

GRESB: Standard&Reference Guide 2025				Requirements	Aspects	Points E	Points S	Points G	Tools in Switzerland		
	Leadership	ESG Commitments and Objectives	LE1: ESG leadership commitments	Has the entity made a public commitment to ESG leadership standards and/or principles?	- General ESG commitments: PRI, SBTi, UN Global Compavt etc. - Net Zero commitments			-			
			LE2: ESG objectives	Does the entity have ESG objectives?	- E-S-G objectives - Are the objectives available (publically/not publically)?			1	Targets & action plan,quantitative and based on KPI whenever possible		
		ESG Decision Making	LE3: Individual responsible for ESG, climate-related, and/or human capital objectives	Does the entity have one or more persons responsible for implementing ESG, climate-related, and/or human capital objectives?	- ESG - Climate-related risks and opportunities - Human capital - Board of Directors - C-suite level staff/Senior management - Investment Committee - Fund/portfolio managers - Asset managers - ESG portfolio manager - Investment analysts - Dedicated staff on ESG issues - External managers or service providers - Investor relations - Other				2	Organigramme, job descriptions	
			LE4: ESG taskforce/committee	Does the entity have an ESG taskforce or committee?	- Board of Directors - C-suite level staff/Senior management - Investment Committee - Other				1	Investment Committee	
			LE5: ESG, climate-related and/or human capital senior decision maker	Does the entity have a senior decision-maker accountable for ESG, climate-related, and/or human capital issues?	- Board of Directors - C-suite level staff/Senior management - Investment Committee - Other				1	Organigramme, job descriptions	
			LE6: Personnel ESG performance targets	Does the entity include ESG factors in the annual performance targets of personnel?	- C-suite level staff/Senior management - Investment Committee - Fund/portfolio managers - Asset managers - ESG portfolio manager - Investment analysts - Dedicated staff on ESG issues - External managers or service providers - Investor relations - Other				2	Annual employee evaluation	
	Policies	ESG Policies	PO1: Policy on environmental issues	Does the entity have a policy/policies on environmental issues? - Outlining rules and procedures - Providing principles that guide action - Setting roles and responsibilities - Describing values and beliefs - Stating an intention to act or achieve defined goals and/or company vision	- Biodiversity and habitat - Climate/climate change adaptation - Energy consumption - Greenhouse gas emissions - Indoor environmental quality - Material sourcing - Pollution prevention - Renewable energy - Resilience to catastrophe/disaster - Sustainable procurement - Waste management - Water consumption - Other NetZero				15	- Biodiversity policy (principles regarding greening of outdoor areas/roofs/facades, handling of invasive plant species, use of native plants, maintenance/care) - CO2 reduction path - Energy monitoring and operational optimization - Supplier Policy - Waste management concept - Construction Policy - etc. CO2 reduction path	
			PO2: Policy on social issues	Does the entity have a policy/policies on social issues? - Outlining rules and procedures - Providing principles that guide action - Setting roles and responsibilities - Describing values and beliefs - Stating an intention to act or achieve defined goals and/or company vision	- Human capital - Community development - Customer satisfaction - Employee engagement - Employee health & well-being - Employee remuneration - Forced or compulsory labor - Freedom of association - Health and safety: community - Health and safety: contractors - Health and safety: employees - Health and safety: tenants/customers - Human rights - Human capital - Labor standards and working conditions - Social enterprise partnering - Stakeholder relations - Other				15	- Wage regulations according to the Federal Act on Gender Equality (Gender Equality Act, GEG) - Working time regulations, absence regulations, expense regulations, pension plan, etc. - Guidelines regarding working conditions according to the Labour Act and EKAS regulations - Guidelines regarding customer satisfaction monitoring - Guidelines regarding real estate and social sustainability (principles according to SSRE) - Stakeholder analysis and interaction	
			PO3: Policy on governance issues	Does the entity have a policy/policies on governance issues? - Outlining rules and procedures - Providing principles that guide action - Setting roles and responsibilities - Describing values and beliefs - Stating an intention to act or achieve defined goals and/or company vision	- Bribery and corruption - Cybersecurity - Data protection and privacy - Executive compensation - Fiduciary duty - Fraud - Political contributions - Shareholder rights - Other				15	- Anti-corruption policy - Cybersecurity concept (risks, technical measures, training) - Policy according to the Data Protection Regulation - Shareholder rights and fiduciary duties according to the Swiss Code of Obligations - Executive remuneration concept according to Article 95 paragraph 3 of the Federal Constitution (Minder initiative) - Shareholders' agreement - Policy regarding party support	
