TQCSI ESG Code:2024 - Environmental, social and governance management systems - Requirements

Preface

This **TQCSI ESG Code:2024 – Environmental, social and governance management systems – Requirements** is published by TQCS International Pty Ltd (TQCSI).

TQCSI is accredited by the Joint Accreditation System of Australia and New Zealand (JASANZ) and the US based ANSI National Accreditation Board (ANAB) as a third-party certification body for management systems. This Environmental, Social and Governance Code, known as the **TQCSI ESG Code,** is intended to be used as a means for organisations to implement a management system to ensure they establish, monitor and meet environmental, social and governance goals, which are relevant to their organisation and are verifiable. It also includes goals relevant to Indigenous and First Nations peoples and cultural minorities, where they may be relevant.

This **TQCSI ESG Code** has been prepared in response to growing multi-industry consumer and stakeholder demands for verification of how organisations manage their ongoing risks, opportunities and obligations associated with environmental, social and governance issues. The Code is aimed primarily at small to medium sized organisations who wish to make a positive impact in social accountability and meet contemporary industry norms.

The **TQCSI ESG Code** is, effectively, a standard to be used for organisations who are implementing a management system, incorporating ESG, anywhere in the world. The Code is based on the United Nations Sustainable Development Goals, the ILO Declaration on Fundamental Principles and Rights at Work, the guidelines of ISO 26000 and other similar guidelines and requirements implemented throughout the world. It is not intended to meet the exhaustive requirements of ISO 14065 (General principles and requirements for bodies validating and verifying environmental information), ISO 14064 series (greenhouse gas emissions), ISO 14019 series (sustainable information), ISSA 5000 (General requirements for sustainability assurance engagements) or ISAE 3410 (Assurance engagements on greenhouse gas statements). Rather, it provides a framework for facilitating an honest and transparent assessment of environmental, social and governance goals relevant to the organisation.

The main feature of this **TQCSI ESG Code** is its flexible nature. It allows organisations to declare their individual environmental, social and governance goals described in an 'ESG Declaration', which is publicly available and maintained under the organisation's management system. Certification can then be achieved for the management system with verification of the ESG Declaration.

Organisations who are certified to the **TQCSI ESG Code** can demonstrate to their customers a holistic approach to sustainability. Further, organisations can demonstrate that their management system is audited by an independent, third-party certification body. Appropriately certified organisations may display the **TQCSI ESG Code** certification mark.

The Code itself is represented by the bold type contained herein. To assist in its interpretation, explanations of the relevance of each clause have been included in italics.

Contents

1. Scope

This Environmental, Social & Governance (ESG) Code establishes guidelines for use by organisations to provide objective evidence of their capability to meet self-declared, legislative, statutory, regulatory and contractual requirements relevant to environmental, social and governance issues, and Indigenous & First Nations Peoples and cultural minorities, where relevant. It aims to provide a framework for a reliable and practical management system, tailored for small to medium sized organisations who wish to improve their own operations through the adoption of a management system, thereby ensuring ESG compliance.

The Code is aimed at creating a system with tangible goals to reduce environmental impacts, maintain fair and safe workplaces for employees, and adopt best governance practices. It relies on management identifying and documenting its own processes and encouraging continual improvement. Accordingly, organisations should document procedures in a manual or other document to address each clause of this Code.

The requirements of this Code should be integrated into the organisation's current management system, if one exists.

2. References

This Code refers to the Sustainable Development Goals developed under the United Nations 2030 Agenda for Sustainable Development, the ILO Declaration on Fundamental Principles and Rights at Work, and ISO management system standards: ISO 14001 (environmental management), ISO 26000 (social responsibility), ISO 45001 (OHS management) and ISO 9001 (quality management).

Throughout this document, where reference is made to environmental, social and governance (ESG) goals or requirements, it also means goals or requirements relevant to Indigenous & First Nations peoples and cultural minorities, where applicable.

