ISO FORM 1
ISO TS/P 337

PROPOSAL FOR A NEW FIELD OF TECHNICAL ACTIVITY

PROPOSER:

ABNT
AFNOR
DS
BIS
BSI

DATE OF CIRCULATION:

2026-07-09

CLOSING DATE FOR VOTING:

2026-10-01

A proposal for a new field of technical activity shall be submitted to the Office of the CEO (to tmb@iso.org), which will process the proposal in accordance with ISO/IEC Directives, Part 1, Clause 1.5.

Furthermore, a proposal will be considered as complete if every information field is complete and follows the guidelines for proposing and justifying a new field of activity given in the ISO/IEC Directives, Part 1, Annex C.

TITLE
(Please see the ISO/IEC Directives, Part 1, Annex C, Clause C.4.2)

Responsible Business Practices and Sustainability Reporting

SCOPE
(Please see the ISO/IEC Directives, Part 1, Annex C, Clause C.4.3)

Standardization in the field of responsible business practices, corporate sustainability, ESG principles, and transparent reporting frameworks. This includes:

- Horizontal frameworks and guidance to support the management of the United Nations Sustainable Development Goals (SDGs).
- Environmental, Social, and Governance (ESG) horizontal principles, including disclosures and performance measurement.
- Social responsibility frameworks, to enhance accountability for the impacts of decisions and activities on society and the environment, ethical business operations, and community engagement.

Exclusions: Standards in the scope of the following committees:

- ISO/TC 207 Environment Management
- ISO/TC 309 Governance of Organizations
- ISO/TC 322 Sustainable Finance

PURPOSE AND JUSTIFICATION (Please use the field immediately below or attach an annex.)

(Please see the ISO/IEC Directives, Part 1, Annex C, Clause C.4.13)

The creation of the "Responsible business practices and sustainability reporting" committee provides a strategic and practical solution to address the growing demand for integrated sustainability and accountability frameworks. In particular, the proposed new Technical Committee would provide:

a) **Unified approach to overlapping domains:** ESG, SDGs, and social responsibility are closely related, and consolidating them into one committee ensures consistent and integrated standards, avoiding duplication and fragmentation. For example, the SDGs provide global sustainability goals against which to chart their accelerated progress towards a fairer society and sustainable world, ESG frameworks focus on measuring and disclosing corporate performance against these sustainability goals, and social responsibility standards guide ethical and community-driven business practices. By combining these areas into one committee, standards can be developed in a coordinated way, ensuring consistency while avoiding the duplication of efforts across fragmented domains.
b) **Alignment with stakeholder needs:** Businesses - driven by the needs of their stakeholders – and regulators increasingly demand holistic sustainability frameworks that address accountability, transparency, and ethical practices whilst enabling the collection of more effective ESG data to enhance reporting. A single committee can provide comprehensive guidance in how to navigate this complex landscape.
c) **Strategic alignment and global leadership:** The scope supports ISO's 2030 Strategy by addressing sustainability while positioning ISO as a global leader in responsible business practices. This enhances ISO's influence and strengthens its reputation in driving impactful, future-oriented standards.
d) **Efficient resource utilization:** Combining these fields optimizes resources and simplifies participation for stakeholders, fostering broader engagement from industries, governments, civil society and other organizations developing ESG reporting frameworks.

Overall TC/ SC Objective and Structure:

The overall structure is envisaged to develop horizontal standards that provide foundational principles, guidance, and tools to support organizations in integrating United Nations Sustainable Development Goals (SDGs), Environmental, Social, and Governance (ESG) criteria, and social responsibility into their strategies, operations, and performance assessment systems. It is proposed to create subcommittees for effective and efficient working. Given the importance of this committee and its potential societal impact, leadership of the TC and SCs should be distributed so as to achieve a balance across regions and developed/developing countries. The proposed structure is as follows:

TC on Responsible Business Practices and Sustainability Reporting		
SC 1 **SDG Management**	**SC 2** **Social Responsibility**	**SC 3** **Sustainability Reporting**
Scope: Standardization in the field of Horizontal Frameworks and Guidance to Support the Management of United Nations Sustainable Development Goals (SDGs). **Objective:** To create cross-cutting guidance that enables organizations and sectors to plan, implement, monitor, and report actions aligned with the SDGs. **Rationale:** Despite a wide range of voluntary initiatives, there is	**Scope:** Standardization in the field of Social Responsibility as defined by ISO 26000:2010 to provide Frameworks that support the transformation of organizations of all sizes, shapes and levels of SR maturity and thus Enhance Accountability, Ethical Business Operations, and Stakeholders and Community Engagement. **Objective:** Manage and maintain a comprehensive framework and standards on Social Responsibility (SR) as defined in ISO 26000:2010 to support the transformation of	**Scope:** Standardization in Sustainability Reporting, Horizontal Principles, Including Disclosures and Performance Measurement. **Objective:** To establish harmonized Sustainability Reporting principles and frameworks that provide a consistent basis for disclosure and performance measurement across sectors and can align with global reporting requirements and investor expectations. Future

currently no ISO-level structured and transversal approach to guide organizations of all types in operationalizing the SDGs.	organizations and business models. To update and expand on the principles of ISO 26000 to a series of standards that would complement ISO 26000. This would focus on enhancing the practical applicability of ISO 26000 through complementary deliverables. It could also address the need for guidance for sector specific issues and provide guidelines for SMEs and micro-enterprises organizations with more limited resources (SMEs, micro-enterprises, associations) or with less advanced levels of maturity in SR. **Rationale:** While ISO 26000 provides a valuable foundation, it lacks normative components for measurement, voluntary certification, and comparability. There is a clear opportunity for new complementary deliverables such as materiality analysis and prioritisation of areas of action and stakeholders, sector-specific guidance, maturity, education, culture and communication. There is also a need to align the standard with the new concepts that have arisen since 2010, such as circular economy, regenerative economy, sustainable procurement, and sustainable finance Any future evolution of ISO 26000 will be undertaken in accordance with ISO processes and with due consideration of its existing positioning and market expectations	deliverables would include converting IWA 48 into an International Standard, a methodology for KPIs, KPI standards, and general principles and requirements for validation and verification. **Rationale:** The proliferation of frameworks and regulatory requirements has resulted in fragmentation. ISO is well-positioned to contribute international consistency, comparability, and coherence through normative instruments.

