

# ISO 30414:2018-12 (E)

## Human resource management - Guidelines for internal and external human capital reporting

---

<b>Contents</b>		<b>Page</b>
Foreword .....		iv
Introduction .....		v
1	Scope .....	1
2	Normative references .....	1
3	Terms and definitions .....	1
4	Human capital reporting process .....	2
4.1	General .....	2
4.2	Guiding principles .....	3
4.3	Target groups and stakeholder relevance .....	3
4.4	Tools and procedures for data collection .....	4
4.5	Reporting structure .....	5
4.5.1	Internal and external reporting .....	5
4.5.2	Comparability of reporting .....	6
4.6	Risk management .....	6
4.7	Reporting areas .....	8
4.7.1	General .....	8
4.7.2	Compliance and ethics .....	11
4.7.3	Costs .....	12
4.7.4	Diversity .....	14
4.7.5	Leadership .....	16
4.7.6	Organizational culture .....	16
4.7.7	Organizational health, safety and well-being .....	17
4.7.8	Productivity .....	20
4.7.9	Recruitment, mobility and turnover .....	22
4.7.10	Skills and capabilities .....	24
4.7.11	Succession planning .....	26
4.7.12	Workforce availability .....	27
4.8	Reporting documents .....	29
4.9	Reporting frequency .....	29
Annex A (informative) Recommendations specially for small and medium-sized enterprises .....		30
Annex B (informative) Examples of human capital reports with a combination of metrics .....		31
Bibliography .....		34