

# High levels of compliance with the INREV Guidelines

Trends in Investor Reporting 2024

## Sustained compliance levels



# 89%

OVERALL COMPLIANCE ACROSS ALL SIX MODULES

= SIMILAR LEVELS 2021 (90%)

## Change in focus for risk management



↑ Regulatory

New ↓ Liquidity

↓ Operational, incl securing future income

= Climate / environmental incl impact on asset value

= Cybersecurity

↑↓ = UP, DOWN OR SAME FROM 2021

## Compliance with the Reporting module reaches 86%



94% comply with the ESG section



89% comply with General vehicle information disclosure section



89% comply with Manager's report section

[INREV study](#) reveals trends in investor reporting and investment management practices across Europe. The results provide insights on the compliance across the Reporting, INREV NAV, Property Valuation, Fee and Expense Metrics, Performance Measurement and Sustainability modules of the INREV Guidelines.

Information received for 44 funds from 35 investment managers.

## Compliance score per module



1. Sustainability	98%
2. Property Valuation	97%
3. INREV NAV	89%
4. Fee and Expense Metrics	87%
5. Performance Measurement	86%
6. Reporting	86%

## Investment Manager Profile

# 90%

OF INTERVIEWEES EXPRESSED STRONG SUPPORT FOR ADOPTING A NET ZERO STRATEGY, AT THE PORTFOLIO LEVEL, ASSET LEVEL, OR BOTH.

## ODCE funds



OVERALL COMPLIANCE OF ODCE FUNDS SAME AS THAT OF TOTAL SAMPLE AT

# 89%

30% OF STUDY RESPONDENTS REPRESENT THE ODCE FUNDS

## Top 3 targets for investments in technology



1. ESG Data collection and reporting
2. Enhancing big data capabilities and visualisation
3. Artificial Intelligence / Human resources system



STRONG FOCUS ON INVESTING IN AI TOOLS TO STREAMLINE ESG DATA COLLECTION EXPRESSED BY INVESTMENT MANAGERS.