							0	0	7		
		Reporting	ESG Disclosure	RP1: ESG reporting	Does the entity disclose its ESG actions and/or performance?	- Section in Annual Report - Stand-alone sustainability report(s) - Integrated Report - Dedicated section on corporate website - Other - According to acknowledged standards - External verification				3.5	- ESG Report - Organisation according to GRI - Product: according to GRESB
				ESG Incident Monitoring	RP21: Incident monitoring	Does the entity have a process to monitor controversies, misconduct, penalties, incidents, accidents, or breaches against the codes of conduct/policies?	- The process includes external communication of controversies, misconduct, penalties, incidents or accidents to: - Clients/Customers - Community/Public - Contractors - Employees - Investors/Shareholders - Regulators/Government - Special interest groups (NGOs, Trade Unions, etc) - Suppliers - Other stakeholders				0.25
			RP22: ESG incident occurrences		Has the entity been involved in any ESG-related breaches that resulted in fines or penalties during the reporting year?					-	Monitoring
						0	0	45			
	Risk Management	RM1: Environmental Management System (EMS)	Does the entity have an Environmental Management System (EMS)?		- ISO 14001 - EMAS - Other				1.25	- ISO 14001 certificate - EMAS statement	
					- Compliance linked to employee remuneration - Dedicated help desks, focal points, ombudsman, hotlines - Disciplinary actions in case of breach, i.e. warning, dismissal, zero tolerance policy - Employee performance appraisal systems integrate compliance with codes of conduct - Investment due diligence process - Responsibilities, accountabilities and reporting lines are systematically defined in all divisions and group companies - Training related to governance risks for employees (multiple answers possible) - Regular follow-ups - When an employee joins the organization - Whistle-blower mechanism - Other				0.25	- Implementation of policies including control mechanisms	
		RM3: Social risk assessments	Has the entity performed social risk assessments within the last three years?	according to PO2		0.25	- Periodic review and, if necessary, adjustment of the relevant directives/policies				
			Has the entity performed governance risk assessments within the last three years?	according to PO3		0.25	-				

MANAGEMENT	Risk Assessments	RM41 ESG due diligence for new acquisitions	Does the entity perform asset-level environmental and/or social risk assessments as a standard part of its due diligence process for new acquisitions?	<ul style="list-style-type: none"> - Biodiversity and nature - Building safety - Climate/Climate change adaptation - Compliance with regulatory requirements - Contaminated land - Energy efficiency - Energy supply - Flooding - GHG emissions - Health and well-being - Indoor environmental quality - Natural hazards - Socio-economic - Transportation - Waste management - Water efficiency - Water supply - Other 			0.25	Due Diligence based on SSREI tool
		RM 42 Embodied carbon in acquisitions	Does the entity perform asset-level risk assessment of embodied carbon emissions for new acquisitions?	<ul style="list-style-type: none"> - Qualitative assessment of embodied carbon emissions - Quantitative assessment of embodied carbon emissions 			-	SSREI tool
	Climate-related Risk Management	RM5 Climate resilience	Does the entity's climate strategy incorporate resilience?	<ul style="list-style-type: none"> - Transition scenarios - Physical scenarios 			0.5	Risk analysis
		RM 61 Transition risk identification	Does the entity have a systematic process for identifying transition risks that could have a material financial impact on the entity?	<ul style="list-style-type: none"> - Policy and legal - Technology - Market - Reputation 			0.5	
		RM 62 Transition risk impact assessment	Does the entity have a systematic process to assess the material financial impact of transition risks on the business and/or financial planning of the entity?	<ul style="list-style-type: none"> - Policy and legal - Technology - Market - Reputation 			0.5	
		RM 63 Physical risk identification	Does the entity have a systematic process for identifying physical risks that could have a material financial impact on the entity?	<ul style="list-style-type: none"> - Acute hazards - Chronic stressors 			0.5	
		RM 64 Physical risk impact assessment	Does the entity have a systematic process for the assessment of material financial impact from physical climate risks on the business and/or financial planning of the entity?	<ul style="list-style-type: none"> - Direct impacts - Indirect impacts 			0.5	Assessment by the building insurance Portfolio analysis according to SSREI
