WORLD GREEN BUILDING COUNCIL

Guide to completing the Business Case evidence collection form

November 2026

Join WorldGBC in reviewing the business case for a sustainable built environment. This global effort brings together evidence on the value of green buildings and the cost of inaction across geographies, asset classes and market conditions. We want to understand the financial, economic and societal impacts of climate-related risks, decarbonisation and climate adaptation. Your evidence can help make the costs, risks and returns clearer.

Respondents can submit a summary of their evidence by **31 December 2026**, without providing underlying documents, and must confirm they are authorised to share it and choose one of three publication-consent options: **publication without anonymisation and with acknowledgement; publication only after anonymisation, with acknowledgement in the overall output; or publication only after anonymisation, with no acknowledgement anywhere in the outputs**—with a separate optional checkbox to request anonymisation before use.

WorldGBC will collate, and as seen fit, aggregate, the evidence collected in a suite of final outputs to be expected by mid-2027. Evidence submitted will be referenced and attributed to the respective organisations, and a list of all contributors will be made available, as per the three options above.

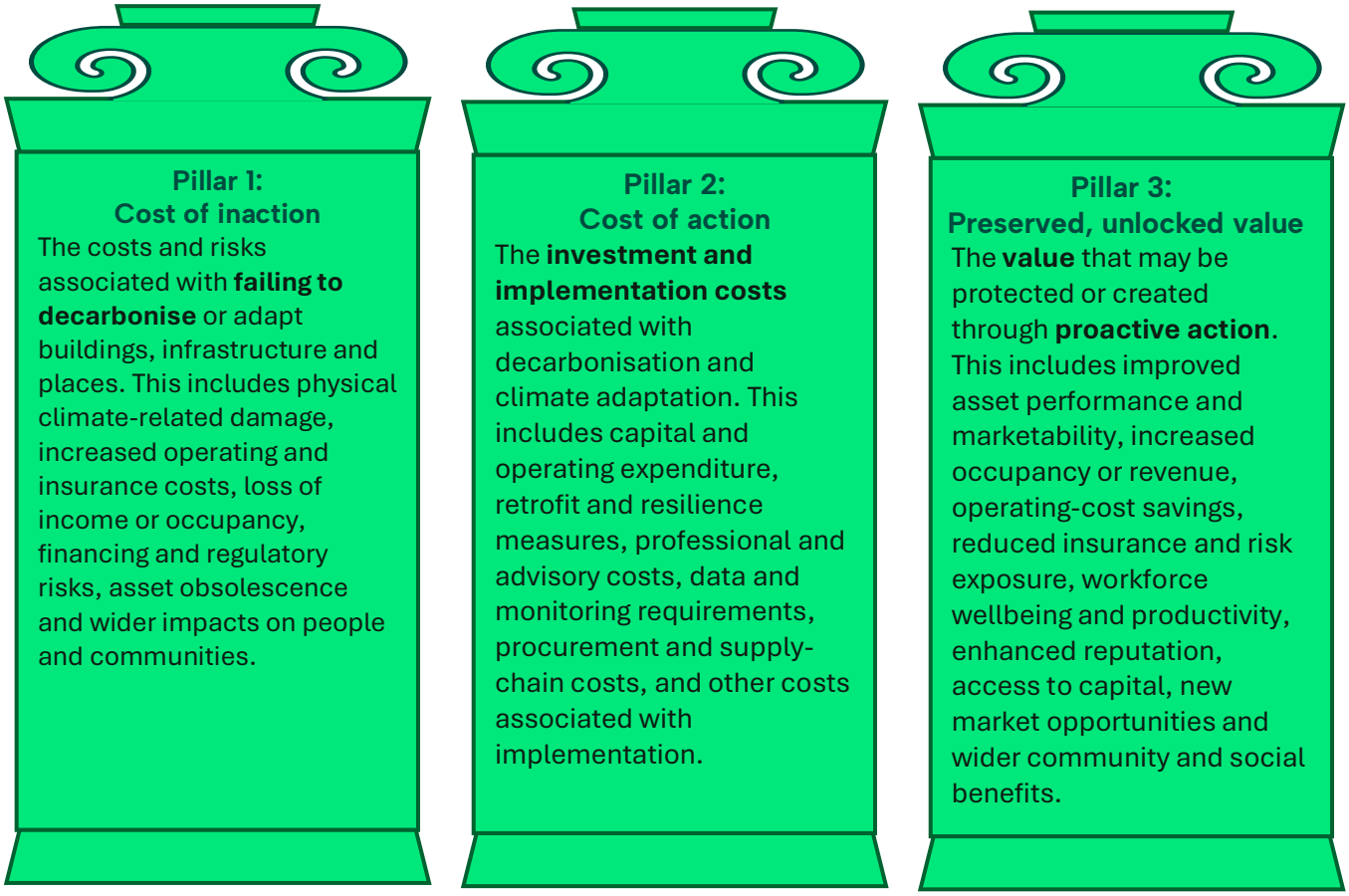
Before you begin

Have the evidence title, author or data source, key findings, asset types, location and relevant dates to hand. Prepare a public link or shareable file where available, and check what you are authorised to disclose. Fields marked with an asterisk (*) are required. You can contribute evidence from any part of the built environment value chain; you do not need a complete set of financial figures.

Complete a separate form for each piece of evidence, such as a report, study, dataset or case study. You may submit as many pieces as you wish: submissions are organised by evidence source, not by respondent. A single source may cover several cost or value categories.

Refer to the evidence explanations and tables at the end for definitions, examples and possible sources when choosing categories or identifying suitable evidence. They are prompts, not an exhaustive checklist; you do not need to read every table or provide evidence for every category. The insurance examples in the guide are illustrative, not real submissions, and show how the guidance can be applied.

The type of evidence to be collected is structured around three areas:



Start the form

Indicate whether this is your first submission and enter the requested contact details. For a repeat submission, use the same email address as before. Enter the evidence title and author or data source.