3. Certification Requirements

Certification to the ESG Code is not inferring the organisation meets all environmental, social and governance goals. Rather, certification to the ESG Code declares that the organisation has an appropriate management system to facilitate the establishment, review and reporting of environmental, social and governance goals that are relevant to the organisation, and the veracity of those goals that have been established. Similarly, goals relevant to Indigenous & First Nations peoples and cultural minorities should be included, if relevant.

Accordingly, when being audited for certification to the ESG Code, the organisation will need to demonstrate compliance of the management system with the requirements of this Code and that established environmental, social and governance goals are documented, declared, monitored and formally reviewed by top management. Those ESG goals will be verified during each audit and documented on the Certificate or an associated publicly available document.

Management System Requirements

4   Management Commitment

4.1   Policy Statement

Management is to define the organisation's commitment in the form of a Policy Statement which is relevant to the organisation's goals, customer and other stakeholder needs and expectations, and addresses environmental, social and governance issues. The Policy must be documented, available to the public upon request and understood by employees.

Where Indigenous & First Nations peoples and cultural minorities are relevant, they should also be addressed in the Policy Statement.

It is the responsibility of management and employees alike to approach their tasks in a manner that matches their duty of care and obligations imposed at law to ensure immediate and ongoing attention to protection of the environment, social accountability and governance requirements.

Explanation: The true concept of an ESG management system is that all relevant environmental, social and governance goals should be documented and continually improve. This should also include Indigenous & First Nations peoples and cultural minorities related goals, if relevant. Therefore, it is the responsibility of management to document a Policy that can be interpreted by employees and external stakeholders as the organisation's formal commitment to the ESG management system that has been developed and to the ESG goals that are established.

The Policy should refer to the organisation's overall, aspirational objectives with regard to environmental, social and governance issues. It should express commitment to compliance with legal, statutory and regulatory requirements, and any contractual requirements, understanding of the needs and expectations of customers, and commitment to continual improvement.

The organisation should ensure that the Policy, once developed, is understood by all employees and is available to the public through means such as tenders, websites and promotional literature.

The Policy may be integrated with another Policy for which the organisation has implemented a management system (eg quality, environmental or safety management system).

4.2   Issues and Interested Parties

Organisations must be aware of external and internal issues which may have influence on their environmental, social and governance responsibilities.

Organisations must also be aware of those external and internal interested parties who may influence their environmental, social and governance responsibilities.

The organisation must be aware of external and internal issues that may affect the organisation's environmental performance, social accountability and relevant governance requirements, be they legislatively, statutorily, regulatorily or customer imposed.

Similarly, external and internal interested parties must be considered when contemplating ESG goals, including those of Indigenous & First Nations peoples and cultural minorities, if appropriate.

Not all external and internal issues, and interested party considerations, may be possible to address,

although legal, statutory and regulatory obligations must always be met. It is up to the organisation to decide on those issues and considerations that may warrant an ESG goal to be established.

4.3   Organisation and Responsibility

The organisational structure is to be described, particularly identifying who has functional responsibility for environmental, social and governance related roles, responsibilities and authorities, and the interrelation and reporting lines between management and employees.

Sufficient resources are to be allocated by management to ensure the management system can operate effectively and any goals that are established can be met.

Explanation: Employees are often uncertain of their specific responsibilities. It is, therefore, necessary to develop an organisational structure showing the relative responsibilities and, in particular, nominating those with specific environmental, social and governance responsibilities for the management system.

A brief description of each person's duties, responsibilities and authorities in the form of a job description is recommended but not mandatory if it can be achieved by other means.

The organisation must ensure sufficient resources, particularly in terms of time, are provided for the management system to be effectively implemented and maintained. The organisation must consider the financial and other resource ramifications of establishing goals and ensure goals that are established are meaningful and achievable.

4.4   Competence

Management is to ensure employees are competent to fulfil their ESG-related responsibilities and that they understand their duties to identify environmental, social and governance risks.

All employees are to be trained so they can respond to potential emergency situations. All new employees and contractors are to receive appropriate induction training.