		RM 7 Biodiversity and nature-related strategy	Does the entity have a strategy that addresses biodiversity and nature-related issues?				-	
					0	0.25	4.5	
	Employees	SE1 Employee training	Does the entity provide training and development for employees?	<ul style="list-style-type: none"> - Percentage of employees - Percentage of ESG-specific training - Focus of the E-S-G 			1	Continuing education concept and budget (general) Training concept (specific)
		SE21 Employee satisfaction survey	Has the entity undertaken an employee satisfaction survey within the last three years?	<ul style="list-style-type: none"> - Internment of employees - Percentage of employees - Planning and preparation for engagement - Development of action plan - Implementation - Training - Program review and evaluation - Feedback sessions with c-suite level staff - Feedback sessions with separate teams/departments - Focus groups - Other 			1	Employee survey
		SE22 Employee engagement program	Does the entity have a program in place to improve its employee satisfaction based on the outcomes of the survey referred to in SE21?	<ul style="list-style-type: none"> - Needs assessment - Goal setting - Action - Monitoring - Academic comfort - Biophilic design - Childcare facilities contributions - Flexible working hours - Healthy eating - Humidity - Illumination - Inclusive design - Indoor air quality - Lighting controls and/or daylight - Noise control - Paid maternity leave in excess of legally required minimum - Paid paternity leave in excess of legally required minimum - Physical activity - Physical and/or mental healthcare access - Social interaction and connection - Thermal comfort - Water quality - Working from home arrangements - Other 			1	Action plan derived from employee survey
		SE31 Employee health & well-being program	Does the entity have a program in place for promoting health & well-being of employees?				0.75	Wellbeing program
		SE32 Employee health & well-being measures	Does the entity take measures to incorporate the health & well-being program for employees described in SE31? - Assessment - Goals - Action - Tracking?				1.25	
		SE4 Employee safety indicators	Has the entity monitored conditions for and / or tracked indicators of employee safety during the last three years?	<ul style="list-style-type: none"> - Work station and/or workplace checks - Absentee rate - Injury rate - Lost day rate - Other metrics 			0.5	
		SE5 Human capital	Does the entity monitor human capital metrics?	<ul style="list-style-type: none"> - Management - Age group distribution - Board tenure - Gender pay gap - Gender ratio - International background - Racial diversity - Socioeconomic background 			0.5	Monitoring/KPI
		SE6 Supply chain engagement program	Does the entity include ESG-specific requirements in its procurement processes? - Rules - Controls	<ul style="list-style-type: none"> - Organization's employees - Age group distribution - Board tenure - Gender pay gap - Gender ratio - International background - Racial diversity - Socioeconomic background - Business ethics - Child labor - Environmental process standards - Environmental product standards - Health and safety: employee - Health and well-being - Human health-based product standards - Human rights - Labor standards and working conditions - Other 			1.5	
		SE7: Monitoring property/asset managers	Does the entity monitor property/asset managers' compliance with the ESG-specific requirements in place for this entity?	<ul style="list-style-type: none"> - Checks performed by independent third party - Property/asset manager ESG training - Property/asset manager self-assessments - Regular meetings and/or checks performed by the entity's employees - Require external property/asset managers' alignment with a professional standard - Other 			1	Employment evaluation
		SE7: Monitoring external suppliers/service providers	Does the entity monitor other direct external suppliers' and/or service providers' compliance with the ESG-specific requirements in place for this entity?	<ul style="list-style-type: none"> - Checks performed by an independent third party - Regular meetings and/or checks performed by external property/asset managers - Regular meetings and/or checks performed by the entity's employees - Require supplier/service providers' alignment with a professional standard - Supplier/service provider ESG training - Supplier/service provider self-assessments - Other 			1	Supply Chain Management: Supplier evaluation and monitoring

	Stakeholder Engagement		Suppliers	Is there a formal process for stakeholders to communicate grievances? To: - Contractors - Suppliers - Supply chain (beyond tier 1 suppliers and contractors) - Clients/Customers - Community/Public - Employees - Investors/Shareholders - Regulators/Government - Special interest groups (NGO's, Trade Unions, etc.)	Accessible and easy to understand - Anonymous - Dialogue based - Equitable & rights compatible - Improvement based - Legitimate & safe - Predictable - Prohibitive against retaliation - Transparent - Other					
