

# PRI REPORTING FRAMEWORK 2017 – SERVICE PROVIDERS Reporting (REP)

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2017

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**UNEP Finance Initiative**  
Changing finance, financing change



**United Nations** Global Compact

*An investor initiative in partnership with UNEP Finance Initiative and UN Global Compact*

## Understanding this document

In addition to the detailed indicator text and selection options, in each module of the PRI Reporting Framework, you can find information that will help you identify which indicators are relevant for your organisation.

### Top bar



Key information about each indicator is highlighted in the top bar, including the indicator status (mandatory or voluntary) and the purpose of the indicator.

xxx 01	Indicator status <b>MANDATORY</b>	Purpose <b>GATEWAY</b>
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### Indicator status

<b>MANDATORY</b>	Mandatory indicators reflect core practices. These responses will be made public and must be completed to submit the framework.
<b>MANDATORY TO REPORT VOLUNTARY TO DISCLOSE</b>	Some indicators are mandatory to complete, but voluntary to disclose. These indicators may determine which subsequent indicators are applicable or are used for peering, but they may also contain commercially sensitive information.
<b>VOLUNTARY</b>	Voluntary indicators reflect alternative or advanced practices. These indicators are voluntary to report and disclose.

### Purpose

Gateway		The responses to this indicator 'unlock' other indicators within a module if they are relevant for your organisation. Please refer to the logic box for more information.
Descriptive		These are open-ended narrative indicators, allowing you to describe your activities.

### Underneath the indicator

Underneath the indicator, you can find explanatory notes and definitions that contain important information for interpreting and completing the indicators. Read the logic box to make sure an indicator is applicable to you.

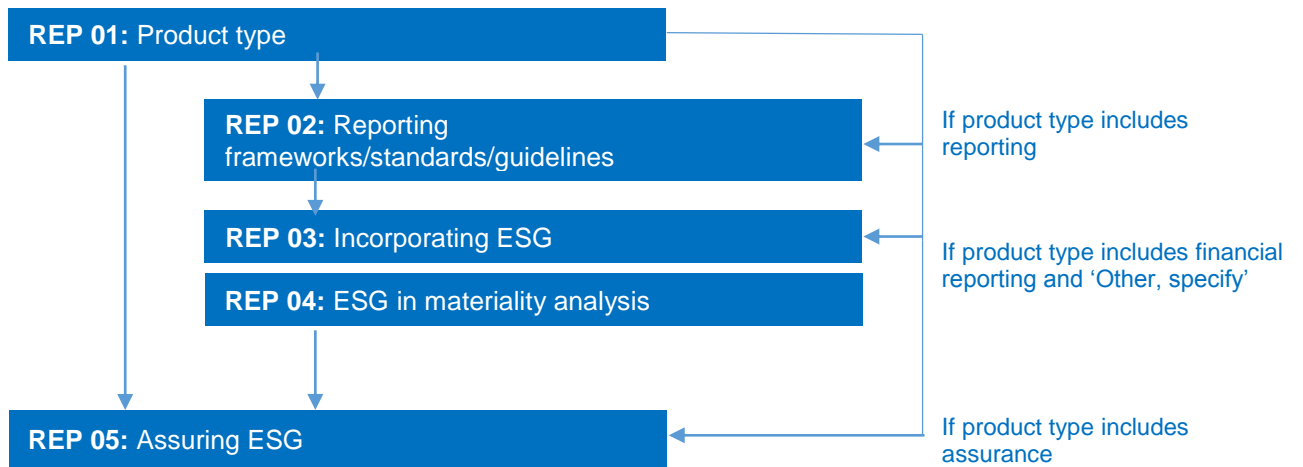
xxx 01	EXPLANATORY NOTES
xxx 01.1	This provides guidance on how to interpret the sub-indicators, including examples of what could be reported.
xxx 01.2	
LOGIC	
xxx 01	This explains when this indicator is applicable and/or if it has an impact on subsequent indicators. If there is no logic box, the indicator is always applicable and does not affect other indicators.

xxx 01	DEFINITIONS
xxx 01	Specific terms that are used in the indicator are defined here.

