2018

Fund Assessment
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About GRESB

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

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

For more information, visit gresb.com. Follow @GRESB on Twitter.

About the 2018 GRESB Infrastructure Assessment

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

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

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

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

The role of the GRESB benchmark

GRESB’s global benchmark uses a consistent methodology to compare performance across different regions, investment structures and sectors. This consistency, combined with our broad market coverage, means our members and participants can apply a single, globally recognized ESG framework to all their infrastructure investments. In 2018 GRESB introduces materiality assessment in to the process to further cater for sectoral variations beyond just the use of peer groups.

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

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

**Participation and Membership**

Participation in both the Infrastructure Fund Assessment and the Infrastructure Asset Assessment is free of charge. All participants receive a Scorecard with a summary of ESG performance. Participants do not need to be GRESB Members, but GRESB Members have access to advanced analytical tools, including a detailed Benchmark Report and Portfolio Analysis Tool, as well as increased opportunity for recognition and networking.

**Grace Period**

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

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

Grace Period participants can use the Scorecard and Benchmark Report to identify opportunities to improve their performance for next year's Assessment. First time participants wishing to opt for the Grace Period can select the option from the settings section in the Assessment Portal.

**Who can see my data?**

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

No other third parties will see the data. GRESB Investor Members must request access to a participant's benchmark scores, allowing the participant the control to either accept or deny this request.

**Timeline and Process**

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

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

Results are published in September and are distributed as follows:

- Participants: Receive a Scorecard for all of their Assessment submissions.
- Fund Manager and Asset Operator Members: In addition to receiving a Scorecard, Members receive a Benchmark Report for all of their Assessment submissions (funds and assets), access to the Portfolio
Analysis Tool, additional functionality in the Member Portal and preferential marketing, industry recognition, and networking opportunities.

- Investor Members: Receive Benchmark Reports for all of their investments (funds and assets) and have access to GRESB's Member Portal, which contains additional analysis tools to create reports based on a selection of their investments.

Response Check

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

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

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

Guidance & Support

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

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

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

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

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

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

Participants are able to contact the GRESB Helpdesk at any time for support and guidance.
GRESB Assessment Training Program

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

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

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

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

Overview

- New FUND1 replaces EC5 and EC6 (both optional in 2017) focusing on sustainable investment objectives
- Indicator weightings adjusted due to introducing new indicator
- Improved Fund-Asset link - strengthened link to reduce potential for errors
- Greater alignment - improved alignment of structure and terminology with the other GRESB Assessments and external frameworks
- Standardisation of inputs - fewer open text boxes, less ‘other’ options, restricting inputs to industry standards providing greater clarity for participants and allowing for more insightful benchmarking

General

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

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

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

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

   **Rationale for change:** Administrative.

   **Impact of change:** None.

Indicator changes

**Former EC2**

**Indicator EC2 'Business location' is removed**

**Rationale for change:** This information has already been provided by the participant when registering their entity for the first time.

**Impact of change:** Standardized reporting and lower reporting burden for the participant.
Terminology for 'Nature of ownership' is updated to 'Public entity' and 'Private entity'

**Rationale for change:** Improved wording. Ensure participants select 'Private entity' if stocks are not traded on a public stock exchange.

**Impact of change:** Wording.

Replace 'Date' open text box by a drop-down list of months

**Rationale for change:** In previous years this was an open text box.

**Impact of change:** Standardized reporting and lower reporting burden for the participant.

Moved to FUND1

**Rationale for change:** The intention was to score EC5 in 2018.

**Impact of change:** Will impact scoring.

Indicator EC6 'ESG Strategy' removed

**Rationale for change:** The intention was to score EC6 in 2018, however, GRESB internal review indicated that there was significant overlap between EC5, EC6 and (former) FUND 1 indicators so this was rationalised by removing EC6.

