

ISO 30414:2025-08 (E)

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

Contents		Page
Foreword		iv
Introduction		v
1	Scope	1
2	Normative references	1
3	Terms and definitions	2
4	Human capital reporting and disclosure process	4
4.1	General	4
4.2	Guiding principles	4
4.3	Target groups and stakeholder relevance	5
4.3.1	General	5
4.3.2	Internal and external stakeholders	5
4.4	HCRD framework, systems and units of workload	6
4.4.1	HCRD framework	6
4.4.2	Organization systems	6
4.4.3	Levels of systems reporting (TML)	7
4.4.4	Units of workload (full-time equivalents - FTE)	8
4.5	Tools, procedures and responsibilities for data collection	8
4.5.1	Legal and ethical considerations	8
4.5.2	HCRD producers and users	9
4.5.3	Responsibility for data collection	9
4.5.4	Comparability of HCRD	9
4.5.5	Consolidated HCRD	9
4.5.6	HRIS	10
4.5.7	Digital taxonomy	10
4.5.8	HCRD ecosystem quality control	11
4.5.9	Technologies (AI) and HCRD	11
4.6	Reporting disclosure format, frequency and locations	12
4.6.1	Disclosure format	12
4.6.2	Disclosure frequency	13
4.6.3	Disclosure locations	14
4.7	Reporting areas	14
4.7.1	General	14
4.7.2	Categories of HCA metrics	15
4.7.3	Harmonization and materiality	16
4.7.4	Required metrics for HCRD	16
4.7.5	Recommended metrics for HCRD	17
Annex A (informative)	HCRD metric definitions, calculations and formulae	20
Annex B (informative)	Business acumen	54
Annex C (informative)	Recommendations for small and medium-sized enterprises (SMEs)	56
Annex D (informative)	Examples of human capital metric reports with combination metrics - large organization	58

Annex E (informative) Example human capital disclosure report - large organization (first reporting year)	62
Bibliography	64