						0	0.5	0	Hotline	
PERFORMANCE	Reporting Characteristics	Reporting Characteristics	RA1: The entity's standing investments portfolio during the reporting year		- Property Type - Country - Number of Assets - Floor area (m2) - % GAV	-			SSREI	
	Risk Assessment	Risk Assessments	RA1: Risk assessments performed on standing investments portfolio	Has the entity performed asset-level environmental and/or social risk assessments of its standing investments during the last three years?	Analogue RM41	3			SSREI	
		RA2: Technical building assessments	Technical building assessments performed during the last three years	- Energy - Water - Waste	3			Stratus Immoledo and other tools		
		Efficiency Measures	RA3: Energy efficiency measures	Energy efficiency measures implemented in the last three years	- Automatic Meter Readings - Automation System Upgrades / Replacements - Management System Upgrades / Replacements - Installation of high-efficiency equipment and appliances - Installation of on-site renewable energy - Occupier engagement / informational technologies - Smart Grid / Smart building technologies - System commissioning o retro-commissioning - Wall / roof insulation - Window replacement	15			Operational improvement based on Minerple-Betrieb	
			RA4: Water efficiency measures	Water efficiency measures implemented in the last three years	- Automatic Meter Readings - Cooling tower - Drip / smart irrigation - Drought tolerant / native landscaping - High efficiency / dry fixtures - Leak detection system - Metering of water subsystems - On-site water treatment - Reuse of storm water and/or grey water	1				
			RA5: Waste management measures	Waste management measures implemented in the last three years	- Composting landscape and/or food waste - Ongoing waste performance monitoring - Recycling - Waste stream management - Waste stream audit	0.5			Primary responsibility of the municipality according to the Waste Ordinance, VWEA, possibly waste separation system on the site	
								9	0	0
		Targets	Targets	T11: Portfolio improvement targets	Has the entity set long-term performance improvement targets?	- Energy consumption - Renewable Energy use - GHG emissions - Water consumption - Waste diverted from landfill - Building certification	1			Action plan: Resources comprehensively based on SSREI
	T12: Net Zero Targets		Has the entity set GHG reduction targets aligned with Net Zero?		1			CO2 reduction path		
						2	0	0		
	Tenants & Community	Tenants/Occupiers	TC1: MTenant engagement program	Does the entity have a tenant engagement program in place that includes ESG-specific issues?	- Building/asset communication - Feedback sessions with individual tenants - Provide tenants with feedback on energy/water consumption and waste - Social media/online platform - Tenant engagement meetings - Tenant ESG guide - Tenant ESG training - Tenant events focused on increasing ESG awareness - Other		1		- Core and behaviour instructions - App for communication between management and tenants - Animation/engagement program	
			TC21: Tenant satisfaction survey	Has the entity undertaken tenant satisfaction surveys within the last three years?	- Net Promoter Score - Overall satisfaction score - Satisfaction with communication - Satisfaction with property management - Satisfaction with responsiveness - Understanding tenant needs - Value for money - Other		1			
			TC22: Program to improve tenant satisfaction	Does the entity have a program in place to improve tenant satisfaction based on the outcomes of the survey referred to in TC21?	- Development of an asset-specific action plan - Feedback sessions with asset/property managers - Feedback sessions with individual tenants - Other		1		Employee survey and action plan	
			TC3: Fit-out & refurbishment program for tenants on ESG	Does the entity have a fit-out and refurbishment program in place for tenants that includes ESG-specific issues? Concerning: - Uprfront carbon emissions - Energy efficiency - Waste management - Water conservation - Indoor air quality - Biodiversity and green space	- Fit-out and refurbishment assistance for meeting the minimum fit-out standards - Tenant fit-out guides - Minimum fit-out standards are prescribed - Procurement assistance for tenants - Other	15			na in Switzerland	
			TC4: ESG-specific requirements in lease contracts (green leases)	Does the entity include ESG-specific requirements in its standard lease contracts?	- Cooperation and works - Management and consumption: Energy, water, waste etc. - Reporting and standards - Data sharing & metering	15			Green Leases	
			TC51: Tenant health & well-being program	Does the entity have a program for promoting health & wellbeing of tenants, customers, and local surrounding communities?	- Needs assessment - Goal setting - Action - Monitoring		0.75			