Explanation: All employees must be adequately qualified and competent to perform the function for which they are employed and their responsibilities to report environmental, social and governance issues. To enable this to be identified and planned, it is necessary to identify what skills are required in the organisation and provide training, where required.

Records are to be retained of qualifications (licences, etc) and training conducted by employees since joining the organisation. Evidence of training employees in emergency procedures must also be retained.

Induction training for new employees is to be documented to ensure that employees have been trained in issues such as their environmental, social and governance responsibilities, and emergency procedures. Relevant induction training is to be provided to contractors, where appropriate.

4.5   Purchasing

The organisation is to embrace the principles of sustainable procurement and ensure the purchase of materials and engagement of contractors comply with the organisation's environmental, social and governance goals.

Explanation: Compliance with established goals usually begins with the product and service provided by suppliers or contractors. Therefore, the origin of supplies and types of contractors used must be known and

comply with the organisation's ESG goals.

The organisation should ensure sustainability and other relevant principles of ISO 20400 (Sustainable procurement – Guidance) are included in the decision-making process for determining suppliers and contractors.

It is essential that suppliers of significant materials used are advised in a formal manner of that which they are required to provide and any specific requirements they must meet, including ESG requirements. All purchasing documents should contain information that can be clearly understood and interpreted by the supplier or contractor.

In some instances, it is not practical that this information is provided in hard copy. In those situations, records should be maintained in-house describing the orders that have been placed (eg diary or workbook).

Similarly, environmental, social and governance requirements of the organisation should be complied with by suppliers of materials and contractors used.

5   Continual Improvement

5.1   Reporting Issues

The organisation is to ensure all nonconformances and issues relevant to environmental, social and governance matters, which have an impact on the organisation, are identified, reported and documented.

The responsibility and process for taking immediate action is to be defined.

Explanation: When things go wrong, it is important to ensure immediate action is taken to resolve the issue. Procedures must be documented to allow employees to bring these issues to the attention of management without fear of retribution.

Similarly, the system must ensure employees are able to report environmental, social and governance issues to management in a timely manner.

Nonconformances result from any aspect of an organisation, including customer complaints (internal and external), materials received from suppliers, product or service failure and workplace safety and environmental accidents and incidents. They may, in fact, merely be suggestions for improvement made by employees or customers.

Nonconformances occur in every organisation and the function of a management system, through continual improvement, is to reduce their frequency and impact. This is achieved by identifying responsibility for actions regarding nonconformances and documenting what immediate action is required.

5.2   Corrective Action

The organisation is to investigate all significant environmental, social and governance incidents and nonconformances that are identified. Appropriate action is then to be taken to reduce the severity of the impact and the likelihood of the problem occurring again.

Records are to be retained of corrective action taken.

Explanation: At the core of any management system is the continual improvement process. Following the identification of significant nonconformances or repeating (trending) nonconformances identified through

customer complaints, etc, it is essential to conduct an analysis of those nonconformances to identify which action taken will enable continual improvement and prevent a recurrence. This action is called 'corrective action' and requires a determination of the root cause of the problem and action taken to address the root cause. Sufficient evidence of corrective action must be retained to prove the continual improvement process is working.

Similarly, if an environmental, social and governance impact is identified or an accident or incident occurs, the organisation must investigate the root cause of the impact in order to prevent recurrence.

Preventive action is merely identifying a 'potential' issue and taking action to prevent its impact on the organisation. The same corrective action process should apply to preventive action.

5.3 Internal Audits

The organisation is to undertake regular internal audits of the management system to ensure continued compliance. Internal audits are to be conducted on all sections of the management system relevant to the clauses of this Code on an annual basis. Internal audits are to be conducted by a competent and independent person.

Additionally, a review of other procedures is to be undertaken at a frequency based on the perceived risk of the process.

A documented procedure for internal auditing is to be maintained and records of internal audits are to be retained.

