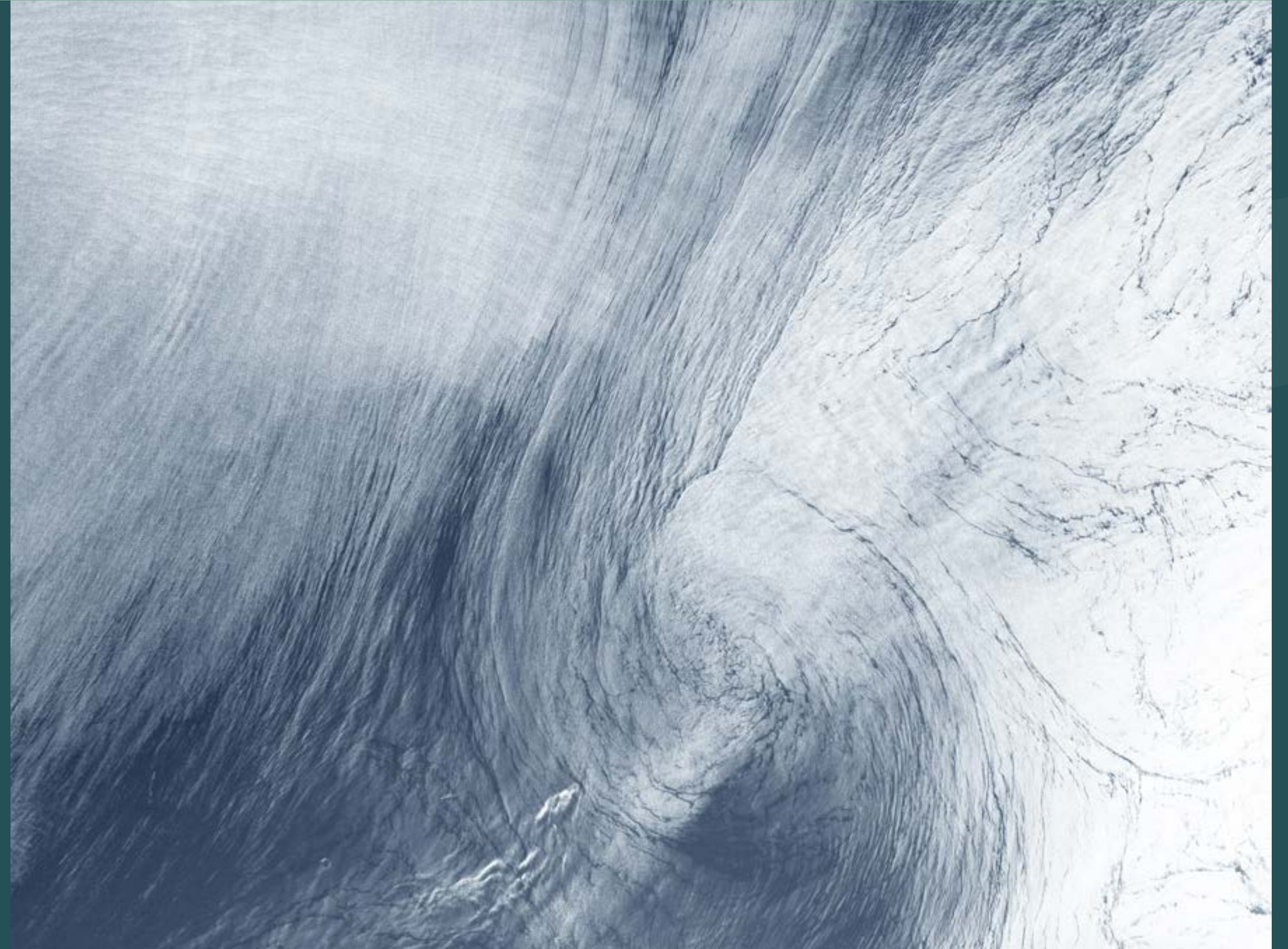


Climate Strategy and Disclosure

Empower sustainable investments
through climate resilience

V1.0





What Is Climate Strategy and Disclosure?

