

PRI Reporting Framework

OTHER RESPONSIBLE INVESTMENT REPORTING OBLIGATIONS

2025

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OTHER RESPONSIBLE INVESTMENT REPORTING OBLIGATIONS

Indicator ID ORO 1	Dependent on:	N/A	Sub-section Other Responsible Investment Reporting Obligations	PRI Principle 6	Type of indicator CORE
	Gateway to	N/A			

During the reporting year, to which international or regional ESG-related legislation(s) and/or regulation(s) did your organisation report?

Select all that apply. If none of the answer options are applicable and you have no others to add, select option (AN)

Europe

- ☐ (A) Corporate Sustainability Reporting Directive (CSRD) [European Union]
- ☐ (B) Directive on AIFM (2011/61/EU) [European Union]
- ☐ (C) Enhancing climate-related disclosures by asset managers, life insurers and FCA-regulated pension providers (PS21/24) [United Kingdom]
- ☐ (D) EU Taxonomy Regulation [European Union]
- ☐ (E) Improving shareholder engagement and increasing transparency around stewardship (PS19/13) [United Kingdom]
- ☐ (F) IORP II (Directive 2016/2341) [European Union]
- ☐ (G) Law on Energy and Climate (Article 29) [France]
- ☐ (H) MiFID II (2017/565) [European Union]
- ☐ (I) Modern Slavery Act [United Kingdom]
- ☐ (J) PEPP Regulation (2019/1238) [European Union]
- ☐ (K) PRIIPS Regulation (2016/2340 and 2014/286) [European Union]
- ☐ (L) Regulation on the Integration of Sustainability Risks in the Governance of Insurance and Reinsurance Undertakings (2021/1256) [European Union]
- ☐ (M) SFDR Regulation (2019/2088) [European Union]
- ☐ (N) SRD II (Directive 2017/828) [European Union]
- ☐ (O) The Occupational Pension Schemes Regulation on Climate Change Governance and Reporting [United Kingdom]

Americas

- ☐ (P) Climate Risk Management (Guideline B-15) [Canada]
- ☐ (Q) Continuous Disclosure Obligations (National Instrument 51-102) [Canada]
- ☐ (R) Disposiciones de Carácter General Aplicables a los Fondos de Inversión y a las Personas que les Prestan Servicios (SIEFORE) [Mexico]
- ☐ (S) Instrucciones para la Integración de Datores ASG en Los Mecanismos de Revelación de Información para FIC (External Circular 005, updated) [Colombia]

- ☐ (T) Provides for the creation, operation, and disclosure of information of investment funds, as well as the provision of services for the funds, and revokes the regulations that specifies (CVM Resolution No. 175) [Brazil]
- ☐ (U) SEC Expansion of the Names Rule [United States of America]
- ☐ (V) SEC Pay Ratio Disclosure Rule [United States of America]

Asia Pacific

- ☐ (W) ASIC RG65 Section 1013DA Disclosure Guidelines [Australia]
- ☐ (X) Circular to Licensed Corporations: Management and Disclosure of Climate-related Risks by Fund Managers [Hong Kong SAR]
- ☐ (Y) Financial Investment Services and Capital Markets Act (FSCMA) [Republic of Korea]
- ☐ (Z) Financial Instruments and Exchange Act (FIEA) [Japan]
- ☐ (AA) Financial Markets Conduct Act [New Zealand]
- ☐ (AB) Guiding Opinions on Regulating the Asset Management Business of Financial Institutions [China]
- ☐ (AC) Guidelines on Environmental Risk Management for Asset Managers [Singapore]
- ☐ (AD) Guidelines on Sustainable and Responsible Investment Funds [Malaysia]
- ☐ (AE) Modern Slavery Act (2018) [Australia]
- ☐ (AF) Stewardship Code for all Mutual Funds and All Categories of AIFs [India]

Middle East & Africa

- ☐ (AG) ADGM Sustainable Finance Regulatory Framework [United Arab Emirates]
- ☐ (AH) JSE Limited Listings Requirements [South Africa]

Other Reporting Obligations

- ☐ (AI) Other
Specify: _____ [Mandatory free text: small]
- ☐ (AJ) Other
Specify: _____ [Mandatory free text: small]
- ☐ (AK) Other
Specify: _____ [Mandatory free text: small]
- ☐ (AL) Other
Specify: _____ [Mandatory free text: small]
- ☐ (AM) Other
Specify: _____ [Mandatory free text: small]

