

Principles

Principle	Name of principle (2022)	Update to 2015 module
PM-P01	Performance measures of a vehicle or an asset should fairly represent the performance of that vehicle or that asset. They should be reliable and consistently computed and presented, to enable investors to understand and compare the performance of the vehicle or the asset.	Text updates from PM-P01
PM-P03	Performance measurement of an asset should take into consideration the vehicle performance context.	New principle

Guidelines

Guideline (2022)	Update to 2015 version
PM01	Text updates from PM01
PM02	Text updates from PM02
PM03	New guideline
PM04	Relocated from PM03, text updates
PM05	Relocated from PM04, text updates
PM06	Relocated from PM05, text updates
PM07	Relocated from PM06, text updates
PM08	Relocated from PM07, text updates
PM09	Relocated from PM08, text updates
PM010	Relocated from PM09, text updates
PM11	Relocated from PM10, text updates
PM12	Relocated from PM11, text updates
PM13	Relocated from PM12, text updates
PM014	Relocated from PM13

Guideline (2022)	Update to 2015 version
PM15	Relocated from PM14
PM16	Relocated from PM15
PM17	Relocated from PM16
PM18	Relocated from PM17
PM19	New guideline
PM20	New guideline
PM21	New guideline

Further guidance and interpretation

Section (2022)	Update to 2015 version
Section 3.2	Relocated from PM18, PM19, P20, text updates
Currencies PM03	Relocated from PM19