Investing in climate-resilient real assets offers a significant opportunity for future-proofing, leading to long-term value creation and improved access to capital.

Globally, asset managers and investors must integrate climate change considerations into **annual climate disclosures**, recognising it as both a risk and an opportunity. However, identifying and managing these challenges and benefits can be demanding.

Our **Climate Strategy and Disclosure** service empowers you to invest in climate opportunities, fortify resilience against climate risks, and monitor performance for robust **annual climate disclosure reporting**.

We help you achieve thorough compliance with several climate disclosure frameworks and standards. This includes the TCFD and IFRS S2, as well as legislative mandates in the UK (such as the FCA Handbook Rules), the EU (such as the ESRS E1 under CSRD), and other jurisdictions.

By combining our deep understanding of climate strategy with advanced portfolio insights from our sustainability data management platform, **SIERA**, we efficiently identify, assess, and manage the climate resilience of your investments, safeguarding their long-term value through our streamlined phased approach.





Phase 1 Climate Disclosure Gap Analysis

At EVORA, our **Climate Resilience team** empowers you to manage your climate disclosure effectively, ensuring a clear and impactful message to your stakeholders.

Our **Climate Disclosure Gap Analysis** streamlines your disclosure process by gathering essential evidence through a simple request for information and by reviewing any provided data.

1. Closing Disclosure Gaps

We identify disclosure gaps and devise actionable steps for improvement in the next reporting period. Our disclosure readiness report details precisely what you can – and cannot – disclose against each requirement of any climate disclosure standard or framework, including the **TCFD**, **IFRS S2**, and **ESRS E1**.

2. Executing Roadmaps

We customise practical actions to enhance your disclosures for the following reporting period, advancing your strategic climate resilience.





Phase 2 Climate Resilience Assessment

Is your organisation prepared for climate change, and how does it affect your financial performance? These inquiries are fundamental to any effective climate strategy.

Our **Climate Resilience Assessment** is crafted to address these crucial questions. It's more than a checklist; it serves as a strategic tool, empowering your organisation to strengthen its resilience and meet evolving disclosure standards.

1. Identify Risks and Opportunities

Drawing on our expertise in real asset climate resilience and sustainability data insights from **SIERA**, we pinpoint climate-related risks and opportunities in your investment strategy and portfolios. This prioritises actions where they're most needed, enhancing the quality of your climate disclosure.

2. Assess Financial Impacts

Our climate resilience experts understand how climate change can impact real asset investments. We factor these impacts into your investment strategy and current portfolios for compliance with disclosure standards like IFRS S2.

3. Model Climate Scenarios

Our analysis systematically simulates your investments in potential future climate scenarios, assessing your organisation's resilience. The results generate valuable insights into how climate change might impact your future investment performance.





Phase 3

Climate Resilience Strategy

Our Climate Resilience Assessment drives understanding, while our **Climate Resilience Strategy** propels action, determining who should take charge to navigate climate risks and seize opportunities within your organisation.

1. Make Practical Decisions

We develop strategies that help you make practical and effective business decisions. Your strategy is more than a plan; it's a guiding beacon for your response to climate change. Tailored to your unique needs, it ensures coherent management of climate-related initiatives, consistently effective investment decisions that bolster climate resilience, and vigilant monitoring of performance against climate commitments.

2. Integrate Climate Management

A robust strategy creates the backbone for integrating resilience, managing risk, and realising opportunity. We detail and prioritise interventions for climate action, embedding risk management throughout your investment cycle. This includes fund strategy, acquiring assets, monitoring portfolios, and managing property.

3. Align With Disclosure

To bolster and streamline your climate disclosure, our strategy structurally aligns with climate disclosure requirements, covering governance, strategy, risk management, metrics and targets. This ensures your climate-related efforts are not only strategic, but also in harmony with disclosure standards. Moreover, our climate strategies simplify your disclosures and bring about a positive and resilient change within your organisation.





