



ESG
Framework
for Tourism
Businesses



UN Tourism

ESG Framework for Tourism Businesses

Project Brochure



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**OXFORD SDG
IMPACT LAB**



In today's rapidly changing world, businesses are recognizing the urgent need to integrate sustainability considerations into their operations. The **ESG Framework for Tourism Businesses** is a flagship initiative led by UN Tourism, sponsored by easyJet holidays and Booking.com, and developed in partnership with the University of Oxford SDG Impact Lab and the World Sustainable Hospitality Alliance, in collaboration with industry leaders.

Background

The tourism sector is deeply connected to the environment and the society. Tourism companies rely on natural resources as well as on the host community, but often also leave a lasting impact on them. Effectively managing sustainability risks and opportunities is essential – to reduce costs, improve resilience and maintain a competitive advantage in the global tourism market – while safeguarding a more sustainable future.

The challenge

Despite the sector's close interconnectedness with the environment and society, to date, there is no harmonized and globally agreed ESG framework for tourism. The current sustainability reporting landscape is complex and fragmented. All of this has contributed to a lack of standardization and comparability, making it difficult for businesses to meet growing expectations. A standardized ESG Framework for Tourism Businesses presents an invaluable opportunity to address these challenges.

The first global framework for tourism

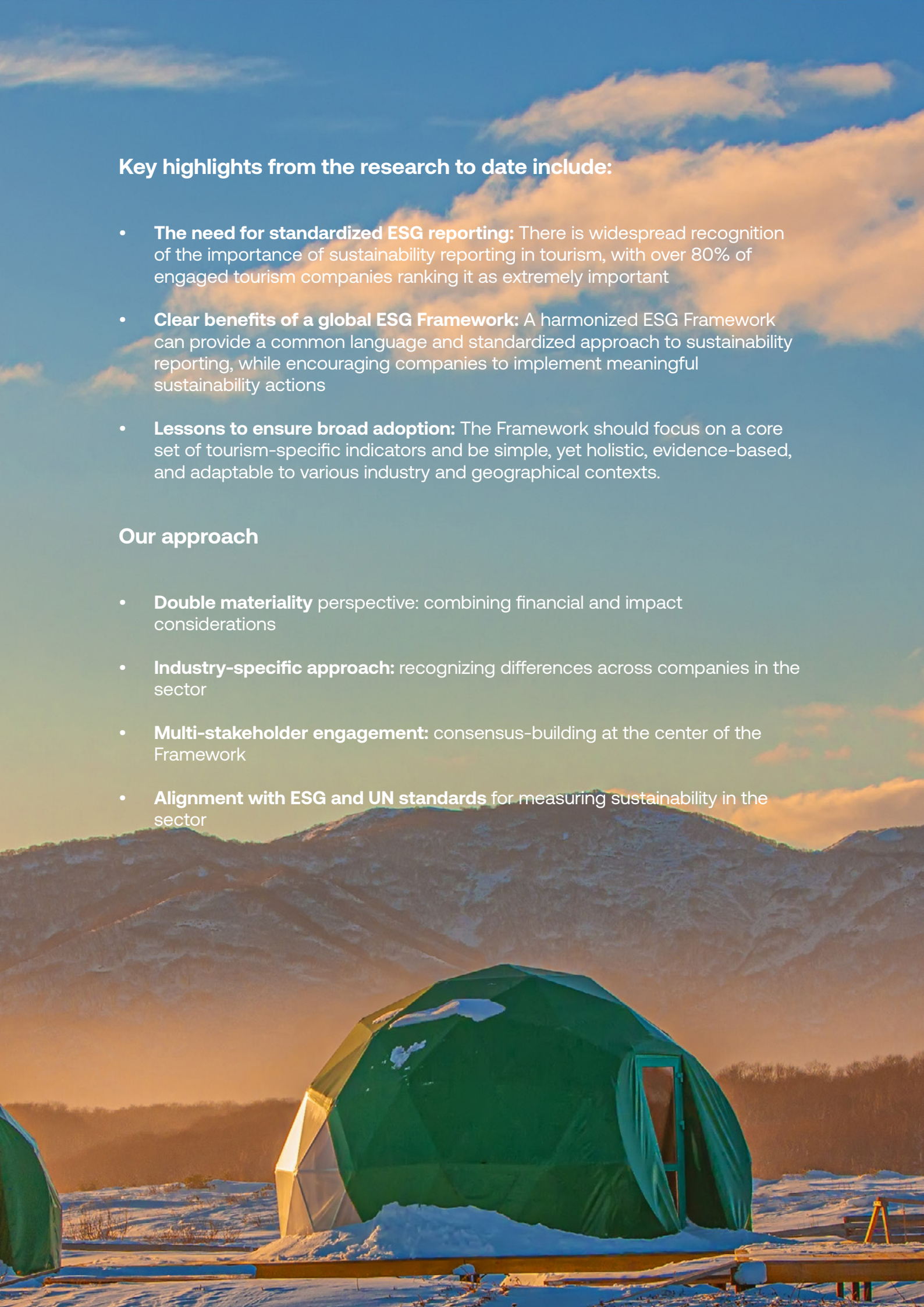
The development of the ESG Framework has been informed by extensive research and business engagement – to date, 600+ companies have been consulted to gauge the demand in the sector and to ensure that the Framework is comprehensive but feasible and responsive to the needs of the sector.

