



# Using RESNET<sup>®</sup> Data for ESG Reporting



Many home builders use the Sustainability Accounting Standards Board (SASB) Home Builder Sustainability Accounting Standard to guide their ESG reporting.

SASB is now part of the IFRS Foundation<sup>®</sup> which has consolidated the SASB standards and many other reporting frameworks to align with two new international standards.

Those standards are IFRS S1, General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2, Climate-related Disclosures and are built on and consolidate the TCFD recommendations, SASB Standards, CDSB Framework, Integrated Reporting Framework and World Economic Forum metrics to streamline sustainability disclosures.

As part of the alignment with these new standards, the SASB Home Builder Sustainability Accounting Standard was updated in June 2023.

Download the updated standard here:

<https://sasb.org/standards/download/>



Builders doing HERS<sup>®</sup> and HERS<sub>H2O</sub><sup>®</sup> Ratings can use data in the RESNET<sup>®</sup> National Buildings Registry to assist with reporting against the Design for Resource Efficiency and Climate Change Adaptation metrics in the SASB Standard.

## The following data is available:

- Number of homes receiving a HERS<sup>®</sup> or HERS<sub>H2O</sub><sup>®</sup> Rating
- HERS<sup>®</sup> and HERS<sub>H2O</sub><sup>®</sup> Scores
- RESNET<sup>®</sup> Carbon Index Scores
- Estimated Energy and Water Savings
- CO2 Emissions
- ENERGY STAR Certification
- Zero Energy Ready Home Certification
- WaterSense Labeled Home Certification
- Use of WaterSense-labeled products (for homes receiving a WaterSense Certification)
- Use of renewable energy

For more information on accessing data in the RESNET<sup>®</sup> Registry, visit:

<https://www.resnet.us/builders/resnet-builder-data-sharing/>