Note: For the purpose of this committee/subcommittees, horizontal standards refer to cross-sectoral frameworks, principles, and guidance *that function as overarching frameworks for a number of sector- or domain-specific standards.* They are applicable across industries and are intended to set *global benchmarks* for consistent implementation of sustainability related practices.

While all three subcommittees are aligned in supporting responsible business conduct and sustainability, their scopes are intentionally designed to be complementary and non-overlapping, each addressing a unique but interconnected aspect of organizational sustainability.

SC 1 (SDG Management) focuses on management system-oriented frameworks and guidance to support the planning, implementation, monitoring, and reporting of actions aligned with the United Nations Sustainable Development Goals (SDGs)

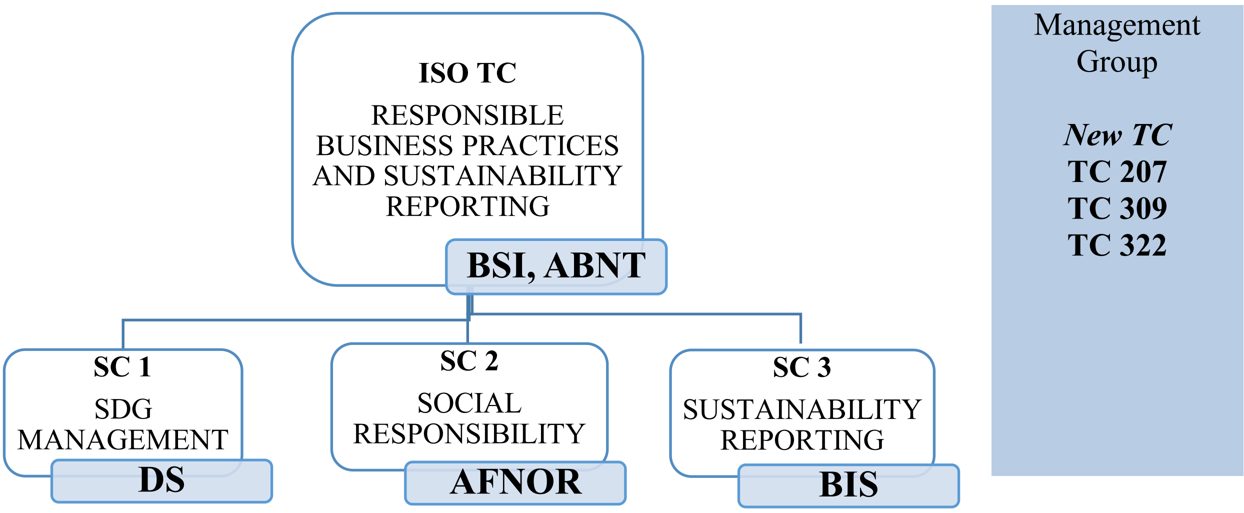
SC 2 (Social Responsibility) focuses on behavioural, ethical, and societal aspects of organizational conduct, including stakeholder engagement, accountability, and community impact, building on and expanding ISO 26000.

Subcommittee 3 on Sustainability Reporting is not intended to standardize or replace national or global disclosure frameworks. Rather, it seeks to develop horizontal principles, methodologies, and tools—such as KPI development, performance measurement, and data assurance guidance—that help organizations meet the expectations of existing reporting frameworks and regulatory regimes within their respective jurisdictions.

Together, the three subcommittees offer a cohesive yet clearly delineated approach to advancing sustainable and responsible business practices globally.

TC/SC Leadership:

The following chart shows the proposed Secretariats for the TC and SCs.



- The Technical Committee (TC) will have a twinned leadership structure, with co-chairs and co-secretaries from BSI and ABNT.
- Subcommittees (SCs) will focus on three core areas: SDG Management, Social Responsibility, and Sustainability Reporting.
- DS will provide the Secretariat for the SDG Management SC, AFNOR for the Social Responsibility SC, and BIS for the Sustainability Reporting SC.
- The importance of ensuring clarity in governance and coordination within and across ISO committees active in related domains is also recognised. Appropriate mechanisms will be established to ensure coherence, avoid duplication, and support effective stakeholder engagement

PROPOSED INITIAL PROGRAMME OF WORK (Please use the field immediately below or attach an annex)
Please see the ISO/IEC Directives, Part 1, Annex C.4.4 and C-4.5)

For each item, the initial work programme shall define the deliverable type and target dates. The initial work programme shall also assign priorities to the different items.

The table below outlines a preliminary work programme for the new committee.

Theme	Focus area	Required expertise	Proposed initial programme of work	Potential future work
Sustainable Development Goals Management	Development of high-level/horizontal frameworks and strategies for sustainable development that supports the implementation of the UN SDGs.	Experts in sustainability frameworks, management systems, implementation strategies, and the UN SDGs.	Transfer of PC 343 work: • Continued development ISO 53001. [MSS] • Revision of ISO 53002:2024 [PAS]	• Additional guidance
Social Responsibility	Societal issues	Experts in social responsibility, corporate responsibility frameworks. Audit expertise, and work with CASCO as strategic liaison.	Revision of ISO 26000 (if approved) [Guidance]	• Corporate Social Responsibility (CSR) • Complementary standards according to items described in Clause 7 of ISO 26000 in order to support implementation (materiality matrix and stakeholder matrix, communication, etc.) • Alignment with the new concepts that have arisen since 2010, such as circular economy, regenerative economy, sustainable procurement, and sustainable finance • Guidance for sector specific issues when not already addressed and guidelines for SMEs and micro-enterprises, etc. • Guidance regarding credibility of evaluation mechanisms based on ISO 26000 • Integration of ISO 20400 and its review depending on ISO 26000 revision Supply chain resilience: • guidance is needed on aligning business with

				the UN Guiding Principles on Business • guidance is needed on aligning business with OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
Sustainability Reporting	Development of standards for ESG principles, disclosures, and reporting metrics to align with global reporting requirements, regulatory compliance, and investor expectations.	Experts in ESG, and ESG reporting frameworks, regulatory specialists, sustainable finance specialists, climate risk analysts, corporate finance experts, risk management experts, compliance/ validation/verification.	ISO IWA 48:2024 conversion into an International Standard [Guidance/Code of Practice]	• Methodology for KPIs. • Principles and requirements for validation and verification for ESG reporting frameworks. Management of ESG data: • for more consistent and meaningful reporting, which can also be used to help inform strategy • to help address the enabling power of AI in streamlining ESG reporting – also recognising that there is an environmental impact to AI • to support better assessment of climate risk (guidance is needed on ensuring that data is reliable and more credibly drives investment decisions and quantification of risk for insurance purposes)

RELATION OF THE PROPOSAL TO EXISTING INERNATIONAL STANDARDS AND ON-GOING STANDARDIZATION WORK

☒ The proposer has checked whether the proposed scope of the new committee overlaps with the scope of any existing ISO or IEC committee or JTC1 sub-committee

☒ If an overlap or the potential for overlap is identified, the affected committee has been informed, and an agreement has been reached between proposer and committee on

- modification/restriction of the scope of the proposal to avoid overlapping,
- potential modification/restriction of the scope of the existing committee to avoid overlapping.

