

Regulation	Key obligation	Evidence artifact required	Implementation complexity
EU AI Act	Conformity assessment for high-risk systems	Technical documentation, registration, CE marking	High: Phased rollout through 2027; legal and technical resources required across business units
ISO 42001	Certifiable AI management system	AIMS documentation, gap analysis, internal audit records, third-party certification body engagement	Very high: Multi-year undertaking requiring formal third-party audit and certification; not a framework mapping exercise
NIST AI RMF	Voluntary risk management structure	Risk assessment documentation, governance records	Low to moderate: Voluntary, no certification required; maps well to existing ERM frameworks
SEC disclosure	Material AI risk reporting	Board-approved risk disclosures, incident documentation	Moderate: Depends on materiality determinations; requires board-level sign-off and legal review