

PRI 报告框架

# 其他负责任投资报告义务

2025 年

本文件仅供信息参考。本文件不构成投资、法律、税务或任何其他形式的建议，亦不构成投资或其他决策的依据。本文件作者和出版部门以不提供建议的前提提供所有内容。PRI Association 不对本文件中可能提及的网站和信息资源的内容负责，亦不构成对其中信息的认可。PRI Association 不对任何错误或缺漏负责，不对根据本文件信息作出的决策及采取的行动负责，亦不对由此等决策或行动引起或造成的任何损失、损害负责。所有信息均“按原样”提供，PRI Association 不对该等信息的完整性、准确性、及时性或通过该等信息推导所得结果作任何保证，亦不提供任何明示或默示担保。

Copyright © PRI Association Limited (2025) 版权所有。未经 PRI Association 事先书面同意，不得复制本内容或将其用于任何其他目的。

# 目录

其他负责任投资报告义务	4
ORO 1	4
ORO 2	9

## 其他负责任投资报告义务

指标 ID <b>ORO 1</b>	基于：	不适用	分节 <b>其他负责任投资报告义务</b>	PRI 原则 <b>6</b>	指标类型 <b>核心</b>
	指向：	不适用			
<p><b>在报告年度内，贵组织向哪些国际或区域性的 ESG 相关法律和/或法规提交了报告？</b></p> <p>请勾选所有适用选项。如果以下选项均不适用且无其他需补充内容，请选择选项 (AN)</p>					
<p><b>Europe</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> (A) Corporate Sustainability Reporting Directive (CSRD) [European Union]</li> <li><input type="checkbox"/> (B) Directive on AIFM (2011/61/EU) [European Union]</li> <li><input type="checkbox"/> (C) Enhancing climate-related disclosures by asset managers, life insurers and FCA-regulated pension providers (PS21/24) [United Kingdom]</li> <li><input type="checkbox"/> (D) EU Taxonomy Regulation [European Union]</li> <li><input type="checkbox"/> (E) Improving shareholder engagement and increasing transparency around stewardship (PS19/13) [United Kingdom]</li> <li><input type="checkbox"/> (F) IORP II (Directive 2016/2341) [European Union]</li> <li><input type="checkbox"/> (G) Law on Energy and Climate (Article 29) [France]</li> <li><input type="checkbox"/> (H) MiFID II (2017/565) [European Union]</li> <li><input type="checkbox"/> (I) Modern Slavery Act [United Kingdom]</li> <li><input type="checkbox"/> (J) PEPP Regulation (2019/1238) [European Union]</li> <li><input type="checkbox"/> (K) PRIIPS Regulation (2016/2340 and 2014/286) [European Union]</li> <li><input type="checkbox"/> (L) Regulation on the Integration of Sustainability Risks in the Governance of Insurance and Reinsurance Undertakings (2021/1256) [European Union]</li> <li><input type="checkbox"/> (M) SFDR Regulation (2019/2088) [European Union]</li> <li><input type="checkbox"/> (N) SRD II (Directive 2017/828) [European Union]</li> <li><input type="checkbox"/> (O) The Occupational Pension Schemes Regulation on Climate Change Governance and Reporting [United Kingdom]</li> </ul> <p><b>Americas</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> (P) Climate Risk Management (Guideline B-15) [Canada]</li> <li><input type="checkbox"/> (Q) Continuous Disclosure Obligations (National Instrument 51-102) [Canada]</li> </ul>					

- (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 Doctores 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]

#### 亚太地区

- (W) ASIC RG65 第 1013DA 节披露指引 [澳大利亚]
- (X) 致持牌公司的通函：基金经理对气候相关风险的管理与披露 [香港特别行政区]
- (Y) 金融投资服务与资本市场法 (FSCMA) [韩国]
- (Z) 金融商品交易法 (FIEA) [日本]
- (AA) 金融市场行为法 [新西兰]
- (AB) 关于规范金融机构资产管理业务的指导意见 [中国]
- (AC) 资产管理公司环境风险管理指南 [新加坡]
- (AD) 可持续与负责任投资基金指南 [马来西亚]
- (AE) 现代奴隶制法案 (2018 年) [澳大利亚]
- (AF) 适用于所有共同基金和所有类别另类投资基金 (AIFs) 的受托责任准则 [印度]

#### Middle East & Africa

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

#### 其他报告义务

- (AI) 其他  
请注明：\_\_\_\_\_ [必填自由文本：简短]
- (AJ) 其他  
请注明：\_\_\_\_\_ [必填自由文本：简短]
- (AK) 其他

请注明：\_\_\_\_\_ [必填自由文本：简短]

(AL) 其他

请注明：\_\_\_\_\_ [必填自由文本：简短]

(AM) 其他

请注明：\_\_\_\_\_ [必填自由文本：简短]

(AN) 不适用；本组织在报告年度内未向任何 ESG 相关法律和/或法规提交报告。

请提供背景信息：\_\_\_\_\_ [自愿填写自由文本：较长]

