score.

Any 'Other' answer provided will be manually validated and must be accepted before achieving the respective fractional score. If multiple 'other' answers are listed, more than one may be accepted in manual validation, but only one will be counted towards the score.

## SE2 Supply chain engagement program

### Does the entity include ESG specific requirements in procurement processes?

Yes

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

- $\frac{1}{6}$  Developing or applying ESG policies
- $\frac{1}{6}$  Planning and preparation for engagement
- $\frac{1}{6}$  Development of action plan
- $\frac{1}{6}$  Due diligence process
- $\frac{1}{6}$  Implementation of engagement plan
- $\frac{1}{6}$  Training
- $\frac{1}{6}$  Program review and evaluation
- $\frac{1}{6}$  Feedback sessions with stakeholders

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

- $\frac{1}{7}$  Bribery and corruption
- $\frac{1}{7}$  Business ethics
- $\frac{1}{7}$  Child labor
- $\frac{1}{7}$  Human capital
- $\frac{1}{7}$  Environmental process standards
- $\frac{1}{7}$  Environmental product standards
- $\frac{1}{7}$  Forced or compulsory labor
- $\frac{1}{7}$  Human rights
- $\frac{1}{7}$  Human health-based product standards



- 1/7 Occupational health and safety
- 1/7 Labor standards and working conditions
- 1/7 Other: \_\_\_\_\_

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

- 1/2 Contractors/suppliers (tier 1)
- 1/3 1/2 Contractors/suppliers (beyond tier 1)
- 1/2 Other: \_\_\_\_\_
- No

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

\_\_\_\_\_

1.65 points , S

SE2

This indicator is scored as a one section indicator consisting of a checklist of elements. Evidence is not required.

Fractional points are awarded based on the selection of the elements. This indicator applies a diminishing increase in score approach, which means that the fractional score achieved for the first data point will be higher than the fractional score achieved for the second, which again will be higher than for the third, and so on.

**Other:** Any 'Other' answer provided will be manually validated and must be accepted before achieving the respective fractional score. If multiple 'Other' answers are listed, more than one may be accepted in manual validation, but only one will be counted towards the score.

**Diminishing Increase in Score approach:** This indicator is scored based on a Diminishing Increase in Score approach, per additional checkbox selected. In the scoring document this is represented by the blue line.

SE3 Stakeholder grievance process

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

- Yes

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

- 1/8 Accessible and easy to understand
- 1/8 Anonymous
- 1/8 Dialogue-based
- 1/8 Equitable and rights compatible
- 1/8 Improvement based
- 1/2 1/8 Legitimate and safe
- 1/8 Predictable
- 1/8 Prohibitive against retaliation
- 1/8 Transparent
- 1/8 Other: \_\_\_\_\_



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

- $\frac{1}{8}$   Clients/customers
- $\frac{1}{8}$   Community/public
- $\frac{1}{8}$   Contractors
- $\frac{1}{8}$   Employees
- $\frac{1}{8}$   Investors/shareholders
- $\frac{1}{2}$   $\frac{1}{8}$   Regulators/government
- $\frac{1}{8}$   Special interest groups
- $\frac{1}{8}$   Suppliers
- $\frac{1}{8}$   Supply chain (beyond Tier 1 suppliers and contractors)
- $\frac{1}{8}$   Other: \_\_\_\_\_
- No

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

\_\_\_\_\_

1.65 points , S

SE3

This indicator is scored as a one section indicator consisting of a checklist of elements. Evidence is not required.

Fractional points are awarded based on the selection of the elements. This indicator applies a diminishing increase in score approach, which means that the fractional score achieved for the first data point will be higher than the fractional score achieved for the second, which again will be higher than for the third, and so on.

**Other:** Any 'Other' answer provided will be manually validated and must be accepted before achieving the respective fractional score. If multiple 'Other' answers are listed, more than one may be accepted in manual validation, but only one will be counted towards the score.

**Diminishing Increase in Score approach:** This indicator is scored based on a Diminishing Increase in Score approach, per additional checkbox selected. In the scoring document this is represented by the blue line.



# Performance: Energy

This aspect's weight is subject to materiality.

## Energy

### EN1 Energy

#### Can the entity report on energy?

Yes

Has the entity imported or purchased energy?

Yes

Energy imported/purchased						
Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year performance Data Coverage (%)	Reporting-year target	Future-year target
		2023	2024	2024	2024	Year
Biofuels	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Renewable hydrogen	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Waste (non-biomass)	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Renewable electricity	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Renewable steam, heating and cooling	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Coal	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Diesel	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
LPG, butane or propane	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Motor gasoline	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Natural gas	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Non-renewable hydrogen	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
	MWh	N/A	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Non-renewable electricity	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Non-renewable steam, heating and cooling	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Total energy imported / purchased	MWh	Prefilled	Calculated	<input type="text" value="Data coverage %"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
% Renewable electricity imported / purchased	%	Prefilled	Calculated		<input type="text" value="0"/>	<input type="text" value="0"/>

No

Has the entity generated energy onsite?

Yes



Energy generated from non-combustible sources						
Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year performance Data Coverage (%)	Reporting-year target	Future-year target
		2023	2024	2024	2024	Year
Biofuels (produced onsite)	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Geothermal	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Hydro-electric	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Solar	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Wind	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Nuclear	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text"/>	MWh	N/A	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Total energy generated onsite</b>	<b>MWh</b>	Prefilled	Calculated	<input type="text" value="Data coverage %"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

No

Has the entity exported or sold energy?

Yes

Energy exported/sold						
Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year performance Data Coverage (%)	Reporting-year target	Future-year target
		2023	2024	2024	2024	Year
Biofuels (produced onsite)	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Renewable hydrogen	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Renewable electricity	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Renewable steam, heating and cooling	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Coal	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Diesel	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
LPG, butane or propane	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Motor gasoline	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Natural gas	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Non-renewable hydrogen	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text"/>	MWh	N/A	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Non-renewable electricity	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Non-renewable steam, heating and cooling	MWh	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Total energy exported / sold</b>	<b>MWh</b>	Prefilled	Calculated	<input type="text" value="Data Coverage"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>% Renewable electricity exported / sold</b>	<b>%</b>	Prefilled	Calculated		<input type="text" value="0"/>	<input type="text" value="0"/>

No

Energy consumed						
Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target	
		2023	2024	2024		Year
Renewable energy consumed	MWh	Prefilled	Calculated	<input type="text" value="0"/>	<input type="text" value="0"/>	
Non-renewable energy consumed	MWh	Prefilled	Calculated	<input type="text" value="0"/>	<input type="text" value="0"/>	
<b>Total energy consumed</b>	<b>MWh</b>	Prefilled	Calculated	<input type="text" value="0"/>	<input type="text" value="0"/>	
<b>% Renewable energy consumed</b>	<b>%</b>	Prefilled	Calculated	<input type="text" value="0"/>	<input type="text" value="0"/>	



Energy intensities		Previous-year performance	Reporting-year performance
Metrics	Units	2023	2024
Energy consumption intensity (/ GAV)	MWh	Prefilled	Calculated
Energy consumption intensity (/ revenue)	MWh	Prefilled	Calculated
Energy consumption intensity (/ output)	MWh	Prefilled	Calculated
Energy export intensity (/GAV)	MWh	Prefilled	Calculated
Energy export intensity (/ revenue)	MWh	Prefilled	Calculated
Energy export intensity (/ output)	MWh	Prefilled	Calculated

