
Annotated Outline

ESG Framework for Tourism Businesses

Introduction

The following draft outline is intended for consideration at the upcoming 21st Meeting of the UN Tourism Committee on Statistics. The ESG Framework for Tourism Businesses is a flagship initiative led by UN Tourism, set to create the first tourism-specific ESG framework, addressing critical gaps in the sector. Further details about the ESG project can be found at <https://www.untourism.int/tourism-statistics/environmental-social-governance-tourism>.

The development of the draft ESG Framework will build on extensive research and consultations with over 600 sector stakeholders, as well as integrate key developments in the ESG space and align with Statistical Framework for Measuring sustainable Tourism (SF-MST). The ongoing development of the ESG Framework will primarily be driven by the feedback and advice of the proposed Expert Group.

The proposed outline is an initial draft version for discussion. At this stage, we welcome feedback particularly regarding the general coverage and structure of the document. Please note that the exact structure is likely to change slightly over the course of the drafting process.

Proposed report outline

[Acknowledgements](#)

[List of abbreviations and acronyms](#)

[Executive summary](#)

1. Introduction

This chapter will introduce the ESG Framework for Tourism Businesses. Given that the project aims to address a gap in the reporting landscape and deliver the first tourism-specific framework, it is important that the context and rationale behind the initiative are well explained, relevant stakeholders mapped, and links to existing initiatives (including to the SF-MST) identified. The chapter will also explore the process behind the ESG Framework, highlighting the stakeholder-inclusive approach at the center of its development. With the view of helping shape the Framework, the chapter will also examine key findings from past engagements and pilot studies, as well as feedback from the Expert Group (once operational).

The chapter will cover:

- Overview of the ESG Framework for Tourism Businesses
 - Visual summary (*please refer to Figure 1*)
 - Context
 - Rationale
- ESG Framework intended use case
- Benefits of using the ESG Framework
- Overview of the development process
 - Role of UN Tourism
 - Stakeholder mapping

- Research & consultations
- Expert Group
- Tourism stakeholder engagement
 - Key findings from research and pilot studies
 - Stakeholder priorities
 - Key anticipated benefits of an ESG Framework
 - Key anticipated challenges associated with an ESG Framework
- Links to existing frameworks (*please refer to Figure 2*)
 - SF-MST
 - Key ESG initiatives
- Structure of the document

Figure 1. ESG Framework for Tourism Businesses Visual Summary

ESG Framework Structure			
Environmental	Social	Governance	Business Resilience
GHG Emissions & Climate Change GHG Emissions Climate Risk	Workforce Workforce Characteristics Labor Management Compensation Occupational Health & Safety	Governance Framework Governance Structure Governance Diversity Business Conduct	Tourism Exposure Tourism Exposure
Energy Energy Use	Customers Customer Safety & Wellbeing Sustainability Engagement Privacy & Data Management	Reporting Practices Reporting Practices	Operational Risk Operational Risk Management
Water & Wastewater Water Use Wastewater Water Risk	Community Local Community Engagement Impacts on Local Community		Supply Chain Procurement Supply Chain Risk
Solid Waste Waste Generation (incl. Food, Plastic, etc.) Waste Disposal Water Risk			ESG Practices ESG/Sustainability Strategy
Non-GHG Air Emissions Non-GHG Air Emissions			
Ecosystems & Biodiversity Impacts on Ecosystems & Biodiversity Nature-related Risk			

Figure 2: ESG Framework for Tourism Businesses Mapping to Existing Initiatives

Dimension	Measurement Theme	Measurement Sub-Theme	Framework/Standard									
			SF-MST	SASB ¹	GRI	ESRS	TCFD	TNFD	CDP	SDG	UNGC	ISO ²
Environmental	GHG Emissions & Climate Change	GHG Emissions	X	X	X	X	X	X	X	X		X
		Climate Risk	X	X	X	X	X		X	X		X
	Energy	Energy Use	X	X	X	X			X	X	X	X
	Water & Wastewater	Water Use	X	X	X	X		X	X	X	X	X
		Wastewater	X	X	X	X		X	X	X	X	
		Water Risk		X		X		X	X	X		
	Solid Waste	Waste Generation (incl. Food, Plastic, etc.)	X	X	X	X		X		X	X	X
		Waste Disposal		X	X	X		X		X	X	X
	Non-GHG Air Emissions	Non-GHG Air Emissions		X	X	X		X		X		
	Ecosystems & Biodiversity	Impacts on Ecosystems & Biodiversity	X	X	X	X		X	X	X		X
		Nature-related Risk	X			X		X	X	X		
Social	Workforce	Workforce Characteristics	X	X	X	X				X	X	X
		Labour Management	X	X	X	X				X	X	X
		Compensation	X	X	X	X				X		X