Under "**Who has produced the evidence?**", select the most appropriate evidence producer, which may differ from your own organisation, e.g. data from a client or a facility manager, that you are allowed to disclose, or collective aggregated data from clients in an anonymised format. Complete the evidence-coverage question for that actor, selecting all categories supported by your source. If none fits, describe the evidence in Main takeaways.

What type of information are we looking for?

The aim is **not to collect a single set of standardised financial figures from every organisation**. Rather, we are interested in understanding the range of evidence that organisations have available and the ways in which the costs, benefits and wider impacts of climate action are being experienced and measured.

We welcome **real-world evidence and examples** wherever possible. Quantitative evidence uses numbers to measure costs, savings, investment amounts, percentage changes, occupancy or revenue changes, or changes in risk exposure. Percentages are quantitative evidence; an exact financial figure is not necessary.

Insurance example: an insurer could report an aggregated percentage change in flood-related claims costs, with the comparison period and source.

Qualitative evidence describes experiences, observations or explanations without measuring them numerically. Examples, case studies, observed trends and descriptions of how an impact is measured are welcome; case studies may include numbers, descriptions or both. Modelled data are also useful: label estimates, forecasts and scenarios clearly and state the main assumptions.

Insurance example: a description of changes in coverage is qualitative; an estimate of future flood losses is modelled quantitative evidence.

For example, respondents might share:

- a percentage increase or decrease rather than an exact financial figure;
- an aggregate or portfolio-level figure rather than asset-level information;
- a range or average rather than a precise value;
- a before-and-after comparison;
- an anonymised project or asset example;
- a description of an observed impact where the underlying data cannot be shared;
- a publicly available example or published source.

Insurance example: an insurer submits an aggregated analysis of flood-related claims for commercial buildings. It enters "Flood-related claims for commercial buildings" as the evidence title, identifies its claims records under Author / Data Source, and selects "Insurer / reinsurer" under Who has produced the evidence? It selects "Cost of 1,8 inaction - Physical climate risk & asset damage". If the analysis also covers premiums, deductibles, exclusions, coverage or availability, it selects "Cost of inaction - Insurance & insurability risk" too. The table below shows possible supporting information.

