

# *MAPPING CEN/ISO STANDARDS WITH THE ESRS*

Discussion paper Version 1, September 2023

## Exposé

This discussion paper brings forward the notion of underlining European Sustainability Reporting Standards (ESRS) with internationally agreed and accepted standards by CEN/ISO, which support the application of the EFRAG ESRS reporting framework based on their fit with the ESRS disclosure requirements. It showcases how CEN and ISO standardization supports the applicability of the reporting framework and disclosure requirements of the ESRS.



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## Introduction

The European Sustainability Reporting Standards (ESRS) are a crucial step towards better ESG performance measurement and mark a decisive point in the transition toward a sustainable EU economy. However, we understand that preparing and reporting entities face challenges in gathering the necessary information required for the reporting.

Therefore, teams from the national standardization bodies DIN (Germany) and AFNOR (France) have identified existing CEN and ISO standards that will help meet the ESRS requirements, which alleviates the burden for preparers. As an integral part of the ESRS Guidelines, CEN and ISO standards can supplement the ESRS disclosure requirements and provide tools for reporting for all types of organizations.

This will also lead to lower refinancing costs for companies, as banks and insurers are already required to show their taxonomy quotas. Providing the necessary information to lenders will ultimately benefit companies falling under this definition. In addition, timely transmission of information within the supply chain can be ensured, reducing the risk of being excluded from ESG-driven clients.

Our approach involved analyzing the scope and disclosure requirements of each ESRS first set standard and matching them with the most relevant published CEN and ISO standards. We excluded drafts and specific standards to maintain consistency and to avoid overwhelming the framework. Some of the more specific standards identified but left out of this first mapping will later supplement the sector specific ESRS to be published. As new CEN and ISO standards are published, we will adapt our mapping approach accordingly.

We welcome comments on this discussion paper from all interested stakeholders by November 15<sup>th</sup>, 2023.

## ESRS

An overview of the ESRS.

Group	Number	Subject
Cross-cutting	ESRS1	General Requirements
Cross-cutting	ESRS2	General Disclosures
Environment	ESRS E1	Climate
Environment	ESRS E2	Pollution
Environment	ESRS E3	Water and marine resources
Environment	ESRS E4	Biodiversity and ecosystems
Environment	ESRS E5	Resource use and circular economy
Social	ESRS S1	Own workforce
Social	ESRS S2	Workers in the value chain
Social	ESRS S3	Affected communities
Social	ESRS S4	Consumers and end users
Governance	ESRS G1	Business conduct

## Mapping ESRS with CEN and ISO standards

This table lays out the ISO and CEN standards supporting the ESRS. The first column lists the different ESRS, while the second lists the topics included in the ESRS and the disclosure requirements. The third column lists published CEN and ISO standards. The scopes of each of the listed standards are attached in the annex to the document.

Additional comments to standards have been added in **red**. The table further identifies gaps in the existing CEN and ISO standardization, in some cases standards are currently being developed in these areas (such as biodiversity, waste).

ESRS	Topic	Standard
General	<i>Conformity Assessment</i>	<b>Assurance / Audits</b>
		EN ISO/IEC 17000:2020 Conformity assessment — Vocabulary and general principles
		EN ISO/IEC 17021-1:2015 Conformity assessment - Requirements for bodies providing audit and certification of management systems - Part 1: Requirements
		EN ISO/IEC 17029:2019 Conformity Assessment - General principles and requirements for validation and verification bodies
ESRS 1 General Requirements	Materiality	EN ISO 14008:2021 Monetary valuation of environmental impacts and related environmental aspects
		ISO 32210:2022 Sustainable finance - Guidance on the application of sustainability principles for organizations in the financial sector
	Resilience	ISO 22316:2017 Security and resilience - Organizational resilience - Principles and attributes
		EN ISO 22301 Security and resilience – Business continuity management systems – Requirements (ISO 22301:2019)
	Governance	ISO 37000:2021-09 – Governance of organizations – Guidance
		EN ISO 14063 Environmental management - Environmental communication - Guidelines and examples (ISO 14063:2020)
		EN ISO 14015 Environmental management - Guidelines for environmental due diligence assessment (ISO 14015:2022)
	ISO 14093:2022 Mechanism for financing local adaptation to climate change - Performance-based climate resilience grants - Requirements and guidelines	



<p>ESRS 2 General Disclosures</p>	<p>PDCA cycle from ISO 9001 QMS / ISO 28000 etc. → can be adapted to the organizational context.</p>	
	<p>SBM disclosure</p>	<p>ISO 31000:2018 Risk management - Guidelines</p>
<p>ESRS-E Environment</p>	<p>Note to ISO 14001 – DNSH as an introductory element</p>	<p>EN ISO 14001:2015 Environmental management systems — Requirements with guidance for use</p>
<p>ESRS E1 Climate</p>	<p>Energy</p>	<p>EN ISO 50001:2018 Energy management systems — Requirements with guidance for use EN 16247-1:2022 Energy audits - Part 1: General requirements <b>Paragraph 5.3.2 + guarantee of origin</b></p>
	<p>GHG</p>	<p>EN 19694-1:2016 Stationary source emissions - Determination of greenhouse gas (GHG) emissions in energy-intensive industries - Part 1: General aspects <b>+ including a reference to the sector specific standards for determination of emissions</b></p>

		EN ISO 14064-1 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals (ISO 14064-1:2018)
		ISO/TR 14069:2013 Greenhouse gases — Quantification and reporting of greenhouse gas emissions for organizations — Guidance for the application of ISO 14064-1
		EN ISO 14067 Greenhouse gases - Carbon footprint of products - Requirements and guidelines for quantification (ISO 14067:2018)
	Validation and Verification	EN ISO 14064-3 Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements (ISO 14064-3:2019) <b>Possibly under the assumption of two global warming scenarios: 1.5°C and 2.5°C</b>
	Financing and Investments	ISO 14097:2021 Greenhouse gas management and related activities — Framework including principles and requirements for assessing and reporting investments and financing activities related to climate change <b>Calculation shall follow PCAF methodology</b>
		EN ISO 14031 Environmental management - Environmental performance evaluation - Guidelines (ISO 14031:2021) <b>Reference to ISO 14030-Series Environmental performance evaluation - Green debt instruments</b>
	Resilience	<b>Parts of EN ISO 22301:2019 Security and resilience – Business continuity management systems – Requirements</b>
	Adaption, Risks and Opportunities	EN ISO 14090:2019 Adaptation to climate change – Principles, requirements and guidelines (ISO 14090:2019)
EN ISO 14091:2021 Adaptation to climate change - Guidelines on vulnerability, impacts and risk assessment (ISO 14091:2021)		
<b>ESRS E2: Pollution</b>	Soil	EN ISO 15175:2018 Soil quality — Characterization of contaminated soil related to groundwater protection (ISO 15175:2018) <b>Parts of EN ISO 16198:2015 Soil quality — Plant-based test to assess the environmental bioavailability of trace elements to plants (ISO 16198:2015)</b>
		EN ISO 19204:2017 Soil quality — Procedure for site-specific ecological risk assessment of soil contamination ( ISO 19204:2017)
		EN ISO 15799:2022 Soil quality - Guidance on the ecotoxicological characterization of soils and soil materials (ISO 15799:2019)
		Air
	Water	<b>(See also E2 Soil)</b>
<b>ESRS E3 Water and marine resources</b>	Soil	EN ISO 15175 Soil quality — Characterization of contaminated soil related to groundwater protection
	Water	EN ISO 14046:2016 Environmental management - Water footprint - Principles, requirements and guidelines (ISO 14046:2014)

