

# DIN ISO 37000:2024-08 (E)

## Governance of organizations - Guidance (ISO 37000:2021)

---

<b>Contents</b>		<b>Page</b>
National foreword.....		4
National Annex NA (informative) Bibliography.....		5
Foreword.....		6
Introduction.....		7
<b>1</b>	<b>Scope.....</b>	<b>10</b>
<b>2</b>	<b>Normative references.....</b>	<b>10</b>
<b>3</b>	<b>Terms and definitions.....</b>	<b>10</b>
3.1	Governance and organization.....	10
3.2	Principles and outcomes.....	12
3.3	Roles.....	14
<b>4</b>	<b>The governance of organizations.....</b>	<b>15</b>
4.1	General.....	15
4.2	Integrated governance.....	16
4.2.1	General.....	16
4.2.2	Governance and delegation.....	16
4.2.3	Governance and management.....	17
4.2.4	Governance and sustainability.....	17
4.2.5	Governance and stakeholders.....	17
4.3	The governing body.....	17
4.3.1	Composition and structure.....	17
4.3.2	Competence.....	18
<b>5</b>	<b>Overview.....</b>	<b>18</b>
<b>6</b>	<b>Principles of governance.....</b>	<b>22</b>
6.1	Purpose.....	22
6.1.1	Principle.....	22
6.1.2	Rationale.....	22
6.1.3	Key aspects of practice.....	22
6.2	Value generation.....	24
6.2.1	Principle.....	24
6.2.2	Rationale.....	24
6.2.3	Key aspects of practice.....	24
6.3	Strategy.....	26
6.3.1	Principle.....	26
6.3.2	Rationale.....	26
6.3.3	Key aspects of practice.....	26
6.4	Oversight.....	28
6.4.1	Principle.....	28
6.4.2	Rationale.....	29
6.4.3	Key aspects of practice.....	29
6.5	Accountability.....	31
6.5.1	Principle.....	31
6.5.2	Rationale.....	31
6.5.3	Key aspects of practice.....	31
6.6	Stakeholder engagement.....	33
6.6.1	Principle.....	33
6.6.2	Rationale.....	33
6.6.3	Key aspects of practice.....	33

6.7	Leadership .....	34
	6.7.1 Principle .....	34
	6.7.2 Rationale .....	34
	6.7.3 Key aspects of practice .....	34
6.8	Data and decisions .....	37
	6.8.1 Principle .....	37
	6.8.2 Rationale .....	37
	6.8.3 Key aspects of practice .....	37
6.9	Risk governance .....	39
	6.9.1 Principle .....	39
	6.9.2 Rationale .....	39
	6.9.3 Key aspects of practice .....	40
6.10	Social responsibility .....	42
	6.10.1 Principle .....	42
	6.10.2 Rationale .....	42
	6.10.3 Key aspects of practice .....	42
6.11	Viability and performance over time .....	43
	6.11.1 Principle .....	43
	6.11.2 Rationale .....	43
	6.11.3 Key aspects of practice .....	43
<b>Bibliography .....</b>		<b>45</b>