			TC52: Tenant health & well-being measures	Does the entity take measures to incorporate the health & well-being program for tenants and local communities described in TC51?	- Needs assessment: Tenant survey, community engagement, use of secondary data, etc. - Goal setting: Mental, physical, social health and well-being - Action: See SE32 - Monitoring		1.25		Analysis according to SSREI and continuous improvement	
		Community	TC61: Community engagement program	Does the entity have a community engagement program in place that includes ESG-specific issues?	- Community health and wellbeing - Effective communication and process to address community concerns - Enhancement programs for public spaces - Employment creation in local communities - Research and network activities - Resilience, including assistance or support in case of disaster - Supporting charities and community groups - ESG education program - Other		2		Participation programme	
			TC62: Monitoring impact on community	Does the entity monitor its impact on the community?	- Housing affordability - Impact on crime levels - Livability score - Local income generated - Local residents' well-being - Walkability score - Other		1		Analysis according to SSREI	
							3	0	0	
Performance	Energy	ENT: Energy Consumption	Energy consumption per source			19			REIDA	
	GHG	GH1: GHG Emissions	Total GHG emissions of the portfolio	Scope 1/2/3		7			REIDA	
	Water	WT1: Water use	Total water consumption of the portfolio	Reused and recycled water		7			Monitoring	
	Waste	WS1: Waste Management	Total waste generation of the portfolio	- Hazardous - Non-hazardous		4			Monitoring	
						32	0	0		
Data Monitoring & Review	Review, verification and assurance of ESG data	MR1: External review of energy data	Has the entity's energy consumption data reported in ENT been reviewed by an independent third party?	- Standard - Externally checked / verified		1.75			Verification according to REIDA or SSREI at external certification according to ISO 14064	
		MR2: External review of GHG data	Has the entity's GHG data reported in GH1 been reviewed by an independent third party?	- Standard - Externally checked / verified		1.25			REIDA (automatische Umrechnung des Energiebedarfs in CO2)	
		MR3: External review of water data	Has the entity's water data reported in WT1 been reviewed by an independent third party?	- Standard - Externally checked / verified		1.25				
		MR4: External review of waste data	Has the entity's waste data reported in WS1 been reviewed by an independent third party?	- Standard - Externally checked / verified		1.25				
							5.5	0	0	

Development	Building Certification	Building Certifications	BC11 Building Certifications at the time of design/construction and for interior	Standing investments that obtained a green building certificate at the time of design, construction, and/or renovation	Percentage m2	7			SSREL, BREAM in-Use etc.
			BC12 Operational building certifications	Standing investments that hold a valid operational green building certificate	Percentage m2	8.5			SSREL, DGNB-G8
			BC2 Energy Ratings	Standing investments that hold a valid energy rating	Percentage m2	2			GEAK
						10.5	0	0	
	Reporting Characteristics	Reporting Characteristics	DRT Composition of the entity's development projects portfolio during the reporting year		- Property type - Country - Construction / renovation - In progress at the end of the reporting period number / m2 - Completed during the reporting period number / m2				
	ESG Requirement	ESG Requirements	DRE1 ESG strategy during development	Does the entity have an ESG strategy in place for development projects?	- Biodiversity and habitat - Building safety - Climate/climate change adaptation - Energy consumption - Green building certifications - Greenhouse gas emissions - Health and well-being - Indoor environmental quality - Life cycle assessment/embodied carbon - Location and transportation - Material sourcing - Net-zero/carbon neutral design - Pollution prevention - Renewable energy - Resilience to catastrophe/disaster - Site selection and land use - Sustainable procurement - Waste management - Water consumption - Other	4			SNBS
			DRE2 Site selection requirements	Does the entity require sustainable site selection criteria to be considered for development projects?	- Connect to multi-modal transit networks - Locate projects within existing developed areas - Protect, restore, and conserve aquatic ecosystems - Protect, restore, and conserve farmland - Protect, restore, and conserve floodplain functions - Protect, restore, and conserve habitats for native, threatened and endangered species - Protect, restore, and conserve historical and heritage sites - Redevelop brownfield sites - Other	4			SNBS
			DRE3 Site design and construction requirements	Does the entity have sustainable site design/construction requirements for development projects?	- Manage waste by diverting construction and demolition materials from disposal - Manage waste by diverting reusable vegetation, rocks, and soil from disposal - Minimize light pollution to the surrounding community - Minimize noise pollution to the surrounding community - Perform environmental site assessment - Protect air quality during construction - Protect and restore habitat and soils disturbed during construction and/or during previous development - Protect surface water and aquatic ecosystems by controlling and retaining construction pollutants - Other	4			According to Umweltschutzgesetz, USG, Luftreinhalte-Verordnung, Lömschutz-Verordnung, Abfall-Verordnung