☐ If agreement with the existing committee has not been reached, please explain why the proposal should be approved.

☐ Have proposals on this subject been submitted into an existing committee and rejected? If so, what were the reasons for rejection?

The committee will work closely with ISO/TC 207, ISO/TC 309, ISO/TC 322, and other relevant committees to ensure alignment and avoid duplication. The horizontal standards developed by this committee are intended to complement and support the work of sector-specific and domain-specific committees

Management Group

To ensure coherence across those identified subject areas, align activities with ISO's Strategy 2030, and facilitate meaningful stakeholder engagement to enhance the impact and relevance of ISO's work in these critical areas, a management group composed of the leadership teams of ISO/TC 322, ISO/TC 309, ISO/TC 207, and the newly established technical committee on *Responsible business practices and sustainability reporting*, will be established. These Committees have been specifically identified due to the scopes and linkage of activities across those TCs and this proposed new TC. Effective cooperation and coordination with wider TCs in the ISO landscape is also important, but the Committees identified have a significant role to play in coordination of activities in this subject area.

The management group will be responsible for effective coordination of standards development for responsible business practices, corporate sustainability, ESG principles, and transparent reporting frameworks across ISO/TC 322, ISO/TC 309, ISO/TC 207 and this proposed new technical committee, by:

- Ensuring coherence and alignment in standards development activities.
- Identify and mitigate risks of overlap and duplication in committee outputs.
- Establishing efficient mechanisms for stakeholder engagement in the development and promotion of these standards.
- Promoting collaboration among relevant committees to address emerging trends in responsible business practices, corporate sustainability, and transparent reporting, ensuring that standards collectively support ISO's strategic goals and maintain global relevance.

This mechanism is intended to complement broader ISO-level coordination efforts across the ISO system.

LISTING OF RELEVANT COUNTRIES WHERE THE SUBJECT OF THE PROPOSAL IS IMPORTANT TO THEIR NATIONAL COMMERCIAL INTERESTS
(Please see the ISO/IEC Directives, Part 1, Annex C, Clause C.4.8)

Sustainability is globally relevant and important to all countries—developed, developing, and underdeveloped alike. It guides responsible growth, helps manage climate and social risks, and attracts sustainable investment. While developed and developing nations use it to enhance transparency and reduce emissions, underdeveloped countries can leverage it to access global markets, improve governance, and build climate resilience. Sustainability is a universal framework for achieving long-term and inclusive development. This topic will be of interest to all ISO members, particularly those involved with ISO/TC 322, ISO/TC 309 and ISO/TC 207.

RELEVANT STANDARDS/ DOCUMENTS (AT INTERNATIONAL, REGIONAL AND NATIONAL LEVEL)

- United Nations (UN) Sustainable Development Goals (SDG) 2030 Agenda
- ISO 53002:2024 Guidelines for contributing to the United Nations Sustainable Development Goals (SDGs)
- ISO/UNDP DIS 53001 Management Systems for UN Sustainable development goals – Requirements
- ISO 26000:2010 Guidance on social responsibility
- ISO 20400:2017 Sustainable procurement — Guidance
- EFRAG's European Sustainability Reporting Standards (ESRS) for application under the EU's Corporate Sustainability Reporting Directive (CSRD)
- ISSB IFRS S1 and IFRS S2
- Global Reporting Initiative (GRI) Standards
- IWA 48 Framework for implementing environmental, social and governance (ESG) principles

RELEVANT REGULATIONS (AT INTERNATIONAL, REGIONAL AND NATIONAL LEVEL):

- European Union's Corporate Sustainability Reporting Directive (CSRD)
- European Union's Corporate Sustainability Due Diligence Directive (CSDDD)
- Sustainable Finance Disclosure Regulation (SFDR)
- The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013, UK
- The Companies Act, 2013, India
- Business Responsibility and Sustainability Reporting (BRSR) Guidelines issued by Securities and Exchange Board in India (SEBI), I

LISTING OF RELEVANT EXTERNAL INTERNATIONAL ORGANIZATIONS OR INTERNAL PARTIES (OTHER THAN ISO AND/OR IEC COMMITTEES) TO BE ENGAGED AS LIASONS IN THIS WORK
(Please see the ISO/IEC Directives, Part 1, Clause C.4.9)

Carbon Disclosure Project
European Commission
European Financial Reporting Advisory Group
Global Reporting Initiative
International Sustainability Standards Board
International Financial Reporting Standards Foundation
International Institute for Sustainable Development
Organization for Economic Cooperation and Development
United Nations Development Programme
World Business Council for Sustainable Development
International Labour Organization (ILO)
World Resources Institute (WRI)

IDENTIFICATION AND DESCRIPTION OF RELEVANT AFFECTED STAKEHOLDER CATEGORIES
(Please see ISO Connect)

