

BUREAU OF INDIAN STANDARDS

Program of Work

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

		STATUTORY FINANCIAL INFORMATION — REQUIREMENTS			
10	IS 26002 (Part 2):2021	ASSURANCE ENGAGEMENT STANDARD PART 2 CONDUCTING ASSURANCE ENGAGEMENTS FOR ALL MATTERS OTHER THAN STATUTORY FINANCIAL INFORMATION — GUIDANCE	January, 2025	-	Indigenous
11	IS/ISO 37000:2021 ISO 37000 : 2021 ISO 37000	Governance of Organizations - Guidance		-	Identical under single numbering
12	IS/ISO 37001:2025 ISO 37001 : 2016 ISO 37001 : 2016	Anti-Bribery Management Systems Requirements with Guidance for Use First Revision		-	Identical under single numbering
13	IS/ISO 37001:2016 ISO 37001 : 2016 ISO 37001 : 2016	Anti-Bribery Management Systems 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
<i>No Records Found</i>		

Preliminary Draft Standards

SI. No.	Doc No.	Title
<i>No Records Found</i>		

Drafts Standards in WC Stage

SI. No.	Doc No.	Title
1	MSD 10 (28116)	Materiality Assessment
2	MSD 10 (33003)	Guidance on fraud and corruption control by an organization First Revision
3	MSD 10 (33004)	Social accountability at the work place - Requirement Second Revision

Draft Standards Completed WC Stage

SI. No.	Doc No.	Title
<i>No Records Found</i>		

Finalized Draft Indian Standard

SI. No.	Doc No.	Title
1	MSD 10 (26537)	Sustainability Reporting and Disclosure Requirements Part 2 General Requirements
		Sustainability Reporting and Disclosure Requirements Part 4 Pollution and Climate change

2	MSD 10 (26540)	
3	MSD 10 (26543)	Sustainability Reporting and Disclosure Requirements Part 7 Resource Use and Circular Economy
4	MSD 10 (26544)	Sustainability Reporting and Disclosure Requirements Part 8 Own Workforce
5	MSD 10 (26547)	Sustainability Reporting and Disclosure Requirements Part 11 Affected Communities
6	MSD 10 (26548)	Sustainability Reporting and Disclosure Requirements Part 12 Consumers and End-users
7	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
8	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
9	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

Finalized Draft Indian Standards under Print

SI. No.	Doc No.	Title
1	MSD 10 (11885)	Anti-bribery management systems Requirements with guidance for use
2	MSD 10 (12371)	CORPORATE SOCIAL RESPONSIBILITY REQUIREMENT
3	MSD 10 (13733)	Guidance on Social Responsibility
4	MSD 10 (13734)	Compliance management systems Guidelines
5	MSD 10 (15721)	ASSURANCE ENGAGEMENT STANDARD PART 2 CONDUCTING ASSURANCE ENGAGEMENTS FOR ALL MATTERS OTHER THAN STATUTORY FINANCIAL INFORMATION GUIDANCE
6	MSD 10 (15735)	ASSURANCE ENGAGEMENT STANDARD PART 1 CONDUCTING ASSURANCE ENGAGEMENTS FOR ALL MATTERS OTHER THAN STATUTORY FINANCIAL INFORMATION REQUIREMENTS
7	MSD 10 (15736)	ASSURANCE ENGAGEMENT STANDARD PART 3 COMPETENCE OF INDIVIDUAL FIRMS AND REPORTING ENTITIES FOR CONDUCTING ASSURANCE ENGAGEMENTS - REQUIREMENTS
8	MSD 10 (16868)	Compliance Management Systems Requirements with guidance for use
9	MSD 10 (18203)	Governance of Organizations - Guidance
10	MSD 10 (18204)	Whistleblowing Management Systems - Guidelines
11	MSD 10 (22794) Revision of: IS 26001:2020	Corporate Social Responsibility Requirements
12	MSD 10 (24333)	Governance of organizations Governance maturity model
13	MSD 10 (25348)	Compliance Management Systems Requirements with guidance for use Amendment - 1 Climate action changes
14	MSD 10 (25349)	Anti-Bribery Management Systems Requirements with Guidance for Use Amendment - 1 Climate action changes
15	MSD 10 (25714)	Promotion and Implementation of Gender Equality and Women 39 s Empowerment Guidelines
16	MSD 10 (25718)	Internal Investigations of Organizations Guidance
17	MSD 10 (26311)	Governance of Organizations - Developing Indicators for Effective Governance
18	MSD 10 (26538)	Sustainability Reporting and Disclosure Requirements Part 3 General Disclosures
19	MSD 10 (26539)	Sustainability Reporting and Disclosure Requirements Part 1 Glossary and Acronyms
20	MSD 10 (26541)	Sustainability Reporting and Disclosure Requirements Part 5 Water and Marine Resources
21	MSD 10 (26542)	Sustainability Reporting and Disclosure Requirements Part 6 Biodiversity and Ecosystem
22	MSD 10 (26545)	Sustainability Reporting and Disclosure Requirements Part 9 Stakeholders Engagements
23	MSD 10 (26546)	Sustainability Reporting and Disclosure Requirements Part 10 Worker in the Value Chain
24	MSD 10 (26549)	Sustainability Reporting and Disclosure Requirements Part 13 Business conduct
25	MSD 10 (26550)	Sustainability Reporting and Disclosure Requirements Part 14 Governance and Internal Control
26	MSD 10 (26551)	Sustainability reporting and disclosure requirements Part 15 Performance indicators and impact assessment for sustainable development goals
27	MSD 10 (28519) Revision of: IS/ISO 37001:2016	Anti-Bribery Management Systems Requirements with Guidance for Use First Revision

Total Published Standards:15 Total Standards Under development:39

Aspect Wise Report

Product : 0

Code of Practices : 0
 Methods of Test : 0
 Terminology : 0
 Dimensions : 0
 System Standard : 2
 Safety Standard : 0
 Others : 13
 Service Specification : 0
 Process Specification : 0
 Unclassified : 0

Annexure-I :List of Indian Standards Withdrawn/Superseded

Sl. No.	IS No. & Year	Title
1	IS 16010:2012	Good governance - Guidance
2	IS/ISO 19600:2014 ISO 19600 : 2014 ISO 19600 : 2014	Compliance management systems - Guidelines
3	SP 52:1992	Handbook on Quality Management

Annexure-II :List of Indian Product Standards

Sl. No.	IS No. & Year	Title
<i>No Records Found</i>		