		EN ISO 14044 Environmental management –Life cycle assessment –Requirements and guidelines (ISO 14044:2006/Amd 1:2017/Amd 2:2020)
<b>ESRS E4 Biodiversity and ecosystems</b>		Missing, needs to be checked
<b>ESRS E5 Resource use and circular economy</b>	LCA	EN ISO 14040 Environmental management – Life cycle assessment – Principles and framework (ISO 14040:2006/Amd1:2020)
	Design	EN ISO 14009 Environmental management systems - Guidelines for incorporating material circulation in design and development (ISO 14009:2020)
		EN ISO 14006 Environmental management systems – Guidelines for incorporating ecodesign (ISO 14006:2020)
		ISO 14045:2012 Environmental management -- Eco-efficiency assessment of product systems -- Principles, requirements and guidelines
	Energy	EN 17267:2020 Energy measurement and monitoring plan - Design and implementation - Principles for energy data collection
		EN 45552:2020 General method for the assessment of the durability of energy-related products
		EN 45553:2020 General method for the assessment of the ability to remanufacture energy-related products
EN 45554:2020 General methods for the assessment of the ability to repair, reuse and upgrade energy-related products		
EN 45556:2019 General method for assessing the proportion of reused components in energy-related products		
EN 45557:2020 General method for assessing the proportion of recycled material content in energy-related products		
EN 45558:2019 General method to declare the use of critical raw materials in energy-related products		
EN 45559:2019 Methods for providing information relating to material efficiency aspects of energy-related products		
Waste	Missing, needs to be checked	
<b>ESRS S1 Own workforce</b>	OH&S	EN ISO 45001 Occupational health and safety management systems — Requirements with guidance for use (ISO 45001:2018)

	Social Responsibility	<p>EN ISO 26000:2020 Guidance on social responsibility (ISO 26000:2010)</p> <p>Labour practices clause 6.4</p> <p>Occupational health and safety</p> <p>Employee training</p> <p>Remuneration</p> <p>Parental leave / holiday entitlements/etc.</p> <p>Complaint Management</p> <p>Diversity / inclusion rates</p> <p><b>Etc. see also disclosure requirements ESRS S2 and S3</b></p>
	HRC	ISO 30414:2018 - Human resource management - Guidelines for internal and external human capital reporting

		<p><b>Macro: International standardization context (e.g. global context, country law)</b></p> <p><b>Meso: Company size/type of company/industry (e.g. large enterprises, SMEs, NGO, etc.)</b></p> <p><b>Micro: Internal company orientation (e.g. strategy, internal human governance)</b></p> <p><b>Internal stakeholders</b></p> <p>Receive information about e. g.</p> <ul style="list-style-type: none"> <li>• Human capital risks/opportunities</li> <li>• Human capital increase/decrease</li> <li>• Human capital return</li> <li>• HR performance</li> <li>• Leadership performance</li> <li>• Strategy fit</li> <li>• Conduct of behaviour</li> <li>• ...</li> </ul> <p><b>Human Capital Reporting</b></p> <p><b>Reporting areas</b></p> <ul style="list-style-type: none"> <li>• Compliance and ethics</li> <li>• Costs</li> <li>• Diversity</li> <li>• Leadership</li> <li>• Organizational culture</li> <li>• Organizational health, safety and well-being</li> <li>• Productivity</li> <li>• Recruitment, mobility, and turnover</li> <li>• Skills and capabilities</li> <li>• Succession planning</li> <li>• Workforce availability</li> </ul> <p><b>External stakeholders</b></p> <p>Receive information about e. g.</p> <ul style="list-style-type: none"> <li>• Human capital risks/opportunities</li> <li>• Human capital increase/decrease</li> <li>• HR performance</li> <li>• Human capital sustainability</li> <li>• Specific skills and knowledge</li> <li>• Working conditions</li> <li>• Violations regarding code of conduct</li> <li>• ...</li> </ul>
		<p><b>Figure 1 — HCR for internal and external stakeholders</b></p>
	Human (quality) Governance	<p>ISO 30408:2016 Human resource management - Guidelines on human governance</p> <p>ISO 10015:2019 Quality management - Guidelines for competence management and people development</p>
<b>ESRS S2: Workers in the value chain</b>	Cross check with ILO, ISO 26000	EN ISO 45001 Occupational health and safety management systems — Requirements with guidance for use (ISO 45001:2018)

<b>ESRS S3 Affected communities</b>	Cross check with ILO, ISO 26000	Lay-offs – are these included in affected communities? If not: missing.
<b>ESRS S4: Consumers and end users</b>	Quality	EN ISO 9001:2015 - Quality management systems – Requirements  EN ISO 9004:2018 Quality management - Quality of an organization - Guidance to achieve sustained success (ISO 9004:2018)
	Customer Satisfaction	ISO 10001:2018 Quality management - Customer satisfaction - Guidelines for codes of conduct for organizations
	Complaint management	ISO 10002:2018 Quality management — Customer satisfaction — Guidelines for complaints handling in organizations
	Design for all	EN 17161:2019 Design for All. Accessibility following a Design for All approach in products, goods and services. Extending the range of users
	Missing	
<b>ESRS G1 Governance Business conduct</b>		EN ISO 26000:2020 Guidance on social responsibility (ISO 26000:2010)
	Whistleblowing	ISO 37002:2021 - Whistleblowing management systems – Guidelines
		ISO 37001:2016 - Anti-bribery Management Systems - Requirements with guidance for use
	Animal welfare	ISO/TS 34700:2016 Animal welfare management - General requirements and guidance for organizations in the food supply chain
		ISO 28000:2022 Security and resilience — Security management systems — Requirements
	Procurement	ISO 20400:2021 Sustainable procurement - Guidance
	Missing	Transparency register Payment practices

## Annex

**The scopes of the standards in the mapping are listed below in ascending numerical order.**

### [EN ISO 9001:2015 Quality management systems — Requirements](#)

ISO 9001:2015 specifies requirements for a quality management system when an organization:

- a) needs to demonstrate its ability to consistently provide products and services that meet customer and applicable statutory and regulatory requirements, and
- b) aims to enhance customer satisfaction through the effective application of the system, including processes for improvement of the system and the assurance of conformity to customer and applicable statutory and regulatory requirements.

All the requirements of ISO 9001:2015 are generic and are intended to be applicable to any organization, regardless of its type or size, or the products and services it provides.

### [EN ISO 9004 Quality management - Quality of an organization - Guidance to achieve sustained success \(ISO 9004:2018\)](#)

ISO 9004:2018 gives guidelines for enhancing an organization's ability to achieve sustained success. This guidance is consistent with the quality management principles given in ISO 9000:2015. ISO 9004:2018 provides a self-assessment tool to review the extent to which the organization has adopted the concepts in this document.

ISO 9004:2018 is applicable to any organization, regardless of its size, type and activity.

### [ISO 10001:2018 Quality management - Customer satisfaction - Guidelines for codes of conduct for organizations](#)

This document gives guidelines for planning, designing, developing, implementing, maintaining and improving customer satisfaction codes of conduct.

This document is applicable to product- and service-related codes containing promises made to customers by an organization concerning its behaviour. Such promises and related provisions are aimed at enhanced customer satisfaction. Annex A provides simplified examples of components of codes for different organizations.

NOTE Throughout this document, the terms "product" and "service" refer to the outputs of an organization that are intended for, or required by, a customer.

This document is intended for use by any organization regardless of its type or size, or the products and services it provides, including organizations that design customer satisfaction codes of conduct for use by other organizations. Annex C gives guidance specifically for small businesses.

