



Base Case Proposal and Materiality Assessment Review & Agreement Procedure - DRAFT

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QUALITY INFORMATION

Document	Base Case Proposal and Materiality Assessment Agreement Process
Version	1.0
Date	May 2025
Prepared by	B. Wade, G. Echavarria Suarez
Reviewed by	M. Colen
Approved by	

See Changelog at the end of this document for Revision History.

IS Materiality Assessment and Base Case Review and Agreement Procedure

1. Purpose

The purpose of this procedure is to outline the review and agreement process of the Base Case and Materiality Assessment.

2. Definitions

Assessor	<p>The primary contact person on the project or asset-management team who liaises with ISC during the rating process and is ultimately responsible for organising and submitting all evidence and documentation required to complete the self-assessment.</p> <p>It is required that this person be an IS Accredited Professional (ISAP) and maintain their accreditation throughout the project.</p>
IS Project Manager	<p>An ISC staff member assigned to the project or asset during the Registration stage of the rating process. The IS Project Manager is the first point of the contact for the Assessor and provides support to the Assessor throughout the rating process.</p> <p>It is required that this person be an IS Accredited Professional (ISAP).</p>
IS Quality Controller	<p>An ISC staff member assigned to conduct a consistency, credibility and accuracy check of verification outcomes and to ensure that the IS Verifier Principles are interpreted and applied appropriately in the verification process.</p>
Project or asset	<p>This term is used interchangeably to refer to any infrastructure project or asset registered to pursue an IS Rating.</p>
IS Verifier Principles	<p>A mandatory set of verification guidance principles to ensure consistency, impartiality, and an unbiased verification process.</p>
Materiality Assessment	<p>The Materiality Assessment is a compulsory first step in the IS rating process and identifies the most important (material) sustainability issues for infrastructure projects and assets, and results in an adjustment to the default credit scores within the IS Rating Tool to focus the tool on delivering outcomes in the context of the project or asset.</p>
Base Case	<p>A project or asset business-as-usual footprint for energy and carbon, resource inputs, and water use. Footprint means the quantified impact of a certain issue across the infrastructure life cycle.</p>
Base Case Proposal	<p>A standardised proposal form outlining the appropriate business as usual reference points for all claimed initiatives for energy and carbon, resource inputs, and water use.</p>

3. Background

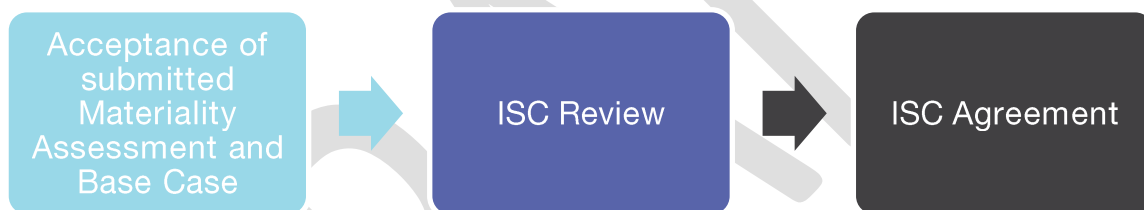
The IS Planning, Design and As Built (including IS Essentials) and Operations Rating Tools incorporate a Materiality Assessment, that identifies the projects' 'material' or priority sustainability issues. The Design and As Built (including IS Essentials) and Operations Rating Tools incorporate a Base Case, that identifies the projects' business-as-usual footprint.

For information regarding how to prepare and submit a Materiality Assessment and Base Case Proposal, please refer to the IS Submission Guidelines and relevant IS Technical Manual.

The Review and Agreement of the Materiality Assessment and Base Case is completed by the ISC.

Note that the Materiality Assessment and Base Case are enabling processes appropriate for use within the IS Rating Submission. Hence, the review and agreement of these documents is not considered a verified outcome or result.

4. ISC Materiality Assessment and Base Case Review and Agreement Procedure



Step 1: Acceptance of submitted Materiality Assessment and Base Case

The IS Project Manager (IS PM) conducts initial quality check of the project's submitted Materiality Assessment (MA) and/or Base Case Proposal (BCP) considering the following:

- The MA includes all asset details, responses to all materiality assessment questions, with justification and supporting evidence provided.
- The BCP form is fully completed with all necessary fields filled in and supporting evidence provided.
- Appropriate evidence naming convention is followed for the MA and BCP documents.

Following the quality check, the IS PM internally assigns the projects' MA and BCP to the IS Quality Controller for review.

Step 2: ISC Review

The purpose of the ISC review is to ensure that both MA and BCP adequately explain and evidence the project's material issues and BAU footprint to support their future sustainability claims.

Typically, a project's MA and BCP are submitted separately by the project team. The review timeline of the MA and BCP is 10 business days (each) from the assignation date. If sent jointly, the IS Quality

Controller will advise the IS PM of the expected review timeline. Below is an overview of the ISC review process:

Materiality Assessment review:

- All responses within the MA are completed
- All supporting evidence is reviewed. It aligns with, and justifies, the responses given in the MA.
- Evidence of engagement with external stakeholders has been provided and is relevant for the MA.
- Evidence of involvement of an appropriate multi-disciplinary team during the assessment has been provided.

Base Case Proposal review:

- The BCP has been correctly filled out and all relevant evidence has been referenced and provided.
- Sufficient evidence has been provided by the project team to substantiate the Business As Usual (BAU) assumptions being sought, and they are aligned with the BAU Hierarchy.
- The proposed design life is appropriate and is substantiated by engineering specifications.
- The proposed base case design is at an appropriate development stage and has been demonstrated to be accepted by relevant stakeholders.

If the MA or BCP are not agreed:

If any areas within the MA or the BCP are incomplete, unclear, or inadequately supported by evidence, the reviewer will document their feedback within the relevant field of the document and communicate it back to the Project Assessor for review and update.

The IS PM will actively support the project throughout the MA and BCP review process, guiding them through any necessary revisions, discussing discrepancies and assisting in finding the most appropriate resolution pathways. This support is provided during the monthly meetings (part of the ISC Project Support Agreement)

The assessor may update and resubmit the document for a second review round if necessary (steps 1 and 2 will be applicable in this case).

Additional Review Rounds

If the project is unable to reach an agreement for the MA and/or BCP with the ISC by the end of two rounds, the project assessor may request additional rounds with an associated fee.

Step 3: ISC Agreement

Once the review process of the MA or BCP is successfully completed and all requirements are met, the agreement of the MA or BCP will be notified via email to the assessor, and final documents/submissions confirmed and saved in either SharePoint or the designated rating portal for future reference. Note that this is not considered a Verified outcome or result. Rather, the documents and content are enabling processes that are considered appropriate for use within the project's IS Rating Submission.

Per Verifier Principle 8, should further significant information or issues come to light at a later stage in the rating process that conflicts, undermines or alters the detail and/or perception of evidence and information provided in Base Case Proposal and Materiality Assessment submissions, Agreement may be revoked, and projects may be requested to recomplete the Materiality Assessment and/or Base Case Proposal Agreement process.

In order to avoid such instances, projects are encouraged to contact the IS Project Manager to discuss how or whether new significant information needs to be reflected in the Base Case Proposal and/or Materiality Assessment. For more information, please review the IS Submission Guidelines.

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CHANGELOG

Version	Date of Approval	Prepared by	Summary of Change
1.0	May 2025	B. Wade, G. Echavarria	Draft Procedure developed

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