

WIDE CIRCULATION DRAFT

BUREAU OF INDIAN STANDARDS
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**Sustainability reporting and disclosure requirements —
Part 15 — Performance indicators and impact assessment for sustainable development
goals**

ICS 03.100.02

Social Committee, MSD 10	Responsibility	Sectional	Last Date for receipt of Comments is December 2024
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Foreword

This Indian Standard was adopted by the Bureau of Indian Standards, after the draft finalized by the Social Responsibility Sectional Committee had been approved by the Management and Systems Division Council. This standard specifies the requirements for Sustainability Reporting and Disclosures.

This standard provides requirements on various aspects of Sustainability Reporting, especially covering topics concerned with the title of the standard. This is the first time such standards have been attempted by any organization in the country.

This standard (Part 15) is a part of IS ____ under the general title ‘Sustainability Reporting and Disclosure Requirement’. Other parts in this series are:

Part 1	Glossary and acronyms
Part 2	General requirements
Part 3	General disclosures
Part 4	Climate change and pollution
Part 5	Water and marine resources
Part 6	Biodiversity and ecosystems
Part 7	Resource use and circular economy
Part 8	Own workforce
Part 9	Stakeholders engagements
Part 10	Worker in the value chain
Part 11	Affected communities
Part 12	Consumers and end-users
Part 13	Business conduct
Part 14	Governance and internal controls

The Bureau of Indian Standards (BIS) with the sole directive to formulate National Standards to assess and certify products, systems and services in the country, undertook the responsibility to devise Indian Standard on ‘Sustainability Reporting and Disclosures’. BIS further realized the need to make criteria based standards for Sustainability Reporting and Disclosures, which will act as strengthened framework for organizations to report their disclosures on ESG across environment, social and governance issues.

The composition of the Committee responsible for the formulation of this standard is given in Annex

Introduction

Introduction given in Part 1 of this standard shall apply (IS _____ (Part 1) : XXXX – Sustainability Reporting and Disclosure Requirement - Glossary and acronyms).

Draft Indian Standard
**Sustainability reporting and disclosure requirements —
Part 15 — Performance indicators and impact assessment for sustainable
development goals**

1 Scope

This standard provides guidance for an organization to evaluate its contribution to United Nations Sustainable Development Goals (SDGs) and to:

- demonstrate its work and performance for achievement of SDGs
- identify, prioritize and manage its impact to interest parties

This document applies to all organizations of all types and sizes regardless of their sectors of activities.

NOTES:

- 1) Regardless of requirements given in this standard, the organizations shall also comply the disclosures requirements given by the regulator.
- 2) This document is complementary and interoperable with existing voluntary and regulatory frameworks.

2 Normative references

There are no normative references in this document.

3 Terms and definitions

The terms and definitions given in Part 1 of this standard (IS XXXX (Part 1):2024 – Sustainability reporting and disclosure requirements – Glossary and acronyms) shall apply.

4 Organization

4.1 General

The organization should ensure that needs and expectations of relevant interested parties are considered in determining their relevant issues by taking available evidence and relevant scientific data from reliable sources.

4.2 Understanding external and internal issues

The organization should determine the issues (external and internal) that can affect its ability to contribute to the SDGs. These issues may affect or be affected by organizations operations and its value chain(s) and business relationships.

The organization should review these issues regularly against needs and expectations of interested parties and maintained documented information about how these issues affect the organization and interested parties.

4.3 Integration of SDGs into core business

The organization should integrate its activities into its management principles optimize its contributions to SDGs. This should also include integration of SDGs activities into any topic specific management system requirement.

5 Leadership

5.1 General

Top management of the organization should demonstrate accountability and commitment while contributing to SDGs by:

- establishing a policy and objectives for contribution to SDGs
- ensuring that resources are available and properly allocated
- guiding own workforce for effective outcome of their activities
- promote continual improvement

Top management should also ensure that roles and responsibilities of relevant personnel are defined with respect to contribution to SDGs. Personnel responsible for reporting on the performance of activities and processes related to SDGs are identified.

