

Drop down lists:

Yes	No
tCO ₂ e	kgCO ₂ e
tCO ₂ e/currency	kgCO ₂ e/currency
tCO ₂ e/output	kgCO ₂ e/output
GWhr	MWhr
Tonnes	Kilograms
GWhr/revenue	MWhr/revenue

CALCULATIONS IN PALE BLUE

Principle Adverse Sustainability Indicators: Asset Level Data Reporting

ALL FIELDS ARE MANDATORY

Fields in purple are "defined terms", please see Definitions tab

Borrower Information

Borrower level information is used in calculations at Product and/or Firm level

The lender to specify which entity/entities need to be captured for the purpose of asset reporting e.g. Portfolios of assets expected to aggregate data from all SPVs

The Borrower may include Shareholder or Group policies to the extent they apply to the assets which are the subject of this Form of Report

		Previous Year Performance	Reporting Year Performance	Reference for Reporting Year	
"Enterprise Value"	please specify units and currency			eg. source and date	"Enterprise Value" (to be used only for listed entities)
Book value of equity (balance sheet)	please specify units and currency			eg. accounts and date	For private entities, please provide the book value as reported in the latest audited financial accounts
Book value of debt (balance sheet)	please specify units and currency			eg. accounts and date	For private entities, please provide the book value as reported in the latest audited financial accounts
Cash or cash equivalents (balance sheet)	please specify units and currency			eg. accounts and date	For private entities, please provide the book value as reported in the latest audited financial accounts
Private company book value (equity plus debt)	please specify units and currency	0	0		
"Current Value of Investment"	please specify units and currency			Lender to complete	For debt investments, this is debt outstanding (lender to complete in the case of club or syndicated financings)
Annual Revenue	please specify units and currency				Not from RTS: Additional requirement for GHG intensity calculations
Annual Output	please specify units				Not from RTS: Additional requirement for GHG intensity calculations
Attribution Factor (listed companies)		#DIV/0!	#DIV/0!		PCAF method adopted
Attribution Factor (private companies)		#DIV/0!	#DIV/0!		PCAF method adopted

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Annex 1: Table 1

"GHG Emissions"	Units	Previous Year Performance	Reporting Year Performance	Explanation	Actions taken
		202[A]	202[B]		
1	"Scope 1 emissions"	tCO ₂ e			
1	"Scope 2 emissions"	tCO ₂ e			
1	"Scope 3 emissions" (from [2023])	tCO ₂ e			
	Total Scope 1, 2 [+ 3] emissions	tCO ₂ e	0	0	
2	Asset Carbon Footprint - calculation	#DIV/0!	#DIV/0!		Carbon footprint expected to be the same as Carbon Intensity at asset level
	Scope 1 emissions avoided Generation from "renewable energy sources"	tCO ₂ e			Not from RTS: Additional question for infrastructure assets
	Scope 1 - 3 emissions reporting: External Verification of Scope 1 - 3 emissions reporting:	Please comment on approach(es) taken to calculate the Scope 1-3 emissions reported		Not from RTS, required for infrastructure lenders	
		Please comment on checking, verification or assurance approach and provide evidence of such checking, verification or assurance.		Not from RTS, required for infrastructure lenders	
3	GHG Intensity of Borrower (lender to calculate at Product and/or Firm level)				

GHG intensity (/revenue)
 GHG intensity (/EV or Book Value of Debt & Equity)

tCO2e/currency		
tCO2e/currency		

4	Is the Borrower "active in the fossil fuel sector"?				
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*Note: This includes companies which store, transport or distribute fossil fuels (e.g. gas distribution companies). Question may need to be amended, should a binary response be inappropriate
 Preset to "no" should activities not be Permitted Business under Finance Documents*

5	Energy consumption from "renewable energy sources"	GWhr				
5	Energy production from "renewable energy sources"	GWhr				
5	Energy consumption from "non-renewable energy sources"	GWhr				
5	Energy production from "non-renewable energy sources"	GWhr				
	Total Energy Consumption	GWhr	0	0		
	Total Energy Production	GWhr	0	0		
	Share of Non-Renewable Energy Consumption	%	#DIV/0!	#DIV/0!		
	Share of Non-Renewable Energy Production	%	#DIV/0!	#DIV/0!		

RTS question split into four to provide for aggregation of data at Product and/or Firm Level.

6	Energy Consumption per "high impact climate sector"	GWhr				
	Energy Consumption Intensity per "high impact climate sector"	GWhr/revenue	#DIV/0!	#DIV/0!		