Cost of inaction	Examples	Information sources may be / could be
Physical climate risk & asset damage	Costs associated with flooding, storms, wildfire or extreme heat, such as repair costs, business interruption, damage to buildings/ infrastructure or increased maintenance.	Aggregated insurance claims or loss data; anonymised incident records; portfolio-level repair/remediation costs; published climate-risk disclosures; internal or external climate-risk assessments; illustrative case studies.
Insurance & insurability risk	Changes in insurance premiums, deductibles, exclusions, coverage or availability associated with physical climate risks.	Percentage or range changes in premiums; aggregated portfolio-level insurance costs; anonymised examples of changes in coverage or deductibles; published disclosures; insurer or broker risk assessments where shareable.

What type of information sources do we have in mind?

Relevant information may sit across a range of organisational functions, including **finance, investment, asset management, property/facilities management, sustainability/ESG, risk, insurance, procurement, HR, development and project management**.

Potential sources could include annual or sustainability reports, portfolio and asset-management information, project records, energy and operational data, surveys, assessments, published case studies and other internal or external evidence.

You do not need to provide the underlying documents. For confidential or commercially sensitive sources, an anonymised, aggregated or indicative result is sufficient. If supporting evidence can be shared, upload a file using the OneDrive link in the form, or provide the source link if it exists online and/or cannot be uploaded. Share only material you are authorised to disclose.

> **Insurance example** (for the same flood-related claims analysis): the insurer selects Dataset for claims data, and Report too if a report accompanies them. It selects Commercial for asset type and the geographic scope of the insured buildings, not its headquarters. It selects N/A for intervention type if the analysis concerns losses rather than a project or programme, and enters the publishing date where applicable and the years analysed. In Main takeaways, it describes the claims-cost trend, the buildings and period covered, and the relevance to climate risk. It explains limitations such as changes in portfolio size or insured values, using actual findings rather than invented figures.

Confidentiality and use of information
We recognise that some of the information requested may be commercially sensitive, confidential or subject to internal data-sharing restrictions. Respondents are not expected to provide personally identifiable information or disclose commercially sensitive or confidential information where they are unable to do so.

> **Insurance example:** provide an authorised aggregate summary rather than individual policyholder or claims records.

Where appropriate, information may be provided in anonymised, aggregated or indicative form. For example, respondents may provide portfolio-level data, percentage changes, ranges, averages or anonymised examples rather than asset-, tenant-, project- or organisation-specific information.

If relevant evidence cannot be shared directly, respondents are still encouraged to provide a description of the evidence, the type of information it contains and, where possible, an anonymised or aggregated result.

Before submitting

Check that your selected categories match your findings. Use Any comment? for relevant limitations or sharing restrictions. Read the consent statement about WorldGBC's use of your evidence and confirm that you are authorised to share it. Select the anonymisation request if you want the data and evidence anonymised before use.

To submit another piece of evidence, complete a separate form.

Insurance example: the insurer checks its aggregate summary, confirms permission to share it and requests anonymisation if needed.

Type of evidence to be collected

Pillar 1: Cost of inaction

The costs and risks associated with failing to decarbonise or adapt buildings, infrastructure and places. This includes physical climate-related damage, increased operating and insurance costs, loss of income or occupancy, financing and regulatory risks, asset obsolescence and wider impacts on people and communities.