- ☐ (AN) Not applicable; our organisation did not report to any ESG-related legislation and/or regulation during the reporting year.
Provide context: _____ [Voluntary free text: large]

Additional context to your response(s): _____ [Voluntary free text: large]

Explanatory notes

Purpose of indicator	<p>This indicator provides signatories with an opportunity to disclose which responsible investment/ESG-related regulations they report to. This indicator primarily aims to</p> <ol style="list-style-type: none"> 1. Give signatories an opportunity to indicate the extent of their required reporting on responsible investment practices. 2. Provide the PRI with a comprehensive understanding of the current and future reporting demands of signatories. 3. Collect data on international or regional reporting obligations of signatories to help the PRI develop its concept of equivalency for future iterations of PRI reporting. <p>There will be no positive or negative impact on signatories' assessment scores because of their answer to this question regardless of the number of reporting obligations they have. Responses will not be used as part of the assessment methodology.</p>
Additional reporting guidance	<p>Signatories should include ESG-related legislations they are subject to. If a signatory has commitments in multiple local jurisdictions with independent reporting requirements, then they should list all those they believe are noteworthy.</p> <p>Signatories are not required to list all legislations they report under by using the section labelled 'other'. Instead, they should select those they consider most relevant to the objectives the PRI has set out for this indicator. The PRI has provided a comprehensive (although non-exhaustive) list where signatories can choose from to include in the 'other' section. If a specific reporting obligation is not available, the value of signatories' responses will not be affected.</p> <p>Methodology behind response options:</p> <p>The legislations and regulations included in this indicator were selected from an extensive list of mandatory disclosure requirements compiled by the PRI. The number of legislations and regulations included for each region reflects both the number of signatories and the growing volume of reporting requirements in these regions.</p> <p>The selected legislations and regulations largely focus on reporting requirements that directly impact investment decisions.</p>
Other resources	<p>PRI Resources</p> <ul style="list-style-type: none"> • PRI's Regulation Database • PRI's non exhaustive list of Other Responsible Investment Reporting Instruments. <p>Europe</p> <ul style="list-style-type: none"> • Corporate Sustainability Reporting Directive (CSRD) • Directive on AIFM (2011/61/EU) • Enhancing climate-related disclosures by asset managers, life insurers and FCA-regulated pension providers (PS21/24) • EU Taxonomy Regulation • Improving shareholder engagement and increasing transparency around stewardship (PS19/13) • IORP II (Directive 2016/2341)

- [Law on Energy and Climate \(Article 29\)](#)
- [MiFID II \(2017/565\)](#)
- [Modern Slavery Act](#)
- [PEPP Regulation \(2019/1238\)](#)
- [PRIIPS Regulation \(2016/2340 and 2014/286\)](#)
- [Regulation on the Integration of Sustainability Risks in the Governance of Insurance and Reinsurance Undertakings \(2021/1256\)](#)
- [SFDR Regulation \(2019/2088\)](#)
- [SRD II \(Directive 2017/828\)](#)
- [The Occupational Pension Schemes Regulation on Climate Change Governance and Reporting](#)

Americas

- [Climate Risk Management \(Guideline B-15\)](#)
- [Continuous Disclosure Obligations \(National Instrument 51-102\)](#)
- [Disposiciones de Carácter General Aplicables a los Fondos de Inversión y a las Personas que les Prestan Servicios \(SIEFORE\)](#)
- [Instrucciones para la Integración de Factores ASG en Los Mecanismos de Revelación de Información para FIC \(External Circular 005, updated\)](#)
- [Provides for the creation, operation, and disclosure of information of investment funds, as well as the provision of services for the funds, and revokes the regulations that specifies \(CVM Resolution No. 175\)](#)
- [SEC Expansion of the Names Rule](#)
- [SEC Pay Ratio Disclosure Rule](#)

Asia Pacific

- [ASIC Disclosure Guidelines \(Section 1013DA\)](#)
- [Circular to Licensed Corporations: Management and Disclosure of Climate-related Risks by Fund Managers](#)
- [Financial Investment Services and Capital Markets Act \(FSCMA\)](#)
- [Financial Instruments and Exchange Act \(FIEA\)](#)
- [Financial Markets Conduct Act](#)
- [Guiding Opinions on Regulating the Asset Management Business of Financial Institutions](#)
- [Guidelines on Environmental Risk Management for Asset Managers](#)
- [Guidelines on Sustainable and Responsible Investment Funds](#)
- [Modern Slavery Act \(2018\)](#)
- [Stewardship Code for all Mutual Funds and All Categories of AIFs](#)

