

How is the 'infrastructure' asset class defined?



Answer

EDHEC*infra* tracks information for a set of infrastructure companies (or borrowers).

Qualification as an 'infrastructure company' is determined by the TICCS® (The Infrastructure Company Classification Standard) taxonomy.

TICCS considers four aspects (or pillars) of a company's profile

- Business Risk
- Industrial Activity
- Geo-economic Classification
- Corporate Governance

For more information see the TICCS® documentation.

Related topics

- [Business Risk](#)
- [Corporate Governance](#)
- [Implementation Guidelines](#)
- [Industrial Activities](#)
- [The Taxonomy](#)



Things to consider

The choice of Unit of Account is an important step in the IFRS 13 fair value framework. By focusing on actual registered companies (or corporate entities) we ensure that each constituent of the [universe](#) is investable. The same applies for the debt instruments found on the balance sheet of each such company.