Explanation: Internal audits of the management system relevant to the ESG Code (normally documented in the Manual) must be conducted by the organisation, at least annually. Internal audits may be split into two or more audits completed throughout the year, although it is often problematic to do so. Checklists must record objective evidence of audit findings which should then be used to base corrective action upon.

Other procedures should also be audited or reviewed to ensure they still reflect the required process. These reviews should be conducted based on the risk of the process; some may be required six monthly or annually, others of lesser risk may only need to be reviewed 2, 3 or even 5 yearly.

Internal checklists are to be retained as records to confirm that internal audits have been conducted. Similarly, evidence of procedures being reviewed must also be retained or recorded.

If checklists are used, continual improvement will rely on the questions being asked remaining current. Therefore, the checklist should be amended, as required, to ensure the questions remain relevant and that all sections of the management system are covered during internal audits.

Appropriately trained employees, independent of the functions, are to conduct internal audits. Alternatively, a contracted auditor may be used in lieu.

6 Planning

6.1 Legal Requirements

The organisation is to ensure it has a sound understanding of relevant federal, state and local government legislation, statutes and regulations, and any industry code of practice or other environmental, social and governance requirement. The organisation is to ensure current legislation, statutes, regulations and other documented requirements are readily available,

including customer requirements.

Requirements for licences and permits are to be documented.

Explanation: The method the organisation uses to have access to, and be notified of, legislative, statutory or regulatory changes to environmental, social and governance requirements must be demonstrated. Access to relevant document on-line is less problematic than retaining hard copies providing reliable internet services are available.

The organisation is to ensure that the requirements under those regulations are met and demonstrated in the management system.

Where licences or permits are required, the organisation is to ensure a sound process is in place to ensure relevant conditions and renewals are met.

6.2   Risk Assessment

The organisation is to assess the risk of all potential environmental, social and governance impacts. This is to include sites where the organisation is located and any temporary sites where work is conducted.

Once assessed, all environmental, social and governance risks are to be controlled such that the risks are reduced. Relevant employees are to be appropriately trained to deal with those risks.

The risk assessment process is to be documented and records of risk assessment are to be retained.

Explanation: All sites where work is undertaken are to be assessed for their relevant environmental, social and governance risks. For temporary work sites, the risk assessment must be undertaken prior to commencing any work so that any required controls are implemented before work commences.

The risk assessment process is to be documented and is to be based on considering the potential of the risk occurring against the possible severity of the impact. The resultant priority will assist in determining what type of control is required.

Similarly, any potential hazard identified during normal operations is to be assessed in the same manner.

Controls are then to be implemented to prevent the hazard or impact causing harm. The resultant risk must not be greater than the original risk score. Respective employees are to be trained in the risk assessment process and relevant controls implemented.

Records of the analysis and controls implemented are to be retained on file. These records are to be updated when incidents occur, or a new risk assessment is conducted.

6.3   Management System Objectives

The organisation is to establish management system objectives, and any associated targets, which will demonstrate continual improvement in relation to managing environmental, social and governance goals, and Indigenous & First Nations peoples and cultural minorities' goals, where applicable.

Objectives and targets are to be monitored by management.

The process is to be documented and records of management system objectives are to be retained.

Explanation: In addition to any aspirational objectives described in the Policy Statement and ESG goals documented in the ESG Declaration, the organisation is to establish specific objectives and targets relevant to the environment, social performance and governance, and Indigenous & First Nations peoples and cultural minorities' issues, if applicable.

These objectives and targets may arise from planning or through risk assessments, and could include intended improvement to the management system, employee training, purchasing of significant equipment or software, or process improvement. These objectives are different from the specific ESG goals that will be documented in the ESG Declaration.

Action taken is to be recorded and the objectives and targets are to be regularly reviewed, at six monthly intervals as a minimum, to ensure continual improvement.

The objectives and targets are to be recorded in some form of plan which is to be retained on file to verify continual improvement. This plan is often called an Improvement Plan or Management Plan.