External review

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

Yes

Externally checked

Externally verified

Using  ▼

Externally assured

Using  ▼

Please provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

No

Please explain the methodology used for calculating data coverage

\_\_\_\_\_

No

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

\_\_\_\_\_

EN1

**Determined by materiality , E**

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Energy' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically



redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

**Scoring of Metrics:** This indicator is scored as a one-section indicator where evidence is optional. In the performance tables, fractional points are awarded based on disclosed data and coverage levels for this data. Only the metrics in the performance table cells shaded in light green, orange or red (depending on the asset's sector) are used for scoring, as follows:

#### Performance Data (50% of EN1)

50% of the total indicator score is based on the data disclosed in performance tables:

- For participants whose primary sector is '**Power Generation x-Renewables**' or '**Renewable Power**', only the "Total" metric in "Energy exported / sold" table is scored, as indicated by orange shading of the cells:
  - 30% of the indicator score will be based on the reporting of a value for "Reporting-year performance".
  - 10% of the indicator score will be based on the reporting of a value in "Reporting-year target".
  - 10% of the indicator score will be based on the reporting of a value in "Future-year target".
- **For all other sectors**, only the "Total" metric in the "Energy consumed" table is scored, as indicated by green shading of the cells. For the scored metric only, all columns ("Reporting-year performance", "Reporting-year target" and "Future-year target") should be completed to obtain points as follows:
  - 30% of the indicator score will be based on the reporting of a value in "Reporting-year performance".
  - 10% of the indicator score will be based on the reporting of a value in "Reporting-year target".
  - 10% of the indicator score will be based on the reporting of a value in "Future-year target".

#### Data Coverage (50% of EN1)

50% of the total indicator score will be awarded based on data coverage levels for reporting-year performance data. Value reported for data coverage acts as a multiplier to the fractional points allocated to this metric:

- For participants whose primary sector is '**Power Generation x-Renewables**' or '**Renewable Power**',
  - 50% of the total indicator score will be based on value reported for "Total energy exported / sold: Reporting-year performance Data Coverage".
- **For all other sectors**, data coverage scoring distribution will depend on what data the entity reports, and will be split equally between the "Totals" in all completed performance tables (energy exported / sold, energy imported / purchased, energy generated onsite):
  - If an entity answers "yes" to only one of the three questions (has the entity imported or purchased energy, has the entity generated energy on site and has the entity exported or sold energy), it must complete one performance table, and data coverage will be scored as 50% of the total indicator score, based on the data coverage value reported for "Total" in the completed performance table (energy exported / sold, energy imported / purchased or energy generated onsite).
  - If an entity answers "yes" to two of the three questions, it must complete two performance tables, and 25% of the total indicator score will be allocated to the data coverage value for "Total" metric reported in each performance table.
  - If an entity answers "yes" to all three questions, 16.7% of the total indicator score will be allocated to the data coverage value for "Total" metric reported in each performance table.
  - If an entity answers no to all three questions, data coverage levels will not be requested or scored given the entity is not a consumer, generator or exporter of energy.

#### Notes:

- In order to score for this indicator, participants reporting for all sectors must complete all cells with a green border.
- Participants need to input a target year under "Future-year target" as well as a numeric value in the underlying scored metric in order to score for this metric.
- Not all scored cells/metrics are mandatory. If a scored (shaded) cell is not outlined in dark green, **leaving it blank will still result in a negative scoring impact**. This applies to the following metrics:
  - *For participants whose primary sector is 'Power Generation x-Renewables' or 'Renewable Power' – Total energy exported / sold: Reporting-year target; Future-year target*
  - *For all other sectors – Total energy consumed: Reporting-year target; Future-year target.*
- Reporting of external data review is not scored in 2025.



- If the entity reports data in the energy exported/sold table, the red 'Data coverage' metric in this table will also be scored.



# Performance: Greenhouse Gas Emissions

This aspect's weight is subject to materiality.

## Greenhouse Gas Emissions

### GHI Greenhouse gas emissions

Can the entity report on greenhouse gas emissions?

Yes

#### Total greenhouse gas emissions

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year performance Data Coverage (%)	Reporting-year target	Future-year target
		2023	2024	2024	2024	Year
Emissions from combustion of fuels	tCO2e	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Process emissions	tCO2e	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Fugitive emissions	tCO2e	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Total scope 1	tCO2e	Prefilled	Calculated	<input type="text" value="Data coverage %"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Scope 2 (location-based)	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="text" value="Data coverage %"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Scope 2 (market-based)	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Scope 1 + 2 (location-based)	tCO2e	Prefilled	Calculated		<input type="text" value="0"/>	<input type="text" value="0"/>
Total Scope 1 + 2 (market-based)	tCO2e	Prefilled	Calculated		<input type="text" value="0"/>	<input type="text" value="0"/>
Scope 3	tCO2e	Prefilled	Calculated	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Scope 1, 2 + 3 (location-based)	tCO2e	Prefilled	Calculated		<input type="text" value="0"/>	<input type="text" value="0"/>
Total Scope 1, 2 + 3 (market-based)	tCO2e	Prefilled	Calculated		<input type="text" value="0"/>	<input type="text" value="0"/>
On-site offsets	tCO2e	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Offsets purchased	tCO2e	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Net GHG emissions (Scope 1 + 2) location-based	tCO2e	Prefilled	Calculated		<input type="text" value="0"/>	<input type="text" value="0"/>
Net GHG emissions (Scope 1 + 2) market-based	tCO2e	Prefilled	Calculated		<input type="text" value="0"/>	<input type="text" value="0"/>
Net GHG emissions (Scope 1, 2 + 3) location-based	tCO2e	Prefilled	Calculated		<input type="text" value="0"/>	<input type="text" value="0"/>
Net GHG emissions (Scope 1, 2 + 3) market-based	tCO2e	Prefilled	Calculated		<input type="text" value="0"/>	<input type="text" value="0"/>
Emissions avoided* (renew, energy export)	tCO2e	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>

3/5

Please explain the methodology used for calculating data coverage

Can the entity report on scope 3 greenhouse gas emissions?

Yes



**Scope 3 greenhouse gas emissions**

Metrics	Units	Previous-year performance	Reporting-year performance	Is this Scope 3 category material/relevant to your Asset
		2023	2024	Yes/No
Purchased goods and services	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Capital goods	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Fuel- and energy-related activities	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Upstream transportation & distribution	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Waste generated in operations	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Business travel	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Employee commuting	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Upstream leased assets	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Downstream transportation & distribution	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Processing of sold products	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Use of sold products	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
End-of-life treatment of sold products	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Downstream leased assets	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Franchises	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
Investments	tCO2e	Prefilled	<input type="text" value="0"/>	<input type="button" value="Select"/>
<b>Total scope 3</b>	tCO2e	Prefilled	Calculated	

Does the entity have a process to assess the materiality/relevance of Scope 3 emissions and corresponding categories

Yes

Please describe the process used to determine the Scope 3 emission categories that are deemed material/relevant to the asset

No

No

**Greenhouse gas emissions intensities**

Metrics	Units	Previous-year performance	Reporting-year performance
		2023	2024
Gross emissions intensity (/GAV)	tCO2e/USD	Prefilled	<input type="text" value="0"/>
Gross emissions intensity (/revenue)	tCO2e/USD	Prefilled	<input type="text" value="0"/>
Gross emissions intensity (/output)	tCO2e/MWh	Prefilled	<input type="text" value="0"/>
Net emissions intensity (/GAV)	tCO2e/USD	Prefilled	<input type="text" value="0"/>
Net emissions intensity (/output)	tCO2e/USD	Prefilled	<input type="text" value="0"/>
Net emissions intensity (/output)	tCO2e/MWh	Prefilled	<input type="text" value="0"/>

External Review

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

Yes

- Scope 1
- Externally checked



1/2

1  Externally verified  
Using

1  Externally assured  
Using

Scope 2

1/2

1  Externally checked

1  Externally verified  
Using

1/5

1  Externally assured  
Using

Scope 3

Externally checked

Externally verified  
Using

Externally assured  
Using

Please provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

No

Net Zero Targets

Does the entity have a GHG emissions reduction target aligned with Net Zero?