	Benefits/Impacts/Examples

Industry and commerce – large industry	Large companies could benefit from these standards as they will help drive greater confidence, consistency and credibility in the management and measurement of responsible business conduct, and the external communication of this. This communication may be in order to align to UN Sustainable Development Goals or sustainability reporting frameworks and disclosure requirements, which could be voluntary or mandatory dependent on jurisdiction
Industry and commerce – SMEs	SMEs will understand the responsible business practices that large industry is typically seeking to conform to and so be better able to respond to the key performance indicators (and associated data) that smaller supply chain partners may be expected to align to.
Government	By engaging with policy makers during the development of the deliverables, the resulting content should support policy objectives and give regulators confidence in the reporting and communication of responsible business practices.
Consumers	Consumers' engagement should enable confidence in the reporting and communication of responsible business practices, helping consumers make informed decisions in their selection of products and services.
Labour	Labour engagement should enable confidence in the reporting and communication of responsible business practices and support better global working environments.
Academic and research bodies	Academics, researchers and students will be kept informed of evolving guidance on the management and measurement of responsible business conduct and how this can be best evidenced in reporting.
Standards application businesses	Standards application businesses will be able to provide better (more consistent and credible) guidance to organizations seeking support in navigating the complex landscape of managing and measuring responsible business practice, and the reporting of this.
Non-governmental organizations	By engaging NGOs in the development of the deliverables, the resulting content should support their objectives related to SDGs and CSR.
Other (please specify)	Those bodies which set standards for reporting on sustainability and responsible business practices will be able to point to these standards as the means by which industry can evidence performance when aligning to sustainability reporting standards

EXPRESSION OF LEADERSHIP COMMITMENT FROM THE PROPOSER

(Please see the ISO/IEC Directives, Part 1, Annex C, Clause C.4.12)

BSI/ ABNT are committed to providing the Secretariat for the new committee if approved, in a twinned format.

☒ **The proposer confirms that this proposal has been drafted in compliance with ISO/IEC Directives, Part 1, Annex C**

SIGNATURE OF THE PROPOSER

Amanda Richardson, External Policy Director, BSI
Jorge Cajazeira, Head of Institutional Affairs, ABNT
Chandan Bahl, Deputy Director General International Affairs, BIS
Franck LeBeugle, Deputy AFNOR
Pouline Terparger, Head of Department, DS

COMMENTS OF THE ISO CENTRAL OFFICE (IF ANY)

Click or tap here to enter text.

International Organization for Standardization
Organisation internationale de normalisation
Международная организация по стандартизации

FORM 3:
DECISION TO ESTABLISH A SUBCOMMITTEE

This form shall be completed by the secretariat of the ISO parent technical committee concerned and be submitted to the ISO Central Secretariat which will assign it a reference number and submit it to the Technical Management Board for ratification of the decision.

Date of decision	**New subcommittee number**
Click here to enter a date.	**ISO/TC** Enter Number **/SC** Enter Number

Title of subcommittee
(The title shall be unambiguous and as concise as possible.)

Sustainable Development Goals management

Scope
(The scope shall define precisely the limits of the proposed field of activity of the subcommittee within the defined scope of the parent technical committee and shall begin with "Standardization of ..." or "Standardization in the field of ...".)

Standardization in the field of Horizontal Frameworks and Guidance to Support the Management of United Nations Sustainable Development Goals (SDGs) and any subsequent global goals that supersede the UN 2030 SDGs

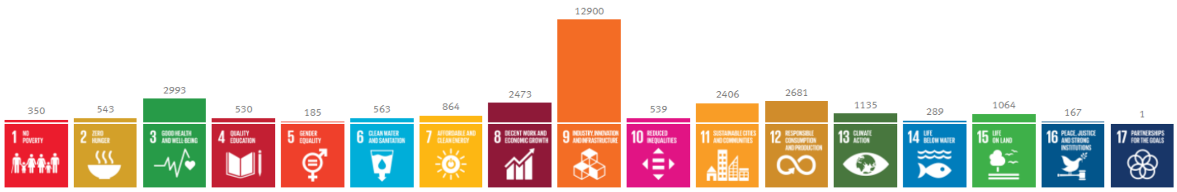
This includes, but is not limited to:

- Continued development of ISO 53001 and ISO 53002:2025
- Impact Management & Measurement
(strengthen the cooperation with UNDP and relevant ISO TCs)
- Sector guidance/annexes and concepts for key industries
- SDG maturity model focused on impact, prioritization and decision making based on best practices
- Standards addressing sustainability impacts as changes in well-being, where aspects of wellbeing are economic, social, or environmental.
- Integration with other managerial sustainability concepts
- Respecting the mantra of “leaving no-one behind”, and focusing on gender equality, climate change and decent work
- Auditor competence and work with CASCO as strategic liaison to ensure credibility and trust in SDG management”
- Guidance on how to change business models to be the core enabler of sustainable development
- Guidance for organizations on how to use the SDG management system including the selection of relevant SDGs to analyze and improve their value chains

Purpose and justification
(The justification shall explain why it is considered necessary to establish a subsidiary body within the parent technical committee, taking into account the additional resources that will be required to operate the subcommittee secretariat.)

IMPACT AT A GLANCE

ISO contributes to all of the SDGs. Here you can see the number of ISO standards that are directly applicable to each Goal.



It is clear that ISO has successfully developed a portfolio of standards having impact on the SDGs and it is also clear that yet, there is not one management system standard enabling a strategic and systematic approach for a business to work with business-critical SDGs.

This SC aims to create cross-cutting standards and guidance that enables organizations and sectors to identify, lead, plan, implement, monitor, and report actions and results aligned with the SDGs. This will help organizations define and select relevant SDGs, establish objectives, set the requirements, and achieve the intended outcomes of its SDG management system, which provides value for the society, the organization itself and interested parties. If deployed by a significant share of organizations already certified or complying to an existing MSS, it will have a huge impact on contribution to SDGs and hereby for people and planet.

Despite a wide range of voluntary initiatives, there is currently no ISO-level structured and transversal approach to guide organizations of all types in operationalizing contributing to the SDGs. UNDP expects a strong demand for a set of trustworthy standards creating developmental momentum in the private sector.

The SC will continue and build upon the work of PC 343 on Sustainable Development Goals (SDG) Management and any subsequent Global Goals that supersede the 2030 UN SDGs. This continuation is essential to ensure consistency and further progress in this field, ensuring a development of horizontal frameworks and strategies for sustainable development that support the effective implementation of the UN global sustainability agenda.

ISO/PC 343 was established in spring 2023 to develop an ISO Management System Standard (MSS) supporting the UN SDGs. In its short time, it has established a strategic partnership with UNDP and initiated work on both a guideline and a Type A MSS.

To ensure continuity and build on this foundation, a new SC is proposed to carry forward the work of ISO/PC 343, maintaining the strong collaboration with UNDP and focusing on developing standards supporting the achievement of the SDGs and any superseding global goal. It will help ensure ISO's continued role in delivering relevant standards that support the management of UN SDGs, also beyond 2030.