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

'Gross Asset Value' listed as a requirement for reporting entity's economic size. Ability to choose 'Currency' removed, instead currency is derived from RC1

**Rationale for change:** GRESB internal review indicated that a more standardized approach for reporting is needed.

**Impact of change:** Greater clarity and better benchmarking.

'Other' removed from the options list

**Rationale for change:** GRESB internal review concluded that participants use this option to provide information on specific countries rather than selecting an overall geographical region.

**Impact of change:** Greater clarity and better benchmarking.

Indicator moved to be scored. Additional elements added regarding actions to implement sustainable investment objectives

**Rationale for change:** Trial in 2017 showed that this indicator can be addressed and will help to differentiate participants.

**Impact of change:** Better differentiation and clearer guidance.
<table>
<thead>
<tr>
<th>Fund (former Fund)</th>
<th>Description</th>
<th>Rationale for change</th>
<th>Impact of change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND2 (FUND1)</td>
<td>'General sustainability' option added to the options list. Evidence split between public and not public</td>
<td>Improving alignment between GRESB assessments.</td>
<td>Easier understanding across GRESB assessments.</td>
</tr>
<tr>
<td>FUND3 (FUND2)</td>
<td>This indicator is split into two parts: (1) General ESG Commitments, and (2) Issue-specific ESG commitments. New commitments have been added to the lists</td>
<td>In 2017, UNEP FI option was a frequently provided 'Other' option. General and issue-specific commitments are different and need to be considered separately.</td>
<td>Better differentiation and clearer guidance.</td>
</tr>
<tr>
<td>FUND4 (FUND3)</td>
<td>Changed to “...one or more persons...” instead of simply “an individual...”. 'Other' option is removed. Changed 'E-mail' to optional</td>
<td>Indicator aligned with Real Estate and Debt Assessments, recognising that ESG may be managed by one person or a team. In previous years, the majority of the provided 'Other' answers were a duplicate of the listed options. Email information is collected elsewhere as part of registration.</td>
<td>Easier understanding across GRESB assessments, more flexible to responses, lower reporting burden.</td>
</tr>
<tr>
<td>FUND5 (FUND4)</td>
<td>Changed 'E-mail' to optional</td>
<td>Email information is collected elsewhere as part of registration.</td>
<td>Lower reporting burden.</td>
</tr>
<tr>
<td>FUND6 (FUND5)</td>
<td>Minor wording changes in this indicator. Description for each open text box addresses all 3 elements GRESB is looking for in participant answers i.e. (a) how ESG risks and opportunities are addressed, (b) which ESG risks and/or opportunities are addressed, and (c) which tools are used</td>
<td>GRESB internal review concluded that more guidance in the indicator text is necessary.</td>
<td>Greater guidance and clarity.</td>
</tr>
</tbody>
</table>
**FUND7**  
(former FUND6)  
Indicator title wording slightly adjusted. Indicator structure is updated by aligning indicator structure to FUND 6 (checkboxes and open text boxes). Description for each open text box addresses all 3 elements GRESB is looking for in participant answers.

**Rationale for change:** Restructuring of this indicator is done to focus on investment monitoring processes. GRESB internal review concluded that more guidance in the indicator text is necessary.

**Impact of change:** Greater guidance and clarity for the participant.

**FUND8**  
(former FUND7)  
Indicator title wording slightly adjusted. Additional checkbox options added that align with the GRESB Infrastructure Asset Assessment (monitoring and implementation aspects).

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

**Impact of change:** Greater guidance and clarity.

**FUND9**  
(former FUND8)  
Adjusted wording from 'Organization' to 'Group' and from 'Fund' to 'Entity'.

**Rationale for change:** GRESB internal review noted that a number of terms (e.g. 'organization', 'fund', 'entity') were used interchangeably and were confusing.

**Impact of change:** Consistency throughout the Fund Assessment and greater clarity for the participant.

**FUND10**  
(former FUND9)  
‘Internally verified by' option removed.

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

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

**FUND11**  
(former FUND10)  
Indicator title wording slightly adjusted. 'Regulators/Government' and 'Special interest groups (NGOs, Trade Unions, etc.)' added to list of external stakeholders.

