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Human resource management — Requirements and recommendations for human capital reporting and disclosure



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Human resource management — Requirements and recommendations for human capital reporting and disclosure

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How to read this Standard

This page explains the meaning of the language and structure of this Standard.

Refer to Standards Australia's Standardisation Guide 006 for more details about drafting rules.

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Requirements

To conform to a Standard, all requirements in the Standard need to be met.

A requirement is any statement in the Standard which uses the word "shall".

Recommendations, permissions and possibilities

The following words are commonly used in Standards, but statements using them do not have to be followed to conform to the Standard:

(a) "should" means that something is recommended.

(b) "may" means that something is permitted.

(c) "can" means that something is possible.

Structure of Standards

A Standard always has the following parts:

(i) The Preface states who developed the Standard, what the Standard is aiming to do, and how it relates to other documents.

(ii) The Scope states what the Standard is about, what it covers and what it does not cover.

(iii) The Normative references clause lists other documents that are referenced in the Standard as part of requirements.

(iv) The Terms and definitions clause defines important terms to help with understanding the Standard.

A Standard may also include other parts, such as the following:

(1) A normative appendix sets additional requirements that need to be conformed to.

(2) An informative appendix provides additional information or guidance. They usually do not contain requirements. If an informative appendix does contain requirements, the Standard will explain when those requirements apply.

(3) A Bibliography lists documents referenced in the Standard but not as part of requirements.

Many Standards include notes. Notes provide recommendations and/or guidance only. They never contain requirements.

Preface

This Standard was prepared by the Standards Australia Committee MB-009, Human Resources and Employment, to supersede AS ISO 30414:2020, *Human resource management — Guidelines for internal and external human capital reporting.*

The objective of this document is to provide requirements and recommendations for human capital reporting and disclosure (HCRD). This document outlines a baseline for global and comprehensive internal and external HCRD, applicable across organizations of all sizes and sectors, focusing on measuring factors that are within an organization's control.

This document provides requirements and recommendations on the following core human capital reporting areas (HCAs):

(a) Workforce composition.

(b) Diversity.

(c) Costs.

(d) Productivity.

(e) Health, safety, and well-being.

(f) Leadership, culture and engagement.

(g) Compliance, ethics, and workforce relations.

(h) Recruitment.

(i) Mobility and succession planning.

(j) Workforce turnover.

(k) Skills, capabilities, and development.

This document is identical to, and has been reproduced from, ISO 30414:2025, *Human resource management — Requirements and recommendations for human capital reporting and disclosure.*

As this document has been reproduced from an international document, a comma is to be read as a full point when referring to a decimal marker.

Australian or Australian/New Zealand Standards that are identical adoptions of international normative references may be used interchangeably. Refer to the online catalogue for information on specific Standards.

The terms "normative" and "informative" are used in Standards to define the application of the appendices or annexes to which they apply. A "normative" appendix or annex is an integral part of a Standard, whereas an "informative" appendix or annex is only for information and guidance.

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National foreword

This Standard focuses on organizational workforce perspectives and measures and is complemented by the Australian HR Institute's (AHRI) Australian HR Capability Framework which focuses on the skills, knowledge and behaviours required of HR practitioners. Standards Australia's human resources publications and AHRI's Australian HR Capability Framework provide guidance for the roles and responsibilities of HR practitioners.

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO document should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

ISO draws attention to the possibility that the implementation of this document may involve the use of (a) patent(s). ISO takes no position concerning the evidence, validity or applicability of any claimed patent rights in respect thereof. As of the date of publication of this document, ISO had not received notice of (a) patent(s) which may be required to implement this document. However, implementers are cautioned that this may not represent the latest information, which may be obtained from the patent database available at www.iso.org/patents. ISO shall not be held responsible for identifying any or all such patent rights.

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 260, *Human resource management*.

This second edition cancels and replaces the first edition (ISO 30414:2018), which has been technically revised.

The main changes are as follows:

— reallocation of metrics into two categories - requirements and recommendations;

— enhanced alignment with sustainability reporting;

— more explicit consideration of materiality including factors related to AI;

— guidance on productivity and performance disclosures in for-profit, not-for-profit, and non-profit sectors;

— reorganisation of human capital areas (HCAs) to align contexts, prioritize impact and workflow;

— recommended disclosure reporting format [based on Task Force on Climate-Related Financial Disclosures (TCFD) governance, strategy, risk, and opportunities, and metrics framework];

— addition of metrics on human rights, labour relations, productivity, ethics and well-being;

— enhanced guidance on responsibilities regarding data collection, privacy and security;

— updated guidance on business acumen for human capital reporting and disclosure in Annex B;

— enhanced guidance on recommendations for small and medium-sized enterprises in Annex C;

— expanded examples of human capital reports with combination metrics in Annex D;

— added an example of a human capital disclosure report for a large organization in Annex E.

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Introduction

Human capital (HC) includes the cumulative knowledge, skills and abilities of an organization's people and the impact on an organization's long-term performance, as well as competitive advantage through optimizing organizational outcomes.

The measurement and reporting of human capital facilitate the ability of an organization to manage the risks or opportunities associated with one of its most critical resources, people. Research shows that an organization's intangible assets, of which human capital is the primary driver, can represent over 90 % of an organization's value[1]. Research also shows that organizations that do not proactively manage their human capital can damage their organization's capability to generate long-term, sustainable value[2].

The introduction of regulations by major governance agencies requiring organizations to disclose essential workforce metrics has the effect of reclassifying human capital as an intangible asset investment rather than an organizational expense. The effective measurement, management and reporting of these investments have become vital for gauging their material impact on an organization's outcomes and sustainability.