Yes

What is the Scope of the target?

Scope 1+2

Scope 1+2+3

What Scope 2 accounting method is used in the Net Zero target?

Location-based

Market-based

What is the 'metric' used for the Net Zero target?

Absolute GHG in tCO2eq

GHG in tCO2eq/GAV

GHG in tCO2eq/Revenue

GHG in tCO2eq/Output

Other



What is the denominator of the 'metric' used? Noting that the numerator is the absolute GHG in tCO2eq as reported in the GHG table according to the scope and accounting method of the target selected above

\_\_\_\_\_

What is the value of the denominator for the metric provided above during the reporting year (as indicated in EC3)?

\_\_\_\_\_

Target Setting

	Year	Target Reduction %	Metric Value	Offset %
Reporting Year	2024		Calculated	
Base Year	Year <input type="text"/>		Number <input type="text"/>	
Short-term target	Year <input type="text"/>	<input type="text" value="0.1 to 100%"/>	Calculated	<input type="text" value="1 to 100%"/>
Medium-term	Year <input type="text"/>	<input type="text" value="0.1 to 100%"/>	Calculated	<input type="text" value="1 to 100%"/>
Long-term	Year <input type="text"/>	<input type="text" value="0.1 to 100%"/>	Calculated	<input type="text" value="1 to 100%"/>

1/5

Is the target aligned with a Net Zero target-setting framework?

Yes

Net Zero target-setting framework: \_\_\_\_\_

No

Is the target science-based?

Yes

No

Is the target validated by a third party?

Yes

Validated by: \_\_\_\_\_

No

Is the target publicly communicated?

Yes

Provide applicable hyperlink

URL\_\_\_\_\_

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

No

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, etc.) (maximum 500 words)

\_\_\_\_\_

No

No



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

GH1

### Determined by materiality , E

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Greenhouse gas emissions' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

Materiality for third-party review requirement is determined by the size of a corporate that reporting entity is part of, as determined in the GRESB Materiality Assessment (RC7). If the entity (or the corporate the entity is part of) falls under two out of the following three criteria, third-party review of reporting-year performance data becomes material:

- Balance sheet total of more than EUR 25m
- Net turnover of more than EUR 50m
- More than 250 employees during the financial year.

**Scoring of Metrics:** This indicator is scored as a one section indicator consisting of two components: GHG performance reporting and Net Zero target setting. Adding supporting evidence is required for entities to which third-party review requirement applies as determined in the GRESB Materiality Assessment (RC7).

#### 1. GHG emissions performance reporting (80% of GH1)

In the performance table, fractional points are awarded based on disclosed data, coverage levels for this data and third-party review. Only the cells shaded in light green or orange (depending on the sector) are used for scoring. For entities to which third-party review requirement applies, 20% of total indicator score is allocated to that metric.

**For participants whose primary sector is "Renewable Power"**, only the "Emissions avoided" metric in the Total greenhouse gas emissions table is scored, as indicated by orange shading of the cells.

For the scored metric only, all columns ("Reporting-year performance", "Reporting-year target" and "Future-year target") should be completed to obtain points as follows:

- 60% of the indicator score will be based on the reporting of a value in "Reporting-year performance".
- 10% of the indicator score will be based on the reporting of a target in "Reporting-year target". The scoring is based on whether a target was set, not on whether the target was achieved.
- 10% of the indicator score will be based on the reporting of a target in "Future-year target". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.

**For all other sectors**, scored metrics are "Net GHG emissions (Scope 1 + 2)", reporting year performance data coverage for Scope 1 and 2, and a third-party review of reporting-year Scope 1 and 2 emissions performance data (subject to materiality).

Reporting of location-based Scope 2 emissions is mandatory for scoring under Indicator GH1. Participants who fail to report location-based emissions will not score points for this indicator, even if market-based emissions are reported.

All cells with green shading must be completed to obtain points as follows:

- a. If third-party review is not material to the entity, as determined by the GRESB Materiality Assessment (RC7):



- 22.5% of total indicator score will be based on the reporting of a value in "Reporting-year performance" column for "Net GHG emissions (Scope 1 + 2)". This field is automatically calculated from other mandatory fields in the same column (indicated by the dark green cell outline).
  - 3.75% of total indicator score will be based on the reporting of a target in "Reporting-year target" column for "Net GHG emissions (Scope 1 + 2) location-based". The scoring will be based on whether a target was set, not on whether the target was achieved.
  - 3.75% of total indicator score will be based on the reporting of a target in "Future-year target" column for "Net GHG emissions (Scope 1 + 2) location-based". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.
  - 25% of total indicator score will be based on the reporting of data coverage level for "Total scope 1".
  - 25% of total indicator score will be based on the reporting of data coverage level for "Scope 2".
- b. If third-party review is material to the entity, as determined by the GRESB Materiality Assessment (RC7):
- 7.5% of total indicator score will be based on the reporting of a value in "Reporting-year performance" column for "Net GHG emissions (Scope 1 + 2)". This field is automatically calculated from other mandatory fields in the same column (indicated by the dark green cell outline).
  - 1.25% of total indicator score will be based on the reporting of a target in "Reporting-year target" column for "Net GHG emissions (Scope 1 + 2)". The scoring will be based on whether a target was set, not on whether the target was achieved.
  - 1.25% of total indicator score will be based on the reporting of a target in "Future-year target" column for "Net GHG emissions (Scope 1 + 2)". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.
  - 25% of total indicator score will be based on the reporting of data coverage level for "Total scope 1".
  - 25% of total indicator score will be based on the reporting of data coverage for "Scope 2".
  - 10% of total indicator score will be based on third-party review of Scope 1 reporting-year performance.
  - 10% of total indicator score will be based on third-party review of Scope 2 reporting-year performance.

Value reported for data coverage acts as a multiplier to the fractional points allocated to this metric. The validation status of third-party review evidence (also see: 'Validation') affects the score of the "Third-party review" metric and ultimately the total indicator score. The score obtained for the "Third-party review" metric will be multiplied by the evidence multiplier to give the final score for this metric (up to 20% of the total indicator 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	Score
Accepted	1
Partially accepted	0.5
Not accepted/not provided	0

**2. Net Zero target setting (20% of GH1)**

For all sectors, the remaining 20% of the indicator score will be awarded based on reporting the existence of a Net Zero target.