This document is aimed at customer satisfaction codes of conduct concerning individual customers purchasing or using goods, property or services for personal or household purposes, although it is applicable to all customer satisfaction codes of conduct.

This document does not prescribe the substantive content of customer satisfaction codes of conduct, nor does it address other types of codes of conduct, such as those that relate to the interaction between an organization and its personnel, or between an organization and its suppliers.

### [ISO 10002:2018 Quality management — Customer satisfaction — Guidelines for complaints handling in organizations](#)

This document gives guidelines for the process of complaints handling related to products and services within an organization, including planning, design, development, operation, maintenance and improvement. The complaints-handling process described is suitable for use as one of the processes of an overall quality management system.

NOTE Throughout this document, the terms "product" and "service" refer to the outputs of an organization that are intended for, or required by, a customer.

This document is intended for use by any organization regardless of its type or size, or the products and services it provides. It is also intended for use by organizations in all sectors. Annex B provides guidance specifically for small businesses.

This document addresses the following aspects of complaints handling:

- a) enhancing customer satisfaction by creating a customer-focused environment that is open to feedback (including complaints), resolving any complaints received, and enhancing the organization's ability to improve its products and services, including customer service;
- b) top management involvement and commitment through adequate acquisition and deployment of resources, including personnel training;
- c) recognizing and addressing the needs and expectations of complainants;
- d) providing complainants with an open, effective and easy-to-use complaints process;
- e) analysing and evaluating complaints in order to improve the quality of products and services, including customer service;
- f) auditing of the complaints-handling process;
- g) reviewing the effectiveness and efficiency of the complaints-handling process.

This document does not apply to disputes referred for resolution outside the organization or for employment-related disputes.

### [ISO 10015:2019 Quality management - Guidelines for competence management and people development](#)

This document gives guidelines for an organization to establish, implement, maintain and improve systems for competence management and people development to positively affect outcomes related to the conformity of products and services and the needs and expectations of relevant interested parties.

This document is applicable to all organizations regardless of their type or size. It does not add to, change or otherwise modify requirements for the ISO 9000 family or any other standards.



### [EN ISO 14001:2015 Environmental management systems — Requirements with guidance for use](#)

ISO 14001:2015 specifies the requirements for an environmental management system that an organization can use to enhance its environmental performance. ISO 14001:2015 is intended for use by an organization seeking to manage its environmental responsibilities in a systematic manner that contributes to the environmental pillar of sustainability.

ISO 14001:2015 helps an organization achieve the intended outcomes of its environmental management system, which provide value for the environment, the organization itself and interested parties. Consistent with the organization's environmental policy, the intended outcomes of an environmental management system include:

- enhancement of environmental performance;
- fulfilment of compliance obligations;
- achievement of environmental objectives.

ISO 14001:2015 is applicable to any organization, regardless of size, type and nature, and applies to the environmental aspects of its activities, products and services that the organization determines it can either control or influence considering a life cycle perspective. ISO 14001:2015 does not state specific environmental performance criteria.

ISO 14001:2015 can be used in whole or in part to systematically improve environmental management. Claims of conformity to ISO 14001:2015, however, are not acceptable unless all its requirements are incorporated into an organization's environmental management system and fulfilled without exclusion.

### [EN ISO 14006 Environmental management systems – Guidelines for incorporating ecodesign \(ISO 14006:2020\)](#)

This document gives guidelines for assisting organizations in establishing, documenting, implementing, maintaining and continually improving their management of ecodesign as part of an environmental management system (EMS).

This document is intended to be used by organizations that have implemented an EMS in accordance with ISO 14001, but it can also help in integrating ecodesign using other management systems. The guidelines are applicable to any organization regardless of its type, size or product(s) provided.

This document is applicable to product-related environmental aspects and activities that an organization can control and those it can influence. This document does not establish specific environmental performance criteria.

### [EN ISO 14008:2021 Monetary valuation of environmental impacts and related environmental aspects](#)

This document specifies a methodological framework for the monetary valuation of environmental impacts and related environmental aspects. Environmental impacts include impacts on human health, and on the built and natural environment. Environmental aspects include releases and the use of natural resources.

The monetary valuation methods in this document can also be used to better understand organizations' dependencies on the environment. During the planning of the monetary valuation, the intended use of the results is considered but the use itself is outside the scope of this document.

In this document, monetary valuation is a way of expressing value in a common unit, for use in comparisons and trade-offs between different environmental issues and between environmental and other issues. The monetary value to be determined includes some or all values reflected in the concept of total economic value. An anthropocentric perspective is taken, which asserts that natural environment has value in so far as it gives utility (well-being) to humans. The monetary values referred to in this document are economic values applied in trade-offs between alternative resource allocations, and not absolute values.

This document does not include costing or accounting, although some valuation methods have the term "cost" in their name. This document does not include the development of models linking environmental aspects to environmental impacts.

NOTE In this document, what is valued in monetary terms is either environmental impacts or environmental aspects. When valuing environmental impacts of an organization, it is important that links between environmental aspects and environmental impacts are established.

#### [EN ISO 14009:2020 Environmental management systems - Guidelines for incorporating material circulation in design and development \(ISO 14009:2020\)](#)

This document gives guidelines for assisting organizations in establishing, documenting, implementing, maintaining and continually improving material circulation in their design and development in a systematic manner, using an environmental management system (EMS) framework.

These guidelines are intended to be used by those organizations that implement an EMS in accordance with ISO 14001. The guidelines can also help in integrating material circulation strategies in design and development when using other management systems. The guidelines can be applied to any organization regardless of its size or activity.

This document provides guidelines for design strategies on material circulation to achieve the material efficiency objectives of an organization, by focusing on the following aspects:

- type and quantity of materials in products;
- product lifetime extension;
- recovery of products, parts and materials.

In design and development, many aspects are considered, such as safety, energy efficiency, performance and cost. Although important, they are not addressed in this document.

### [EN ISO 14015 Environmental management - Guidelines for environmental due diligence assessment \(ISO 14015:2022\)](#)

This document gives guidance on how to conduct an environmental due diligence (EDD) assessment through a systematic process of identifying environmental aspects, issues and conditions as well as determining, if appropriate, their business consequences.

This document does not provide guidance on how to conduct other types of environmental assessment, such as:

- a) environmental audits;
- b) environmental impact assessments;
- c) environmental performance, efficiency, or reliability assessment;
- d) intrusive environmental investigations and remediation.

### [ISO 14030-1:2021 Environmental performance evaluation — Green debt instruments — Part 1: Process for green bonds](#)

This document establishes principles, specifies requirements and gives guidelines:

- for designating bonds which finance eligible projects, assets and supporting expenditures as “green”;
- for managing and reporting on the use of proceeds;
- for defining, monitoring and reporting on their environmental impacts;
- for reporting to interested parties;
- for validation and verification.

This document is applicable to any issuer of bonds.

### [ISO 14030-2:2021 Environmental performance evaluation — Green debt instruments — Part 2: Process for green loans](#)

This document establishes principles, specifies requirements and gives guidelines:

- for designating as “green” loans which finance eligible projects, assets and supporting expenditures;
- for managing and reporting on the use of proceeds;
- for defining, monitoring and reporting on the environmental impacts;
- for reporting to interested parties;
- for validation and verification.

This document is applicable to any borrower seeking financing by way of a green loan for eligible green projects, assets and supporting expenditures. It is also applicable to lenders.

#### [ISO 14030-3:2022 Environmental performance evaluation — Green debt instruments — Part 3: Taxonomy](#)

This document defines a taxonomy of eligible investment categories for designation as green debt instruments, including bonds and loans. This document categorizes economic sectors and establishes criteria for determining the eligibility of projects, assets and supporting expenditures. It provides guidance on adaptation by sector in Annex A. It provides examples of thresholds and exclusions in Annex B.

