



S&P Global
Commodity Insights

Sustainable¹

GRESB Assurance & Verification Solutions

**Strengthening ESG data
credibility & investor
confidence**

2025

What is Assurance & Verification?

- Assurance is an independent, third-party process that validates the accuracy and reliability of reported non-financial data covering both performance metrics and the underlying systems, controls, and processes.
- In the GRESB context, **Verification/Assurance** strengthens the credibility of reported data on **Energy, Water, Waste, and GHG emissions** across infrastructure and real estate portfolios. From 2025, GRESB is expanding requirements for data verification in selected indicators making early adoption a proactive signal of market leadership.

Our Offerings

Full Scope Verification + Management Report

Includes full verification plus a strategic management report highlighting key gaps, improvement areas for future disclosures.

Full Scope Verification

Comprehensive indicator level review with document validation, traceability checks, and final verification outcome.

Our Process



Pre Verification Activities

- Scoping & Planning
- Map assets, process and data responsibilities
- Finalization of timeline



Verification Activities

- Sampling of KPIs
- Interviews with data owners, system walkthroughs
- Evaluate data accuracy, and completeness



Timeline

A typically verification engagement for a fund comprising 10-30 assets require approximately **four weeks**, subject to the availability of data and supporting evidence.



Deliverable

- Assurance Statement Aligned to AA1000AS V3** for publication alongside sustainability reports or GRESB submission
- Management Report** for management, highlighting gaps and areas of improvement

Why choose us



Expert team

Led by PCSAP qualified assurance providers, with hands-on experience in, GRESB, INREV, EPRA, GRI and global ESG frameworks



Trusted & Time-tested Process

Following international assurance standards, with proven credibility in ESG data assurance & verification



Deadline Aligned Delivery

Fast, coordinated execution aligned with GRESB submission deadlines and last-mile readiness



Confidential and Conflict free

Fully independent and audit-grade third-party review with strict confidentiality and no conflict of interest with your reporting consultants

Partnership Strengths

S&P Global
Technical expertise & robust assurance methodology



Measurabl
Advanced platform & enablement for ESG/GRESB data

Benefits to Client

01 | **Reduced project cycle**
Faster assurance completion

03 | **Minimal client intervention**
Efficient coordination, smoother execution

02 | **Clarity & streamlined process**
Less ambiguity, higher confidence

04 | **Speed & accuracy**
Assurance projects delivered with precision

How we work

Engagement Scope & Methodology



What We Verify

- **Environmental indicators** aligned to GRESB
 - Energy, GHG emissions, water, and waste
 - Scope 1 & 2 (market-and location-based), and select Scope 3 categories
- **Supporting disclosures** including:
 - Green Building Certifications (GCB)
 - Energy Performance Certificates (EPC)
 - **Intensity matrices** for energy, water and GHG emissions



How We Verify

- **API-driven data pulls** via Measurabl platform and structured Measurabl export
- **Desktop review** of submitted data variance checks, and sample-based observations
- **Structured Q&A** process for clarifications and evidence follow-ups
- **Issued Assurance Statements** aligned to engagement scope



Sustainable1