**Rationale for change:** Monitoring of issues is more relevant to fund performance than reporting (which is typically the asset manager’s responsibility). The new stakeholder groups are part of the wider stakeholder list and are relevant to funds.

**Impact of change:** Greater clarity.
Entity & Reporting Characteristics

Entity Characteristics

EC1  Legal name of entity

Legal name: ____________
Fund Manager: ____________

EC2  Nature of ownership

- Public entity
  - ISIN: ____________
  - Other identifier: ____________
- Private entity
  - Open end fund
  - Closed end fund
  - Other: ____________

EC3  Reporting period

- Calendar year
- Fiscal year. Specify the starting month
  Month: [ ]

2017 Indicator

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Reporting Characteristics

RC1  Reporting currency

Values are reported in

Currency ▼

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

RC2  Economic size of the entity (in millions)

Note: The currency used here is that indicated in RC1

Gross asset value (required): ____________

Committed capital (required): ____________

- Invested capital (optional)
  ____________

- Other (optional): ____________
  Size: ____________
**RC3 Sector focus**

- Diversified
- Sector specific
  - Energy generation - fossil fuel
  - Energy generation - renewable
  - Energy transmission, distribution and storage
  - Telecommunications
  - Water resource management
  - Waste treatment and disposal
  - Transportation
  - Social
  - Other: ____________

**RC4 Geographic focus**

- Globally diversified
- Regional focus
  - North America
  - Europe
  - Oceania
  - Asia
  - Central America
  - South America
  - Middle East
  - Africa
Does the entity have sustainable investment objectives?

- Yes

Describe the sustainable investment objectives (maximum 250 words)

Actions implemented to achieve the sustainable investment objectives:

- Sector exclusion/inclusion
- Enforcement of external ESG standards and/or groups (e.g. SDG’s)
- Integrating objectives within the business strategy
- Objectives tied to key performance indicators (KPIs)
- Review of ESG and/or Sustainable Investment Policies
- Reporting and disclosure on ESG issues (e.g. calculating carbon footprint)
- Adjustment to ESG risk materiality thresholds
- Amendment to deal structuring process
- Exit strategy from certain investments
- Other: ____________

Can the entity provide evidence as an UPLOAD or URL?

- Yes

  UPLOAD OR URL ____________

  Indicate where in the evidence the relevant information can be found____

- No

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

___________
Does the entity have an ESG policy or policies that apply to this entity?

- Yes
  - Policies address [select all that apply]
    - General sustainability
      - Last reviewed and/or updated
    - Environmental issues
      - Last reviewed and/or updated
    - Social issues
      - Last reviewed and/or updated
    - Governance issues
      - Last reviewed and/or updated
  - The policies are
    - Publicly available
      - UPLOAD OR URL
    - Not publicly available
      - UPLOAD
    - Indicate where in the evidence the relevant information can be found
  - 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]
  - Indicate where in the evidence the relevant information can be found
Has the entity made a commitment to ESG standards or principles that applies to investments?

☐ Yes
Formal general ESG commitments include:
☐ UN Global Compact
☐ UN Environment Programme Finance Initiative
☐ Equator Principles
☐ PRI
If so, did you report?
☐ Yes
☐ No
  Please explain why:

☐ Other: ____________
Formal issue-specific commitments include:
☐ International Labour Organization (ILO) Standards
☐ Institutional Investors Group on Climate Change (IIGCC) or equivalent
☐ Five Voluntary Principles for Mainstreaming Climate Action within Financial Institutions
☐ Task Force on Climate-related Financial Disclosures
☐ Other: ____________
  Please explain why:

☐ No
  Indicate where in the evidence the relevant information can be found____

Provide additional context for the answer provided [not validated, for reporting purposes only]

____________
Leadership & Accountability

FUND4 Does the entity have one or more persons responsible for implementing the ESG objectives? (multiple answers possible)