Middle East and Africa

- [ADGM Sustainable Finance Regulatory Framework](#)
- [JSE Limited Listings Requirements](#)

Logic	
Dependent on	N/A
Gateway to	N/A
Assessment	
This indicator is not assessed. However, it is mandatory for all signatories to complete. There will be no positive or negative impact on signatories' assessment scores because of their answer to this question regardless of the number of reporting obligations they select.	

Indicator ID ORO 2	Dependent on:	N/A	Sub-section Other Responsible Investment Reporting Obligations	PRI Principle 6	Type of indicator CORE
	Gateway to	N/A			

During the reporting year, to which voluntary responsible investment/ESG frameworks did your organisation report?

Select all that apply. If none of the answer options are applicable and you have no others to add, select option (AJ)

Stewardship

- ☐ (A) Asset Owners Stewardship Code [Australia]
- ☐ (B) Código Brasileiro de Stewardship [Brazil]
- ☐ (C) New Zealand Stewardship Code
- ☐ (D) Principles for Responsible Institutional Investors (Stewardship Code) [Japan]
- ☐ (E) Stewardship Code [United Kingdom]
- ☐ (F) Stewardship Framework for Institutional Investors [United States of America]

Product and/or labelling

- ☐ (G) CFA Institute ESG Disclosure Standards for Investment Products [Global]
- ☐ (H) Guidelines on Funds' Names using ESG or Sustainability-related Terms [European Union]
- ☐ (I) Luxflag ESG Label [Luxembourg]
- ☐ (J) RIAA Responsible Investment Certification Program [Australia]
- ☐ (K) SRI Label [France]

Code of practice

- ☐ (L) ANBIMA Code of Regulation and Best Practices of Investment Funds [Brazil]
- ☐ (M) Code for Institutional Investors 2022 [Malaysia]
- ☐ (N) Code for Responsible Investing in South Africa (CRISA 2) [South Africa]
- ☐ (O) Corporate Governance Guidelines [Canada]
- ☐ (P) Defined Contribution Code of Practice [United Kingdom]

Asset class/Impact-focused

- ☐ (Q) European Association for Investors in Non-Listed Real Estate Vehicles (INREV) Guidelines [Global]
- ☐ (R) Global ESG Benchmark for Real Assets (GRESB) [Global]

- ☐ (S) Global Impact Investing Network (GIIN) Impact Reporting and Investment Standards (IRIS+) [Global]

Human rights

- ☐ (T) OECD Guidelines for MNES - Responsible Business Conduct for Institutional Investors [Global]
☐ (U) UN Guiding Principles (UNGP) on Business and Human Rights [Global]

Climate change

- ☐ (V) Net Zero Asset Managers (NZAM) Initiative [Global]
☐ (W) Net-Zero Asset Owner Alliance (NZAOA) [Global]
☐ (X) Recommendations of the Taskforce for Climate-related Financial Disclosure (TCFD) [Global]
☐ (Y) The Net Zero Investment Framework (NZIF) 2.0 [Global]

Environment

- ☐ (Z) Recommendations of the Taskforce for Nature-related Financial Disclosure (TNFD) [Global]

Multi-issue

- ☐ (AA) Global Reporting Initiative (GRI) Standards [Global]
☐ (AB) IFC Performance Standard [Global]
☐ (AC) International Sustainability Standards Board (ISSB) Standards [Global]
☐ (AD) Sustainability Accounting Standards Board (SASB) Standards [Global]

Other

- ☐ (AE) Other
Specify: _____[Mandatory free text: small]
☐ (AF) Other
Specify: _____[Mandatory free text: small]
☐ (AG) Other
Specify: _____[Mandatory free text: small]
☐ (AH) Other
Specify: _____[Mandatory free text: small]
☐ (AI) Other
Specify: _____[Mandatory free text: small]

- ☐ (AJ) Not applicable; our organisation did not report to any voluntary responsible investment/ESG frameworks during the reporting year.
Provide context: _____ [Voluntary free text: medium]

