

# EXAMPLES OF ESG-RELATED REGULATIONS, STANDARDS, LABELS, AND INITIATIVES BY TYPE AND SCOPE

Type and Scope	Examples
<b>Specifications for investment product disclosures</b>	<ul style="list-style-type: none"> <li>• CFA Institute ESG Disclosure Standards for Investment Products</li> <li>• Regulation EU 2019/2088 Sustainable Finance Disclosure Regulation (SFDR)</li> <li>• Eurosif European SRI Transparency Code</li> </ul>
<b>Specifications for measurement or reporting</b>	<ul style="list-style-type: none"> <li>• Principles for Responsible Investment (PRI) Reporting Framework</li> <li>• Impact Management Project</li> </ul>
<b>Specifications for investment products</b>	<ul style="list-style-type: none"> <li>• Febelfin Quality Assurance Standard and Towards Sustainability label</li> <li>• SRI Label (Label ISR; French Ministry for the Economy and Finance)</li> <li>• Luxembourg Finance Labelling Agency (LuxFLAG) labels</li> <li>• EU Ecolabel (under development)</li> </ul>
<b>Specifications for investment approaches</b>	<ul style="list-style-type: none"> <li>• British Standards Institution (BSI) PAS 7341: Responsible and Sustainable Investment Management</li> <li>• International Finance Corporation (IFC) Operating Principles for Impact Management</li> </ul>
<b>Definitions of investment approaches</b>	<ul style="list-style-type: none"> <li>• The Investment Association (IA) Responsible Investment Framework</li> <li>• Global Sustainable Investment Alliance (GSIA) definitions</li> <li>• Institute of International Finance (IIF) Sustainable Finance Working Group Report: "The Case for Simplifying Sustainable Investment Terminology"</li> <li>• Investment Company Institute (ICI) report: "Funds' Use of ESG Integration and Sustainable Investing Strategies: An Introduction"</li> </ul>
<b>Codes and Principles (of investing)</b>	<ul style="list-style-type: none"> <li>• The UK Stewardship Code 2020</li> <li>• Principles for Responsible Investment (PRI)</li> </ul>
<b>Specifications for benchmarks</b>	<ul style="list-style-type: none"> <li>• Regulation EU 2019/2089 Climate Transition Benchmarks, EU Paris-aligned Benchmarks, and sustainability-related disclosures for benchmarks</li> </ul>
<b>Specifications for issuer disclosures</b>	<ul style="list-style-type: none"> <li>• Sustainability Accounting Standards Board (SASB) Standards</li> <li>• Global Reporting Initiative (GRI) Standards</li> <li>• Task Force on Climate-Related Financial Disclosures (TCFD) recommendations</li> <li>• Directive 2014/95/EU Non-Financial Reporting Directive (NFRD)</li> </ul>
<b>Specifications for bonds</b>	<ul style="list-style-type: none"> <li>• Climate Bonds Initiative (CBI) Climate Bonds Standard and Certification Scheme</li> <li>• EU Green Bond Standard</li> </ul>
<b>Classification of economic activities</b>	<ul style="list-style-type: none"> <li>• EU Taxonomy</li> </ul>

## View Consultation Paper