ISO/PC 343 has supported ISO and accelerated building the partnership with UNDP and this SC could provide room for more global partnerships to be developed, which will stregthen ISO's role as a relevant global player.

The SC will be an important cornerstone in the success of the new TC on Responsible Business

Practice and Sustainable Reporting. It will support ISO's 2030 Strategy by addressing sustainability and it will help positioning ISO as a global leader in responsible business practices. This will enhance ISO's influence and strengthens its reputation in driving impactful, future-oriented standards.

All guides and standards developed within this SC for SDG Management and guidance would aim to support all types of organizations regardless of size or activity in managing their contribution to a more sustainable world. However, the SC will have a strong focus on securing that standards and guides will be applicable to SMEs.

Survey of similar work undertaken in other bodies
(Relevant documents to be considered: national standards or other normative documents.)

The list contains examples but is not exhaustive:

ISO 37000-series
ISO 14000-series
ISO 45000-series
ISO 50001
ISO 30415
ISO 9004
ISO 31000
ISO 26000
ISO PWI 37010
ISO London Declaration
Paris Agreement on Climate Change
Net Zero Guideline IWA42
IWA 31
OECD Guidelines
UNDP Enterprise Impact Standards
UN SDG Compass
UN Global Compact guidelines e.g., SDG Action Manager

Member bodies
(At least five members of the parent technical committee, having expressed their intention to participate actively in the work of the subcommittee.)

We expect that the existing 46 P-members of ISO/PC 343 will also become members of the proposed SC.

Secretariat
(Member body – one of those listed above – having confirmed its readiness to undertake the secretariat of the subcommittee) (see Clause 1.9 and Annex D of the ISO/IEC Directives Part 1.)

Danish Standards

Liaison organizations
(List of organizations or external or internal bodies with which cooperation and liaison should be established.)

Internal bodies:

- ISO/IEC JTC 1/SC 40 - IT service management and IT governance
- ISO/TC 211 - Geographic information/Geomatics
- ISO/TC 232 - Education and learning services
- ISO/TC 234 - Fisheries and aquaculture
- ISO/TC 267 - Facility management
- ISO/TC 268 - Sustainable cities and communities
- ISO/TC 286 - Collaborative business relationship management
- ISO/TC 309 - Governance of organizations
- ISO/TC 322 - Sustainable finance
- ISO/TC 324 - Sharing economy
- ISO/TC 342 - Management consultancy
- ISO/TC 207 Environmental management
- ISO/TC 283 Occupational helth
- ISO/TC 323 Circular economy
- ISO/TC 331 Biodiversity

(External) Organizations:

- UNDP United Nations Development Programme
- AIDIS Inter-American Association of Sanitary and Environmental Engineering
- ANEC The European consumer voice in standardisation
- BCI Blockchain & Climate Institute
- FSSC Foundation FSSC
- IIOA Independent International Organisation for Assurance
- ODCCN Organization for Trade Development and Standards Cooperation
- SVI Social Value International
- UN Global Compact
- SSAFE
- The Capitals Coalition

Further liaisons should also be established (not exhaustive):

- IMF
- World Bank
- OECD
- Consumers International

Other comments
(If any)

This SC is a continuation of the ISO/PC343, but with the addition of a natural future scope that explores the strategic potential of the partnership with UNDP.
Purpose, objectives and mandate given by ISO/UNDP agreement will also apply to the SC.

Programme of work
(List of principal subjects which the parent technical committee wishes to be included within the limits given in the proposed subcommittee scope, indicating what aspects of the subject should be dealt with, e.g. terminology, test methods, dimensions and tolerances, performance requirements, technical specifications, etc.) (attach a separate page as annex, if necessary).

Focus Area:
Development of high- level/horizontal frameworks and strategies for sustainable development that support the implementation of the UN SDGs and any subsequent Global Goals that supersede the 2030 UN SDGs.

Required expertise:
Experts in sustainability frameworks, management systems, strategic leadership and management, implementation strategies, and the UN SDGs.

Proposed initial programme of work:

Transfer of PC 343 work:

- Continued development of ISO 53001 (MSS).
- Revision of ISO 53002:2024 (PAS ->MSS)

New work:

- Assessing needs for further standards and guiding material including dialogue with UNDP and the global Impact Works Alliance

Potential future work:

- Guidance on Applying the “Five Dimensions of Impact” in ISO/UNDP 53001 (Guideline or TS)
- Change Management for SDG embedding in core business strategy and principles (IS/PAS)
- Benchmarking / maturity model for SDG performance (TS/TR)
- Sector-Specific Annexes for key industries on SDG Management (TS/TR)Standard / Guidance for Circular Economy & SDGs (Guide /TR)
- How to engage with interested parties in ISO/UNDP 53001 (Guide TS)

Committee Manager of ISO/TC	**Name and signature**	**Date**
Click here to enter text.	Click here to enter text.	Click here to enter a date.

Form 3: Decision to establish a subcommittee
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FORM 3:
DECISION TO ESTABLISH A SUBCOMMITTEE

This form shall be completed by the secretariat of the ISO parent technical committee concerned and be submitted to the ISO Central Secretariat which will assign it a reference number and submit it to the Technical Management Board for ratification of the decision.

Date of decision Click here to enter a date.	**New subcommittee number** **ISO/TC** Enter Number **/SC** Enter Number

Title of subcommittee (The title shall be unambiguous and as concise as possible) Social Responsibility
Scope (The scope shall define precisely the limits of the proposed field of activity of the subcommittee within the defined scope of the parent technical committee and shall begin with "Standardization of ..." or "Standardization in the field of ...".) Standardization in the field of social responsibility as defined by ISO 26000:2010: Responsibility of an organization for the impacts of its decisions and activities on society and the environment through transparent and ethical behaviour that – contributes to sustainable development including health and the welfare of society; – takes into account the expectations of stakeholders; – is in compliance with applicable law and consistent with international norms of behaviour; and – is integrated throughout the organization and practised in its relationships NOTE 1 Activities include products, services and processes. NOTE 2 Relationships refer to an organization's activities within its sphere of influence. To provide frameworks that support the transformation of organizations of all sizes, shapes and levels of SR maturity and thus enhance their contribution to sustainable development. Excluded are horizontal standards overlapping the scope of the management of UN SDGs and any subsequent goals superseeding the UN 2030 agenda”
Purpose and justification (The justification shall explain why it is considered necessary to establish a subsidiary body within the parent technical committee, taking into account the additional resources that will be required to operate the subcommittee secretariat.) Over the past decade, ISO 26000 has helped organisations to grow and mature their SR approaches. Managing social responsibility involves a holistic and integrated approach for a broad range of issues, aiming at contributing to sustainable environmental, social and economic development.

