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

*Management des ressources humaines — Exigences et
recommandations en matière de bilan et de publication des
informations du capital humain*

ISO 30414

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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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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 (TCFD)^[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.

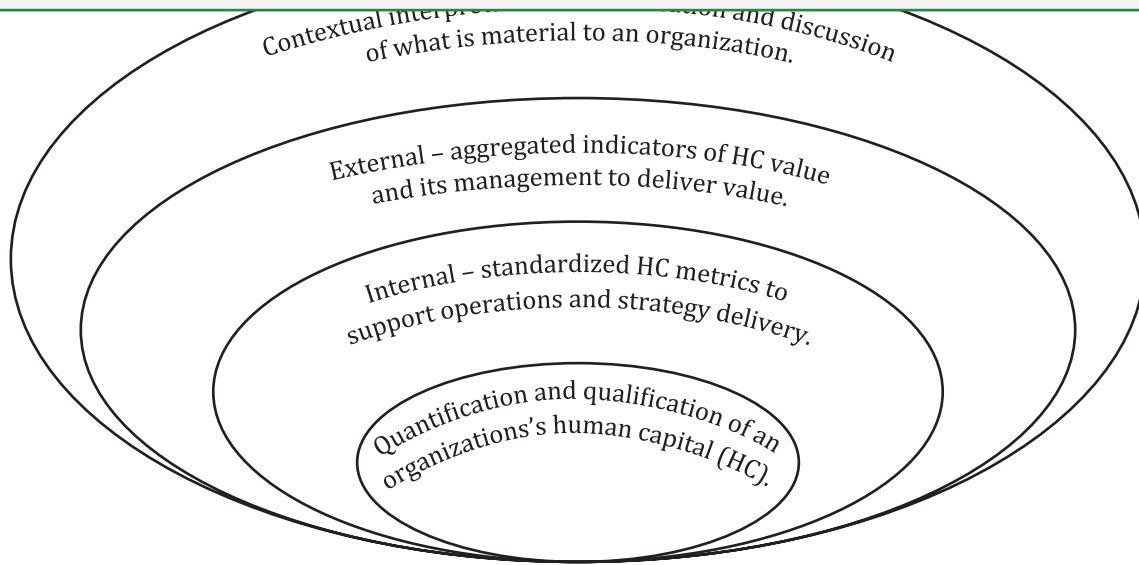


Figure 1 — Human capital framework

[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.