对您的回答的补充背景信息：\_\_\_\_\_ [自愿填写自由文本：较长]

## 解释性说明

<b>指标目的</b>	<p>该指标为签署方提供了披露其遵循的负责任投资/ESG 相关法规的机会。该指标的主要目的包括：</p> <ol style="list-style-type: none"><li>1. 为签署方提供机会，表明其在负责任投资实践中所需报告的范围。</li><li>2. 为 PRI 提供对签署方当前及未来报告需求的全面了解。</li><li>3. 收集签署方的国际或区域报告义务数据，帮助 PRI 在未来的 PRI 报告框架中展现其等效性概念。</li></ol> <p>无论签署方报告义务的数量如何，其对该问题的回答都不会对评估得分产生正面或负面的影响。回答内容不会被用于评估方法中。</p>
<b>补充报告指引</b>	<p>签署方应列出其所适用的 ESG 相关法规。如果签署方在多个地方司法辖区内有独立的报告要求，则应列出其认为重要的所有法规。</p> <p>签署方无需在标注为“其他”的部分列出其遵循的所有法规。相反，他们应选择那些最符合 PRI 为本指标设定目标的法规。PRI 已提供一份全面(但非详尽)的清单，签署方可从中选择并包含在“其他”部分。如果某一具体报告义务未被列入，签署方回答的价值将不会受到影响。</p> <p><b>回答选项制定方法：</b></p> <p>该指标中包含的法律法规是从 PRI 整理的一份广泛的强制披露要求清单中筛选出来的。每个地区所包含的法律法规数量反映了该地区签署方的数量以及不断增长的报告要求。</p>

	<p>所选的法律法规主要关注哪些报告要求会对投资决策直接产生影响。</p>
<p>其他资源</p>	<p><b>PRI Resources</b></p> <ul style="list-style-type: none"> <li>• <a href="#">PRI's Regulation Database</a></li> <li>• <a href="#">PRI's non exhaustive list of Other Responsible Investment Reporting Instruments.</a></li> </ul> <p><b>Europe</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Corporate Sustainability Reporting Directive (CSRD)</a></li> <li>• <a href="#">Directive on AIFM (2011/61/EU)</a></li> <li>• <a href="#">Enhancing climate-related disclosures by asset managers, life insurers and FCA-regulated pension providers (PS21/24)</a></li> <li>• <a href="#">EU Taxonomy Regulation</a></li> <li>• <a href="#">Improving shareholder engagement and increasing transparency around stewardship (PS19/13)</a></li> <li>• <a href="#">IORP II (Directive 2016/2341)</a></li> <li>• <a href="#">Law on Energy and Climate (Article 29)</a></li> <li>• <a href="#">MiFID II (2017/565)</a></li> <li>• <a href="#">Modern Slavery Act</a></li> <li>• <a href="#">PEPP Regulation (2019/1238)</a></li> <li>• <a href="#">PRIIPS Regulation (2016/2340 and 2014/286)</a></li> <li>• <a href="#">Regulation on the Integration of Sustainability Risks in the Governance of Insurance and Reinsurance Undertakings (2021/1256)</a></li> <li>• <a href="#">SFDR Regulation (2019/2088)</a></li> <li>• <a href="#">SRD II (Directive 2017/828)</a></li> <li>• <a href="#">The Occupational Pension Schemes Regulation on Climate Change Governance and Reporting</a></li> </ul> <p><b>Americas</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Climate Risk Management (Guideline B-15)</a></li> <li>• <a href="#">Continuous Disclosure Obligations (National Instrument 51-102)</a></li> <li>• <a href="#">Disposiciones de Carácter General Aplicables a los Fondos de Inversión y a las Personas que les Prestan Servicios (SIEFORE)</a></li> <li>• <a href="#">Instrucciones para la Integración de Factores ASG en Los Mecanismos de Revelación de Información para FIC (External Circular 005, updated)</a></li> <li>• <a href="#">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)</a></li> <li>• <a href="#">SEC Expansion of the Names Rule</a></li> <li>• <a href="#">SEC Pay Ratio Disclosure Rule</a></li> </ul> <p><b>Asia Pacific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">ASIC Disclosure Guidelines (Section 1013DA)</a></li> </ul>

	<ul style="list-style-type: none"> <li>• <a href="#">Circular to Licensed Corporations: Management and Disclosure of Climate-related Risks by Fund Managers</a></li> <li>• <a href="#">Financial Investment Services and Capital Markets Act (FSCMA)</a></li> <li>• <a href="#">Financial Instruments and Exchange Act (FIEA)</a></li> <li>• <a href="#">Financial Markets Conduct Act</a></li> <li>• <a href="#">Guiding Opinions on Regulating the Asset Management Business of Financial Institutions</a></li> <li>• <a href="#">Guidelines on Environmental Risk Management for Asset Managers</a></li> <li>• <a href="#">Guidelines on Sustainable and Responsible Investment Funds</a></li> <li>• <a href="#">Modern Slavery Act (2018)</a></li> <li>• <a href="#">Stewardship Code for all Mutual Funds and All Categories of AIFs</a></li> </ul> <p><b>Middle East and Africa</b></p> <ul style="list-style-type: none"> <li>• <a href="#">ADGM Sustainable Finance Regulatory Framework</a></li> <li>• <a href="#">JSE Limited Listings Requirements</a></li> </ul>
<b>逻辑</b>	
<b>基于</b>	N/A
<b>指向</b>	N/A
<b>评估</b>	
<p>该指标不进行评估。然而，所有签署方必须完成此项内容。无论签署方选择的报告义务数量多少，其对该问题的回答都不会对评估得分产生正面或负面的影响。</p>	