#### [ISO 14030-4:2021 Environmental performance evaluation — Green debt instruments — Part 4: Verification programme requirements](#)

This document specifies requirements for verification bodies performing verification of claims of conformity to ISO 14030-1 or ISO 14030-2 and to ISO 14030-3 or a suitable substitute taxonomy. Conformity to the requirements of this document is mandatory for the verification of statements made by green debt issuers, borrowers and lenders that claim that their products conform to the ISO 14030 series. This document specifies requirements for the validation of claims of eligibility made in conformity to ISO 14030-1:2021, 5.4, ISO 14030-2:2021, 6.3, and ISO 14030-2:2021, 7.3. This document also establishes requirements for the optional use of third-party marks of conformity.

#### [EN ISO 14031 Environmental management - Environmental performance evaluation - Guidelines \(ISO 14031:2021\)](#)

This document gives guidelines for the design and use of environmental performance evaluation (EPE) within an organization. It is applicable to all organizations, regardless of type, size, location and complexity. This document does not establish environmental performance levels. It is not intended for use for the establishment of any other environmental management system (EMS) conformity requirements.

The guidance in this document can be used to support an organization's own approach to EPE including its commitments to compliance with legal and other requirements, the prevention of pollution and continual improvement, among others.

NOTE This document is a generic standard and does not include guidance on specific methods for valuing or weighting different kinds of impacts in different kinds of sectors, disciplines, etc. Depending on the nature of the organization's activities, there is often a need to also go to other sources for additional information and guidance on sector-specific topics, different subject matters or different scientific disciplines.

#### [EN ISO 14040:2006 Environmental management — Life cycle assessment — Principles and framework \(ISO 14040:2006\)](#)

ISO 14040:2006 describes the principles and framework for life cycle assessment (LCA) including: definition of the goal and scope of the LCA, the life cycle inventory analysis (LCI) phase, the life cycle impact assessment (LCIA) phase, the life cycle interpretation phase, reporting and critical review of the LCA, limitations of the LCA, the relationship between the LCA phases, and conditions for use of value choices and optional elements.

ISO 14040:2006 covers life cycle assessment (LCA) studies and life cycle inventory (LCI) studies. It does not describe the LCA technique in detail, nor does it specify methodologies for the individual phases of the LCA. The intended application of LCA or LCI results is considered during definition of the goal and scope, but the application itself is outside the scope of this International Standard.

- ISO 14040:2006/Amd 1:2020 Environmental management — Life cycle assessment — Principles and framework — Amendment 1

[EN ISO 14044 Environmental management –Life cycle assessment –Requirements and guidelines \(ISO 14044:2006 + Amd 1:2017 + Amd 2:2020\)](#)

ISO 14044:2006 specifies requirements and provides guidelines for life cycle assessment (LCA) including: definition of the goal and scope of the LCA, the life cycle inventory analysis (LCI) phase, the life cycle impact assessment (LCIA) phase, the life cycle interpretation phase, reporting and critical review of the LCA, limitations of the LCA, relationship between the LCA phases, and conditions for use of value choices and optional elements. ISO 14044:2006 covers life cycle assessment (LCA) studies and life cycle inventory (LCI) studies.

- ISO 14044:2006/Amd 1:2017 Environmental management — Life cycle assessment — Requirements and guidelines — Amendment 1
- ISO 14044:2006/Amd 2:2020 Environmental management — Life cycle assessment — Requirements and guidelines — Amendment 2

[ISO 14045:2012 Environmental management -- Eco-efficiency assessment of product systems -- Principles, requirements and guidelines](#)

ISO 14045:2012 describes the principles, requirements and guidelines for eco-efficiency assessment for product systems including:

1. the goal and scope definition of the eco-efficiency assessment;
2. the environmental assessment;
3. the product-system-value assessment;
4. the quantification of eco-efficiency;
5. interpretation (including quality assurance);
6. reporting;
7. critical review of the eco-efficiency assessment.

Requirements, recommendations and guidelines for specific choices of categories of environmental impact and values are not included. The intended application of the eco-efficiency assessment is considered during the goal and scope definition phase, but the actual use of the results is outside the scope of ISO 14045:2012.

### [EN ISO 14046 Environmental management - Water footprint - Principles, requirements and guidelines \(ISO 14046:2014\)](#)

ISO 14046:2014 specifies principles, requirements and guidelines related to water footprint assessment of products, processes and organizations based on life cycle assessment (LCA). ISO 14046:2014 provides principles, requirements and guidelines for conducting and reporting a water footprint assessment as a stand-alone assessment, or as part of a more comprehensive environmental assessment.

Only air and soil emissions that impact water quality are included in the assessment, and not all air and soil emissions are included. The result of a water footprint assessment is a single value or a profile of impact indicator results. Whereas reporting is within the scope of ISO 14046:2014, communication of water footprint results, for example in the form of labels or declarations, is outside the scope of ISO 14046:2014.

### [EN ISO 14063 Environmental management - Environmental communication - Guidelines and examples \(ISO 14063:2020\);](#)

This document gives guidelines to organizations for general principles, policy, strategy and activities relating to both internal and external environmental communication. It uses proven and well-established approaches for communication, adapted to the specific conditions that exist in environmental communication.

It is applicable to all organizations regardless of their size, type, location, structure, activities, products and services, and whether or not they have an environmental management system in place. It can be used in combination with any of the ISO 14000 family of standards, or on its own.

NOTE 1 A reference table to the ISO 14000 family is provided in Annex A.

NOTE 2 ISO 14020, ISO 14021, ISO 14024, ISO 14025 and ISO 14026 provide specific environmental communication tools and guidance relating to product labels and declarations.

### [EN ISO 14064-1 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals \(ISO 14064-1:2018\)](#)

This document specifies principles and requirements at the organization level for the quantification and reporting of greenhouse gas (GHG) emissions and removals. It includes requirements for the design, development, management, reporting and verification of an organization's GHG inventory. The ISO 14064 series is GHG programme neutral. If a GHG programme is applicable, requirements of that GHG programme are additional to the requirements of the ISO 14064 series.

### [EN ISO 14064-3 Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements \(ISO 14064-3:2019\)](#)

This document specifies principles and requirements and provides guidance for verifying and validating greenhouse gas (GHG) statements. It is applicable to organization, project and product GHG statements.

The ISO 14060 family of standards is GHG programme neutral. If a GHG programme is applicable, requirements of that GHG programme are additional to the requirements of the ISO 14060 family of standards.

#### [EN ISO 14067 Greenhouse gases - Carbon footprint of products - Requirements and guidelines for quantification \(ISO 14067:2018\)](#)

This document specifies principles, requirements and guidelines for the quantification and reporting of the carbon footprint of a product (CFP), in a manner consistent with International Standards on life cycle assessment (LCA) (ISO 14040 and ISO 14044).

Requirements and guidelines for the quantification of a partial CFP are also specified. This document is applicable to CFP studies, the results of which provide the basis for different applications (see Clause 4). This document addresses only a single impact category: climate change. Carbon offsetting and communication of CFP or partial CFP information are outside the scope of this document.

This document does not assess any social or economic aspects or impacts, or any other environmental aspects and related impacts potentially arising from the life cycle of a product.

#### [ISO/TR 14069:2013 Greenhouse gases — Quantification and reporting of greenhouse gas emissions for organizations — Guidance for the application of ISO 14064-1](#)

ISO/TR 14069:2013 describes the principles, concepts and methods relating to the quantification and reporting of direct and indirect greenhouse gas (GHG) emissions for an organization. It provides guidance for the application of ISO 14064-1 to greenhouse gas inventories at the organization level, for the quantification and reporting of direct emissions, energy indirect emissions and other indirect emissions.