7   ESG Declaration

7.1   Establishing and Reviewing ESG Goals

The organisation is to establish environmental, social and governance goals that are legal, statute or regulatory obligations, goals required by customers and goals that the organisation itself deems relevant. The goals are to be publicly available upon request and formally reviewed on an annual basis.

The ESG goals are to be documented in an ESG Declaration and approved by top management. Records of reviewing the goals are to be retained.

The number and type of EGS goals is up to the organisation to determine, however the organisation must include goals from all three categories (ie environmental, social and governance), and for Indigenous & First Nations peoples and cultural minorities, where applicable.

Explanation: The organisation is to retain a documented ESG Declaration which lists the environmental, social and governance goals, and Indigenous & First Nations peoples and cultural minorities-related goals, if appropriate. The ESG Declaration is to be for a specific period (eg annual or fiscal year) and include any timelines and relevant KPIs. Any legal, statute or regulatory obligations for goals must be included.

The ESG Declaration is to be reviewed by senior management, analysing results from the previous period and establishing new goals, appropriately. Records of the review are to be retained on file (eg meeting minutes or marked up changes on the previous ESG Declaration).

The certification body will publicly display the ESG Declaration with the Certificate of Registration for ESG certification. However, the organisation should also provide a copy of the ESG Declaration to any interested party on request.

At least one environmental goal, one social goal and one governance goal, and an Indigenous & First Nations peoples and cultural minorities-related goal, if appropriate, must be included in the ESG Declaration.

7.2   Environmental Goals

The organisation is to determine environmental goals relevant to its operations.

Some environmental goals may be required by legislation, statutes, regulations or customers' contracts, but most are determined by the organisation itself. Environmental goals to address 'climate change' should always be adopted if the organisation has an impact on the climate.

When developing environmental goals, organisations are to consider the following themes of the UN SDG Goals:

a.   Climate change:

- **Carbon emissions**

- **Product carbon footprint**

- **Reliance on fossil fuels**

- **Financing environmental impact**

- **Climate change vulnerability**

b.   Natural capital depletion:

- **Water stress**

- **Biodiversity & land use**

- **Raw material sourcing**

c.   Pollution & waste:

- **Toxic emissions & waste**

- **Packaging material & waste**

- **Electronic waste**

d.   Environment opportunities:

- **Clean tech**

- **Green buildings**

- **Clean & renewable energy**

- **Carbon reduction & offsets**

- **Recycling & circular economy**

- **Protection & restoration of natural resources**

- **Pollution prevention & control.**

Explanation: This is not an exhaustive list of themes for environmental goals; it merely indicates some themes an organisation may consider when selecting environmental goals.

Environmental goals may include:

- *Achieving and maintaining ISO 14001 certification*

- *Implementing an environmental management system, even if ISO 14001 certification is not pursued*

- *Achieving and maintaining certification to the TQCSI Quality Health & Safety and Environment (QHSE) Code*

- *Achieving and maintaining ISO 50001 certification*

- *Implementing an energy management system, even if ISO 50001 certification is not pursued*

- *Implementing an environmental management plan*

- *Implementing carbon peaking and carbon neutrality goals.*

- *Implementing an industry relevant code or practice to meet environmental requirements*

- *Establishing targets and reducing the organisation's greenhouse gas (GHG) emissions*

- *Establishing targets and reducing the organisation's carbon footprint*

- *Establishing targets and reducing the organisation's power consumption*

- *Establishing targets and reducing the organisation's waste.*

7.3 Social Goals

The organisation is to determine social goals relevant to its operations.

Some social goals may be required by legislation, statutes, regulations or customers' contracts, but most are determined by the organisation itself.