Cost of inaction	Examples	Information sources may be / could be
Physical climate risk & asset damage	Costs associated with flooding, storms, wildfire or extreme heat, such as repair costs, business interruption, damage to buildings/infrastructure or increased maintenance.	Aggregated insurance claims or loss data; anonymised incident records; portfolio-level repair/remediation costs; published climate-risk disclosures; internal or external climate-risk assessments; illustrative case studies.
Higher operating costs (OPEX)	Higher energy, cooling, water, maintenance or facilities-management costs associated with inefficient or poorly adapted buildings.	Before/after utility costs; percentage changes in energy or water expenditure; energy-use data; aggregated OPEX data; energy audits; published case studies.
Loss of income & occupancy	Increased vacancy, lower rents, shorter leases, tenant loss or reduced income associated with poor-performing or climate-exposed assets.	Aggregated rent or occupancy data; percentage changes in rental income or vacancy; tenant retention rates; portfolio-level asset-management reporting; published property reports; anonymised case studies.
Human capital, health & productivity costs	Health, wellbeing, absenteeism or productivity impacts associated with overheating, poor indoor air quality, inadequate ventilation or uncomfortable working environments.	Aggregated employee or workplace survey results; anonymised absence/productivity data; indoor environmental assessments; published workplace studies; percentage changes in absence or productivity; illustrative case studies.
Insurance & insurability risk	Changes in insurance premiums, deductibles, exclusions, coverage or availability associated with physical climate risks.	Percentage or range changes in premiums; aggregated portfolio-level insurance costs; anonymised examples of changes in coverage or deductibles; published disclosures; insurer or broker risk assessments where shareable.
Financing & cost of capital	Changes in financing costs, lending conditions or access to capital associated with climate performance or risk.	Published financing disclosures; annual reports; sustainability-linked financing reports; aggregated changes in financing costs; anonymised examples of lender requirements; published case studies.
Reputational & stakeholder risk	Loss of investor, tenant, customer or employee confidence following climate-related incidents, poor environmental performance or failure to meet climate commitments.	Aggregated stakeholder survey results; ESG ratings; published engagement results; anonymised investor/tenant feedback; sustainability reports; published case studies or external recognition.

Asset obsolescence & stranded asset risk	Assets becoming less marketable, requiring accelerated refurbishment or experiencing reduced demand/value because they cannot meet changing market, regulatory or tenant expectations.	Portfolio-level assessments; percentage of assets potentially affected; published valuation commentary; EPC data; anonymised asset assessments; published market research; portfolio strategy documents; case studies.
Transition, regulatory and non-compliance risk	Costs from failure or delay in meeting energy, carbon, disclosure or climate-resilience requirements, including fines, penalties, delayed permitting processes, restrictions on sale or letting.	Published transition plans; regulatory impact assessments; decarbonisation pathways; public policy submissions; anonymised internal assessments, auditor research and reports, illustrative examples of delayed compliance.
Deferred maintenance, deterioration and remediation costs	Asset deterioration or operational risks from insufficient maintenance or delayed replacement of inefficient or vulnerable equipment, e.g. higher repair costs, premature system failure, emergency replacement, service disruption.	Building condition assessments; maintenance backlogs; lifecycle-cost assessments; remediation cost estimates; building condition assessments; anonymised project examples.
Opportunity cost	Lost investment, development, leasing or financing opportunities because an asset or project is insufficiently resilient or low-carbon.	Aggregated investment outcomes; anonymised examples of projects not pursued; development appraisals where shareable; published investment reports; portfolio strategy documents; illustrative case studies.
Business continuity risk and operational disruption	Operational disruption from inadequate resilience (e.g. power outage), including business interruption, closures, downtime, and impacts on tenants, users and supply chains.	Operational downtime records; business-interruption claims; loss-of-income estimates; tenant or occupier impact assessments; service-interruption records; anonymised incident reports and case studies.
Other	Please specify any other costs of inaction identified.	

Pillar 2: Cost of action

The investment and implementation costs associated with decarbonisation and climate adaptation. This includes capital and operating expenditure, retrofit and resilience measures, professional and advisory costs, data and monitoring requirements, procurement and supply-chain costs, and other costs associated with implementation.

Cost of action	Examples	Information sources may be / could be
Capital expenditure (CAPEX)	Investment in rooftop solar, heat pumps, insulation, glazing, building-management systems, EV charging, flood protection or other retrofit/adaptation measures.	Total or portfolio-level CAPEX; CAPEX per m²; percentage of annual capital investment; published project costs; annual reports; project case studies; anonymised project-level costs.
Operational, maintenance, data and verification costs	Additional operating and maintenance costs associated with new energy, water, resilience or monitoring systems. Costs associated with installing meters and sensors, collecting building-performance data,	Annual or portfolio-level OPEX; cost per building or m²; percentage changes in operating costs; facilities-management reporting; published case studies; anonymised operational data. Annual data/monitoring costs; metering expenditure; software/data-platform costs; percentage of portfolio covered; published methodologies; aggregated