指标 ID <b>ORO 2</b>	基于：	不适用	分节 <b>其他负责任投资报告义务</b>	PRI 原则 <b>6</b>	指标类型 <b>核心</b>
	指向：	不适用			

在报告年度内，贵组织遵循哪些自愿性负责任投资/ESG 框架提交了报告？

请勾选所有适用选项。如果以下选项均不适用且无其他需补充内容，请选择选项(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]

#### **其他**

- (AE) 其他

请注明：\_\_\_\_\_ [必填自由文本：简短]

- (AF) 其他

请注明：\_\_\_\_\_ [必填自由文本：简短]

- (AG) 其他

请注明：\_\_\_\_\_ [必填自由文本：简短]

- (AH) 其他

请注明：\_\_\_\_\_ [必填自由文本：简短]

- (AI) 其他

请注明：\_\_\_\_\_ [必填自由文本：简短]

(AJ) 不适用；本组织在报告年度内未遵循任何自愿性负责任投资/ESG 框架提交报告。

请提供背景信息：\_\_\_\_\_ [自愿填写自由文本：中等长度]

对您的回答的补充背景信息：\_\_\_\_\_ [自愿填写自由文本：较长]

## 解释性说明

<b>指标目的</b>	<p>该指标旨在为签署方提供披露其除 PRI 以外遵循的自愿性负责任投资/ESG 框架的机会。该指标的主要目标是：</p> <ol style="list-style-type: none"><li>1. 为签署方提供机会，表明其在负责任投资实践中自愿报告的范围。</li><li>2. 为 PRI 提供对签署方当前及未来报告需求的全面了解。</li><li>3. 收集签署方的国际或区域报告义务数据，帮助 PRI 在未来的 PRI 报告框架中展现其等效性概念。</li></ol> <p>无论签署方报告义务的数量如何，其对该问题的回答都不会对评估得分产生正面或负面的影响。回答内容不会被用于评估方法中。</p>
<b>补充报告指引</b>	<p>签署方应准确反映其对其他发布负责任投资/ESG 框架或标准的自愿性组织的报告义务。“其他”选项的设置旨在让签署方能够突出其遵循但未列入选项 A 到 AD 范围内的框架或标准的报告情况。</p> <p><b>回答选项制定方法：</b></p> <p>该指标中包含的自愿性框架和标准是从 PRI 整理的一份广泛的自愿披露要求清单中筛选出来的。该清单的制定首先通过分析以往签署方提交的 PRI 报告，确定了签署方可能涉及的关键主题。</p> <p>由于受托责任、产品/标签以及行为准则通常在司法辖区层面出现并演变，该清单旨在反映区域多样化的框架选择，以涵盖签署方可能参与的内容。对于范围更广的主题，例如资产类别或以影响力为重点的框架，以及涉及一个或多个可持续性问题的框架，选择标准基于全球适用性，并优先选择那些在历史上已被 PRI 和/或其签署方认可的框架。</p>
<b>其他资源</b>	<p><b>PRI Resources</b></p> <ul style="list-style-type: none"><li>• <a href="#">PRI's non exhaustive list of Other Responsible Investment Reporting Instruments.</a></li></ul> <p><b>Stewardship</b></p> <ul style="list-style-type: none"><li>• <a href="#">Asset Owners Stewardship Code</a></li><li>• <a href="#">Código Brasileiro de Stewardship</a></li><li>• <a href="#">New Zealand Stewardship Code</a></li></ul>

- [Principles for Responsible Institutional Investors \(Stewardship Code\)](#)
- [Stewardship Code](#)
- [Stewardship Framework for Institutional Investors](#)

#### **Product and/or Labelling**

- [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**

	<ul style="list-style-type: none"> <li>• <a href="#">Global Reporting Initiative (GRI) Standards</a></li> <li>• <a href="#">IFC Performance Standard</a></li> <li>• <a href="#">International Sustainability Standards Board (ISSB) Standards</a></li> <li>• <a href="#">Sustainability Accounting Standards Board (SASB) Standards</a></li> </ul>
<b>逻辑</b>	
<b>基于</b>	N/A
<b>指向</b>	N/A
<b>评估</b>	
<p>此指标不进行评估。然而，所有签署方必须完成此项内容。无论他们选择多少报告义务，他们对该问题的回答都不会对签署方的评估得分产生正面或负面影响。</p>	