When developing social goals, organisations are to consider the following themes of the UN SDG Goals:

a. Human Capital:

- **Employee Relations, diversity, equity and inclusion**

- **Working conditions (health and safety)**

- **Employee training and development**

- **Third-party/supply chain labour standards**

b. Product liability:

- **Product safety and quality**

- **Chemical safety**

- **Financial products safety**

- **Privacy and data security**

- **Responsible investment**

c. Stakeholder opposition:

- **Controversial sourcing**

- **Supply chain transparency**

- **Community relations**

d. Social opportunities:

- **Access to communication**

- **Access to finance**

- **Access to healthcare**

- **Opportunities in nutrition and health.**

Explanation: This is not an exhaustive list of themes for social goals; it merely indicates some themes an organisation may consider when selecting social goals.

Guidance on social performance can be found at PAS 24000:22000 Annex A and the ILO Declaration on Fundamental Principles and Rights at Work.

Social goals may include:

- *Achieving and maintaining ISO 45001 certification*

- *Implementing an occupational health and safety management system, even if ISO 45001 certification is not pursued*

- *Achieving and maintaining ISO 27701 certification*

- *Compliance with ISO 20400 (sustainable procurement)*

- *Implementing a privacy information management system, even if ISO 27701 certification is not pursued*

- *Achieving and maintaining certification to the TQCSI Quality Health & Safety and Environment (QHSE) Code*

- *Achieving and maintaining certification to the TQCSI Human Resources (HR) Compliance Code*

- *Establishing targets and reducing the workplace injury and illness*

- *Establishing targets and improving workplace wellness*

- *Documenting and implementing policies for anti-slavery, whistle blower protection, cultural inclusivity, equal opportunity and gender equality*

- *Implementing a complaint handling process*

- *Implementing a dispute resolution process*

- *Implementing a grievance resolution process.*

7.4   Governance Goals

The organisation is to determine governance goals relevant to its operations.

Some governance goals may be required by legislation, statutes, regulations or customers' contracts, but most are determined by the organisation itself.

When developing governance goals, organisations are to consider the following themes of the UN SDG Goals:

a.   Corporate Governance:

- **Broad diversity and structure**

- **Employee and executive pay**

- **Ownership**

- **Accounting standards**

- **Shareholder rights**

- **Cybersecurity**

b.   Corporate behaviour:

- **Business ethics and values**

- **Tax transparency**

- **Bribery and corruption.**

Explanation: This is not an exhaustive list of themes for governance goals; it merely indicates some themes an organisation may consider when selecting governance goals.

Governance goals may also include:

- *Achieving and maintaining ISO 9001 certification*

- *Implementing a quality management system, even if ISO 9001 certification is not pursued*

- *Achieving and maintaining ISO 37301 certification*

- *Implementing a compliance management system, even if ISO 37301 certification is not pursued*

- *Implementing an anti-bribery management system compliant with ISO 37001*

- *Compliance with the Sarbanes-Oxley Act for financial record keeping*

- *Meeting contractual requirements*

- *Meeting legislative, statutory and regulatory requirements.*

7.5 Indigenous & First Nations Peoples and Cultural Minorities

The organisation is to determine their responsibilities relevant to Indigenous people, First Nations peoples and other cultural minorities, and establish relevant goals accordingly.

Some of these goals may be legislative, statutory or regulatory requirements or requirements of customers' contracts, but most are determined by the organisation itself.

Goals relating to Indigenous people, First Nations peoples and other cultural minorities may include:

- *Establishing and documenting Acknowledgement of Country and Welcome to Country processes, ie for internal and external gatherings, digital material etc*

- *Implementing annual cultural awareness training for employees*

- *Establishing procedures for consultation with local indigenous or First Nations leaders regarding the organisation's land usage*

- *Establishing procedures for consultation with indigenous people, First Nations people and people from other cultural minorities when writing organisational policies pertaining to their specific cultural groups*

- *Implementing a complaint and dispute resolution handling process specific to employees who identify as indigenous, First Nations or cultural minority, which considers and respects any unique cultural needs*

- *Establishing targets for indigenous and First Nations employment.*

8　　Information Management

8.1　　Document Control

The organisation is to ensure relevant documented policies, procedures and forms are controlled so that only the current version is used by employees. All documents are to be reviewed and approved by management prior to issue.

