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 : 2025	Guidance on fraud and corruption control by an organization	January, 2025	-	Indigenous
2	IS 16001:2012 Reviewed In : 2025	Social accountability at the work place - Requirement (First Revision)	January, 2025	-	Indigenous
3	IS 16010:2012 Reviewed In : 2022	Good governance - Guidance	October, 2022	1	Indigenous
4	IS 19062:2025 ISO 37005: 2024 ISO 37005: 2024	Governance of Organizations - Developing Indicators for Effective Governance		-	Identical under dual numbering
5	IS 19317:2025 ISO 53800:2024 ISO 53800:2024	Promotion and Implementation of Gender Equality and Women's Empowerment ï¿½ Guidelines		-	Identical under dual numbering
6	IS 19318:2025 ISO/TS 37008:2023 ISO/TS 37008:2023	Internal Investigations of Organizations Guidance		-	Identical under dual numbering
7	IS/ISO 26000:2010 ISO 26000 : 2010 Reviewed In : 2023 ISO 26000 : 2010	Guidance on social responsibility	August, 2023	-	Identical under single numbering
8	IS 26001:2024	Corporate Social Responsibility Requirements First Revision		-	Indigenous
9	IS 26002 (Part 1):2022 Reviewed In : 2025	ASSURANCE ENGAGEMENT STANDARD PART 1 CONDUCTING ASSURANCE ENGAGEMENTS FOR ALL MATTERS OTHER THAN STATUTORY FINANCIAL INFORMATION — REQUIREMENTS	January, 2025	-	Indigenous
10	IS 26002 (Part 2):2021 Reviewed In : 2025	ASSURANCE ENGAGEMENT STANDARD PART 2 CONDUCTING ASSURANCE ENGAGEMENTS FOR ALL MATTERS OTHER THAN	January, 2025	-	Indigenous

		STATUTORY FINANCIAL INFORMATION — GUIDANCE			
11	IS 26002 (Part 3):2022 Reviewed In : 2025	ASSURANCE ENGAGEMENT STANDARD PART 3 🞏 COMPETENCE OF INDIVIDUAL, FIRMS AND REPORTING ENTITIES FOR CONDUCTING ASSURANCE ENGAGEMENTS - REQUIREMENTS	January, 2025	-	Indigenous
12	IS/ISO 37000:2021 ISO 37000 : 2021 ISO 37000	Governance of Organizations - Guidance		-	Identical under single numbering
13	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
14	IS/ISO 37002:2021 ISO 37002 : 2021 ISO 37002	Whistleblowing Management Systems - Guidelines		-	Identical under single numbering
15	IS/ISO 37004:2023 ISO 37004 ISO 37004	Governance of organizations Governance maturity model		-	Identical under single numbering
16	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
1	MSD 10 (28116)	Materiality Assessment

Drafts Standards in WC Stage

SI. No.	Doc No.	Title
		No Records Found

Draft Standards Completed WC Stage

SI. No.	Doc No.	Title
1	MSD 10 (28519)	Anti-Bribery Management Systems Requirements with Guidance for Use First Revision

Finalized Draft Indian Standard

SI. No.	Doc No.	Title
1	MSD 10 (26866) Revision of: IS 26002:2022	Assurance Engagement Part 1 Conducting Assurance Engagements for All Matters Other Than Statutory Financial Information Requirements First Revision

Finalized Draft Indian Standards under Print

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 Engagements
10	MSD 10 (26546)	Sustainability Reporting and Disclosure Requirements Part 10 Worker in the Value Chain
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 and 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 (26869) Revision of: IS 26002:2021	Assurance Engagement - Part 2 Conducting Assurance Engagements for All Matters Other Than Statutory Financial Information Guidance First Revision
17	MSD 10 (26870) Revision of: IS 26002:2022	Assurance Engagement - Part 3 Competence of Individual Firms and Reporting Entities for Conducting Assurance Engagements - Requirements First Revision

Total Published Standards:12 Total Standards Under development:20

Aspect Wise Report

Product : 0

Code of Practices : 0

Methods of Test : 0

Terminology : 0

Dimensions : 0

System Standard : 2

Safety Standard : 0

Others : 14

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