BUREAU OF INDIAN STANDARDS

MSD 10 : Social Responsibility

Scope: To formulate Indian Standards for reporting and accounting in the field of Social Responsibility, ESG, Sustainable development and other social issues

Liaison: **ISO TC-309 (P):** *Governance of organizations* **ISO TC-309 (Convenorship):** *Governance maturity model* **ISO TC- (P):** *Guidelines for the promotion and implementation of gender equality* **ISO TC-343 (P):** *Sustainable development goals management*

Published Standards

S.No	IS No.	TITLE	Reaffirm M-Y	No. of Amds	Eqv.
1	IS 15900 : 2010 Reviewed In : 2021	Guidance on fraud and corruption control by an organization	April, 2021	-	Indigenous
2	IS 16001 : 2012 Reviewed In : 2023	Social accountability at the work place - Requirement (First Revision)	December, 2023	-	Indigenous
3	IS 16010 : 2012 Reviewed In : 2022	Good governance - Guidance	October, 2022	1	Indigenous
4	IS/ISO 26000 : 2010 ISO 26000 : 2010 Reviewed In : 2023 ISO 26000 : 2010	Guidance on social responsibility	August, 2023	-	Identical under single numbering
5	IS 26001 : 2024	Corporate Social Responsibility Requirements First Revision		-	Indigenous
6	IS 26002 (Part 1) : 2022	ASSURANCE ENGAGEMENT STANDARD PART 1 CONDUCTING ASSURANCE ENGAGEMENTS FOR ALL MATTERS OTHER THAN STATUTORY FINANCIAL INFORMATION — REQUIREMENTS		-	Indigenous
7	IS 26002 (Part 2) : 2021	ASSURANCE ENGAGEMENT STANDARD PART 2 CONDUCTING ASSURANCE ENGAGEMENTS FOR ALL MATTERS OTHER THAN STATUTORY FINANCIAL INFORMATION — GUIDANCE		-	Indigenous
8	IS 26002 (Part 3) : 2022	ASSURANCE ENGAGEMENT STANDARD PART 3 COMPETENCE OF INDIVIDUAL, FIRMS AND REPORTING ENTITIES FOR CONDUCTING ASSURANCE ENGAGEMENTS -		-	Indigenous

SI. No.	Doc No.	Title			
		REQUIREMENTS			
9	IS/ISO 37000 : 2021 ISO 37000 : 2021 ISO 37000	Governance of Organizations - Guidance		-	Identical under single numbering
10	IS/ISO 37001 : 2016 ISO 37001 : 2016 Reviewed In : 2021 ISO 37001 : 2016	Anti-Bribery Management Systems â€" Requirements with Guidance for Use	October, 2021	1	Identical under single numbering
11	IS/ISO 37002 : 2021 ISO 37002 : 2021 ISO 37000	Whistleblowing Management Systems - Guidelines		-	Identical under single numbering
12	IS/ISO 37004 : 2023 ISO 37004 ISO 37004	Governance of organizations Governance maturity model		-	Identical under single numbering
13	IS/ISO 37301 : 2021 ISO 37301 : 2021 37301	Compliance Management Systems - Requirements with guidance for use		1	Identical under single numbering

Standards under Development

Projects Approved

SI. No.	Doc No.	Title
		No Records Found

Preliminary Draft Standards

SI. No.	Doc No.	Title
		No Records Found

Drafts Standards in WC Stage

SI. No.	Doc No.	Title
1	MSD 10 (26537)	Sustainability Reporting and Disclosure Requirements Part 2 General Requirements
2	MSD 10 (26538)	Sustainability Reporting and Disclosure Requirements Part 3 General Disclosures
3	MSD 10 (26539)	Sustainability Reporting and Disclosure Requirements Part 1 Glossary and Acronyms
4	MSD 10 (26540)	Sustainability Reporting and Disclosure Requirements Part 4 Pollution and Climate change
5	MSD 10 (26541)	Sustainability Reporting and Disclosure Requirements Part 5 Water and Marine Resources
6	MSD 10 (26542)	Sustainability Reporting and Disclosure Requirements Part 6 Biodiversity and Ecosystem
7	MSD 10 (26543)	Sustainability Reporting and Disclosure Requirements Part 7 Resource Use and Circular Economy
8	MSD 10 (26544)	Sustainability Reporting and Disclosure Requirements Part 8 Own Workforce
9	MSD 10 (26545)	Sustainability Reporting and Disclosure Requirements Part 9 Stakeholders Engagement
10	MSD 10 (26546)	Sustainability Reporting and Disclosure Requirements Part 10 Value chain workers
11	MSD 10 (26547)	Sustainability Reporting and Disclosure Requirements Part 11 Affected Communities
12	MSD 10 (26548)	Sustainability Reporting and Disclosure Requirements Part 12 - Consumers andor end-users
13	MSD 10 (26549)	Sustainability Reporting and Disclosure Requirements Part 13 Business conduct
14	MSD 10 (26550)	Sustainability Reporting and Disclosure Requirements Part 14 Governance and Internal Control
15	MSD 10 (26551)	Sustainability reporting and disclosure requirements Part 15 Performance indicators and impact assessment for sustainable development goals
16	MSD 10 (26866) Revision of: IS 26002:2022	Assurance Engagement Standard Part 1 - Conducting Assurance Engagements for all Matters other than Statutory Financial Information Terminology and Requirements First Revision
17	MSD 10 (26869) Revision of: IS 26002:2021	Assurance Engagement Standard - Part 2 Conducting Assurance Engagements for All Matters Other Than Statutory Financial Information Guidance First Revision
18	MSD 10 (26870) Revision of: IS 26002:2022	Assurance Engagement Standard - Part 3 Competence of Individual Firms and Reporting Entities for Conducting Assurance Engagements - Requirements First Revision

Draft Standards Completed WC Stage

SI. No.	Doc No.	Title
		No Records Found

Finalized Draft Indian Standard

SI. No.	Doc No.	Title
		No Records Found

Finalized Draft Indian Standards under Print

SI. No.	Doc No.	Title
1	MSD 10 (25714)	Guidelines for Promotion and Implementation of Gender Equality and Womens Empowerment
2	MSD 10 (25718)	Internal Investigations of Organizations Guidance
3	MSD 10 (26311)	Governance of Organizations - Developing Indicators for Effective Governance

Total Published Standards:12 Total Standards Under development:21

Aspect Wise Report

Product : 0

Code of Practices : 0

Methods of Test : 0

Terminology : 0

Dimensions : 0

System Standard : 3

Safety Standard : 0

Others : 10

Service Specification : 0

Process Specification : 0

Unclassified : 0

Annexure-I :List of Indian Standards Withdrawn/Superseded

SI. No.	IS No. & Year	Title
1	IS/ISO 19600 : 2014 ISO 19600 : 2014 Reviewed In : 2019 ISO 19600 : 2014	Compliance management systems - Guidelines
2	SP 52 : 1992	Handbook on Quality Management

Annexure-II :List of Indian Product Standards

SI. No.	IS No. & Year	Title
		No Records Found