Additional context to your response(s): _____ [Voluntary free text: large]

Explanatory notes

Purpose of indicator	<p>This indicator provides signatories with an opportunity to disclose which voluntary responsible investment/ESG frameworks they report to, outside of the PRI. This indicator primarily aims to:</p> <ol style="list-style-type: none"> 1. Give signatories an opportunity to indicate the extent of their voluntary reporting on responsible investment practices. 2. Provide the PRI with a comprehensive understanding of the current and future reporting demands of signatories. 3. Collect data on international or regional reporting obligations of signatories to help the PRI develop its concept of equivalency for future iterations of PRI reporting. <p>There will be no positive or negative impact on signatories' assessment scores because of their answer to this question regardless of the number of reporting obligations they have. Responses will not be used as part of the assessment methodology.</p>
Additional reporting guidance	<p>Signatories should aim to accurately reflect their reporting obligations to other voluntary organisations that publish responsible investment/ESG frameworks or standards. The option of 'other' is provided to allow signatories to highlight where reporting against frameworks or standards is conducted but not listed in options A to AD.</p> <p>Methodology behind selected response options:</p> <p>The voluntary frameworks and standards included in this indicator were selected from an extensive list of voluntary disclosure requirements compiled by the PRI. This list was developed by first identifying key themes that signatories may report against, drawing on prior PRI reporting responses.</p> <p>As stewardship, product/labelling, and codes of practice often emerge and evolve at the jurisdictional level, the list was designed to reflect a regionally diverse selection of frameworks that signatories are likely to engage with. For themes that are broader in scope, such as asset class or impact-focused frameworks and those addressing one or more sustainability issues, selections were based on frameworks that are globally applicable and have historically been recognised by the PRI and/or its signatories.</p>
Other resources	<p>PRI Resources</p> <ul style="list-style-type: none"> • PRI's non exhaustive list of Other Responsible Investment Reporting Instruments. <p>Stewardship</p> <ul style="list-style-type: none"> • Asset Owners Stewardship Code • Código Brasileiro de Stewardship • New Zealand Stewardship Code • Principles for Responsible Institutional Investors (Stewardship Code) • Stewardship Code • Stewardship Framework for Institutional Investors <p>Product and/or Labelling</p> <ul style="list-style-type: none"> • CFA Institute ESG Disclosure Standards for Investment Products • Guidelines on Funds' Names using ESG or Sustainability-related Terms • Luxflag ESG Label

- [RIAA Responsible Investment Certification Program](#)
- [SRI Label](#)

Code of Practice

- [ANBIMA Code of Regulation and Best Practices of Investment Funds](#)
- [Code for Institutional Investors 2022](#)
- [Code for Responsible Investing in South Africa \(CRISA 2\)](#)
- [Corporate Governance Guidelines](#)
- [Defined Contribution Code of Practice](#)

Asset class/Impact-focused

- [European Association for Investors in Non-Listed Real Estate Vehicles \(INREV\) Guidelines](#)
- [Global ESG Benchmark for Real Assets \(GRESB\)](#)
- [Global Impact Investing Network \(GIIN\) Impact Reporting and Investment Standards \(IRIS+\)](#)

Human Rights

- [OECD Guidelines for MNEs - Responsible Business Conduct for Institutional Investors](#)
- [UN Guiding Principles \(UNGP\) on Business and Human Rights](#)

Climate Change

- [Net Zero Asset Managers \(NZAM\) Initiative](#)
- [Net-Zero Asset Owner Alliance \(NZAOA\)](#)
- [Recommendations of the Taskforce for Climate-related Financial Disclosure \(TCFD\)](#)
- [The Net Zero Investment Framework \(NZIF\) 2.0](#)

Environment

- [Recommendations of the Taskforce for Nature-related Financial Disclosure \(TNFD\)](#)

Multi-Issue

- [Global Reporting Initiative \(GRI\) Standards](#)
- [IFC Performance Standard](#)
- [International Sustainability Standards Board \(ISSB\) Standards](#)
- [Sustainability Accounting Standards Board \(SASB\) Standards](#)

Logic

Dependent on	N/A
Gateway to	N/A
Assessment	
<p>This indicator is not assessed. However, it is mandatory for all signatories to complete. There will be no positive or negative impact on signatories' assessment scores because of their answer to this question regardless of the number of reporting obligations they select.</p>	