In order to earn the score for the Net Zero component of the GH1 indicator, participants must fill in Target Setting table and answer each of the embedded yes/no questions in the survey, including:

- Scope of the Net Zero target
- Scope 2 accounting method
- 'Metric' used for the Net Zero target
- Whether target is aligned with a Net Zero target-setting framework
- Whether the target is science-based
- Whether the target is validated by a third party
- Whether the target is publicly communicated.

GRESB does not perform automatic validation to ensure all questions are completed and will **not** prevent the submission of the assessment if a question is skipped. However, in order to achieve a score, answering all the questions from the list above is required. Only the 'Offsets' column in the Target Setting table is not required to get the score for Net Zero component of the indicator, and can



be completed voluntarily for communication purposes only. If responses to any questions, other than offsets, are missing, none of the Net Zero section will be scored.

In the Target Setting table, to achieve the score associated with net zero target setting, Participants must report year and reduction target for 2 out of 3 of the following targets:

- Short-term target
- Medium-term target
- Long-term target

**Notes:**

- Participants must input a target year under "Future-year target" as well as a numeric value in the underlying scored metric to score for this indicator.
- Selecting market-based as Scope 2 method for Net Zero target requires reporting of current year market-based emissions to achieve the score associated with Net Zero target setting.
- Not all scored cells/metrics are mandatory. If a scored (light green) cell is not outlined in dark green, leaving it blank will still result in a negative scoring impact. This applies to the following metrics:
  - For participants whose primary sector is "Renewable Power"- Emissions avoided (export of renewable energy): Reporting-year target; Future-year target
  - For all other sectors – Net GHG emissions (scope 1 + 2) location-based: Reporting-year target; Future-year target



# Performance: Air Pollution

This aspect's weight is subject to materiality.

## Air Pollution

### AP1 Air pollution

#### Can the entity report on air pollution?

Yes

Air pollution		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2023	2024	2024	Year
SOx	kg	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
NOx	kg	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
PM2.5	kg	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
PM10	kg	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Ozone (O3)	kg	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Lead (Pb)	kg	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Mercury (Hg)	kg	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Ozone-depleting substances	kg	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Non-compliances	Number	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

#### External review

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

Yes

Externally checked

Externally verified

Using

Externally assured

Using

Please provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

No

#### Exceptions

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

Yes

No



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

No

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

AP1

### Determined by materiality , E

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Air pollution' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

**Scoring of Metrics:** This indicator is scored as a one-section indicator where evidence is optional. Only the metric in the performance table cells shaded in light green is used for scoring. The only scored metric for Air Pollution is "Non-compliances".

For the scored metric only, all columns ("Reporting-year performance", "Reporting-year target" and "Future-year target") should be completed to obtain points as follows:

- 60% of the indicator score will be based on the reporting of a value in "Reporting-year performance".
- 20% of the indicator score will be based on the reporting of a target in "Reporting-year target". The scoring is based on whether a target was set, not on whether the target was achieved.
- 20% of the indicator score will be based on the reporting of a target in "Future-year target". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.

#### Notes:

- Participants must input a target year under "Future-year target" as well as a numeric value in the underlying scored metric in order to score for this metric.
- Not all scored cells/metrics are mandatory. If a scored (light green) cell is not outlined in dark green, **leaving it blank will still result in a negative scoring impact**. This applies to the following metrics: Non-Compliances: Reporting-year target; Future-year Target
- Reporting of external data review and exceptions are not scored in 2025.



# Performance: Water

This aspect's weight is subject to materiality.

## Water

### WT1 Water inflows / withdrawals

#### Can the entity report on water inflows / withdrawals?

Yes

Water inflows/withdrawals						
Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year performance Data Coverage (%)	Reporting-year target	Future-year target
2023	2024	2024	2024	Year		
Groundwater	Megaliters (ML)	Prefilled	0		0	0
Rainwater	Megaliters (ML)	Prefilled	0		0	0
Seawater / brackish water	Megaliters (ML)	Prefilled	0		0	0
Surface water	Megaliters (ML)	Prefilled	0		0	0
Produced water	Megaliters (ML)	Prefilled	0		0	0
Third-party non-potable water	Megaliters (ML)	Prefilled	0		0	0
Third-party potable water	Megaliters (ML)	Prefilled	0		0	0
Total water withdrawals	Megaliters (ML)	Prefilled	Calculated	Data coverage	0	0
% Potable water	Megaliters (ML)	Prefilled	Calculated		0	0
Total HWS withdrawals	Megaliters (ML)	Prefilled	0		0	0

Please explain the methodology used for calculating data coverage

Water withdrawal intensities			
Metrics	Units	Previous-year performance	Reporting-year performance
		2023	2024
Water withdrawal intensity / (GAV)	Megaliters/GBP	Prefilled	Calculated
Water withdrawal intensity / (revenue)	Megaliters/GBP	Prefilled	Calculated
Water withdrawal intensity / (output)	Megaliters/train km	Prefilled	Calculated

#### External review

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

Yes

Externally checked

Externally verified

Using  ▼ Externally assuredUsing  ▼

Please provide applicable evidence

 or URL \_\_\_\_\_

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

 No No

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

---

### Determined by materiality , E

WT1

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Water inflows/withdrawal' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

**Scoring of Metrics:** This indicator is scored as a one-section indicator where evidence is optional. Only the metric in the performance table cells shaded in light green is used for scoring. The only scored metric for Water inflows/withdrawals is "Total withdrawals", as indicated by the light-green shading of the cells.

For the scored "Total withdrawals" metric, all columns ("Reporting-year performance", "Reporting-year performance Data Coverage", "Reporting-year target" and "Future-year target") should be completed to obtain points as follows:

- 50% of the indicator score will be based on a value reported for "Reporting-year performance Data Coverage" with a full fractional score obtained when entity reports 100% data coverage for requested metric(s), and no score if reporting 0. Value reported for data coverage acts as a multiplier to the fractional points allocated to this metric.
- 30% of the indicator score will be based on the reporting of a value in "Reporting-year performance".
- 10% of the indicator score will be based on the reporting of a target in "Reporting-year target". The scoring will be based on whether a target was set, not on whether the target was achieved.
- 10% of the indicator score will be based on the reporting of a target in "Future-year target". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.

#### Notes:

- Participants must input a target year under "Future-year target" as well as a numeric value in the underlying scored metric in order to score for this metric.
- Not all scored cells/metrics are mandatory. If a scored (light green) cell is not outlined in dark green, **leaving it blank will still result in a negative scoring impact**. This applies to the following metrics: Total water withdrawals: Reporting-year target; Future-year target.



- Reporting of external data review is not scored in 2025.