In the meantime, new concepts have emerged based on the combination of different ISO 26000 issues (e.g. economy and waste management, economy and sustainable consumption).
In parallel, stronger expectations are expressed especially by consumers, civil society and business stakeholders.
There is a need to update and expand the principles of ISO 26000 to a series of standards that would complement ISO 26000, with a stronger focus on practical mechanisms to help the implementation of ISO 26000 principles, for example, for accountability, ethical conduct and stakeholder engagement maturity.
The implementation of SR would be also favoured with guidance for sector specific issues and guidelines for organisations with more limited resources (SMEs, micro-enterprises, associations) or with less advanced levels of maturity in SR. Indeed, one can see that the level of understanding of what SR is determines the level of achievement.

A dedicated Subcommittee will engage member experts, liaisons, and collaborate with other committees to focus on the preparation and implementation of SR in all organisations.

Survey of similar work undertaken in other bodies
(Relevant documents to be considered: national standards or other normative documents.)
See Annex 1

Member bodies
(At least five members of the parent technical committee, having expressed their intention to participate actively in the work of the subcommittee.)

To be completed after the ballot

Secretariat
(Member body – one of those listed above – having confirmed its readiness to undertake the secretariat of the subcommittee) (see Clause 1.9 and Annex D of the ISO/IEC Directives Part 1.)

AFNOR is committed to undertake the secretariat of the subcommittee

Liaison organizations
(List of organizations or external or internal bodies with which cooperation and liaison should be established.)

Internal ISO liaisons

ISO COPOLCO
ISO DEVCO
ISO/IEC JTC4 Smart and Sustainable Cities and Communities
ISO/TC 34 Food management
ISO/TC 68 Financial services
ISO/TC 159 Ergonomics
ISO/TC 176 Quality Management and quality assurance
ISO/TC 207 Environmental Management
ISO/TC 224 Service activities relating to drinking water supply, wastewater and stormwater systems
ISO/TC 228 Tourism and related activities
ISO/TC 232 Education and learning services
ISO/TC 251 Asset management
ISO/TC 260 Human resource management
ISO/TC 262 Risk management

ISO/TC 267 Facility management ISO/TC 279 Innovation management ISO/TC 282 Water reuse ISO/TC 283 Occupational health and safety management ISO/TC 292 Security and resilience ISO/TC 301 Energy management and energy savings ISO/TC 309 Governance of organizations: ISO/TC 322 Sustainable finance ISO/TC 323 Circular economy ISO/TC 324 Sharing economy ISO/TC 331 Biodiversity ISO/TC 354/SC 1 Sustainability in event management <u>External liaison</u> Table A1 of ISO 26000 gives examples of 40 cross-sectoral initiatives with the following organizations, OECD, UNCTAD (Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)), UNEP, United Nations Global Compact, UNGC, UNDP, UNITAR, UNIDO, AccountAbility (The AA1000 Series), Amnesty International, Human Rights Watch, Business Social Compliance Initiative (BSCI), Centre for Business Ethics (ZfW), Ceres, CSR360, EFQM, ETI (Ethical Trading Initiative, European Business Ethics Network (EBEN), Fair Labour Association (FLA), FORÉTICA, Global Reporting Initiative (GRI), International Social and Environmental Accreditation and Labelling Alliance (ISEAL), Joint Article Management Promotion Consortium (JAMP), International Framework Agreement, Rainforest Alliance, R-bec, Project Sigma, Responsabilidad Social Empresarial, Social Accountability International (SAI), The Natural Step International (TNS), Transparency International, Caux Round Table, Consumers International, CSR Europe Toolbox, Ethos Institute, The Global Sullivan Principles of Social Responsibility, International Business Leaders Forum (IBLF), International Chamber of Commerce (ICC), Partnering Against Corruption Initiative (PACI), World Business Council for Sustainable Development (WBCSD) and World Resources Institute (WRI)
Other comments (If any) /
Programme of work (List of principal subjects which the parent technical committee wishes to be included within the limits given in the proposed subcommittee scope, indicating what aspects of the subject should be dealt with, e.g. terminology, test methods, dimensions and tolerances, performance requirements, technical specifications, etc.) (attach a separate page as annex, if necessary). • ISO 26000 series: complementary standards according to items described in Chapter 7 of ISO 26000 in order to support implementation, o ISO 26000-2 materiality matrix o ISO 26000-3 stakeholder matrix o ISO 26000-4 community involvement o ISO 26000-5 education and culture o ISO 26000-6 other societal issues o ISO 26000-7 responsible communication (to be linked with second theme ESG)

- ISO Technical specifications based on ISO 26000 chapter 7 “Guidance on integrating social responsibility throughout an organization”:
    - guidance for sector specific issues when no already addressed
    - guidelines for SMEs and micro-enterprises, or with less advanced levels of maturity in SR

- Future revision of ISO 26000:2010

Based on the comments raised during the systematic review and to align the standard with the new concepts that have arisen since 2010, such as circular economy, sustainable procurement and sustainable finance, in close liaison with the relevant ISO technical committees.

- ISO Technical specification: Guidelines for contributing to the regenerative economy

Descriptions of what organizations can apply to help ecosystems to regenerate themselves in all three dimensions: economic, ecological and social.

- ISO Guidelines: Auditor competence and work with CASCO as strategic liaison to ensure credibility and trust to sustainable data, reporting and disclosures

- Integration of ISO 20400 and its review depending on ISO 26000 revision

- Update or develop correspondence guides or cross-cutting standards between the 260XX family of standards and other TCs (ODD and ESG) or external initiatives (GRI, OECD Guidelines, etc.)

- Guidance on aligning business with OECD Guidelines for Multinational Enterprises on Responsible Business Conduct

Committee Manager of ISO/TC Click here to enter text.	**Name and signature** Click here to enter text.	**Date** Click here to enter a date.