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## Pathways through the module



## Preface

The information reported in this module will allow your stakeholders to understand your approach to reporting and how you incorporate ESG into your product offerings. You will also be able to report on any assurance activities and incorporation of ESG factors into this area.

## SECTION

# Type of reporting and assurance

REP 01	Indicator status MANDATORY	Purpose GATEWAY
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REP 01	INDICATOR	
REP 01.1	Indicate the type of reporting that you do. Tick all that apply.	
	<input type="checkbox"/> Integrated reporting <input type="checkbox"/> RI reporting <input type="checkbox"/> Sustainability reporting <input type="checkbox"/> Financial reporting <input type="checkbox"/> Other, specify (1) _____ <input type="checkbox"/> Other, specify (2) _____ <input type="radio"/> None of the above	
REP 01.2	Indicate whether you do assurance.	
	<input type="radio"/> Yes, we do	<input type="radio"/> No, we do not
REP 01.3	Indicate whether your services include assurance of ESG information/data.	
	<input type="radio"/> Yes	<input type="radio"/> No
REP 01.4	Additional information. [OPTIONAL]	

REP 01	EXPLANATORY NOTES
REP 01.1	This indicator acts as a gateway and will determine what subsequent indicators will be relevant to you depending on your responses here.
REP 01.4	Use this space to provide further information on your product type.
LOGIC	

<b>REP 01.1</b>	<p>REP 02 will be applicable if you report on any of the options provided in the list, except for 'None of the above'.</p> <p>REP 03.1 will be applicable if you reported that you do 'Financial reporting' and/or 'Other, specify (1)' and 'Other, specify (2)'.</p> <p>REP 04.1 will be applicable if you reported that you do 'Financial reporting' and/or 'Other, specify (1)' and 'Other, specify (2)'.</p>
<b>REP 01.2</b>	REP 05.1 and REP 05.4 will be applicable if you reported 'Yes, we do'
<b>REP 01.3</b>	REP 05.2 - 05.3 will be applicable if you report 'Yes'

<b>REP 01</b>	<b>DEFINITIONS</b>
<b>Integrated reporting</b>	A concise communication that considers the interconnectivity of a wide range of factors, incorporating both financial and other non-financial information to demonstrate how an organization is creating value in the short-term, mid-term, and long-term.
<b>RI reporting</b>	A report that includes information about the responsible investment activities, processes, and/or outcomes of investors and how they incorporate ESG factors into these aspects.
<b>Sustainability reporting</b>	An organisational or company report demonstrating the organisation's or company's ESG performance in terms of its internal operations and external impact. This can also cover how the organisation is working towards contributing to a sustainable development within the context of its scope and ESG issues deemed material.
<b>Financial reporting</b>	A financial statement that adheres to generally accepted accounting principles, showcasing the financial status of an organisation or company.

## SECTION

## Reporting frameworks/standards/guidelines

REP 02	Indicator status MANDATORY	Purpose
REP 02	INDICATOR	
REP 02.1	<p>Indicate what reporting frameworks /standards/guidelines you use when preparing reports for clients. Tick all that apply.</p> <p> <input type="checkbox"/> OECD, specify _____  <input type="checkbox"/> ILO  <input type="checkbox"/> ISO, specify _____  <input type="checkbox"/> GRI  <input type="checkbox"/> SASB  <input type="checkbox"/> IIRC  <input type="checkbox"/> PRI  <input type="checkbox"/> CDP  <input type="checkbox"/> Stewardship code  <input type="checkbox"/> Other, specify (1)_____  <input type="checkbox"/> Other, specify (2)_____  <input type="checkbox"/> Other, specify (3)_____         </p>	
REP 02.2	<p>Additional information.</p> <p>[OPTIONAL]</p>	