## WT2 Water outflows / discharges

### Can the entity report on water outflows / discharges?

Yes

Water quality						
Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target	
		2023	2024	2024	Enter year	
Freshwater (<1000 mg/L TDS)	Megaliters (ML)	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other water (>1000 mg/L TDS)	Megaliters (ML)	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	

Water outflows/discharges						
Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year performance Data Coverage (%)	Reporting-year target	Future-year target
		2023	2024	2024	2024	Year
Groundwater	Megaliters (ML)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Seawater/brackish water	Megaliters (ML)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Surface water	Megaliters (ML)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Total discharge to sensitive waterways	Megaliters (ML)	Prefilled	Calculated	<input type="text" value="Data coverage"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Third-party re-use	Megaliters (ML)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Third-party treatment	Megaliters (ML)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Total water discharged	Megaliters (ML)	Prefilled	Calculated		<input type="text" value="0"/>	<input type="text" value="0"/>
% Water re-used / recycled	Megaliters (ML)	Prefilled	Calculated		<input type="text" value="0"/>	<input type="text" value="0"/>
Non-compliances	Megaliters (ML)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>

Please explain the methodology used for calculating data coverage

Water withdrawal intensities						
Metrics	Units	Previous-year performance		Reporting-year performance		
		2023		2024		
Water discharge intensity (/ GAV)	Megaliters/[currency]	Prefilled		Calculated		
Water discharge intensity (/ revenue)	Megaliters/[currency]	Prefilled		Calculated		
Water discharge intensity (/ output)	Megaliters/[currency]	Prefilled		Calculated		

### External review

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

Yes

- Externally checked
- Externally verified

Using  ▼



Externally assured

Using

Please provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

**WT2**

### Determined by materiality , E

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Water outflows/discharges' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

**Scoring of Metrics:** This indicator is scored as a one-section indicator where evidence is optional. The only scored metric for Water outflows/discharges is "Total discharge to sensitive waterways", as indicated by the light-green shading of the cells.

For the scored "Total discharge to sensitive waterways" metric only, all columns ("Reporting-year performance", "Reporting-year performance Data Coverage", "Reporting-year target" and "Future-year target") should be completed to obtain points as follows:

- 50% of the indicator score will be based on a value reported for "Reporting-year performance Data Coverage" with a full fractional score obtained when entity reports 100% data coverage for requested metric(s), and no score if reporting 0. Value reported for data coverage acts as a multiplier to the fractional points allocated to this metric.
- 30% of the indicator score will be based on the reporting of a value in "Reporting-year performance".
- 10% of the indicator score will be based on the reporting of a target in "Reporting-year target". The scoring will be based on whether a target was set, not on whether the target was achieved.
- 10% of the indicator score will be based on the reporting of a target in "Future-year target". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.

#### Notes:

- Participants must input a target year under "Future-year target" as well as a numeric value in the underlying scored metric in order to score for this metric.
- Not all scored cells/metrics are mandatory. If a scored (light green) cell is not outlined in dark green, **leaving it blank will still result in a negative scoring impact**. This applies to the following metrics: Total discharge to sensitive waterways: Reporting-year target; Future-year target.
- Reporting of external data review is not scored in 2025.



# Performance: Waste

This aspect's weight is subject to materiality.

## Waste

### WS1 Waste

#### Can the entity report on waste generated and disposed?

Yes

Generation/import						
Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target	
		2023	2024	2024		Year
Hazardous	Tonnes (t)	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Non-hazardous	Tonnes (t)	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	

Disposal/export						
Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year performance Data Coverage (%)	Reporting-year target	Future-year target
		2023	2024	2024	2024	Year
Re-use	Tonnes (t)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Recycling	Tonnes (t)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Composting	Tonnes (t)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Waste-to-energy	Tonnes (t)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Incineration	Tonnes (t)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Landfill	Tonnes (t)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Unknown	Tonnes (t)	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Total waste disposed	Tonnes (t)	Prefilled	<input type="text" value="0"/>	Data coverage	<input type="text" value="0"/>	<input type="text" value="0"/>
Total diverted from landfill/incineration	%	Prefilled	Calculated		<input type="text" value=""/>	<input type="text" value=""/>

Please explain the methodology used for calculating data coverage

Waste intensities			
Metrics	Units	Previous-year performance	Reporting-year performance
		2023	2024
Waste withdrawal intensity (/ GAV)	Tonnes/[currency]	Prefilled	Calculated
Waste withdrawal intensity (/ revenue)	Tonnes/[currency]	Prefilled	Calculated
Waste withdrawal intensity (/ output)	Tonnes/[output]	Prefilled	Calculated

External review

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



Yes

Externally checked

Externally verified

Using

Externally assured

Using

Please provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

WS1

### Determined by materiality , E

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Waste' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

**Scoring of Metrics:** This indicator is scored as a one-section indicator where evidence is optional. Only metrics in the performance table cells shaded in light green are used for scoring. The only scored metric for Waste is "Total diverted from landfill/incineration".

For the scored metric only, all columns ("Reporting-year performance", "Reporting-year target" and "Future-year target") should be completed to obtain points as follows:

- 50% of the indicator score will be based on the reporting of a values in "Total diverted from landfill/incineration", as follows:
  - 30% of the total indicator score will be based on the reporting of a value in "Reporting-year performance".
  - 10% of the total indicator score will be based on the reporting of a target in "Reporting-year target". The scoring will be based on whether a target was set, not on whether the target was achieved.
  - 10% of the total indicator score will be based on the reporting of a target in "Future-year target". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.
- 50% of the indicator score will be based on a value reported for "Total waste disposed: Reporting-year performance Data Coverage" with a full fractional score obtained when entity reports 100% data coverage for requested metric(s), and no score if reporting 0. Value reported for data coverage acts as a multiplier to the fractional points allocated to this metric.

**Notes:**

- Participants must input a target year under "Future-year target" as well as a numeric value in the underlying scored metric in order to score for this metric.
- Not all scored cells/metrics are mandatory. If a scored (light green) cell is not outlined in dark green, **leaving it blank will still result in a negative scoring impact.** This applies to the following metrics: *Total diverted from landfill/incineration: Reporting-year target, Future-year target*
- Reporting of external data review is not scored in 2025.



# Performance: Biodiversity & Habitat

This aspect's weight is subject to materiality.

## Biodiversity & Habitat

### B11 Biodiversity & habitat

Can the entity report on biodiversity and habitat?

Yes

Wildlife					
		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2023	2024	2024	Year
Wildlife fatalities	Number	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
T&E species fatalities	Number	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

Habitat management					
		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2023	2024	2024	Year
Habitat removed	hectares (ha)	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Habitat enhanced or restored	hectares (ha)	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Habitat protected (on-site)	hectares (ha)	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Habitat protected (off-site)	hectares (ha)	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Net habitat gain	hectares (ha)	Prefilled	Calculated	<input type="text" value=""/>	<input type="text" value=""/>
Habitat maintained	hectares (ha)	Prefilled	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

Habitat gain intensities					
		Previous-year performance		Reporting-year performance	
Metrics	Units	2023	2024	2024	2024
Habitat gain intensity (/GAV)	ha/COP	Prefilled		Calculated	
Habitat gain intensity (/revenue)	ha/COP	Prefilled		Calculated	
Habitat gain intensity (/output)	ha/Vehicle km	Prefilled		Calculated	

External review

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

Yes

Externally checked

Externally verified

Using

Externally assured

Using

Please provide applicable evidence



UPLOAD or URL \_\_\_\_\_

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

No

Exceptions

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

Yes

No

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

\_\_\_\_\_

No

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

\_\_\_\_\_

BI1

### Determined by materiality , E

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Biodiversity & Habitat' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

**Scoring of Metrics:** This indicator is scored as a one-section indicator where evidence is optional. Only the metric in the performance table cells shaded in light green is used for scoring. The only scored metric for Biodiversity & Habitat is "Net habitat gain", as indicated by the light-green shading of the cells.

