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International guidance launched to support organizations in navigating ESG challenges

New ISO ESG Implementation Principles launched today provide international guidance to streamline ESG practices, providing global organizations with actionable insights to enable clear communication of sustainability efforts worldwide.

14 November 2024 - New freely available international guidance is being launched today at COP29 by the International Organization for Standardization (ISO) to better enable organizations to navigate the complex Environmental, Social, and Governance (ESG) landscape, comply with disclosure requirements and accurately measure, report and communicate their activities.

With ESG regulations **reportedly having risen 155% globally in the last decade**, including the EU's Corporate Sustainability Reporting Directive (CSRD), the UK's Modern Slavery Act, and the ISSB's IFRS S1 and S2 disclosure requirements, the **ISO ESG Implementation Principles** aim to enhance understanding, providing actionable guidance to enable more consistent reporting applicable to organizations of all sizes and sectors, from small businesses to multinational corporations including ESG consultants, academia, research institutions, and NGOs.

The principles are designed to support effective and transparent sustainability practices through a standardized structure which provides organizations with all the information needed to achieve their ESG ambitions, regardless of where they are on their journey. The document facilitates the integration of ESG principles into organizational culture, enabling a more effective system for performance and reporting. By addressing environmental impacts (such as carbon footprinting and waste management), social considerations (like diversity and human rights), and governance practices (transparency and regulatory compliance), organizations can apply a truly holistic approach. This encourages a balanced, sustainable growth strategy, helping to accelerate progress toward a more sustainable world.

Developed through a collaborative cohort of national standards bodies including the British Standards Institution (BSI), the Standards Council of Canada (SCC), and the Brazilian Association of Technical Standards (ABNT), these principles incorporate input from over 1,900 industry experts across 128 countries. They provide a high-level structure to help organizations integrate existing ESG requirements, establish measurable Key Performance Indicators (KPIs), and assess their maturity in ESG practices.

The publication comes in the wake of enhanced scrutiny around ESG performance, and concern being voiced that **ESG disclosures globally have suffered from being inconsistent and vary widely across jurisdictions, company sizes and sectors**. As a result, the landscape of disclosures can make it difficult for organizations to navigate diverse frameworks, resulting in reporting inconsistencies and hindering comparability across sectors.

The ISO ESG Implementation Principles are designed to:

- Support management of ESG performance
- Bolster measurement and reporting under existing disclosure frameworks to enable consistency, comparability, and reliability of ESG reporting and practices globally
- Facilitate interoperability by aligning with existing reporting standards, creating a harmonized approach to ESG compliance across borders.
- Promote global consistency, enabling clear communication of sustainability efforts worldwide.

Sergio Mujica, Secretary-General, ISO, said: *"ISO's ESG implementation principles will foster a lasting culture of ESG that will bring real value to organizations, governments, investors, and consumers. These*

guidelines will help accelerate the adoption of sustainable business practices, which benefits diverse communities and the environment.”

“Importantly, these guidelines can be used by all organizations in all sectors and could particularly benefit SMEs and organizations in developing countries. We are proud of this initiative, and to be launching it today during COP29.”

“This is an important opportunity not to be missed by organizations worldwide – to engage key stakeholders, and particularly those responsible for existing and evolving voluntary and regulatory frameworks for ESG reporting and disclosure.”

Susan Taylor Martin, Chief Executive, BSI, said: *“As world leaders gather at COP29, there is growing recognition of the need for society to respond to global challenges like climate change and social inequality. There is no doubt that Environmental, Social and Governance reporting can be an important tool, but the complex and often-confusing reporting landscape can be a barrier to action.”*

“I am delighted that BSI has co-led the development of these Implementation Principles to help organizations of all types embed ESG in a measurable and consistent way. This can help society drive real change in areas including emissions, biodiversity protection, mobilizing green investments and fostering inclusivity, and ultimately can help accelerate progress towards a fair society and sustainable world.”