Phase 4 Climate Disclosure Reporting

Confused about climate disclosure? Boost your confidence with our **Climate Disclosure Reporting** service. We independently assess the quality and completeness of your current disclosure, ensuring alignment with industry standards. This is a valuable resource when updating disclosures we've previously supported.

1. Conduct Readiness Review

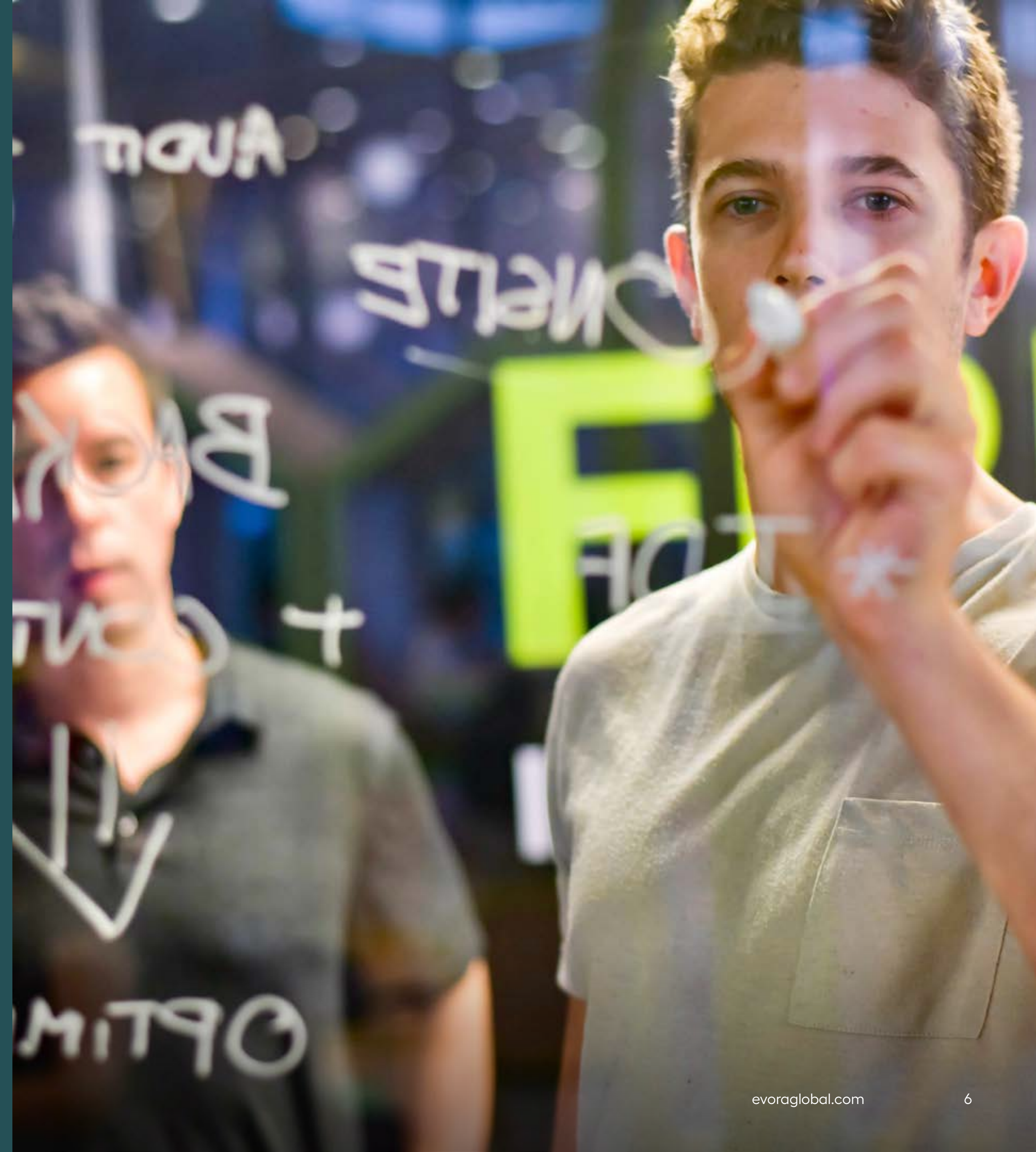
Assessing changes in your climate strategy and resilience performance determines the evolution of your disclosure readiness and defines how your disclosure should be updated. Showcasing the progression of your climate strategy and resilience performance over time builds trust with investors and stakeholders.