Annex 1: Similar work undertaken in other bodies

ISO Standards

ISO 20121 :2024	Event sustainability management systems - Requirements with guidance for use
ISO 20400:2017	Sustainable procurement — Guidance
ISO/TS 26030:2020	Social responsibility and sustainable development - Guidance on using ISO 26000:2010 in the food chain
ISO 59004:2024	Circular economy - Vocabulary, principles and guidance for implementation
ISO/UNDP DIS 53001	Management Systems for United Nations Sustainable Development Goals (SDGs) – Requirements
ISO/UNDP PAS 53002: 2024	Guidelines for contributing to the United Nations Sustainable Development Goals (SDGs)
ISO/UNDP AWI 53002	Management systems for the United Nations Sustainable Development Goals— Implementation guidance

National standards and regulations

Australia (SA)	AS 8003—2003	Corporate Social Responsibility
Brazil (ABNT)	ABNT NBR 16001	Social responsibility — Management system — Requirements
Brazil (ABNT)	ABNT NBR 16003	Social responsibility - Management system - Guidelines for conducting audit
Canada (SCC)	BNQ 9700-021	Sustainable Development - Guidelines for the Implementation of Principles for Management of Enterprises and Other Organizations
China (SAC)	GB/T 36000-2015	Guidance on social responsibility
China (SAC)	GB/T 36001-2015	Guidance on social responsibility reporting
China (SAC)	GB/T 36002-2015	Guidance on classifying social responsibility performance
Costa Rica (INTECO)	INTE G35:2012	Sistemas de gestion de la responsabilidad social requisitos
Czech Republic (UNMZ)	CSN 01 0391: 2013	Corporate social responsibility management system – Requirements
Denmark (DS)	DS 49001:2012	Social responsibility management system – Requirements
Denmark (DS)	DS 49004:2011	Guidance on social responsibility
Egypt (EOS)	EOS 7575/2013	Guidance on social responsibility
Finland (SFS)	NPR 9026:fi	Guidance on the establishment of a self-declaration on the use of ISO 26000 standard
France (AFNOR)	XP X30-027	Sustainable development - Social responsibility - Giving credibility to an ISO 26000-based social responsibility approach
France (AFNOR)	NF X30-029	Social responsibility - Materiality analysis - Prioritization of issues and stakeholders according to the guidelines of ISO 26000
France (AFNOR)	FD X30-031	Social responsibility — Governance and social responsibility — ISO 26000

France (AFNOR)	XP X30-036	Sustainable development — Social responsibility — Guidelines for the integration of the social responsability approach based on ISO 26000 in a management system
France (AFNOR)	FD X30-037	UN Sustainable Development Goals, link between Social Responsibility according to ISO 26000 and Sustainable Development
France (AFNOR)	FD X30-038	Guide for presenting CSR risks and other business risks
France (AFNOR)	FD X30-028	Social responsibility - Guide for using ISO 26000 in the communication sector
France (AFNOR)	NF X30-053	Social responsibility - Requirements and guidelines for organizations in charge of SR assessment and labelling activities
France (AFNOR)	FD X30-054	Implementation and assessment of a credible approach of Social Responsibility according to ISO 26000
France (AFNOR)	FD X30-058	Social responsibility - Indicators for piloting a robust and credible social responsibility approach for organisations, in accordance with ISO 26000:2010
France	Regulation	Loi n° 2017-399 du 27 mars 2017 relative au devoir de vigilance des sociétés mères et des entreprises donneuses d'ordre (law on the duty of vigilance of parent companies and client companies) Loi n° 2013-907 du 11 octobre 2013 relative à la transparence de la vie publique (law on public affairs transparency)
India (BIS)	IS 16001:2012	Social Accountability at Work place – Requirements
Indonesia	regulation	Act No 40/2007 about Incorporated Company Government Decree No. 47/2012 about Social and environmental responsibility of incorporated company
Netherlands (NEN)	NPR 9026+C1:2012 nl	Guidance on self-declaration NEN-ISO 26000
Russia (GOST-R)	GOST R 56086.1	System of national standards of social accountability of telecommunication companies. General provisions
Russia (GOST-R)	GOST R 56086.3	System of national standards of social accountability of telecommunication companies. Terms and definitions
Russia (GOST-R)	GOST R 56260	Strategic development. Good regulatory practice. Environmental management good practice guide
Russia (GOST-R)	GOST R 58531	Governance of organization. Sustainable management implementation guide for small and medium-sized enterprises
Trinidad and Tobago	regulation	CSR Policy "National Strategic Corporate Social Responsibility Policy of Trinidad and Tobago
UK (BSI)	BS 8900-1:2013	Managing sustainable development of organizations. Guide
UK (BSI)	BS 95009:2019	Public sector procurement. Generic requirements for organizations providing products and services
UK (BSI)	PAS 3002:2018+C1:2018	Code of practice on improving health and wellbeing within an organization

NGO initiative

Council On Economic Priorities	Certification SA 8000	Social Accountability Standard

Examples of Initiatives and tools operating under direct responsibility of intergovernmental institutions

OECD Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones	Provides a checklist for companies to use when examining risks and ethical dilemmas concerning their potential activities in countries where there is weak governance. www.oecd.org
UNCTAD Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)	Working group devoted to corporate transparency and accounting issues at the corporate level. Issues addressed in corporate accounting and reporting including: International Financial Reporting Standards IFRS implementation, accounting by SMEs, corporate governance disclosure, corporate responsibility reporting, and environmental reporting. Stakeholder groups meet annually to discuss and agree upon approaches to the issues the group deals with. Open to all organizations. No fees required. www.unctad.org/isar
UNEP Climate Neutral Network	Initiative affiliated to UNEP open to all organizations. Facilitates the exchange of information on how organizations can achieve cuts in greenhouse gas emissions. A Board of Directors of appointed stakeholders oversees the program. www.climateneutral.unep.org
UNEP Life Cycle Initiative	Initiative open to experts from organizations active in the field of life cycle management. Annual membership fee required. Task forces composed of UN Secretariats and stakeholder participants seek to develop capability and training in life cycle approaches. An affiliate of the United Nations Environment Programme. http://lcinitiative.unep.fr/
United Nations Global Compact	Initiative of the United Nations directed at business organizations. Open to any organization, participants commit to align their strategies and operations with ten principles in the areas of human rights, labour, environment and anti-corruption, and to take action in support of broader UN goals. A voluntary platform, organizations are required to report annually on efforts to implement the principles through policies and practices. The United Nations Global Compact has developed tools and guidance materials across all principle areas in order to assist participating organizations. No fees required. www.unglobalcompact.org/
UNGC, UNDP, UNITAR UN Partnership Assessment Tool	Self-assessment planning tool to enhance the development impact and contribution to sustainable development of public-private partnerships. Available free of charge to all organizations. UNIDO trains consultants to disseminate the CSR management approaches and techniques to organizations across the world. www.unglobalcompact.org/Issues/partnerships/pat.html
UNIDO **Responsible Entrepreneurs Achievement Programme**	Initiative supported by UNIDO aimed at small and medium-sized enterprises. Membership and fees are not required. Provides a structured framework and analytical software to assist SMEs with CSR. www.unido.org/reap