This document is guided by the principles of human rights at work[3], human governance (ISO 30408[4]) and materiality, distinguishing between required and recommended metrics. This document also offers guidelines for human capital data privacy, collection, measurement, analysis and consistency in reporting and disclosure.

The metrics and disclosure format outlined in this document consider a wide variety of sources, such as research organizations[5], expert knowledge[6], advisory groups[7], forums[8], industry coalitions[9], and related frameworks or standards [e.g. Global Reporting Initiative (GRI)[10], Integrated Reporting Initiative[11], Sustainability Accounting Standards Board (SASB)[12], European Sustainability Reporting Standard (ESRS) S1[13], International Financial Reporting Standards (IFRS/ISSB) S1[14], Securities and Exchange Commission (SEC)[15] and Task Force for Climate-Related Financial Disclosures (TFCD)[16]].

The domain of human capital is not limited to human resources (HR). Historically, HR excels in qualitative workforce relations, while finance excels in quantitative reporting for stakeholders. Yet, for human capital analysis and reporting to be effective, a collaborative, interdisciplinary approach is essential.

The benefits of a standardized approach to human capital reporting and disclosure (HCRD) include:

— quantifying the sustainable drivers of organization value creation using generally accepted metrics in a manner that is both internally and externally comparable and consistent with governance expectations;

— superior insights to workforce management processes that enable positive and constructive workforce relations;

— enhanced transparency of the most impactful human capital drivers of sustainable organization performance;

— superior insight on the correlation between investments in a workforce and sustainability (financial and non-financial) of selected performance indicators;

— enhanced financial performance, organizational culture, workforce well-being and stakeholder value creation.

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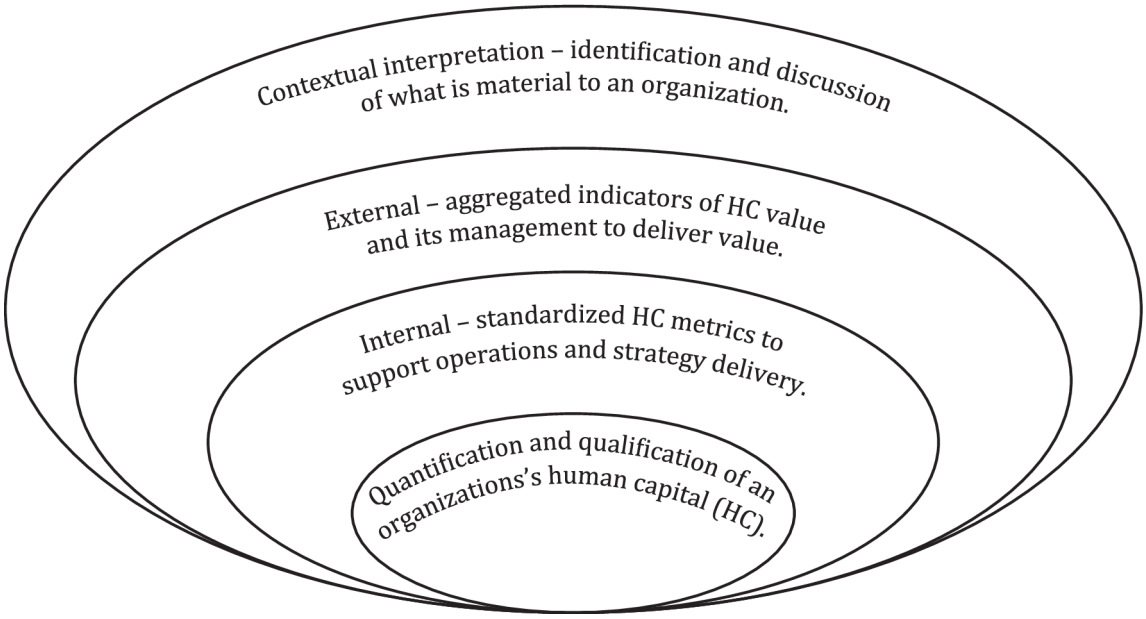


Figure 1 — Human capital framework

Figure 1 illustrates an outcomes-focused view of HCRD's purpose, its layered application and use case relationships. This document does not prescribe a fixed interpretation of materiality, rather it provides guidance to HCRD producers on how to determine human capital materiality based on the report's intended audience, the organization's sustainability objectives and the jurisdiction of application.

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Human resource management — Requirements and recommendations for human capital reporting and disclosure

1 Scope

This document provides requirements and recommendations for human capital reporting and disclosure (HCRD). This document outlines a baseline for global and comprehensive internal and external HCRD applicable across organizations of all sizes and sectors, focusing on measuring factors that are within an organization's control.

This document provides requirement and recommendations on the following core human capital reporting areas (HCAs):

— workforce composition;

— diversity;

— costs;

— productivity;

— health, safety, and well-being;

— leadership, culture and engagement;

— compliance, ethics, and workforce relations;

— recruitment;

— mobility and succession planning;

— workforce turnover;

— skills, capabilities, and development.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 30400, *Human resource management — Vocabulary*

ISO/TS 24179, *Human resource management — Occupational health and safety metrics*

ISO 30415, *Human resource management — Diversity and inclusion*

ISO/TS 30425, *Human resource management — Workforce availability metrics cluster*

ISO/TS 30427, *Human resource management — Costs metrics cluster*

ISO/TS 30428, *Human resource management — Skills and capabilities metrics cluster*

ISO/TS 30432, *Human resource management — Workforce productivity metrics cluster*

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