Mario William Esper, President of ABNT, said: *“ABNT is honored to contribute to the International Guidelines to support Organizations in addressing ESG Challenges, reinforcing our commitment to sustainability and responsible governance. These guidelines provide an essential foundation for organizations to adopt structured practices, meeting global requirements and managing socio-environmental impacts.”*

“We are confident that this collaboration with BSI, SCC, and ISO will result in a solid foundation, enabling organizations of various sizes and sectors to contribute to a fairer, more inclusive, and environmentally responsible global economy.”

“ABNT reaffirms its commitment to implementing these principles, in joint efforts that unite leaders and experts around the world for a better future.”

Chantal Guay, Chief Executive Officer, SCC, said: *“On a global scale, the climate crisis is amplifying existing inequalities, making it imperative to adopt effective solutions. The ISO ESG implementation principles are a key component of the comprehensive suite of climate action tools designed to address these challenges.”*

“Organizations of all sizes are key drivers of sustainable development. We understand that many perceive ESG integration as complex and costly. This guidance simplifies the processes for implementing ESG and complements existing standards and disclosure frameworks. This will help us all move beyond disclosure, to drive performance, and build trust in ESG information and practices.”

The guidance further aligns with broader sustainability objectives, including the UN Sustainable Development Goals and ISO’s commitment to climate action, enabling organizations to position themselves as sustainability leaders in alignment with global priorities.

For more information on the ISO ESG Implementation Principles, please visit: iso.org/ESGprinciples

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About ISO

ISO (International Organization for Standardization) is an independent, non-governmental international organization with a membership of 170 national standards bodies. Through its global network, it facilitates the development of voluntary and market-relevant International Standards that support innovation and provide solutions to global challenges. ISO has published more than 25,000 International Standards and related documents covering almost every industry, from technology to food safety, to agriculture and healthcare.

Read more at [iso.org](https://www.iso.org)

About ABNT

The ABNT (Brazilian Association of Technical Standards) is the only National Standardization Forum, recognized by Brazilian society since its founding on September 28, 1940, and affirmed by the Federal Government through various legal instruments. It is responsible for developing Brazilian Standards (NBR) across diverse sectors. ABNT participates in regional standardization within the Mercosur Association of Standardization (AMN) and the Pan American Standards Commission (Copant), as well as in international standardization with the International Organization for Standardization (ISO) and the International Electrotechnical Commission (IEC).

Since 1950, ABNT has also been active in training, offering a comprehensive curriculum of courses on essential topics for various sectors, and in certification, serving large and small companies, both domestic and international. Currently, it offers over 400 certification programs for products, systems, and greenhouse gas verification, among others. Society sees the ABNT Conformity Mark as a guarantee of compliance, indicating that products and services meet the strictest quality standards. ABNT Certification has a significant presence in the Americas, Europe, and Asia, conducting audits in over 30 countries.

Read more at [abnt.org.br](https://www.abnt.org.br)

About BSI

BSI is a business improvement and standards company that partners with more than 77,500 clients globally across multiple industry sectors. BSI provides organizations with the confidence to grow by working with them to tackle society's critical issues – from climate change to building trust in AI and everything in between - to accelerate progress towards a fair society and a sustainable world.

For over a century BSI has been recognized for having a positive impact on organizations and society, building trust and enhancing lives. Today BSI engages with a 15,000 strong global community of experts, industry and consumer groups, organizations and governments to deliver on its purpose by helping its clients fulfil theirs.

BSI is appointed by the UK Government as the National Standards Body and represents UK interests at the International Organization for Standardization (ISO), the International Electrotechnical Commission (IEC) and the European Standards Organizations (CEN, CENELEC and ETSI).

Read more at [bsigroup.com](https://www.bsigroup.com)

About SCC

Since 1970, the Standards Council of Canada (SCC) has helped make life safer, healthier, more prosperous and sustainable for people, communities and businesses in Canada through the power of standardization. SCC works with a vast network of partners nationally and around the world, acting as Canada's voice on standards and accreditation on the international stage, including as a member of the International Organization for Standardization (ISO) and International Electrotechnical Commission (IEC). As the country's leading accreditation organization, SCC creates market confidence at home and abroad by ensuring conformity assessment bodies meet the highest expectations. In all these ways, SCC opens a world of possibilities.

Read more at [scc-ccn.ca](https://www.scc-ccn.ca)