						12	0	0	
	Building Certifications	Building Certifications	DBC11 Green building standard requirements	Does the entity's development portfolio include projects that are aligned with green building rating standards?	- Certification not required - Certification required, but no specific level - Certification required with specific level	4			SNBS
			DBC12 Green building certifications	Does the entity's development portfolio include projects that obtained or are registered to obtain a green building certificate?		9			SNBS
						13	0	0	
	Materials	Materials	DMA1 Materials selection requirements	Does the entity have a policy requiring that the environmental and health attributes of building materials be considered for development projects? - Environmental Product Declarations - Health Product Declarations - Other types of required health and environmental disclosure	- Locally extracted or recovered materials - Low embodied carbon materials - Low-emitting VOC materials - Materials and packaging that can easily be recycled - Materials that disclose environmental impacts - Materials that disclose potential health hazards - Rapidly renewable materials and recycled content materials - "Red list" of prohibited materials or ingredients that should not be used on the basis of their human and/or environmental impacts - Third-party certified wood-based materials and products - Types of third-party certification used - Other	4			SNBS oder Minergie-ECO
			DMA2 Embodied carbon measurement & disclosure	Does the entity measure the embodied carbon emissions of its development projects?	- Substructure - Superstructure - Envelope - Finishes - Building services (MEP) - Other	-			SNBS or SIA 3901
						6	0	0	
	Energy	Energy	DEN1 Energy efficiency requirements	Does the entity have minimum energy efficiency requirements for development projects?	- Air conditioning - Commissioning - Energy modeling - High-efficiency equipment and appliances - Lighting - Occupant controls - Passive design - Space heating - Ventilation - Water heating - Other	6			SNBS
			DEN21 On-site renewable energy and low carbon technologies	Does the entity incorporate on-site renewable energy and/or low carbon technologies in the design of development projects?	- Biomass - Geothermal Steam - Hydro - Solar/photovoltaic - Wind - Other	6			SNBS
			DEN22 Net zero carbon design and standards	Does the entity's portfolio include any buildings designed to meet net zero carbon?	- Construction - Operation	2			CO2 reduction path
						14	0	0	
	Water	Water Conservation	DWT1 Water conservation strategy	Does the entity promote water conservation in its development projects?	- Development and implementation of a commissioning plan - Integrative design for water conservation - Requirements for indoor water efficiency - Requirements for outdoor water efficiency - Requirements for process water efficiency - Requirements for water supply - Requirements for minimum water use intensity post-occupancy - Other Common water efficiency measures include: - Commissioning of water systems - Drip/smart irrigation - Drought tolerant/low-water landscaping - High efficiency/dry fixtures - Leak detection system - Occupant sensors - On-site wastewater treatment - Reuse of stormwater and greywater for non-potable applications - Other Operational water efficiency monitoring - Post-construction water monitoring - Sub-meter - Water use analytics - Other	5			SNBS Waste water according to Gewässerschutz-Verordnung (GSchV)
						5	0	0	

	Waste	Waste Management		<ul style="list-style-type: none">- Construction waste strategy- Diversion rate requirements- Education of employees/contractors on waste management- Incentives for contractors for recovering, reusing and recycling building materials- Targets for waste stream recovery, reuse and recycling- Waste management plans- Waste separation facilities- Other					According to Abfallverordnung (VVEA)
			DWS1: Waste management strategy	Does the entity promote efficient on-site solid waste management during the construction phase of its development projects? - Practices - Monitoring / Audit		5			SNBS
	Health, Safety & Well-being				<ul style="list-style-type: none">- Acoustic comfort- Active design features- Biophilic design- Commissioning- Daylight- Ergonomic workplace- Humidity- Illumination- Inclusive design- Indoor air quality- Natural ventilation- Occupant controls- Physical activity- Thermal comfort- Water quality- Other				
			DSE1: Health & Well-being	Does the entity take measures to incorporate occupant health & well-being in its development projects? - Health Impact Assessment - Integrated planning process - Other planning process					