2. Evaluate Industry Peers

Evaluating your climate disclosure in comparison with peer disclosures ensures a clear understanding of your current standing. Through a review of public disclosures, we establish expectations for the current year's disclosure while offering insights into the strategic direction your organisation should take.

3. Generate Disclosure Report

Drafting a report to establish a factual basis for your climate disclosure guides its development and publication, clarifying disclosure possibilities. Our experts actively guide you to align your reporting with Climate Disclosure requirements, laying a robust foundation for transparent and comprehensive reporting.





How Can Climate Strategy and Disclosure Unlock Prospects?

- **Strategic Approach:** Seize robust investment opportunities in climate-resilient real assets. Integrate climate change considerations globally into annual disclosures, recognising both risk and opportunity.
- **Informed Decisions:** Navigate the complexities of climate considerations, addressing challenges and unlocking benefits. Empower your organisation strategically with our Climate Strategy and Disclosure service, ensuring decisions are well-informed and aligned with your goals.
- **Comprehensive Compliance:** Ensure thorough compliance with climate disclosure frameworks and standards like TCFD, IFRS S2, and legislative mandates across jurisdictions.
- **Efficient Analysis and Action:** Identify, assess, manage, and disclose climate resilience in your investments using our deep expertise and advanced data insights from **SIERA**.
- **Long-Term Value Assurance:** Safeguard the long-term value of your investments by aligning them with the evolving landscape of climate considerations.
- **Clear Stakeholder Communication:** Ensure a clear and impactful message to stakeholders through robust annual climate disclosure reporting.





EVORA: Your Partner for Climate Strategy and Disclosure

Our dedicated **Climate Resilience** team seamlessly combines expertise in real asset sustainability, data analytics, and insights into ESG rating schemes such as GRESB. This harmonious blend ensures your climate disclosures align transparently and compliantly with diverse standards and frameworks.

Through our detailed **Climate Strategy and Disclosure** service, we assess your exposure to climate-related risks and opportunities. Subsequently, we collaborate with your team to develop an effective strategic plan for long-term climate resilience, ensuring the protection and enhancing the value of your real asset investments.

To learn more, please read our Product Brochures on **PHYSICAL CLIMATE RISK** and **CSRD** and our Product Note on **NET ZERO CARBON PORTFOLIO STRATEGY**.





Trust EVORA Global for Sustainable Assets

We go beyond consultancy, serving as your trusted partner for sustainable real asset investments.

With our unparalleled **Collaborative Expertise**, we provide actionable insights that empower your real asset community to thrive in sustainable investment.

Our proven expertise in strategic consulting, climate resilience, net zero, sustainable finance, infrastructure, reporting, and social wellbeing ensure your investments are aligned with environmental, social, and governance goals for a secure ROI.

Driven by Collaborative Expertise

STRATEGY

Driving value and impact with sustainable ESG strategies

TECHNOLOGY

Streamlining operations and insights with advanced real asset technology, **SIERA**



ADVISORY

Navigating sustainable solutions with expert real asset advice



Our Mission

To establish sustainability and carbon as foundational factors for investment decisions.

Our Purpose

To accelerate the adoption of real asset sustainability and enhance the wellbeing of the planet and its people.

Our Clients

250+
CLIENTS

45,000
ASSETS

\$880 billion
AUM



EVORA has been a strong partner as we continue to develop our ESG policy and actions. They have a deep understanding of the real estate markets; this was a critical piece in their support of our TCFD agenda as we seek to further embed ESG principles and climate resilience across all elements of the investment cycle.”

Jonathan Flaherty

Global Head of Sustainability &
Building Technology Innovation
Tishman Speyer

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