

SASB – Key Metrics

As part of our commitment to transparency and sustainability, KingSett provides disclosures informed by the Sustainability Accounting Standards Board (SASB) Real Estate Standard for consumptions and the Greenhouse Gas (GHG) Protocol for emissions. In addition to the Key Performance Indicators linked in the Data Assurance and Opinion section of our website, this document outlines key sustainability metrics relevant to our industry, including energy management, water usage, tenant engagement and climate change adaptation.

Code & Topic	Accounting Metric	Unit of Measurement	Deviation from SASB	Value/Location of Info
IF-RE-130a.1 – Energy Management	Energy consumption data coverage as a percentage of total floor area, by property sector	Percentage (%) by floor area		
IF-RE-130a.2 – Energy Management	(1) Total energy consumed by portfolio area with data coverage, by property sector	Gigajoules (GJ)		
	(2) Percentage grid electricity, by property sector	Percentage (%)		
	(3) Percentage renewable, by property sector	Percentage (%)		
IF-RE-130a.3 – Energy Management	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property sector			
IF-RE-130a.4 – Energy Management	Percentage of eligible portfolio that (1) has an energy rating, by property sector	Percentage (%) by floor area		
	Percentage of eligible portfolio that (2) is certified to ENERGY STAR, by property sector	Percentage (%) by floor area		
IF-RE-130a.5 – Energy Management	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	n/a		
IF-RE-140a.1 – Water Management	Water withdrawal data coverage as a percentage of (1) total floor area, by property sector	Percentage (%) by floor area		
	Water withdrawal data coverage as a percentage of (2) floor area in regions with High or Extremely High Baseline Water Stress, by property sector	Percentage (%) by floor area		
IF-RE-140a.2 – Water Management	(1) Total water withdrawn by portfolio area with data coverage, by property sector	Thousand cubic meters (m ³)		
	(2) Percentage in regions with High or Extremely High Baseline Water Stress, by property sector	Percentage (%)		
IF-RE-140a.3 – Water Management	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property sector	Percentage (%)		
IF-RE-140a.4 – Water Management	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a		
IF-RE-410a.1 – Management of Tenant Sustainability Impacts	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency-related capital improvements, by property sector	Percentage (%) by floor area		
	(2) Associated leased floor area, by property sector	Square meters (m ²)		

Code & Topic	Accounting Metric	Unit of Measurement	Deviation from SASB	Value/Location of Info
IF-RE-410a.2 – Management of Tenant Sustainability Impacts	Percentage of tenants that are separately metered or sub-metered for (1) grid electricity consumption, by property sector	Percentage (%) by floor area		
	Percentage of tenants that are separately metered or sub-metered for (2) water withdrawals, by property sector	Percentage (%) by floor area		
IF-RE-410a.3 – Management of Tenant Sustainability Impacts	Discussion of approach to measuring, incentivizing and improving sustainability impacts of tenants	n/a		
IF-RE-450a.1 – Climate Change Adaptation	Area of properties located in 100-year flood zones, by property sector	Square metres (m ²)		
IF-RE-450a.2 – Climate Change Adaptation	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	n/a		
IF-RE-000.A – Activity Metrics	Number of assets, by property sector	Number		
IF-RE-000.B – Activity Metrics	Leasable floor area, by property sector	Square metres (m ²)		
IF-RE-000.C – Activity Metrics	Percentage of indirectly managed assets, by property sector	Percentage (%) by floor area		
IF-RE-000.D – Activity Metrics	Average occupancy rate, by property sector	Percentage (%)		