			DSE2: On-site safety	Does the entity promote on-site safety during the construction phase of its development projects?	<ul style="list-style-type: none">- Availability of medical personnel- Communicating safety information- Continuously improving safety performance- Demonstrating safety leadership- Entrenching safety practices- Managing safety risks- On-site health and safety professional (coordinator)- Personal Protective and Life Saving Equipment- Promoting design for safety- Training curriculum- Other		2		SNBS
			DSE2.1: Safety metrics	Does the entity monitor safety indicators at construction sites?	<ul style="list-style-type: none">- Injury rate- Fatalities- Near misses- Lost day rate- Severity rate- Other metrics				
			DSE2.2: Contractor ESG requirements	Does the entity have ESG requirements in place for its contractors?	<ul style="list-style-type: none">- Business ethics- Child labor- Community engagement- Environmental process standards- Environmental product standards- Health and well-being- Human rights- Human health-based product standards- Occupational safety- Labor standards and working conditions- Other				Arbeitssicherheit according to Bauarbeitenverordnung (BauAV)
			DSE2.3: Contractor monitoring methods	Does the entity monitor its contractors' compliance with its ESG-specific requirements in place for this entity?	<ul style="list-style-type: none">- Contractor ESG training- Contractors provide update reports on environmental and social aspects during construction- External audits by third party- Internal audits- Weekly/monthly (on-site) meetings and/or ad hoc site visits- Other				Umweltstandards according to USG
			DSE4: Community engagement program	Does the entity have a community engagement program through its development projects in place that includes ESG-specific issues?	<ul style="list-style-type: none">- Community health and well-being- Effective communication and process to address community concerns- Employment creation in local communities- Enhancement programs for public spaces- ESG education program- Research and network activities- Resilience, including assistance or support in case of disaster- Supporting charities and community groups- Other				Menschenrechte / Kinderarbeit n.a.
			DSE5.1: Community impact assessment	Does the entity assess the potential long-term socio-economic impact of its development projects on the community as part of planning and pre-construction?	<ul style="list-style-type: none">- Housing affordability- Impact on crime levels- Livability score- Local income generated- Local job creation- Local residents' well-being- Walkability score- Other				
			DSE5.2: Community impact monitoring	Does the entity have a systematic process to monitor the impact of development projects on the local community during different stages of the project?	<ul style="list-style-type: none">- Analysis and interpretation of monitoring data- Development and implementation of a communication plan- Development and implementation of a community monitoring plan- Development and implementation of a risk mitigation plan- Identification of nuisance and/or disruption risks- Identification of stakeholders and impacted groups- Management practices to ensure accountability for performance goals and issues identified during community monitoring- Other				
	Targets					0	15	0	
			DT1: Embodied carbon targets	Has the entity set a target for the upfront embodied carbon emissions of its development projects?	Standard	-	-	-	SNBS/GIA 390/1
						0	0	0	
	Residential	Residential	RES1: Fair attribution of housing	Does the entity have a program on fair attribution of housing for tenants?	<ul style="list-style-type: none">- Training and education for employees on fair housing practices- Guidelines for non-discriminatory tenant selection- Transparent criteria for tenant screening- Guidelines on non-discriminatory advertising- Integration and enforcement of fair housing practices among real estate agents- Reporting mechanism stakeholders to report potential fair housing concerns- Other		-		SSREI
			RES2: Local Infrastructure	Does the entity monitor performance metrics of its portfolio's local infrastructure?	<ul style="list-style-type: none">- Livability score- Walkability score		-		SNBS
			RES3: Community safety	Does the entity have a process to monitor the crime levels in the vicinity of its assets?	<ul style="list-style-type: none">- Improved lighting- Secure entry systems- Surveillance cameras- Physical barriers- Security presence- Secured storage facilities- Other		-		SNBS
			RES4: Affordability	Does the entity have an Affordability policy for its standing investments portfolio?			-		SSREI
			RES5: Affordable housing	Does the entity own affordable housing properties in its standing investments portfolio?			-		SSREI
			RES6: ESG-specific elements in lease contracts	Does the entity include ESG-specific elements in its standard lease contracts and related appendices?	according to TC 4	15			
						15	0	0	