¹ Across industry standards relevant for the tourism sector

²² ISO/DIS 18060 Sustainable tourism indicators for organizations

Dimension	Measurement Theme	Measurement Sub-Theme	Framework/Standard									
			SF-MST	SASB ¹	GRI	ESRS	TCFD	TNFD	CDP	SDG	UNGC	ISO ²
		Occupational Health & Safety		X	X	X				X		X
		Customer Safety & Wellbeing	X	X	X	X						X
		Sustainability Engagement										
	Customers	Privacy & Data Management		X	X	X						
		Local Community Engagement	X		X	X				X		X
		Impacts on Local Community	X		X	X				X		X
	Community											
Governance	Governance Framework	Governance Structure			X	X						
		Governance Diversity			X	X						
		Business Conduct		X	X	X					X	
	Reporting Practices	Reporting Practices	X		X	X						
Business Resilience	Tourism Exposure	Tourism Exposure	X									
	Operational Risk	Operational Risk Management		X	X					X		X
	Supply Chain	Procurement				X						X
		Supply Chain Risk Management		X	X	X						
	ESG Practices	ESG Strategy				X					X	X

2. Key considerations for the development of the ESG Framework

This chapter will introduce key terms and concepts commonly employed in sustainability reporting, such as “ESG”, single vs double materiality, industry and regional specificity, and reporting boundaries. The chapter will review the current reporting landscape, comparing major ESG-related frameworks such as GRI, SASB, ESRS, CDP, TCFD, TNFD, etc., as well as tourism-specific statistical standards such as SF-MST and tourism certifications. The chapter will explore how ESG considerations apply across different tourism industries and business sizes. Lastly, the chapter will introduce key features of the ESG Framework across scope and reporting principles.

This chapter will cover:

- General definitions and concepts
 - ESG
 - Materiality
 - Single vs double materiality
 - Industry specificity
 - Location
 - Reporting boundary
 - Etc.
- Current landscape of ESG & sustainability reporting
 - Overview and SWOT analysis of key ESG frameworks and standards
 - Alignment with SF-MST
 - Tourism-specific sustainability certifications
- ESG considerations in tourism
 - Tourism industries
 - Relevance of ESG to tourism
 - Business size
- Key features of the ESG Framework for Tourism Businesses
 - Scope *[tourism industries, global, all company sizes, etc.]*
 - Reporting principles
 - Minimum requirements
 - Reporting boundaries
 - Materiality
 - *[Double materiality approach]*
 - *[Universal + industry-specific approach]*

3. Structure of the ESG Framework

The chapter will introduce the structure of the Framework across dimensions, measurement themes, sub-themes and indicators – in alignment with the SF-MST.

This chapter will cover:

- Structure overview
 - Organization across dimensions, measurement themes, sub-themes, indicators, metrics
 - Metadata sheets *[overview, all sheets to be included in appendices]*

Figure 3: ESG Framework for Tourism Businesses Structure with Example Indicators

Dimension	Measurement Theme	Measurement Sub-Theme	Example quantitative indicators	Example qualitative indicators
Environmental	GHG Emissions & Climate Change	GHG Emissions	Total GHG emissions GHG emissions intensity	GHG targets, policies & actions
		Climate Risk	Operations in flood risk areas	Discussion of climate risks & opportunities (incl. adaptation & mitigation measures)
	Energy	Energy Use	Total energy use Energy use intensity	Energy management targets, policies & actions
	Water & Wastewater	Water Use	Water use Water withdrawal Water use intensity	Water reduction targets, policies & actions
		Wastewater	Water discharge Water recycling	Wastewater policies & actions
		Water Risk	Operations in high water stress areas	Water risk management policy
	Solid Waste	Waste Generation (incl. Food, Plastic, etc.)	Total waste generated by type	Waste management policies & actions
		Waste Disposal	Waste disposed by type (e.g. recycled, landfilled, etc.)	Circular economy policies & actions
	Non-GHG Air Emissions	Non-GHG Air Emissions	Air pollutant emissions by type	Air pollution targets, policies & actions
	Ecosystems & Biodiversity	Impacts on Ecosystems & Biodiversity	Environmental incidents Land disturbed, land restored Spend on conservation efforts	Description of conservation & restoration efforts
		Nature-related Risk	Operations in protected areas	Descriptions of dependencies on nature
Social	Workforce	Workforce Characteristics	Total workforce; split by employment type, diversity characteristics Local workforce	Human resource policies & strategies
		Labour Management	Employee turnover Employee training (time, spend) Employee satisfaction ratings	Description of workplace benefits, career advancement opportunities
		Compensation	Gender pay gap	Discussion of fair/living wage
		Occupational Health & Safety	Workplace accidents LTIR/TRIR	Health & safety policies, targets & actions
	Customers	Customer Safety & Wellbeing	Customer accidents Customer satisfaction ratings Accessible facilities	Quality management policies: e.g. portion control, nutritional value, etc.