Include all assets

Biodiversity		Previous	Current	Explanation	Actions taken
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7	Activities (sites / operations) negatively affecting "biodiversity-sensitive areas"?				
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Water		Previous	Current	Explanation	Actions taken
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8	"Emissions to Water"	Tonnes			
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Waste		Previous	Current	Explanation	Actions taken
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9	"Hazardous waste" generated	Tonnes			
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Social & Employee Matters		Previous Year Performance	Reporting Year Performance	Explanation	Actions taken
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10	Has the Borrower violated the "UN Global Compact Principles" and OECD Guidelines for Multinational Enterprises?				
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11	Does the Borrower have processes and compliance mechanisms to monitor compliance with UN Global Compact Principles and OECD Guidelines for Multinational Enterprises?				
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This is expected to be "Yes". Please provide lenders with written processes to monitor compliance. This is expected to be a policy setting out how the Borrower monitors compliance with UNGC (all four pillars) and a grievance/complaints handling mechanism to address violations needs to be present.

12	"Unadjusted gender pay gap" applicable to the Borrower (and main contractors, where possible)				
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13	Borrower board gender diversity, measured as the ratio of female to male board members				
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14	Borrower involved in the manufacture or selling of controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons) <i>This is expected to be "No", given lender policies on such issues, hence response preset at "No"</i>	No	No		
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Task Force on Climate-related Financial Disclosures ("TCFD")		Previous Year Performance	Reporting Year Performance	Explanation	Actions taken
A	Transition risk identification and assessment: Does the Borrower have processes in place to identify transition risks (e.g. carbon costs, exposure to litigation) that could have a material financial impact? Does it assess the potential risks and apply this in strategic decision making? Please describe.				
B	"Climate physical risk" identification and assessment: Does the Borrower have processes in place for assessing physical risks (e.g. storms, floods) that could have a material financial impact? Does it assess potential risks (e.g. increased capital costs or opex) and apply this in strategic decision making? Please describe.				

ESG Policies, Health & Safety & ESG Incident Monitoring

These are additional questions required by lenders on a generic asset basis

Policies, Procedures and Plans

(i)	Is the Borrower (or Group or Shareholders) a signatory to any ESG standards applicable to the Borrower assets? If yes, please provide details. <i>Examples include: UN Sustainable Development Goals (UN SDG), UN Global Compact Principles, UN Principles for Responsible Investment (PRI), Sustainability Accounting Standards Board (SASB), CDP Reporting, Ceres Roadmap for Sustainability, Global Reporting Initiative (GRI) Standards, International Integrated Reporting Framework, Recommendations of the Task Force for Climate-related Financial Disclosures (TCFD), OECD Guidelines for Multinational Enterprises.</i>				
(ii)	Does the Borrower (or Group or Shareholders) have a Health & Safety Policy, Procedure or Plan applicable to the Borrower assets? If yes, policy, procedure and/or plans to be shared with lenders.				
(iii)	Does the Borrower (or Group or Shareholders) have any other ESG Policies, Procedures or Plans applicable to the Borrower assets? If yes, policies, procedures and/or plans to be shared with lenders.				<i>Please detail extent of policies, procedures and plans (eg. do these extend to main contractors, community, users)?</i>
(iv)	Does the Borrower (or Group or Shareholders) have any Policies, Procedures or Plans applicable to the Borrower assets, which measure any positive social and environmental impacts? If yes, policies, procedures and/or plans to be shared with lenders.				<i>Please detail extent of policies, procedures and plans (eg. do these extend to main contractors, community, users, water, air, habitat)? Where carbon emissions reduction policies are provided, please indicate where these are aimed at aligning with the Paris Agreement or Science Based Targets Initiative.</i>

Health & Safety Incident Monitoring

(v)	Has the entity been involved in any significant Health & Safety related misconduct, penalties, incidents or accidents during the reporting period? <i>If Yes, please describe the incident</i>				
(vi)	Total number of fatalities (Borrower, main contractors, community, users)?	Number			<i>Please detail extent of reporting (eg. does the data extend to main contractors, community, users)?</i>
(vii)	Total number of injuries (Borrower, main contractors, community, users)?	Number			
(viii)	Lost time injury frequency rate	Number / 200,000 hrs worked or per 100 FTE employees			

(ix) Total recordable injury frequency rate

Number / 200,000
hrs worked or per
100 FTE employees

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Please detail extent of reporting (eg. does the data extend to main contractors, community, users)?

ESG Incident Monitoring

(x) Has the entity been involved in any other significant ESG related controversies, misconduct, penalties, incidents or accidents during the reporting period?

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(xi) Total number of cases that occurred

(xii) Total value of fines and/or penalties incurred

(xiii) Total number of cases pending investigation

(xiv) Additional context to be provided focusing on the three most serious incidents

Please detail extent of reporting (eg. does the data extend to main contractors, community, users, water, air, habitat)?