☐ Yes
  □ Dedicated employee for whom sustainability is the core responsibility
    Provide the details for the most senior of these employees
    Name: ____________
    Job title: ____________
    E-mail (optional): ____________
    LinkedIn profile (optional): ____________
  □ Employee for whom sustainability is among their responsibilities
    Provide the details for the most senior of these employees
    Name: ____________
    Job title: ____________
    E-mail (optional): ____________
    LinkedIn profile (optional): ____________
  □ External consultant/manager
    Name of the organization: Service provider
    Name of the main contact: ____________
    Job title: ____________
    E-mail (optional): ____________
    LinkedIn profile (optional): ____________

☐ No
Provide additional context for the answer provided (not validated, for reporting purposes only)

__________
FUND5 Does the entity have a senior decision-maker accountable for ESG issues?

☐ Yes
  Provide the details for most senior decision-maker on ESG issues
  Name / organization name: ____________
  Job title: ____________
  E-mail (optional): ____________
  LinkedIn profile (optional): ____________
  The individual’s most senior role is as part of:
  ☐ Senior management team
  ☐ Investment committee
  ☐ Investment team
  ☐ Asset management team
  ☐ Other: ____________

☐ No
  Provide additional context for the answer provided [not validated, for reporting purposes only]
  ____________
2017 Indicator

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

☐ Yes

Elements of the investment process including ESG factors:

☐ Screening

Describe how and which ESG risks and/or opportunities are addressed in the screening process, and which tools are used: (maximum 250 words)

☐ Due diligence

Describe how and which ESG risks and/or opportunities are addressed in the due diligence process, and which tools are used: (maximum 250 words)

☐ Investment decision making

Describe how and which ESG risks and/or opportunities are addressed in the investment decision-making, and which tools are used: (maximum 250 words)

☐ Other: ____________

Describe how else ESG risks and/or opportunities are addressed in the process, which risks and/or opportunities are addressed and which tools are used: (maximum 250 words)

Can the entity provide evidence as an UPLOAD or URL?

☐ Yes

UPLOAD OR URL____________

Indicate where in the evidence the relevant information can be found____

☐ No

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

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

- Yes

Elements of the investment monitoring process including ESG factors:

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

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

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

Who are the risks and/or opportunities communicated to:

- Investors
- Regulators/Government
- Special interest groups (NGOs, Trade Unions, etc.)
- Other stakeholders: ____________
- Other: ____________

Describe other ways in which ESG risks and/or opportunities are addressed in the investment monitoring processes: (maximum 250 words)

Can the entity provide evidence as an UPLOAD or URL?

- Yes

  UPLOAD OR URL ____________

  Indicate where in the evidence the relevant information can be found____

- No

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

__________
Does the entity monitor the ESG management and performance for its assets?

- Yes
  Monitoring includes review of:
  - Data on environmental, social and governance performance
  - Evaluation of compliance with legal, contractual and other requirements
  - Evaluation of performance compared to peers or benchmarks
  - Implementation of improvement measures
  - Achievement of objectives and targets
  - Other: ____________

Can the entity provide evidence as an UPLOAD or URL?

- Yes
  UPLOAD OR URL____________
  Indicate where in the evidence the relevant information can be found____

- No

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

____________
ESG Disclosure

FUND9  Does the entity disclose its ESG actions and/or performance?