For the scored metric only, all columns ("Reporting-year performance", "Reporting-year target" and "Future-year target") should be completed to obtain points as follows:

- 60% of the indicator score will be based on the reporting of a value in "Reporting-year performance".
- 20% of the indicator score will be based on the reporting of a target in "Reporting-year target". The scoring will be based on whether a target was set, not on whether the target was achieved.
- 20% of the indicator score will be based on the reporting of a target in "Future-year target". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.

### Notes

- Participants must input a target year under "Future-year target" as well as a numeric value in the underlying scored metric in order to score for this metric.



- Not all scored cells/metrics are mandatory. If a scored (light green) cell is not outlined in dark green, **leaving it blank will still result in a negative scoring impact.** This applies to the following metrics: *Net habitat gain: Reporting-year target, Future-year target*
- Reporting of external data review and exceptions are not scored in 2025.



# Performance: Health & Safety

This aspect's weight is subject to materiality.

## Health & Safety

### HS1 Health & safety: employees

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

Yes

Employees						
Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year performance Data Coverage (%)	Reporting-year target	Future-year target
		2023	2024	2024	2024	Year
Fatalities	Number	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Lost time injuries	Number	Prefilled	<input type="text" value="0"/>	Data coverage		
Total recordable injuries	Number	Prefilled	<input type="text" value="0"/>	Data coverage		
Near miss incidents	Number	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Hours worked	Number	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>

Please explain the methodology used for calculating data coverage

Employee intensities			
Metrics	Units	Previous-year performance	Reporting-year performance
		2023	2024
Lost time injury frequency rate (LTIFR)	Number/hrs * 1 million	Prefilled	Calculated
Total recordable injury frequency rate (TRIFR)	Number/hrs * 1 million	Prefilled	Calculated

External review

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

Yes

Externally checked

Externally verified

Using  ▼

Externally assured

Using  ▼

Please provide applicable evidence

UPLOAD or URL \_\_\_\_\_

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


 No

 No

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

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HS1

### Determined by materiality , S

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Health and Safety: employees' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

**Scoring of Metrics:** This indicator is scored as a one-section indicator where evidence is optional. The scored metrics for Health & Safety: Employees are "Lost time injuries" and "Total recordable injuries", as indicated by the light-green shading of the cells in the performance table.

For the scored metrics only, all columns ("Reporting-year performance", "Reporting-year data coverage", "Reporting-year target" and "Future-year target") should be completed to obtain points as follows:

Lost Time Injuries (50% of HS1):

- 25% of total indicator score will be based on a value reported for "Reporting-year performance Data Coverage" with a full fractional score obtained when entity reports 100% data coverage for requested metric(s), and no score if reporting 0. Value reported for data coverage acts as a multiplier to the fractional points allocated to this metric.
- 15% of the indicator score will be based on the reporting of a value in "Reporting-year performance".
- 5% of the indicator score will be based on the reporting of a target in "Reporting-year target". The scoring will be based on whether a target was set, not on whether the target was achieved.
- 5% of the indicator score will be based on the reporting of a target in "Future-year target". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.

Total Recordable Injuries (50% of HS1):

- 25% of total indicator score will be based on a value reported for "Reporting-year performance Data Coverage" with a full fractional score obtained when entity reports 100% data coverage for requested metric(s), and no score if reporting 0. Value reported for data coverage acts as a multiplier to the fractional points allocated to this metric.
- 15% of the indicator score will be based on the reporting of a value in "Reporting-year performance".
- 5% of the indicator score will be based on the reporting of a target in "Reporting-year target". The scoring will be based on whether a target was set, not on whether the target was achieved.
- 5% of the indicator score will be based on the reporting of a target in "Future-year target". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.

#### Notes:

- Participants need to input a target year under "Future-year target" as well as a numeric value in the underlying scored metric in order to score for this metric.



- Not all scored cells/metrics are mandatory. If a scored (light green) cell is not outlined in dark green, **leaving it blank will still result in a negative scoring impact.** This applies to the following metrics:
  - *Lost time injuries: Reporting-year target, Future-year target*
  - *Total recordable injuries: Reporting-year target, Future-year target*
- Reporting of external data review is not scored in 2025.

**HS2 Health & safety: contractors**

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

Yes

Contractors						
		Previous-year performance	Reporting-year performance	Reporting-year performance Data Coverage (%)	Reporting-year target	Future-year target
Metrics	Units	2023	2024	2024	2024	Year
Fatalities	Number	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Lost time injuries	Number	Prefilled	<input type="text" value="0"/>	Data coverage		
Total recordable injuries	Number	Prefilled	<input type="text" value="0"/>	Data coverage		
Near miss incidents	Number	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Hours worked	Number	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>

Please explain the methodology used for calculating data coverage

Contractor intensities			
		Previous-year performance	Reporting-year performance
Metrics	Units	2023	2024
Lost time injury frequency rate (LTIFR)	Number/hrs * 1 million	Prefilled	Calculated
Total recordable injury frequency rate (TRIFR)	Number/hrs * 1 million	Prefilled	Calculated

External review

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

Yes

Externally checked

Externally verified

Using  ▼

Externally assured

Using  ▼

Please provide applicable evidence

UPLOAD or URL \_\_\_\_\_

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

No

No



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

HS2

### Determined by materiality , S

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Health and Safety: contractors' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

**Scoring of Metrics:** This indicator is scored as a one-section indicator where evidence is optional. Only the metric in the performance table cells shaded in light green is used for scoring. The scored metrics for Health & Safety: Contractors are "Lost time injuries" and "Total recordable injuries", as indicated by the light-green shading of the cells in the performance table. For the scored metrics only, all columns ("Reporting-year performance", "Reporting-year data coverage", "Reporting-year target" and "Future-year target") should be completed to obtain points as follows:

Lost Time Injuries (50% of HS2):

- 25% of total indicator score will be based on a value reported for "Reporting-year performance Data Coverage" with a full fractional score obtained when entity reports 100% data coverage for requested metric(s), and no score if reporting 0. Value reported for data coverage acts as a multiplier to the fractional points allocated to this metric.
- 15% of the indicator score will be based on the reporting of a value in "Reporting-year performance".
- 5% of the indicator score will be based on the reporting of a target in "Reporting-year target". The scoring will be based on whether a target was set, not on whether the target was achieved.
- 5% of the indicator score will be based on the reporting of a target in "Future-year target". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.

Total Recordable Injuries (50% of HS2):

- 25% of total indicator score will be based on a value reported for "Reporting-year performance Data Coverage" with a full fractional score obtained when entity reports 100% data coverage for requested metric(s), and no score if reporting 0. Value reported for data coverage acts as a multiplier to the fractional points allocated to this metric.
- 15% of the indicator score will be based on the reporting of a value in "Reporting-year performance".
- 5% of the indicator score will be based on the reporting of a target in "Reporting-year target". The scoring will be based on whether a target was set, not on whether the target was achieved.
- 5% of the indicator score will be based on the reporting of a target in "Future-year target". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.

#### Notes:

- Participants must input a target year under "Future-year target" as well as a numeric value in the underlying scored metric in order to score for this metric.
- Not all scored cells/metrics are mandatory. If a scored (light green) cell is not outlined in dark green, **leaving it blank will still result in a negative scoring impact.** This applies to the following metrics:
  - *Lost time injuries: Reporting-year target, Future-year target*



- Total recordable injuries: Reporting-year target, Future-year target
- Reporting of external data review is not scored in 2025.