Dimension	Measurement Theme	Measurement Sub-Theme	Example quantitative indicators	Example qualitative indicators
		Sustainability Engagement	Customer-facing E&S initiatives Customers participating in E&S initiatives	Description of customer engagement strategy
		Privacy & Data Management	Data breaches, incl. with sensitive customer information	Data privacy policy & measures
	Community	Local Community Engagement		Local stakeholder engagement policy & actions
		Impacts on Local Community	Community engagement initiatives Investment in local community	Discussion of operations with a significant impact on local communities
Governance	Governance Framework	Governance Structure		Structure & composition of the Board of Directors & executive management
		Governance Diversity	Diversity breakdown of directors and executives (gender, ethnicity, education, age, etc.)	Diversity targets, policies & actions
		Business Conduct	Action for non-compliance with laws & regulations	Policies: bribery & corruption, competition, ethics, payment practices, grievance mechanisms, etc.
	Reporting Practices	Reporting Practices		Description of reporting mechanisms, key oversight functions, 3 rd party verification
Business Resilience	Tourism Exposure	Tourism Exposure	Share of revenue from provision of tourism services Share of workforce employed in provision of tourism services	Discussion of business exposure to tourism & seasonality
	Operational Risk	Operational Risk Management		Policies: business continuity, cybersecurity risk, disaster response
	Supply Chain	Procurement	Local purchasing	Procurement policy
		Supply Chain Risk Management	Suppliers audited New suppliers screened using ESG criteria	Supplier ESG policy/code of conduct Due diligence in supply chain practices
	ESG Practices	ESG Strategy	Number & spend on sustainable product/service offerings	Description of ESG strategies/initiatives/actions Relevant certifications & memberships

4. Environmental Dimension

This chapter will further expand on the structure of the ESG Framework, defining and exploring the main building blocks of the environmental dimension. Each of the measurement themes will be introduced, and its meaning and importance to tourism businesses thoroughly discussed across the measurement sub-themes and indicators.

This chapter will cover:

- Introduction
- Conceptual framing of the environmental dimension
- Materiality mapping
- Measurement themes
 - Measurement sub-themes
 - Indicators

5. Social Dimension

This chapter will further expand on the structure of the ESG Framework, defining and exploring the main building blocks of the social dimension. Each of the measurement themes will be introduced, and its meaning and importance to tourism businesses thoroughly discussed across the measurement sub-themes and indicators.

This chapter will cover:

- Introduction
- Conceptual framing of the social dimension
- Materiality mapping
- Measurement themes
 - Measurement sub-themes
 - Indicators

6. Governance Dimension

This chapter will further expand on the structure of the ESG Framework, defining and exploring the main building blocks of the governance dimension. Each of the measurement themes will be introduced, and its meaning and importance to tourism businesses thoroughly discussed across the measurement sub-themes and indicators.

This chapter will cover:

- Introduction
- Conceptual framing of the governance dimension
- Materiality mapping
- Measurement themes
 - Measurement sub-themes
 - Indicators

7. Business Resilience Dimension

This chapter will further expand on the structure of the ESG Framework, defining and exploring the main building blocks of the business resilience dimension. Each of the measurement themes will be introduced, and its meaning and importance to tourism businesses thoroughly discussed across the measurement sub-themes and indicators.

This chapter will cover:

- Introduction
- Conceptual framing of the business resilience dimension
- Materiality mapping
- Measurement themes
 - Measurement sub-themes
 - Indicators

8. Implementation of the ESG Framework

This chapter will outline the approach to implementation of the Framework, taking into account the specific differences across tourism industries, business sizes and locations and their implications for feasibility and usefulness of the ESG Framework. With a testing phase expected to cover a sample of companies ahead of universal implementation, this chapter also covers the process, its main objectives and lessons learned, concluding with expectations concerning data quality and levels of implementation.

This chapter will cover:

- Approach to implementation
 - Specific considerations
 - Industry
 - Company size
 - Location
- Considerations for implementation
 - Levels of implementation
 - Data quality
 - Data comparability
- Integrated reporting
- Next steps

Appendices

- Metadata Sheets

Glossary

References