SECTION

## Incorporating ESG

REP 03	Indicator status <b>MANDATORY</b>	Purpose
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REP 03	INDICATOR
<b>REP 03.1</b>	<p>Indicate whether you incorporate reporting on ESG factors into your reporting product.</p> <p><input type="radio"/> Yes, we systematically do</p> <p><input type="radio"/> Yes, we occasionally do</p> <p><input type="radio"/> No, we do not</p>
<b>REP 03.2</b>	<p>If yes, describe how you incorporate E, S, and G factors into the reporting.</p>

REP 03	EXPLANATORY NOTES
<b>REP 03.2</b>	Reporting practices continue to develop, particularly as companies move towards integrated reporting practices and systems. It might not be appropriate to include ESG factors into a financial reporting product. You can describe here how your organisation is responding.
<b>LOGIC</b>	
<b>REP 03</b>	REP 03.1 is applicable if you reported that you do 'Financial reporting' and/or 'Other' in REP 01.1. REP 03.2 will be applicable if you report 'Yes, we systematically do' or 'Yes, we occasionally do'.

## SECTION

# ESG in materiality analysis

REP 04	Indicator status <b>MANDATORY</b>	Purpose <b>DESCRIPTIVE</b>
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REP 04	<b>INDICATOR</b>
REP 04.1	<p>Indicate whether ESG is part of the materiality analysis you perform when preparing clients' reports.</p> <p> <input type="radio"/> Yes, ESG is systematically part of the materiality analysis  <input type="radio"/> Yes, ESG is occasionally part of the materiality analysis  <input type="radio"/> No, ESG is not part of the materiality analysis         </p>
REP 04.2	<p>If no, explain why not.</p>
REP 04.3	<p>Describe the process you undertake for materiality analysis.</p> <p>[OPTIONAL]</p>

REP 04	<b>EXPLANATORY NOTES</b>
REP 04.3	<p>Include whether the process is typically led by you or the client.</p> <p>This could include a description of the key stakeholder groups (investors, customers, employees, civil society, etc.) you incorporate into your materiality analysis and the weight that is typically given to each stakeholder group.</p>
<b>LOGIC</b>	
REP 04.1	<p>REP 04.2 will be applicable if you report 'No, ESG is not part of the materiality analysis'.</p> <p>REP 04.3 will be applicable if you report any of the 'Yes' options.</p>

REP 04	<b>DEFINITIONS</b>
<b>Materiality analysis</b>	<p>Materiality analysis typically involves engaging with stakeholders to determine which factors are most relevant and significant for an organisation that they meet the threshold for reporting. The significance of each aspect of analysis should also inform the prominence and detail it is given in reporting. The first stage would include defining stakeholders and the context of a client's mission.</p>

## SECTION

# Assurance standards and assuring ESG

REP 05	Indicator status MANDATORY	Purpose DESCRIPTIVE
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REP 05	INDICATOR
REP 05.1	<p>List the standards and certifications that have an ESG/RI component, that you use to assure reporting data against.</p> <p><input type="checkbox"/> Other, specify (1)_____</p> <p><input type="checkbox"/> Other, specify (2)_____</p> <p><input type="checkbox"/> Other, specify (3)_____</p> <p><input type="checkbox"/> Other, specify (4)_____</p> <p><input type="checkbox"/> Other, specify (5)_____</p> <p><input type="checkbox"/> Other, specify (6)_____</p> <p><input type="checkbox"/> Other, specify (7)_____</p> <p><input type="radio"/> None of the above</p>
REP 05.2	<p>Describe how E, S, and G data and/or RI processes are assured.</p>
REP 05.3	<p>Describe any differences in the process of assuring ESG information as compared to other information.</p>
REP 05.4	<p>Add any other standards and certifications that you think are relevant to assurance.</p>
REP 05.5	<p>Additional information [OPTIONAL]</p>

REP 05	EXPLANATORY NOTES
REP 05.2	<p>Use this space to describe your assurance process for E, S, and G factors. You may wish to describe whether you typically tend to assure ESG processes or ESG outcomes, or both, and what your process is for doing so. You can also address what standards you use for assuring ESG data, and what the main challenges and/or opportunities are when assuring such data.</p>