☐ Yes

Communication strategy:

☐ Integrated Report

*Integrated Report must be aligned with the IIRC framework

Frequency of reporting

________________

Select the applicable reporting level

☐ Group

☐ Investment manager or business unit

☐ Entity

UPLOAD OR URL________________

Indicate where in the evidence the relevant information can be found____

Aligned with third-party standard [Guideline name ▼]

☐ Sustainability Report

Frequency of reporting

________________

Select the applicable reporting level

☐ Group

☐ Investment manager or business unit

☐ Entity

UPLOAD OR URL________________

Indicate where in the evidence the relevant information can be found____

Aligned with third-party standard [Guideline name ▼]

☐ Section in Annual Report

Select the applicable reporting level

☐ Group

☐ Investment manager or business unit

☐ Entity

UPLOAD OR URL________________

Indicate where in the evidence the relevant information can be found____

Aligned with third-party standard [Guideline name ▼]
Public website
Select the applicable reporting level
- Group
- Investment manager or business unit
- Entity
URL ____________
Indicate where in the evidence the relevant information can be found____
Entity reporting to investors
Frequency of reporting

UPLOAD OR URL ____________
Indicate where in the evidence the relevant information can be found____
Aligned with third-party standard [Guideline name]
Other: ____________
Frequency of reporting
Selectable levels
- Group
- Investment manager or business unit
- Entity
UPLOAD OR URL ____________
Indicate where in the evidence the relevant information can be found____
Aligned with third-party standard [Guideline name]
No

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

Guideline name
- GRI Sustainability Reporting Guidelines
- IIRC International Integrated Reporting Framework
- PRI Reporting Framework
- Other: ____________
FUND10 Does this entity have third-party review of its ESG disclosure?

- Yes
- Select the most stringent level of review in each area:
  - Integrated Report
    - Externally checked by Service provider
    - Externally verified by Service provider using Scheme name
    - Externally assured by Service provider using Scheme name
  - Sustainability Report
    - Externally checked by Service provider
    - Externally verified by Service provider using Scheme name
    - Externally assured by Service provider using Scheme name
  - Section in Annual Report
    - Externally checked by Service provider
    - Externally verified by Service provider using Scheme name
    - Externally assured by Service provider using Scheme name
  - Entity reporting to investors
    - Externally checked by Service provider
    - Externally verified by Service provider using Scheme name
    - Externally assured by Service provider using Scheme name
  - Other: ____________
    - Externally checked by Service provider
    - Externally verified by Service provider using Scheme name
    - Externally assured by Service provider using Scheme name

- Can the entity provide evidence as an UPLOAD or URL?
  - Yes
    - UPLOAD OR URL ____________
    - Indicate where in the evidence the relevant information can be found___
  - No
  - No

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

___________
Does the entity have a process to monitor ESG-related misconduct, penalties, incidents or accidents?

☐ Yes
Describe the monitoring process (maximum 250 words)

The process includes external communication of misconduct, penalties, incidents or accidents to
☐ Community/Public
☐ Investors
☐ Regulators/Government
☐ Special interest groups (NGOs, Trade Unions, etc.)
☐ Other stakeholders: ____________
Communication of misconduct, penalties, incidents or accidents (for reporting purposes only)
☐ The entity has communicated significant misconducts, penalties, incidents or accidents during the reporting period
☐ The entity did not communicate about any significant misconducts, penalties, incidents or accidents during the reporting period

☐ No
Provide additional context for the answer provided (not validated, for reporting purposes only)

__________
### Summary of Entity Assets

**A1** Please summarize the entity’s assets using the below table.

<table>
<thead>
<tr>
<th>Asset Name</th>
<th>Asset Sector</th>
<th>Nature of Investment</th>
<th>Reason for exclusion from scoring</th>
<th>Ownership</th>
<th>Contact Name</th>
<th>E-mail</th>
</tr>
</thead>
<tbody>
<tr>
<td>Select</td>
<td>%</td>
<td>Select</td>
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</tr>
</tbody>
</table>

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

____________

**Classify asset sector**
- Energy generation - fossil fuel
- Energy generation - renewable
- Energy transmission, distribution and storage
- Telecommunication
- Water resource management
- Waste treatment and disposal
- Transportation
- Social
- Other: ____________

**Classify nature of investment**
- Debt
- Equity investment
- Other: ____________

**Reason for exclusion from scoring**
- Greenfield asset
- Operational - less than 6 months
- Ownership - less than 6 months