

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	IF-RE-130a.1	ESG Data > Climate Change > Boundary for Energy Consumption
	(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 > Trends in the Amount of Energy Consumption ESG Data > Climate Change > Activity Indices and Goals, and Progress in Achieving Them
	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 > Trends in the Amount of Energy Consumption
	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 ESG Data > Climate Change > External Certifications
	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 > Trends in Water Usage · Boundary for Water Usage Environment > Water > Major Initiatives
	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property subsector	Thousand cubic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(m³)	IF-RE-140a.2	ESG Data > Water Usage > Trends in Water Usage Environment > Water > Major Initiatives
	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property subsector	%	IF-RE-140a.3	ESG Data 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 > Trends in Water Usage
	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	m²	IF-RE-450a.1	—
	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risk	n/a	IF-RE-450a.2	Environment > Climate Change > Climate-related Financial Disclosure in Accordance with TCFD

2. Activity Metrics

Number of assets, by property subsector	Number	IF-RE-000.A	ESG Data > Climate Change > Boundary for Energy Consumption
Leasable floor area, by property subsector	m²	IF-RE-000.B	ESG Data > Climate Change > Boundary for Energy Consumption
Percentage of indirectly managed assets, by property subsector	Percentage (%) by floor	IF-RE-000.C	—
Average occupancy rate, by property subsector	%	IF-RE-000.D	—