ISO/TR 14069:2013 describes for all organizations, including local authorities, the steps for:

- establishing organizational boundaries, in accordance with either a control approach (financial or operational) or an equity share approach;
- establishing operational boundaries, by identifying direct emissions and energy indirect emissions to be quantified and reported, as well as any other indirect emissions the organization chooses to quantify and report; for each category of emission, guidance is provided on specific boundaries and methodologies for the quantification of GHG emissions and removals;
- GHG reporting: guidance is provided to promote transparency regarding the boundaries, the methodologies used for the quantification of direct and indirect GHG emissions and removals, and the uncertainty of the results.

#### [EN ISO 14090:2019 Adaptation to climate change – Principles, requirements and guidelines \(ISO 14090:2019\)](#)

This document specifies principles, requirements and guidelines for adaptation to climate change. This includes the integration of adaptation within or across organizations, understanding impacts and uncertainties and how these can be used to inform decisions.

This document is applicable to any organization, regardless of size, type and nature, e.g. local, regional, international, business units, conglomerates, industrial sectors, natural resource management units. This document can support the development of sector-, aspect- or element-specific climate change adaptation standards.

#### [EN ISO 14091:2021 Adaptation to climate change - Guidelines on vulnerability, impacts and risk assessment \(ISO 14091:2021\)](#)

This document gives guidelines for assessing the risks related to the potential impacts of climate change. It describes how to understand vulnerability and how to develop and implement a sound risk assessment in the context of climate change. It can be used for assessing both present and future climate change risks.

Risk assessment according to this document provides a basis for climate change adaptation planning, implementation, and monitoring and evaluation for any organization, regardless of size, type and nature.

#### [ISO 14093:2022 Mechanism for financing local adaptation to climate change - Performance-based climate resilience grants - Requirements and guidelines](#)

This document establishes an approach and methodology for a country-based mechanism to channel climate finance to subnational authorities to support climate change adaptation and to increase local resilience thereby contributing to the achievement of the goals of the 2015 Paris Agreement of the United Nations Framework Convention on Climate Change (UNFCCC) and the UN Sustainable Development Goals (SDGs). The country-based mechanism uses performance-based climate resilience grants (PBCRGs) which ensure programming and verification of climate change expenditures at the local level, offering strong incentives for performance improvements in enhanced resilience.

This document provides requirements and guidelines and is applicable to organizations such as national and subnational authorities, donors, companies, financial institutions and international organizations that are involved in implementing a country-based mechanism for channelling climate finance to subnational authorities to support climate change adaptation and resilience.

NOTE Another mechanism for supporting local adaptation is by direct support at the local level by donors without any financial flows from national government.

#### [ISO 14097:2021 Greenhouse gas management and related activities — Framework including principles and requirements for assessing and reporting investments and financing activities related to climate change](#)

This document specifies a general framework, including principles, requirements and guidance for assessing, measuring, monitoring and reporting on investments and financing activities in relation to climate change and the transition into a low-carbon economy. The assessment includes the following items:

- the alignment (or lack thereof) of investment and financing decisions taken by the financier with low-carbon transition pathways, adaptation pathways, and climate goals;



- the impact of actions through the financier’s investment and lending decisions towards the achievement of climate goals in the real economy, i.e. mitigation (greenhouse gas emissions) and adaptation (resilience);
- the risks to owners of financial assets (e.g. private equities, listed stocks, bonds, loans) arising from climate change.

To support the financier’s assessment of the impact of investment and lending decisions, this document provides guidance for the financier on how to:

- set targets and determine metrics to be used for tracking progress related to the low-carbon transition pathways of investees;
- determine low-carbon transition and adaptation trajectories of investees;
- document the causality or linkage between its climate action and its outputs, outcomes and impacts.

This document is applicable to financiers, i.e. investors and lenders. It guides their reporting activities to the following third parties: shareholders, clients, policymakers, financial supervisory authorities and non-governmental organizations.

#### [EN ISO 15175:2018 Soil quality — Characterization of contaminated soil related to groundwater protection \(ISO 15175:2018\)](#)

This document provides guidance on the principles behind, and main methods for, the evaluation of sites, soils and soil materials in relation to their role as a source of contamination of groundwater and their function in retaining, releasing and transforming contaminants. It is focused on contaminated land management identifying and listing relevant monitoring strategies, methods for sampling, soil processes and analytical methods.

#### [EN ISO 15799:2022 Soil quality - Guidance on the ecotoxicological characterization of soils and soil materials \(ISO 15799:2019\)](#)

This document is one of a family of International Standards providing guidance on soils and soil materials in relation to certain functions and uses including conservation of biodiversity. It applies in conjunction with these other standards. It provides guidance on the selection of experimental methods for the assessment of the ecotoxic potential of soils and soil materials (e.g. excavated and remediated soils, refills, embankments) with respect to their intended use and possible adverse effects on aquatic and soil dwelling organisms.

NOTE This is a reflection of the maintenance of the habitat and retention function of the soil. In fact, the methods listed in this document are suitable for usage in a TRIAD approach, i.e. for an ecological assessment of potentially contaminated soils (see ISO 19204). This document does not cover tests for bioaccumulation.

The ecological assessment of uncontaminated soils with a view to natural, agricultural or horticultural use is not within the scope of this document. Such soils can be of interest if they can serve as a reference for the assessment of soils from contaminated sites. The interpretation of results gained by applying the proposed methods is not in the scope of this document.

### [EN ISO 16198:2015 Soil quality — Plant-based test to assess the environmental bioavailability of trace elements to plants \(ISO 16198:2015\)](#)

ISO 16198:2015 specifies the plant-based test, called biotest, which enables estimation of the environmental bioavailability of trace elements to plants either basically as the concentration in shoots and roots or in a more integrative way as the net uptake flux in plants.

### [EN 16247-1:2022 Energy audits - Part 1: General requirements](#)

This document specifies the requirements, common methodology and deliverables for energy audits. It is applicable to all forms of establishments and organizations, all forms of energy and energy uses. This document covers the general requirements common to all energy audits. Specific energy audit requirements complete the general requirements in separate parts dedicated to energy audits for buildings, industrial processes and transport.

### [EN ISO/IEC 17000 Conformity assessment — Vocabulary and general principles](#)

This document specifies general terms and definitions relating to conformity assessment (including the accreditation of conformity assessment bodies) and to the use of conformity assessment to facilitate trade. The general principles of conformity assessment and a description of the functional approach to conformity assessment are provided in Annex A.

Conformity assessment interacts with other fields such as management systems, metrology, standardization and statistics. The boundaries of conformity assessment are not defined in this document.

### [EN ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems — Part 1: Requirements](#)

ISO/IEC 17021-1:2015 contains principles and requirements for the competence, consistency and impartiality of bodies providing audit and certification of all types of management systems. Certification bodies operating to ISO/IEC 17021-1:2015 do not need to offer all types of management system certification. Certification of management systems is a third-party conformity assessment activity and bodies performing this activity are therefore third-party conformity assessment bodies.

### [EN ISO/IEC 17029:2019 Conformity assessment — General principles and requirements for validation and verification bodies](#)

This document contains general principles and requirements for the competence, consistent operation and impartiality of bodies performing validation/verification as conformity assessment activities. Bodies operating according to this document can provide validation/verification as a first-party, second-party or third-party activity. Bodies can be validation bodies only, verification bodies only, or provide both activities.