FORM 3:
DECISION TO ESTABLISH A SUBCOMMITTEE

This form shall be completed by the secretariat of the ISO parent technical committee concerned and be submitted to the ISO Central Secretariat which will assign it a reference number and submit it to the Technical Management Board for ratification of the decision.

Date of decision	**New subcommittee number** **ISO/TC /SC**

Title of subcommittee (The title shall be unambiguous and as concise as possible.) Sustainability Reporting
Scope (The scope shall define precisely the limits of the proposed field of activity of the subcommittee within the defined scope of the parent technical committee and shall begin with "Standardization of ..." or "Standardization in the field of ...".) Standardization in Sustainability (Environmental, Social, and Governance) Reporting, Horizontal Principles, including Disclosures and Performance Measurement.

Purpose and justification
(The justification shall explain why it is considered necessary to establish a subsidiary body within the parent technical committee, taking into account the additional resources that will be required to operate the subcommittee secretariat.)

The establishment of a Subcommittee on Sustainability Reporting is essential to address the global demand for harmonized and consistent frameworks for sustainability (Environmental, Social, and Governance (ESG)) disclosures and performance measurement. In today's complex sustainability ecosystem, organizations across sectors are increasingly required to report on their ESG practices to meet stakeholder expectations, comply with national and international regulations, and align with global frameworks. This fragmentation creates inconsistencies, limits comparability, and places a significant compliance burden on organizations. ISO is uniquely positioned to provide neutral, consensus-based, internationally applicable guidance to bridge this gap by developing horizontal standards that can serve as a foundational layer across various ESG reporting regimes.

A dedicated Subcommittee under the Technical Committee on Responsible Business Practices and Sustainability Reporting will:

1. Ensure focused development of horizontal standards specific to ESG reporting, including methodology for KPI development, disclosure principles, and performance validation and verification.
2. Promote consistency and comparability by developing harmonized principles and tools for data assurance guidance—that help organizations to meet the expectations of existing reporting frameworks and regulatory regimes within their respective jurisdictions.
3. Enhance coherence with ISO's Strategy 2030 by contributing to responsible business conduct, transparency, and sustainability accountability frameworks.
4. Enable broader stakeholder engagement, including experts from industry, regulators, investors, civil society, and NSBs, through a dedicated platform.
5. Leverage prior work such as ISO IWA 48 and extend it into formal ISO deliverables like international standards and technical specifications.

Given the technical specificity and potential work anticipated in ESG standardization, a standalone Subcommittee structure is justified to facilitate alignment with emerging global and national requirements, and support organizations in responding effectively to stakeholder expectations while promoting transparency and accountability in sustainability performance

This subcommittee will collaborate closely with other relevant ISO TCs and SCs, including ISO/TC 207, ISO/TC 268, ISO/TC 309 and ISO/TC 322, etc. to avoid duplication and promote harmonization.

Survey of similar work undertaken in other bodies (Relevant documents to be considered: national standards or other normative documents.) There is considerable work done in this area at national as well international level including: ✓ ISO IWA 48 – Framework for implementing ESG ✓ European Sustainability Reporting Standards (EFRAG) ✓ Global Reporting Initiative (GRI), Standards ✓ ILO Convention on the Elimination of Violence and Harassment in the World of Work (No. 190) ✓ International Financial Reporting Standards (IFRS)
Member bodies (At least five members of the parent technical committee, having expressed their intention to participate actively in the work of the subcommittee.)
Secretariat (Member body – one of those listed above – having confirmed its readiness to undertake the secretariat of the subcommittee) (see Clause 1.9 and Annex D of the ISO/IEC Directives Part 1.) **India (BIS)**
Liaison organizations (List of organizations or external or internal bodies with which cooperation and liaison should be established.) Carbon Disclosure Project European Commission European Financial Reporting Advisory Group Global Reporting Initiative International Sustainability Standards Board International International Financial Reporting Standards Foundation Institute for Sustainable Development Organization for Economic Cooperation and Development United Nations Development Programme World Business Council for Sustainable Development International Labour Organization (ILO) World Resources Institute (WRI)
Other comments (If any)

Programme of work

(List of principal subjects which the parent technical committee wishes to be included within the limits given in the proposed subcommittee scope, indicating what aspects of the subject should be dealt with, e.g. terminology, test methods, dimensions and tolerances, performance requirements, technical specifications, etc.) (attach a separate page as annex, if necessary).

Theme	Focus area	Required expertise	Proposed initial programme of work	Potential future work
Sustainability Reporting	Development of standards for ESG principles, disclosures, and reporting metrics to align with global reporting requirements, regulatory compliance, and investor expectations.	Experts in ESG, and ESG reporting frameworks, regulatory specialists, sustainable finance specialists, climate risk analysts, corporate finance experts, risk management experts, compliance/ validation/verification.	ISO IWA 48:2024 conversion into an International Standard	• Methodology for KPIs. • Principles and requirements for validation and verification for ESG reporting frameworks. Management of ESG data: • for more consistent and meaningful reporting • to help address the enabling power of AI in streamlining ESG reporting – also recognising that there is an environmental impact to AI • to support better assessment of climate risk (guidance is needed on ensuring that data is reliable and credibly drives investment decisions and quantification of risk for insurance purposes)

Committee Manager of ISO/TC	**Name and signature**	**Date**