Infrastructure Debt Working Group

September 2020
Sustainability Data and the Theory of Change

**GOALS**

Society setting Sustainable Development Goals
To ensure a livable, sustainable, human-centric world
Investors coming together to avert climate catastrophe

**TARGETS**

Science and academia formulating metrics and boundaries
Objectifying the required intermediate steps
Science-based targets and pathways

**STANDARDS**

Standards that define and structure data sets
Standards can be Voluntary and Mandatory
Standards allow for data to be compared and aggregated

**DATA**

Data gathering – Data Technology – Data Connectivity
Validation and scoring of self reported data
Data analysis – peer-benchmarking and aggregations
Sustainable Development Goals
Data and Standards now meeting Targets

Data Collection
GRESB collects, validates, scores and peer-benchmarks self-reported ESG performance data on real assets investments.

Data Standards
Voluntary and mandatory reporting standards and frameworks which define and structure the data for comparison and aggregation purposes.

Data Targets
Overarching investor and industry norms and targets that are being set by academia, civil society and government.
GRESB Infrastructure undertook a Gap Analysis in September 2020, comparing the 32 Adverse sustainability indicators from Sustainable Finance Disclosure Regulation (SFDR) to the 2020 GRESB Infrastructure Assessments. The findings show a 77% alignment with the Asset Assessment. GRESB intends to increase this alignment for the 2021 Assessment which is timely given the SFDR’s effective date 21 March 2021.
GRESB – Sustainability Benchmarking Tool
ESG Communication Platform between Reporting Managers and Investors

Mission-driven, so full Intellectual Property available online: www.gresb.com
GRESB - Sustainability Data Processing

Self-reported data is validated, scored and (peer)-benchmarked

SYSTEMATIC ASSESSMENT
COMPANIES | FUNDS | SEPARATE ACCOUNTS | JVS

Validation  Scoring  Peer Benchmarking