This document is applicable to validation/verification bodies in any sector, providing confirmation that claims are either plausible with regards to the intended future use (validation) or truthfully stated (verification). However, results of other conformity assessment activities (e.g. testing, inspection and certification)

are not considered to be subject to validation/verification according to this document. Neither are situations where validation/verification activities are performed as steps within another conformity assessment process.

This document is applicable to any sector, in conjunction with sector specific programmes that contain requirements for validation/verification processes and procedures.

This document can be used as a basis for accreditation by accreditation bodies, peer assessment within peer assessment groups, or other forms of recognition of validation/verification bodies by international or regional organizations, governments, regulatory authorities, programme owners, industry bodies, companies, clients or consumers.

NOTE This document contains generic requirements and is neutral with regard to the validation/verification programme in operation. Requirements of the applicable programmes are additional to the requirements of this document.

#### [EN 17161:2019 Design for All. Accessibility following a Design for All approach in products, goods and services. Extending the range of users](#)

This document specifies requirements that enable an organization to design, develop and provide products, goods and services so that they can be accessed, understood and used by the widest range of users, including persons with disabilities.

This document specifies requirements and recommendations that enables an organization to extend their range of users by identifying diverse needs, characteristics, capabilities, and preferences, by directly or indirectly involving users, and by using knowledge about accessibility in its procedures and processes. This document specifies requirements that can enable an organization to meet applicable statutory and regulatory requirements as related to the accessibility of its products, goods and services.

The requirements set out in this document are generic and are intended to be applicable to all relevant parts of all organisations, regardless of type, size or products, goods and services provided.

This document promotes accessibility following a Design for All approach in mainstream products goods and services and interoperability of these with assistive technologies. This document does not provide technical design specifications and does not imply uniformity in design or functionality of products, goods and services

#### [EN 17267:2020 Energy measurement and monitoring plan - Design and implementation - Principles for energy data collection](#)

This document specifies the requirements and principles for the design and implementation of an energy measurement and monitoring plan for an organization in order to improve its energy performance. The measurement and monitoring plan defines a measurement system for monitoring and analysing

the energy performance of an organization, taking into account its influencing factors. This document applies to all forms of energy, to all energy uses and to all types of organizations. It does not apply to domestic dwellings.

#### [EN ISO 19204:2017 Soil quality — Procedure for site-specific ecological risk assessment of soil contamination \( ISO 19204:2017\)](#)

ISO 19204:2017 describes in a general way the application of the soil quality TRIAD approach for the site-specific ecological risk assessment of contaminated soils. In detail, it presents in a transparent way three lines of evidence (chemistry, ecotoxicology and ecology) which together allow an efficient, ecologically robust but also practical risk assessment of contaminated soils. This procedure can also be applicable to other stress factors, such as acidification, soil compaction, salinization, loss of soil organic substance, and erosion. However, so far, no experience has been gained with these other applications. Therefore, this document focuses on soils contaminated by chemicals.

NOTE 1 This document focuses on ecological risk assessment. Thus, it does not cover human health end points.

In view of the nature of this document, the investigation procedure is described on a general level. It does not contain details of technical procedures for the actual assessment. However, this document includes references relating to technical standards (e.g. ISO 15799, ISO 17616) which are useful for the actual performance of the three lines of evidence.

In ecological risk assessment, the effects of soil contamination on the ecosystem are related to the intended land use and the requirements that this use sets for properly functioning soil. This document describes the basic steps relating to a coherent tool for a site-specific risk assessment with opportunities to work out site-specific details.

ISO 19204:2017 can also be used for the evaluation of clean-up operations, remediation processes or management measures (i.e. for the evaluation of the environmental quality after having performed such actions).

NOTE 2 This document starts when it has already been decided that an ecological risk assessment at a given site needs to be performed. In other words, the practical performance of the soil quality TRIAD and the evaluation of the individual test results will be described. Thus, nothing will be said about decisions whether (and if yes, how) the results of the assessment are included in soil management measures or not.

NOTE 3 The TRIAD approach can be used for different parts of the environment, but this document focuses mostly on the soil compartment. Comparable documents for other environmental compartments are intended to be prepared in addition (e.g. the terrestrial aboveground compartment) in order to perform a complete site assessment, based on the same principles and processes.

## EN 19694-1:2016 Stationary source emissions - Determination of greenhouse gas (GHG) emissions in energy-intensive industries - Part 1:

### General aspects

This European Standard specifies the principles and requirements for the determination of GHG emissions from sector-specific sources of the steel and iron, cement, aluminium, lime and ferroalloy producing industry.

This European Standard specifies in particular definitions and rules valid to all above enlisted sector-specific standards, provides common methodological issues and defines the details for applying the rules for the harmonized methods, which include:

- a) measuring, testing and quantifying methods for greenhouse gas (GHG) emissions of the above mentioned sector-specific sources in the cited standards;
- b) assessment of the level of GHG emissions performance of production processes over time, at production sites;
- c) establishment and provision of reliable, accurate and quality information for reporting and verification purposes.

The application of this standard to the other sector-specific standards in this series ensures accuracy, precision and reproducibility of the obtained results and is for this reason a normative reference standard, umbrella standard respectively.

## ISO 20400:2021 Sustainable procurement - Guidance

ISO 20400:2017 provides guidance to organizations, independent of their activity or size, on integrating sustainability within procurement, as described in ISO 26000. It is intended for stakeholders involved in, or impacted by, procurement decisions and processes.

## EN ISO 22301 Security and resilience – Business continuity management systems – Requirements (ISO 22301:2019)

This document specifies requirements to implement, maintain and improve a management system to protect against, reduce the likelihood of the occurrence of, prepare for, respond to and recover from disruptions when they arise.

The requirements specified in this document are generic and intended to be applicable to all organizations, or parts thereof, regardless of type, size and nature of the organization. The extent of application of these requirements depends on the organization's operating environment and complexity.

This document is applicable to all types and sizes of organizations that:

- a) implement, maintain and improve a BCMS;
- b) seek to ensure conformity with stated business continuity policy;
- c) need to be able to continue to deliver products and services at an acceptable predefined capacity during a disruption;
- d) seek to enhance their resilience through the effective application of the BCMS.

This document can be used to assess an organization's ability to meet its own business continuity needs and obligations.

### ISO 22316:2017 Security and resilience - Organizational resilience - Principles and attributes

ISO 22316:2017 provides guidance to enhance organizational resilience for any size or type of organization. It is not specific to any industry or sector. ISO 22316:2017 can be applied throughout the life of an organization. ISO 22316:2017 does not promote uniformity in approach across all organizations, as specific objectives and initiatives are tailored to suit an individual organization's needs.

### EN ISO 26000:2020 Guidance on social responsibility (ISO 26000:2010)

ISO 26000:2010 provides guidance to all types of organizations, regardless of their size or location, on:

- concepts, terms and definitions related to social responsibility;
- the background, trends and characteristics of social responsibility;
- principles and practices relating to social responsibility;
- the core subjects and issues of social responsibility;
- integrating, implementing and promoting socially responsible behaviour throughout the organization and, through its policies and practices, within its sphere of influence;
- identifying and engaging with stakeholders; and
- communicating commitments, performance and other information related to social responsibility.

ISO 26000:2010 is intended to assist organizations in contributing to sustainable development. It is intended to encourage them to go beyond legal compliance, recognizing that compliance with law is a fundamental duty of any organization and an essential part of their social responsibility. It is intended to promote common understanding in the field of social responsibility, and to complement other instruments and initiatives for social responsibility, not to replace them.

