



BSI Standards Publication

**Human resource management —
Requirements and recommendations for
human capital reporting and disclosure**

National foreword

This British Standard is the UK implementation of ISO 30414:2025. It supersedes [BS ISO 30414:2018](#), which is withdrawn.

The UK participation in its preparation was entrusted to Technical Committee HCS/1, Human Capital.

A list of organizations represented on this committee can be obtained on request to its committee manager.

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