	calculating emissions, energy modelling or verifying savings.	programme costs; anonymised project examples.
Certification, audit & compliance costs	Costs associated with BREEAM, LEED, NABERS, WELL or other certifications, energy audits, climate-risk assessments, regulatory compliance and assurance.	Aggregate certification/audit expenditure; certification fees; consultant costs; published project case studies; annual reports; anonymised project costs; programme-level expenditure.
Supply chain & procurement costs	Additional costs associated with low-carbon materials, efficient equipment, renewable-energy systems or climate-resilient materials.	Percentage cost premiums; aggregated procurement data; supplier benchmarks; published cost comparisons; anonymised procurement examples; project-level cost comparisons where shareable.
Change management & implementation costs	Costs of training staff, changing operational procedures, engaging tenants/occupiers or managing decarbonisation and resilience programmes.	Programme-level budgets; training expenditure; aggregated staff costs; consultancy costs; tenant engagement expenditure; anonymised implementation examples.
Transaction & development costs	Additional design, engineering, legal, planning, financing or advisory costs associated with low-carbon and resilient projects.	Aggregate professional-services costs; project development costs; published project case studies; percentage of project cost; anonymised project-level costs; annual or programme reporting.
Schedule & execution impacts	Additional project duration, construction disruption, temporary decanting or loss of usable floor area associated with retrofit or adaptation works.	Number or percentage of additional project days; aggregated project delays; percentage of floor area temporarily unavailable; anonymised project schedules; published case studies; project completion reports.
Other (if possible, please specify)	Please specify any other costs associated with implementing decarbonisation or resilience measures.	

Pillar 3: Preserved / unlocked value

The value that may be protected or created through proactive action. This includes improved asset performance and marketability, increased occupancy or revenue, operating-cost savings, reduced insurance and risk exposure, workforce wellbeing and productivity, enhanced reputation, access to capital, new market opportunities and wider community and social benefits.

Preserved / unlocked value	Examples	Information sources may be / could be
Higher asset value & marketability	Evidence of increased valuation, stronger demand or improved marketability following investment in decarbonisation, resilience or building performance.	Percentage changes in valuation; aggregated portfolio valuations; transaction data where publishable; published market research; property-agent reports; anonymised valuation evidence; case studies.
Revenue & occupancy uplift	Higher rents, stronger occupancy, longer leases, improved tenant retention or reduced vacancy following decarbonisation or resilience investment.	Percentage changes in rent or occupancy; aggregated leasing data; tenant retention rates; before/after rental data; published case studies; anonymised portfolio-level results.

Operating cost savings	Reduced energy, water, maintenance or other operating costs following energy-efficiency or resilience measures.	Before/after utility costs; percentage or absolute savings; energy-use intensity; aggregated portfolio data; measurement and verification results; published case studies.
Insurance & risk savings	Reduced insurance premiums or deductibles, improved coverage, reduced expected losses or improved risk ratings following resilience measures.	Percentage changes in premiums or deductibles; aggregated insurance costs; anonymised examples; changes in risk ratings; insurer/broker assessments where shareable; published case studies.
Workforce productivity & wellbeing	Improvements in wellbeing, satisfaction, absenteeism, productivity or cognitive performance associated with better indoor environmental quality.	Aggregated employee survey results; percentage changes in absence/productivity; anonymised workplace studies; indoor environmental monitoring; published research; illustrative case studies.
Brand, reputation & leadership value	Improvements in stakeholder perception, ESG ratings, employee attraction/retention, investor confidence or recognition for climate leadership.	ESG ratings; aggregated stakeholder survey results; published rankings/recognition; sustainability reports; investor/employee engagement results; published case studies.
Market expansion & new revenue opportunities	New revenue streams, products, services, development opportunities or markets enabled by decarbonisation and resilience.	Aggregated revenue data; percentage of revenue from new activities; business-case outcomes; published case studies; anonymised sales/pipeline data; market assessments.
Community & social value (building and/or urban space)	Improved health, affordability, energy security, local employment or climate resilience for communities and occupants.	Aggregated beneficiary numbers; survey results; social-value assessments; health outcomes; employment figures; energy-cost impacts; published case studies.
Other (if possible, please specify)	Please specify any other preserved or unlocked value resulting from climate action.	