In applying ISO 26000:2010, it is advisable that an organization take into consideration societal, environmental, legal, cultural, political and organizational diversity, as well as differences in economic conditions, while being consistent with international norms of behaviour.

ISO 26000:2010 is not a management system standard. It is not intended or appropriate for certification purposes or regulatory or contractual use. Any offer to certify, or claims to be certified, to ISO 26000 would be a misrepresentation of the intent and purpose and a misuse of ISO 26000:2010. As ISO 26000:2010 does not contain requirements, any such certification would not be a demonstration of conformity with ISO 26000:2010.

ISO 26000:2010 is intended to provide organizations with guidance concerning social responsibility and can be used as part of public policy activities. However, for the purposes of the Marrakech Agreement establishing the World Trade Organization (WTO), it is not intended to be interpreted as an “international standard”, “guideline” or “recommendation”, nor is it intended to provide a basis for any presumption or finding that a measure is consistent with WTO obligations. Further, it is not intended to provide a basis for legal actions, complaints, defences or other claims in any international, domestic or other proceeding, nor is it intended to be cited as evidence of the evolution of customary international law.

ISO 26000:2010 is not intended to prevent the development of national standards that are more specific, more demanding, or of a different type.

### [ISO 28000:2022 Security and resilience — Security management systems — Requirements](#)

This document specifies requirements for a security management system, including aspects relevant to the supply chain.

This document is applicable to all types and sizes of organizations (e.g. commercial enterprises, government or other public agencies and non-profit organizations) which intend to establish, implement, maintain and improve a security management system. It provides a holistic and common approach and is not industry or sector specific.

This document can be used throughout the life of the organization and can be applied to any activity, internal or external, at all levels.

### [ISO 30408:2016 Human resource management - Guidelines on human governance](#)

ISO 30408:2016 provides guidelines on tools, processes and practices to be put in place in order to establish, maintain and continually improve effective human governance within organizations.

ISO 30408:2016 is applicable to organizations of all sizes and sectors, whether public or private, for profit or not for profit. ISO 30408:2016 does not address relations with trade unions or other representative bodies.

### [ISO 30414:2018 - Human resource management - Guidelines for internal and external human capital reporting](#)

This document provides guidelines for internal and external human capital reporting (HCR). The objective is to consider and to make transparent the human capital contribution to the organization in order to support sustainability of the workforce. This document is applicable to all organizations, regardless of the type, size, nature or complexity of the business, whether in the public, private or voluntary sector, or a not-for-profit organization.

This document provides guidelines on the following core HCR areas:

- compliance and ethics;
- costs;
- diversity;
- leadership;
- organizational culture ;
- organizational health, safety and well-being;
- productivity;

- recruitment, mobility and turnover;
- skills and capabilities;
- succession planning;
- workforce availability.

NOTE These guidelines and associated metrics can result in better organizational performance. However, some organizations do not have the objective or the capacity to use the entire set of metrics. Recommendations for SME use are provided in Table 2 and Annex A.

### ISO 31000:2018 Risk management – Guidelines

ISO 31000:2018 provides guidelines on managing risk faced by organizations. The application of these guidelines can be customized to any organization and its context.

ISO 31000:2018 provides a common approach to managing any type of risk and is not industry or sector specific. ISO 31000:2018 can be used throughout the life of the organization and can be applied to any activity, including decision-making at all levels.

### ISO 32210:2022 Sustainable finance - Guidance on the application of sustainability principles for organizations in the financial sector

This document gives guidance to organizations on the application of overarching sustainability principles, practices and terminology for financing activities. It addresses what is material from the perspective of the organization and of its stakeholders. This document is applicable to all organizations active in the financial sector, including, but not limited to, direct lenders and investors, asset managers and service providers.

Beyond financial institutions and intermediaries, this document can be used by other parties in the financial sector such as providers or recipients of sustainable finance, governmental organizations, public and private sector institutions, business entities, industry associations, financial market regulators, and supervisory and control bodies.

### ISO/TS 34700:2016-12 Animal welfare management - General requirements and guidance for organizations in the food supply chain

ISO/TS 34700:2016 provides requirements and guidance for the implementation of the animal welfare principles as described in the introduction to the recommendations for animal welfare of the OIE TAHC (Chapter 7.1).

ISO/TS 34700:2016 applies to terrestrial animals bred or kept for the production of food or feed. The following areas are excluded: animals used for research and educational activities, animals in animal shelters and zoos, companion animals, stray and wild animals, aquatic animals, killing for public or animal health purposes under the direction of the competent authority, humane killing traps for nuisance and fur species.



Application of this document is limited to aspects for which process or species-specific chapters are available in the OIE TAHC. At the time of publication of this document, they are:

- Chapter 7.2: Transport of animals by sea;
- Chapter 7.3: Transport of animals by land;
- Chapter 7.4: Transport of animals by air;
- Chapter 7.5: Slaughter of animals;
- Chapter 7.9: Animal welfare and beef cattle production systems;
- Chapter 7.10: Animal welfare and broiler chicken production systems; and
- Chapter 7.11: Animal welfare and dairy cattle production systems.

This document is designed to guide users in conducting a gap analysis and developing an animal welfare plan that is aligned with the OIE TAHC. It can also be used to facilitate the implementation of any public or private sector animal welfare standards that meet at least the OIE TAHC.

The scope of this document is intended to be revised as the animal welfare provisions of the OIE TAHC are supplemented or amended.

#### [ISO 37000:2021-09 – Governance of organizations – Guidance](#)

This document gives guidance on the governance of organizations. It provides principles and key aspects of practices to guide governing bodies and governing groups on how to meet their responsibilities so that the organizations they govern can fulfil their purpose. It is also intended for stakeholders involved in, or impacted by, the organization and its governance.

It is applicable to all organizations regardless of type, size, location, structure or purpose.

#### [ISO 37001:2016 - Anti-bribery Management Systems - Requirements with guidance for use](#)

ISO 37001:2016 specifies requirements and provides guidance for establishing, implementing, maintaining, reviewing and improving an anti-bribery management system. The system can be stand-alone or can be integrated into an overall management system. ISO 37001:2016 addresses the following in relation to the organization's activities:

- bribery in the public, private and not-for-profit sectors;
- bribery by the organization;
- bribery by the organization's personnel acting on the organization's behalf or for its benefit;
- bribery by the organization's business associates acting on the organization's behalf or for its benefit;
- bribery of the organization;

- bribery of the organization's personnel in relation to the organization's activities;
- bribery of the organization's business associates in relation to the organization's activities;
- direct and indirect bribery (e.g. a bribe offered or accepted through or by a third party).

ISO 37001:2016 is applicable only to bribery. It sets out requirements and provides guidance for a management system designed to help an organization to prevent, detect and respond to bribery and comply with anti-bribery laws and voluntary commitments applicable to its activities.

ISO 37001:2016 does not specifically address fraud, cartels and other anti-trust/competition offences, money-laundering or other activities related to corrupt practices, although an organization can choose to extend the scope of the management system to include such activities.

The requirements of ISO 37001:2016 are generic and are intended to be applicable to all organizations (or parts of an organization), regardless of type, size and nature of activity, and whether in the public, private or not-for-profit sectors. The extent of application of these requirements depends on the factors specified in 4.1, 4.2 and 4.5.

#### [ISO 37002:2021 - Whistleblowing management systems – Guidelines](#)

This document gives guidelines for establishing, implementing and maintaining an effective whistleblowing management system based on the principles of trust, impartiality and protection in the following four steps:

- a) receiving reports of wrongdoing;
- b) assessing reports of wrongdoing;
- c) addressing reports of wrongdoing;
- d) concluding whistleblowing cases.

