

FI reporting thresholds in the 2021 pilot reporting cycle

AUM scenario: (as reported in OO 05)	Internally managed FI sub-assets that are <u>mandatory</u> to report on in the FI module:	Note
Internally managed FI is: • ≥ 10% of total AUM	All FI sub-assets* that are 10% or more of total fixed income , as reported in OO 05.2 FI .	The reporting thresholds alone will not decide whether the FI module is applicable to you.
Internally managed FI is: • ≥ USD 10bn of total AUM	All FI sub-assets* that are above 0% in OO 5.2 FI .	To unlock the FI module, signatories also have to indicate that they either:
Internally managed FI is: • < 10% of total AUM, and • < USD 10bn of total AUM	All FI sub-assets* that are 10% or more of total fixed income , as reported in OO 5.2 FI	<ul style="list-style-type: none"> • conduct stewardship for their internally managed FI (OO 9 FI), and/or • incorporate ESG factors in their internally managed FI (OO 10).
AUM scenario: (as reported in OO 05)	Internally managed FI sub-assets that are <u>voluntary</u> to report on in the FI module:	
Internally managed FI is: • < 10% of total AUM, and • < USD 10bn of total AUM	All FI sub-assets* that are below 10% of total fixed income , as reported in OO 05.2 FI .	* FI sub-assets include SSA, corporate, securitised and private debt.

The 2021 reporting cycle is a pilot year for the new Reporting Framework. We will look to amend the above logic for the 2022 reporting cycle.

We are exploring ways to adjust signatories' reporting outputs if the 2021 FI mandatory reporting thresholds require them to report on assets which represent a minor part of their total AUM.

If you have any questions, please write to us at reporting@unpri.org.