

SASB MAPPING 2025 - GCP

Sustainability Accounting Standards Board (SASB): Real Estate, v 2023 -06



Topic	Metric	Unit of Measure	Code	Reference(s)
Energy Management	Energy consumption data coverage as a percentage of total floor area, by property sector	Percentage (%) by floor area	IF-RE-130a.1	Consolidated Sustainability Statement: E1-5 – Energy Consumption and Mix
	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity, and, (3) percentage renewable, by property sector	Gigajoules (GJ), Percentage (%)	IF-RE-130a.2	Consolidated Sustainability Statement: E1-5 – Energy Consumption and Mix
	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property sector	Percentage (%)	IF-RE-130a.3	Consolidated Sustainability Statement: E1-5 – Energy Consumption and Mix
	Percentage of eligible portfolio that (1) has an energy rating, and, (2) is certified to ENERGY STAR, by property sector	Percentage (%) by floor area	IF-RE-130a.4	Consolidated Sustainability Statement: E1-5 – Energy Consumption and Mix Sustainability In-Focus Report: Energy Performance Certificates
	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	n/a	IF-RE-130a.5	Consolidated Sustainability Statement: E1-1 – Transition Plan for Climate Change Mitigation
Water Management	Water withdrawal data coverage as a percentage of (1) total floor area, and, (2) floor area in regions with High or Extremely	Percentage (%) by floor area	IF-RE-140a.1	Sustainability In-Focus Report: Metrics: Water Management
	(1) Total water withdrawn by portfolio area with data coverage, and, (2) percentage in regions with High or Extremely High Baseline Water Stress, by property sector	Thousand cubic metres (m ³), Percentage (%)	IF-RE-140a.2	Sustainability In-Focus Report: Metrics: Water Management
	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property sector	Percentage (%)	IF-RE-140a.3	Sustainability In-Focus Report: Metrics: Water Management
	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	IF-RE-140a.4	Sustainability In-Focus Report: Water Management
Management of Tenant Sustainability Impacts	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency-related capital improvements, and, (2) associated leased floor area, by property sector	Percentage (%) by floor area, Square metres (m ²)	IF-RE-410a.1	GCP does not report this metric.
	Percentage of tenants that are separately metered or submetered for (1) grid electricity consumption, and, (2) water withdrawals, by property sector	Percentage (%) by floor area, Square metres (m ²)	IF-RE-410a.2	GCP does not report this metric.
	Discussion of approach to measuring, incentivising and improving sustainability impacts of tenants	n/a	IF-RE-410a.3	Consolidated Sustainability Statement: E1-1 – Transition Plan for Climate Change Mitigation
Climate Change Adaptation	Area of properties located in 100-year flood zones, by property sector	Square metres (m ²)	IF-RE-450a.1	GCP does not report this metric.
	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	n/a	IF-RE-450a.2	Consolidated Sustainability Statement: EU Taxonomy Disclosures
Number of assets, by property sector		Number	IF-RE-000.A	GCP does not report this metric.
Leasable floor area, by property sector		Square metres (m ²)	IF-RE-000.B	Board of Directors' Report: Portfolio
Percentage of indirectly managed assets, by property sector		Percentage (%) by floor area	IF-RE-000.C	GCP does not report this metric.
Average occupancy rate, by property sector		Percentage (%)	IF-RE-000.D	Board of Directors' Report: Portfolio