Key highlights from the research to date include:

- **The need for standardized ESG reporting:** There is widespread recognition of the importance of sustainability reporting in tourism, with over 80% of engaged tourism companies ranking it as extremely important
- **Clear benefits of a global ESG Framework:** A harmonized ESG Framework can provide a common language and standardized approach to sustainability reporting, while encouraging companies to implement meaningful sustainability actions
- **Lessons to ensure broad adoption:** The Framework should focus on a core set of tourism-specific indicators and be simple, yet holistic, evidence-based, and adaptable to various industry and geographical contexts.

Our approach

- **Double materiality** perspective: combining financial and impact considerations
- **Industry-specific approach:** recognizing differences across companies in the sector
- **Multi-stakeholder engagement:** consensus-building at the center of the Framework
- **Alignment with ESG and UN standards** for measuring sustainability in the sector



Our Process

Phase 1 2023

- Preliminary desk and field research
- On the accommodation industry
- Europe and the Middle East

Phase 2 2024-2025

- Expansion of desk and field research
- All tourism industries and continents
- Identification of preliminary ESG indicators

Phase 3 2025-2026

- On-going formalization of the Framework: conceptual development and definition of core themes and indicators
- Alignment with the UN-endorsed Statistical Framework for Measuring the Sustainability of Tourism and key global sustainability frameworks
- Establishment of the Expert Group to guide the development and future direction of the Framework, with a balanced representation from tourism businesses, investors, standard setters, governments, international organizations and civil society

Project Timeline (tentative)

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2027	Implementation											
	Draft ESG Framework						Testing		Testing			
2026	1st Expert Group Meeting									Final ESG Framework		
	Phase 2 Research			Phase 2 Research		Phase 2 Research						
2025										Expert Group Creation		
	Phase 2 Research			Phase 2 Research		Phase 2 Research		Phase 2 Research				
2024												
	Phase 2 Research			Phase 2 Research		Phase 2 Research		Phase 2 Research				
2023		Phase 1 Research		Phase 1 Research		Phase 1 Research		Phase 1 Research				
	ESG Project Launch											
	Q1			Q2			Q3			Q4		
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

ESG Framework Structure

Proposed set of dimensions, measurement themes and sub-themes:

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 Management
Solid Waste Waste Generation (incl. Food, Plastic, etc.) Waste Disposal			ESG Practices ESG Strategy
Non-GHG Air Emissions Non-GHG Air Emissions			
Ecosystems & Biodiversity Impacts on Ecosystems & Biodiversity Nature-related Risk			

How can you be involved?

Expert Group Membership

Join our panel of experts and stakeholders to guide the process and contribute your knowledge to the development of the ESG Framework for Tourism Businesses

Sponsorship

Sponsor key project activities, research and events

Hospitality

Host meetings or events

For more information:

Statistics, Standards and Data Department

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Webpage: **ESG Framework for Tourism Businesses**



UN Tourism

The World Tourism Organization (UN Tourism) is the United Nations specialized agency for responsible, sustainable and universally accessible tourism.

In collaboration with its 160 Member States, 6 Associate Members and over 500 Affiliate Members, UN Tourism works to position tourism as a key driver of economic growth, inclusive development and environmental sustainability.