Explanation: Maintaining appropriate documents relevant to the running of an organisation is good management practice that should be encouraged. Moreover, third party certification will be based on documentary evidence that the management system is being followed.

In order to ensure that employees are using and responding to current documentation, it is necessary to record the existence of all controlled documentation, together with the relevant issue status. It, therefore, becomes a responsibility to ensure that all controlled documents are maintained current.

To ensure that procedures represent the existing method of operation, it is also necessary to provide a method of amendment to existing procedures.

For organisations who retain documentation electronically, the same philosophy must apply to ensure only the current, approved method of conducting business is interpreted by employees.

Management is to ensure that only authorised management are permitted to approve procedures and their amendment.

8.2　　Records

Records are to be retained to demonstrate that processes have been conducted in accordance with documented procedures.

These records are to be retained for sufficient time to ensure an appropriate investigation of environmental, social and governance claims can be undertaken.

Explanation: Records must be retained in an orderly and controlled fashion to prove the system is operating in accordance with the developed procedures and other instructions. This proof may be required by auditors to ensure that processes have been carried out as planned or, alternatively, may be a means of identification and traceability. It is, therefore, necessary to maintain records in a clear, concise and easy to use manner.

Records are to be retained on file or in archive for as long as they may be required. Legislation often governs the retention period for financial records but the retention period for other records is largely a decision for management. However, it is accepted practice to retain personal workplace safety and environmental records in perpetuity.

Appendix 1
(informative)

BIBLIOGRAPHY

1. United Nations 2030 Agenda for Sustainable Development (17 Sustainable Development Goals)

2. ISAE 3410 - Assurance engagements on greenhouse gas statements

3. ISSA 5000 - General requirements for sustainability assurance engagements

4. International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work (1998, amended 2022)

5. ISO 9001:2015 - Quality management systems – Requirements

6. ISO 14001:2015 - Environmental management systems – Requirements with guidance for use

7. ISO/CD 14019 series - Validation and verification of sustainable information - Parts

8. ISO/CD 14064 series – Greenhouse gases - Parts

9. ISO 14065:2020 - General principles and requirements for bodies validating and verifying environmental information

10. ISO 20400:2017, Sustainable procurement - Guidance

11. ISO 26000:2010 - Guidance on social responsibility

12. ISO 31000:2018, Risk management – Guidelines

13. ISO 37301:2021 - Compliance management system – Requirements with guidance for use

14. ISO 45001:2018 - Occupational health and safety management systems – Requirements with guidance for use

15. ISO 50001:2018 - Energy management system – Requirements with guidance for use

16. PAS 24000:2022 – Social management system specification

Appendix 2
(informative)

EXAMPLE 'ESG DECLARATION'

Our Company is committed to the following ESG goals for 2024, which have been approved by our senior management team.

Environmental:

- Implement an environment management system to address the requirements of ISO 14001.
- Prevent pollution by removing all used and old oil drums from the yard.
- Reduce electricity consumption by 5% on an annual basis.
- Establish targets and reduce the organisation's greenhouse gas (GHG) emissions by 3.25%.
- Establish targets and reduce the organisation's carbon footprint by 4.5%.

Social:

- Achieve and maintain ISO 45001 certification.
- Establish targets and reduce the workplace injury and illness to <14 lost time injuries (LTIs).
- Document and implement policies for anti-slavery, cultural inclusivity and equal opportunity.
- Implement a complaint handling process.
- Implement a dispute and grievance resolution process.

Governance:

- Comply with all legislative, statutory and regulatory requirements.
- Achieve and maintain ISO 9001 certification.
- Meeting McDonalds and Nestlé's contractual requirements (100%).

Indigenous:

- Establish and document 'Acknowledgement of Country' and 'Welcome to Country' processes, ie for internal and external gatherings, digital material etc
- Implement annual cultural awareness training for employees.

Signed: *top manager*
Dated: *date of annual review*