5.2 Top management should ensure availability of capacity, capability and diversity for sustainable development and impact assessment and service quality in organization (IS 15700:2018 Quality management systems – requirements for service quality by public service organizations) is maintained for gender equality, women empowerment, respect for community, equal pay, gender responsive value chain practices and zero tolerance of sexual harassment in the work place.

6 Performance Indicators for Sustainable Goals

6.1 Planning

The organization shall plan to support contribution to SDGs. In doing so the organization shall take care of external and internal issues and needs and expectations of interested parties to determine risks and opportunities that should address:

- surety to achieve SDGs objectives
- prevent, reduce or mitigate negative impacts
- promote continual improvement

6.1.1 The organization should establish SDG objectives at relevant functions and levels, which should be consistent with relevant policies considering the relevant requirements. Such objectives should be measurable and are updated as appropriate. These objectives are communicated and are available with relevant interested parties.

The organization should, while planning to achieve its SDG objectives, provide a detailed description of the “who, what, when, where, and how, related to the determination of the objectives. The planning should be based on the following:

- Requirements and dependencies for realizing the project
- Assumptions made for the assessment
- Life-cycle perspectives
- Scale of implementation
- Geographical scope
- Time frame

6.2 Impact data for the SDGs

The organization should determine the impact data for the SDGs based on their relevance to the decision-making. The decision should be based on risk identification and its relevance to the interested parties. The organization should look for opportunities to fill in and verify impact data.

In case this data is used for decision-making, the organization should consider potential decisions and risks based on those decisions and decide on the input and output performance indicators. These evidence based decisions should be used to assess and optimize the impacts and its contributions to related SDG targets.

6.3 Alignment of SDGs objectives

The organization should decide its SDG objectives in such a way that they avoid or significantly reduced adverse impact on interested parties and related SDG targets. While deciding, the organization should take into consideration needs and expectations of relevant interested parties.

SDG objectives should be based on most relevant and significant impacts, which should be set in line with organization’s performance and threshold.

6.4 Targets

To achieve its SDG objectives, the organization should set measureable short-term and long-term targets by using indicators related to expected impacts and plan achieving those targets. The organization should ensure:

- the targets are related to SDGs
- adverse impact in its operation, especially in its value chain(s) and business relationships

6.5 Performance indicators

The organization shall decide on selecting and using indicators while considering external and internal issues and needs and expectations of interested parties. The indicators should:

- align with related SDG targets and indicators, where relevant
- be planned in such a way so as to achieve targeted impacts

- be as per requirements of interested parties

The organization should work with the relevant interested parties in order to have a consensus on performance indicators. Such indicators shall be standardized for decision-making on achievement of SDGs.

6.6 Planning of changes

The organization should manage contribution to SDGs, when the changes are carried out in a planned manner.

While deciding the need for making changes, the organization should:

- consider sustainability aspect
- consider changes products, services, processes, operation, facilities or equipment
- consider changes in workers in value chain, external providers and contractors
- obtain feedback from interested parties
- consider changes in requirements

7 Impact assessment

7.1 In order to assess the impact on SDGs, cause-effect relations should be considered and described. Such relations determine if an impact is positive or negative, direct or indirect. A positive impact helps to implement the SDG and a negative impact counteract its implementation.

The organization should determine current and expected, positive and negative impacts of its activities on interested parties and corresponding SDG targets. The organization shall also determine and disclose impacts resulting from organization's materiality assessment and how they are related to organization's strategy and business model/relationships.

The organization shall disclose actions taken by it to address particularly material impacts and effect of such material impacts on its strategy and decision-making. In addition, the organization shall disclose the financial effects on its material impacts.

Changes to material impact comparing to previous reporting period shall also be disclosed.

7.2 Impact indicators

The organization shall disclose how it has identified material impacts and which information it has been included sustainability reporting.

The organization shall determine the impact indicators and its breakdown to various aspects of organization's impact on gender, vulnerability, income group or location, etc. The impact indicator shall be identified SDG wise for all 17 goals:

- i) The impact on gender may consider the number of women in the indicator,
- ii) The impact on vulnerability may consider number of people receiving or being provided a particular service by an organization,

iii) The impact on income group may consider impact on low income groups, and

iv) The impact on location may consider the location where the services provided.