**HS3 Health & safety: users**

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

Yes

Users						
		Previous-year performance	Reporting-year performance	Reporting-year performance Data Coverage (%)	Reporting-year target	Future-year target
Metrics	Units	2023	2024	2024	2024	Year
Fatalities	Number	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Total recordable injuries	Number	Prefilled		<input type="text" value="Data coverage"/>		

Please explain the methodology used for calculating data coverage

\_\_\_\_\_

External review

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

Yes

- Externally checked
- Externally verified

Using  ▼

- Externally assured

Using  ▼

Please provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

**HS3**

**Determined by materiality , S**

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Health and Safety: users' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)



- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

**Scoring of Metrics:** This indicator is scored as a one-section indicator where evidence is optional. Only the metric in the performance table cells shaded in light green is used for scoring. The only scored metric for Health & Safety: Users is "Total recordable injuries", as indicated by the light-green shading of the cells in the performance table.

For the scored metric only, all columns ("Reporting-year performance", "Reporting-year performance data coverage", "Reporting-year target" and "Future-year target") should be completed to obtain points as follows:

- 50% of total indicator score will be based on a value reported for "Reporting-year performance Data Coverage" with a full fractional score obtained when entity reports 100% data coverage for requested metric(s), and no score if reporting 0. Value reported for data coverage acts as a multiplier to the fractional points allocated to this metric.
- 30% of the indicator score will be based on the reporting of a value in "Reporting-year performance".
- 10% of the indicator score will be based on the reporting of a target in "Reporting-year target". The scoring will be based on whether a target was set, not on whether the target was achieved.
- 10% of the indicator score will be based on the reporting of a target in "Future-year target". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.

**Notes:**

- Participants must input a target year under "Future-year target" as well as a numeric value in the underlying scored metric in order to score for this metric.
- Not all scored cells/metrics are mandatory. If a scored (light green) cell is not outlined in dark green, **leaving it blank will still result in a negative scoring impact**. This applies to the following metrics: *Total recordable injuries: Reporting-year target, Future-year target*.
- Reporting of external data review is not scored in 2025.

**HS4 Health & safety: community**

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

Yes

Community						
		Previous-year performance	Reporting-year performance	Reporting-year performance Data Coverage (%)	Reporting-year target	Future-year target
Metrics	Units	2023	2024	2024	2024	Year
Fatalities	Number	Prefilled	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>
Total recordable injuries	Number	Prefilled		<input type="text" value="Data coverage"/>		

Please explain the methodology used for calculating data coverage

\_\_\_\_\_

External review

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

Yes



Externally checked

Externally verified

Using

Externally assured

Using

Please provide applicable evidence

**UPLOAD** or URL \_\_\_\_\_

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

No

No

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

\_\_\_\_\_

HS4

### Determined by materiality , S

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Health and Safety: community' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

**Scoring of Metrics:** This indicator is scored as a one-section indicator where evidence is optional. Only the metric in the performance table cells shaded in light green is used for scoring. The only scored metric for Health & Safety: Community is "Total recordable injuries", as indicated by the light-green shading of the cells in the performance table.

For the scored metric only, all columns ("Reporting-year performance", "Reporting-year performance data coverage", "Reporting-year target" and "Future-year target") should be completed to obtain points as follows:

- 50% of total indicator score will be based on a value reported for "Reporting-year performance Data Coverage" with a full fractional score obtained when entity reports 100% data coverage for requested metric(s), and no score if reporting 0. Value reported for data coverage acts as a multiplier to the fractional points allocated to this metric.
- 30% of the indicator score will be based on the reporting of a value in "Reporting-year performance".
- 10% of the indicator score will be based on the reporting of a target in "Reporting-year target". The scoring will be based on whether a target was set, not on whether the target was achieved.
- 10% of the indicator score will be based on the reporting of a target in "Future-year target". The scoring will be based on whether a target was set, not on whether the entity is on track to achieve the target.

**Notes:**



- Participants must input a target year under "Future-year target" as well as a numeric value in the underlying scored metric in order to score for this metric.
- Not all scored cells/metrics are mandatory. If a scored (light green) cell is not outlined in dark green, **leaving it blank will still result in a negative scoring impact.** This applies to the following metrics: *Total recordable injuries: Reporting-year target, Future-year target.*
- Reporting of external data review is not scored in 2025.



# Performance: Employees

This aspect's weight is subject to materiality.

## Employees

### EM1 Employee engagement

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

Yes

Does the entity provide training and development for employees?

Yes

$\frac{1}{2}$  Percentage of employees who received professional training in the reporting year  
\_\_\_\_\_

$\frac{1}{2}$  Percentage of employees who received ESG-related training in the reporting year  
\_\_\_\_\_

No

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

Yes

The survey is undertaken (multiple answers possible):

Internally

$\frac{2}{3}$  Percentage of employees covered: \_\_\_\_\_%

Survey response rate: \_\_\_\_\_%

By an independent third party

$\frac{3}{3}$  Percentage of employees covered: \_\_\_\_\_%

Survey response rate: \_\_\_\_\_%

$\frac{1}{2}$  Does the survey include quantitative metrics?

Yes

Metrics include:

Net Promoter Score

Score: \_\_\_\_\_

Overall satisfaction score

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

No



No

Exceptions

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

Yes

No

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

---

No

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

---

### Determined by materiality , S

EM1

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Employee engagement' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

#### Scoring of Metrics:

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 is not required.

The checkbox section of indicator is broken into two parts, each worth 1/2 of the total points available for the indicator.

The first part of the indicator, training and development for employees, has two elements that are professional training (fractionally 1/2 of this part) and ESG training (fractionally 1/2 of this part) where the coverage percentage will be used as a multiplier for both.

The second part of the indicator, employee satisfaction monitoring, has two elements that are scored - employee satisfaction survey (fractionally 2/3 of this part) and using quantitative metrics within the survey (1/3). It is not necessary to select all options to achieve the maximum score. For the employee satisfaction survey, points are awarded for providing the percentage of employees covered by the survey for those undertaken internally or independently respectively. Full fractional score is obtained if the survey is undertaken by an independent third party versus internally. In regard to quantitative metrics (in the survey) full fractional score is obtained for using Net Promoter Score, with lesser score for other metrics.

Reporting of exceptions is not scored in 2024.



## EM2 Human Capital

### Does the entity report on Human Capital?

Yes

Entity's governance bodies

Select all human capital metrics (multiple answers possible)

Age group distribution

Board tenure

Gender pay gap

<sup>1/2</sup> Gender ratio

Percentage of individuals that identify as:

Women: \_\_\_\_\_%

Men: \_\_\_\_\_%

International background

Racial diversity

Socioeconomic background

Entity's employees

Select all human capital metrics (multiple answers possible)

Age group distribution

Percentage of employees that are:

Under 30 years old: \_\_\_\_\_%

Between 30 and 50 years old: \_\_\_\_\_%

Over 50 years old: \_\_\_\_\_%

Gender pay gap

%

\_\_\_\_\_

<sup>1/2</sup> Gender ratio

Percentage of employees that identify as:

Women: \_\_\_\_\_%

Men: \_\_\_\_\_%

International background

Racial diversity

Socioeconomic background

#### Exceptions

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



Yes

No

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

\_\_\_\_\_

No

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

\_\_\_\_\_

EM2

### Determined by materiality , S

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the Human Capital' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

**Scoring of Metrics:** This indicator is scored as a one section indicator consisting of a checklist of elements. Evidence is not required. Fractional points are awarded for reporting values for:

- Gender ratio of governance bodies
- Gender ratio of all employees

Fractional points are aggregated to calculate the final fractional score. The options are assigned equal weights. Entities can only obtain maximum points for this indicator if they provide values for both the gender ratio of governance bodies and the gender ratio of all employees.

