



GRESB Infrastructure Asset Standard

2026 Updates Summary Table

This document summarizes the [GRESB Infrastructure Asset Standard - 2026 Updates](#). For detailed information on each change, please refer to the complete document. Should you have any questions, please [contact](#) the GRESB Member Success team.

Note that all indicators where new content has been introduced are not pre-filled in 2026.

GENERAL STANDARD UPDATES						
TOPIC	COMPONENT	INDICATOR CODE	DESCRIPTION OF CHANGE	REPORTING IMPACT	VALIDATION IMPACT	SCORING IMPACT
SUSTAINABILITY REPORTING	MANAGEMENT	RP1	Indicator simplified so that only one disclosure type is required. List of third-party standards expanded to include SFDR.	Reduced reporting burden. Participants are only required to identify elements of a single sustainability report.	✓	✓
RISK MANAGEMENT	MANAGEMENT	RM1	Removal of the option to report management systems that lack alignment to a standard. Addition of ISO 50001 to the list of standards.	Participants may report on management systems aligned with or accredited by ISO 50001.	—	—
RISK ASSESSMENT	MANAGEMENT	RM2.1-2.3	Simplified indicator so that it only recognizes risk assessments that include 1) identification, 2) analysis, 3) evaluation, and 4) treatment of material issues.	Participants can only report risk assessments that include all four elements.	✓	✓
CLIMATE RESILIENCE	MANAGEMENT	RM3	Updated climate scenarios to reflect most recent NGFS data and discontinuation of the 2°C scenario from CRREM.	Participants may select the most recent climate scenarios.	—	—
NET-ZERO TARGETS	PERFORMANCE	GH1-2	Introduction of a new Net-Zero Targets indicator comprising the net-zero questions previously included under GH1. Reduced material relevance of net zero from “medium” to “low” for renewable sector assets.	Renewable Sector Assets: Participants may optionally answer the Net-Zero Targets indicator. All other sectors: No impact.	—	✓
ASSET CLASSIFICATION	ENTITY & REPORTING CHARACTERISTICS	RC3	Introduction of two new asset classes: •Oil and Gas Exploration and Production, and •Maritime Service Operation Vessels	Participants may choose two new asset classes with unique materiality outcomes.	—	✓

OTHER UPDATES				
TOPIC	DESCRIPTION OF CHANGE	REPORTING IMPACT	VALIDATION IMPACT	SCORING IMPACT
NZIF MODULE	Introduction of a new module that integrates GRESB Assessment data to evaluate an asset’s alignment with the IIGCC Net Zero Investment Framework (NZIF).	Reporting is optional and will not impact GRESB output. Participants that complete this module will receive an NZIF Alignment Report alongside final GRESB results.	—	—

Legend

✓

 Impact

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 No impact