

LEVELS FOR EVALUATION EXTERNAL ASSESSMENT ESG REPORT

	CRITERIA	Measurement Unit	Insufficient	Sufficient	Good	Great	Evidence (Example)	
ENVIRONMENTAL	<b>1 Energy performance existing stock ①</b> Distribution of EPC ratings of existing homes	% of Homes • rated A • rated B • rated C		Availability of EPC ratings for >75% of stock	75 – 95% of stock covered	>95% of stock covered	Graph EPC Distributions	
	<b>2 Energy performance new construction ②</b> Distribution of EPC ratings of new homes	• rated D • rated E or worse • without EPC rating						
	<b>3 Carbon emissions</b> Does the housing provider report on CO2 emissions?	Yes/No Quantitative response		Scope 1 and 2 OR embodied and operational carbon emissions reported on	Scope 1, 2, AND Operational and embodied carbon emissions reported on	Scope 1, 2, 3, operational and embodied carbon emissions reported on	Breakdown of the scope 1,2 and 3 emissions	
	<b>4 Net zero carbon</b> Does the housing provider have a Net Zero target and strategy? If so, what is it?	Yes/No Qualitative response		Strategy including long-term targets only	Strategies including long-term and short-term targets	Strategy with clear action plan including long and short-term targets with assigned responsibilities and/or KPIs	Our target is to reach net zero by 2035 and to reduce carbon by 70% by 2030.	
	<b>5 Retrofitting</b> What retrofit activities has the housing provider undertaken in the last 12 months, and how do these align with the housing provider's Net Zero strategy?	Qualitative response		Provision of single case studies or general text	Reporting of overall KPIs such as % of all maintenance budget targeted to net zero or % of stock that has undergone measures targeted at Net Zero or similar measures	Reporting of overall KPIs such as % of all maintenance budget targeted to net zero or % of stock that has undergone measures targeted at Net Zero (or similar measures) including a plan for the upcoming years and comparison to past year	Retrofitting measures and their respective impact on emissions	
	<b>6 Biodiversity</b> How is the housing provider increasing Green Space and promoting Biodiversity on or near homes?	Qualitative response		Provision of single case studies or general text	Provision of various case studies supported by design guidelines and/or internal specifications	Provision of plan for all stock (new build and existing) including percentage of coverage etc. incl. KPI	Backyard initiative to renature unused parking lots to attract natural wildlife	
SOCIAL	<b>7 Rent Level</b> For properties that are subject to the rent regulation regime, does the housing provider report against one or more Affordability Metrics: • Rent compared to median private rental sector (PRS) rent across the relevant Local Authority • Rent compared to the relevant Local Housing Allowance (LHA)	% of PRS rent % of LHA rent		Just one of the two measures	For both measures	Split between existing and new built and both measures, per housing market region	Table on rent levels	
	<b>8 General and special purpose housing in existing stock ①</b> Share, and number, of existing homes (owned and/or managed) allocated to:	• General needs (social rent) • Intermediate rent • Affordable rent • Supported Housing • Housing for older people	% properties Number of properties		Reported without differentiation	Reported with differentiation	Including plan for current development programme	Overview of housing stock
	<b>9 General and special purpose housing in new construction ②</b> Share, and number, of new homes (owned and/or managed) allocated to:	• Low-cost home ownership • Care homes • Private Rented Sector • Other						Overview of housing stock, explaining the rationale behind the types of new constructions realised
	<b>10 Tenant satisfaction</b> What are the results of the housing provider's most recent tenant satisfaction survey?	% of residents satisfied		Reporting on tenant satisfaction without further information	Results of survey provided including measures specifying which actions will be taken in order to enhance tenant satisfaction	Results of survey provided including quantifiable measures specifying which actions will be taken (including time frame and responsibilities) in order to enhance tenant satisfaction	Reference to tenant surveys	
GOVERNANCE	<b>11 ESG risks</b> Explain how the housing provider's board manages ESG risks. Are ESG risks incorporated into the housing provider's risk register?	Qualitative response		Provision of ESG risk list and approach	Provision of ESG risk matrix including measures specifying which actions will be taken in order to mitigate risks	Provision of ESG risk matrix including quantifiable measures specifying which actions will be taken (including time frame and responsibilities) in order to mitigate risks	Visualisation of strategy to manage ESG risks	
	<b>12 Environmental impact</b> How is environmental impact considered when procuring goods and services?	Qualitative response		Report on having sustainability requirement standards in place	Report on having sustainability requirement standards in place and elaborate on the specific policies in place incl. the main contents	Report on having sustainability requirement standards in place and elaborate on the specific policies in place incl. the main contents plus introduce a best practice / concrete measure	Overview of sustainability requirement standards with a supplementary best practise case study	
	<b>13 Professional development</b> How does the housing provider support the professional development of its staff?	Qualitative response		Report % of overall employees with significant training	Report % of employees and competence fields targeted	Report % of employees and competence fields targeted plus by role of employee	Visualisation of training groups incl. share of employees targeted and reached by those	
	<b>14 Equality Diversity Inclusion (EDI)</b> How is the housing provider ensuring equality, diversity and inclusion (EDI) across its staff?	Qualitative response		Report on recruitment policies	Report on recruitment policies and % of employees receiving awareness training	Report on recruitment policies, % of employees receiving awareness training and engagement in EDI promotion groups	Paragraph on EDI and respective programmes	

① Completed before the last financial year ② Completed in the last financial year