Reporting of exceptions is not scored in 2024.



# Performance: Customers

This aspect's weight is subject to materiality.

## Customers

### CU1 Customer satisfaction monitoring

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

Yes

The survey is undertaken (multiple answers possible):

Internally

$\frac{2}{3}$  Percentage of customers covered: \_\_\_\_\_%

Survey response rate: \_\_\_\_\_%

By an independent third party

$\frac{3}{3}$  Percentage of customers covered: \_\_\_\_\_%

Survey response rate: \_\_\_\_\_%

Does the survey include quantitative metrics?

Yes

Metrics include (multiple answers possible)

$\frac{3}{3}$   Net Promoter Score

$\frac{2}{3}$   Overall satisfaction score

$\frac{2}{3}$   Satisfaction with communication

$\frac{1}{3}$   $\frac{2}{3}$   Satisfaction with responsiveness

$\frac{2}{3}$   Satisfaction with asset management

$\frac{2}{3}$   Understanding customer needs

$\frac{2}{3}$   Value for money

$\frac{2}{3}$   Other: \_\_\_\_\_

No

Exceptions

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

Yes

No



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

No

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

CU1

### Determined by materiality , S

**Materiality-based Scoring:** This indicator applies materiality-based scoring. The materiality weighting for this indicator is determined by the materiality level of the 'Customer satisfaction' issue in the GRESB Materiality Assessment (RC7).

The weighting of this indicator is determined by the materiality outcome of the issue, which is set at one of four levels:

- No relevance (weighting: 0)
- Low relevance (weighting: 0)
- Medium relevance (weighting: 1)
- High relevance (weighting: 2)

Where an issue is of 'No relevance' or 'Low relevance' the indicator is not considered in scoring (i.e. it has a weighting of 0%). If an issue is of 'Medium relevance' the indicator counts towards the Performance Component score with 'standard' weighting. If an issue is of 'High relevance' the indicator counts towards the Performance Component score with higher than 'standard' weighting.

As a result, the weight of this indicator may differ for each participant based on its materiality profile. The weighting of the material (scored) indicators in the Performance Component is automatically redistributed to ensure that the Component retains its overall weighting of 60% of the Asset Assessment. For more details download the [GRESB Materiality & Scoring Tool](#).

**Scoring of Metrics:** This indicator is scored as a one section indicator consisting of a checklist of elements. Evidence is not required.

Fractional points are awarded for the options selected and then aggregated to calculate the final fractional score. It is not necessary to select all checkboxes in order to obtain the maximum score for this indicator. The options are not all assigned equal weights; more points are awarded when the survey was completed by an external party and if the Net Promoter Score was used.

Reporting of exceptions is not scored in 2024.



# Performance: Certifications

## Certifications

### CA1 Infrastructure certifications

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

Yes

List certifications achieved

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

UPLOAD or URL \_\_\_\_\_

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

No

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

\_\_\_\_\_

Not scored , G

CA1

This indicator is not scored.



## Appendix 1 - 2025 Scoring Weight Redistribution

GRESB redistributed indicator scores across the assessment upon retiring several indicators as part of the [2025 Standards Updates](#), led by the GRESB Foundation. The table below summarizes the scoring weight redistribution:

Aspect	Indicator	Code	2024 max score	2025 max score
Leadership	Entity Materiality Assessment	LE1	1.44	-
	ESG Leadership Commitments	LE2	0	0.00
	ESG Objectives	LE3*	2.84	3.26
	Individual Responsible for ESG, Climate-Related and/or Human Capital	LE4*	1.44	-
	ESG, Climate-Related and/or Human Capital Senior Decision Maker	LE5*	1.44	1.65
	Personnel ESG Performance Targets	LE6*	2.84	3.26
Policies	Policies on Environmental Issues	PO1	1.44	1.65
	Policies on Social Issues	PO2	1.44	1.65
	Policies on Governance Issues	PO3	1.44	1.65
Reporting	ESG Reporting	RP1	2.84	3.26
	ESG Incident Monitoring	RP2.1	1.44	1.65
	ESG Incident Occurrences	RP2.2	0	0.00
Risk Management	Management Systems	RM1	2.49	2.85
	Environmental Risk Assessment	RM2.1	2.49	2.85
	Social Risk Assessment	RM2.2	2.49	2.85
	Governance Risk Assessment	RM2.3	2.49	2.85
	Resilience of Strategy to Climate-Related Risks	RM3	0.5	0.57
	Transition Risk Identification	RM4.1	0.5	0.57
	Transition Risk Impact Assessment	RM4.2	0.5	0.57
	Physical Risk Identification	RM4.3	0.5	0.57
	Physical Risk Impact Assessment	RM4.4	0.5	0.57
	Climate-Related Opportunities Identification	RM4.5	0.5	0.57
	Climate-Related Opportunities Impact Assessment	RM4.6	0.5	0.57
	Monitoring of Environmental Performance	RM5.1	0.74	-
	Monitoring of Social Performance	RM5.2	0.74	-
	Monitoring of Governance Performance	RM5.3	0.74	-
Stakeholder Engagement	Stakeholder Engagement Program	SE1	2.84	3.26
	Supply Chain Engagement Program	SE2	1.44	1.65
	Stakeholder Grievance Process	SE3.1	1.44	1.65
	Stakeholder Grievance Monitoring	SE3.2	0	-
Implementation	Implementation of Environmental Actions	IM1	0	-
	Implementation of Social Actions	IM2	0	-
	Implementation of Governance Actions	IM3	0	-
Output & Impact	Output & Impact	OI1	0	-
Energy	Energy	EN1	4.08	4.29



GHG Emissions	Greenhouse Gas Emissions	GH1	4.08	4.29
Air Pollution	Air Pollution	AP1	4.08	4.29
Water	Water Inflows/Withdrawals	WT1	4.08	4.29
	Water Outflows/Discharges	WT2	4.08	4.29
Waste	Waste	WS1	4.08	4.29
Biodiversity & Habitat	Biodiversity & Habitat	BI1	4.08	4.29
Health & Safety	Health & Safety: Employees	HS1	4.08	4.29
	Health & Safety: Contractors	HS2	4.08	4.29
	Health & Safety: Users	HS3	4.08	4.29
	Health & Safety: Community	HS4	4.08	4.29
Employees	Employee Engagement	EM1	4.08	4.29
	Human Capital	EM2	4.08	4.29
Customers	Customer Satisfaction Monitoring	CU1	4.08	4.29
Certifications & Awards	Infrastructure Certifications	CA1	2.88	0.00
	Awards	CA2	0	-

\*Note: Due to indicator removals, this code was updated in the 2025 Standard