

SASB Index

Infrastructure sector : Real Estate

1. Sustainability Disclosure Topics & Accounting Metrics

Topic	Accounting Metric	Unit of measure	Code	Reference
Energy Management	Energy consumption data coverage as a percentage of total floor area, by property subsector	Percentage (%) by floor area	IF-RE-130a.1	ESG Data > Climate Change > Energy Consumption Trends, Scope of Aggregation (Energy Consumption), Greenhouse Gas Emissions (Scopes 1, 2 & 3)
	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity, and (3) percentage renewable, by property subsector	GJ	IF-RE-130a.2	ESG Data > Climate Change > Energy Consumption Trends, Scope of Aggregation (Energy Consumption), Greenhouse Gas Emissions (Scopes 1, 2 & 3)
	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property subsector	%	IF-RE-130a.3	ESG Data > Climate Change > Energy Consumption Trends, Scope of Aggregation (Energy Consumption), Greenhouse Gas Emissions (Scopes 1, 2 & 3)
	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property subsector	Percentage (%) by floor area	IF-RE-130a.4	Environment>Climate Change>Major Initiatives
	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	n/a	IF-RE-130a.5	Environment>Climate Change>Awareness of Climate Change,Policy
Water Management	Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property subsector	Percentage (%) by floor area	IF-RE-140a.1	ESG Data > Water Usage > Water Usage Trends / Aggregation target range
	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property subsector	Thousand cubic meters(m ³). %	IF-RE-140a.2	ESG Data > Water Usage > Water Usage Trends / Aggregation target range
	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property subsector	%	IF-RE-140a.3	ESG Data > Water Usage > Water Usage Trends / Aggregation target range
	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	IF-RE-140a.4	Environment>Water>Policy,Major Initiatives
Management of Tenant Sustainability Impacts	(1) Percentage of new leases that contain a cost recovery clause for resource efficiencyrelated capital improvements and (2) associated leased floor area, by property subsector	Percentage (%) by floor area	IF-RE-410a.1	—
	Percentage of tenants that are separately metered or submetered for (1) grid electricity consumption and (2) water withdrawals, by property subsector	Percentage (%) by floor area	IF-RE-410a.2	—
	Discussion of approach to measuring, incentivizing, and improving sustainability impacts of tenants	n/a	IF-RE-410a.3	Environment>Environmentally Friendly Procurement
Climate Change Adaptation	Area of properties located in 100-year flood zones, by property subsector	m	IF-RE-450a.1	—
	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	n/a	IF-RE-450a.2	Environment>Climate Change>TCFD

2. Activity Metrics

Number of assets, by property subsector	Number	IF-RE-000.A	ESG Data > Climate Change > Energy Consumption Trends, Scope of Aggregation (Energy Consumption), Greenhouse Gas Emissions (Scopes 1, 2 & 3)
Leasable floor area, by property subsector	m	IF-RE-000.B	ESG Data > Climate Change > Energy Consumption Trends, Scope of Aggregation (Energy Consumption), Greenhouse Gas Emissions (Scopes 1, 2 & 3)
Percentage of indirectly managed assets, by property subsector	Percentage (%) by floor area	IF-RE-000.C	—
Average occupancy rate, by property subsector	%	IF-RE-000.D	—