The guidelines of this document are generic and intended to be applicable to all organizations, regardless of type, size, nature of activity, and whether in the public, private or not-for profit sectors. The extent of application of these guidelines depends on the factors specified in 4.1, 4.2 and 4.3. The whistleblowing management system can be stand-alone or can be used as part of an overall management system.

#### [EN ISO 45001 Occupational health and safety management systems — Requirements with guidance for use \(ISO 45001:2018\)](#)

ISO 45001:2018 specifies requirements for an occupational health and safety (OH&S) management system, and gives guidance for its use, to enable organizations to provide safe and healthy workplaces by preventing work-related injury and ill health, as well as by proactively improving its OH&S performance.

ISO 45001:2018 is applicable to any organization that wishes to establish, implement and maintain an OH&S management system to improve occupational health and safety, eliminate hazards and minimize OH&S risks (including system deficiencies), take advantage of OH&S opportunities, and address OH&S management system nonconformities associated with its activities.

ISO 45001:2018 helps an organization to achieve the intended outcomes of its OH&S management system. Consistent with the organization's OH&S policy, the intended outcomes of an OH&S management system include:

- a) continual improvement of OH&S performance;
- b) fulfilment of legal requirements and other requirements;
- c) achievement of OH&S objectives.

ISO 45001:2018 is applicable to any organization regardless of its size, type and activities. It is applicable to the OH&S risks under the organization's control, taking into account factors such as the context in which the organization operates and the needs and expectations of its workers and other interested parties.

ISO 45001:2018 does not state specific criteria for OH&S performance, nor is it prescriptive about the design of an OH&S management system.

ISO 45001:2018 enables an organization, through its OH&S management system, to integrate other aspects of health and safety, such as worker wellness/wellbeing.

ISO 45001:2018 does not address issues such as product safety, property damage or environmental impacts, beyond the risks to workers and other relevant interested parties.

ISO 45001:2018 can be used in whole or in part to systematically improve occupational health and safety management. However, claims of conformity to this document are not acceptable unless all its requirements are incorporated into an organization's OH&S management system and fulfilled without exclusion.

### [EN 45552:2020 General method for the assessment of the durability of energy-related products](#)

This document defines a framework comprising of parameters and methods for assessing the reliability and durability of ErPs. It is intended to be used in the preparation of product or product-group standardization deliverables. NOTE1 This document has been developed under standardization request M/543 of the European Commission to support Directive 2009/125/EC. NOTE2 Throughout this document, reference to 'user of this document' refers to those members of technical committees that are developing horizontal, generic, and product, or product-group standards. This document is not intended to be applied to generate product-specific information. NOTE3 Product-group, as used in this document, is an umbrella term used to refer to a group of products with similar properties and primary function(s).

### [EN 45553:2020 General method for the assessment of the ability to remanufacture energy-related products](#)

This document contains a general method to assess the ability of energy-related products to be remanufactured. It is intended to be used by technical committees when producing horizontal, generic, and product, or product-group, standards.

NOTE 1 Throughout this document, reference to ‘user of this document’ refers to those members of technical committees that are producing horizontal, generic, and product, or product-group, standards as well as any person using the standard directly. Assessing the ability of a part that is not considered to be an energy-related product to be remanufactured is not considered in this document.

NOTE 2 To assess the ability of an energy-related product to be remanufactured (i.e. in 5.2.1 to 5.2.5), the described criteria are applied to the parts of the energy-related product.

A scoring system to quantify the ability of an energy-related product to be remanufactured is not covered in this document. Only the criteria for the ability of an energy-related product to be remanufactured are presented in this document.

### [EN 45554:2020 General methods for the assessment of the ability to repair, reuse and upgrade energy-related products](#)

This document provides generic methods to assess the following aspects:

1. the ability of products to be repaired
2. the ability of products, or parts thereof, to be reused
3. the ability of products to be upgraded

For the purposes of this document, “product” refers to “Energy-related Product (ErP)”.

This document includes generic criteria and methods relevant for assessing the ability of certain parts to be removed from products for the purpose of repair, reuse or upgrade.

NOTE The ability to of a product to be remanufactured is covered in prEN45553:2018.

The methods in this document include product-related and support-related criteria when the product is placed on the market, taking into account knowledge of parts that are likely to fail, need replacing, or have reuse potential.

The decision whether a product should be repaired, reused or upgraded, is dependent on a range of factors such as health and safety, as well as economic, legal and environmental aspects. However, the question of whether it is reasonable to repair, reuse or upgrade products is outside of the scope of this document.

### [EN 45556:2019 General method for assessing the proportion of reused components in energy-related products](#)

This document deals with the assessment of the proportion of reused components in energy-related products on a generic level, which can be applied at any point in the life of the product.

This document is intended to be used by product technical committees when producing product, or product-group, standards. This document can be applied where no product-specific standard exists. Aspects like performance, validation, verification and suitability of reused components are not in the scope of this document.

### [EN 45557:2020 General method for assessing the proportion of recycled material content in energy-related products](#)

This document specifies a general method for assessing the proportion of recycled material in an energy-related product. This document is applicable as the framework to be used for defining the assessment of recycled materials content in specific product groups.

It is not intended to generate publicly available product information and compare products in the absence of a product standard based on this document. This document does not cover aspects such as quality and physical properties of recycled materials.

This document does not apply to the assessment of reused components.

NOTE EN 45556:2019 provides a general method for assessing the proportion of reused components in ErPs.

### [EN 45558:2019 General method to declare the use of critical raw materials in energy-related products](#)

The main intended use of this document is to provide a means for information on the use of CRMs to be exchanged up and down the supply chain and with other relevant stakeholders.

Potential users of this document are any public, private or social enterprises involved in the production of ErP, such as manufacturers of energy-related products (including SMEs) and other organisations in the product supply chain. It is also relevant to European market surveillance and trade authorities as well as European policy makers.

This document is horizontal in nature, and can be applied directly to any type of energy-related product.

This document proposes a standardized format for reporting use of CRMs in energy-related products by applying the EN IEC62474 materials declaration standard. However, this document does not provide or determine any specific method or tool to collect CRM data.

Process chemicals, emissions during product manufacturing and packaging are not in scope of this document

### EN 45559:2019 Methods for providing information relating to material efficiency aspects of energy-related products

This document establishes a common method for the provision of information related to the material efficiency (ME) aspects of ErP. It has two key intentions:

- it requires generic or horizontal ME topic publications to include a clause with an overview of the specific topic-related content to be reported; and
- it includes a generic method on how to create a communication strategy which will be used when preparing product-specific, or product-group, publications.

NOTE Through-out this document, the term “product” refers to “a specific product or a group of products”

### EN ISO 50001:2018 Energy management systems — Requirements with guidance for use

This document specifies requirements for establishing, implementing, maintaining and improving an energy management system (EnMS). The intended outcome is to enable an organization to follow a systematic approach in achieving continual improvement of energy performance and the EnMS.

This document:

- a) is applicable to any organization regardless of its type, size, complexity, geographical location, organizational culture or the products and services it provides;
- b) is applicable to activities affecting energy performance that are managed and controlled by the organization;
- c) is applicable irrespective of the quantity, use, or types of energy consumed;
- d) requires demonstration of continual energy performance improvement, but does not define levels of energy performance improvement to be achieved;
- e) can be used independently, or be aligned or integrated with other management systems.

Annex A provides guidance for the use of this document. Annex B provides a comparison of this edition with the previous edition.

Mapping EN and ISO standards supporting ESRS – 2023-09-26



Should you have any comments or wish to add standards to the list, please feel free to reach out to [esrs@din.de](mailto:esrs@din.de).