HEMEtrics

ISO 30414 PROFESSIONAL CERTIFICATION (For Auditors/Consultants/Practitioners)

GUIDELINES FOR INTERNAL AND EXTERNAL HUMAN CAPITAL REPORTING STANDARD

STRATEGIC ALLIANCE



















Why Human Capital Disclosure is Important in ESG Context?

Global economy is transforming from physical to intellectual capital. According to Ocean Tomo Intellectual Capital Equity USA, In 500 Fortune Companies, 90% of value creation in S&P 500 firms is attributed to intangible assets. Human capital cost consumes lion's share of intangible assets. With the rising investment in workforce, shareholders are keen to know as how this investment impacts the organization bottom line. There is a swell of interest by investors in human capital measurement and impact on the sustainability of organization. With the emergence of Environmental, Social, and Governance (ESG) framework, human capital has become important for investment analysis, both from social and financial impact perspective. Human capital is now a key consideration for most companies around the world.

It is recognized as one of the most important drivers of competitiveness, value creation, and sustainable competitive advantage. Worldwide investors are engaging with companies to improve the workforce risk disclosure to cope with rapid environmental and technological change. CEOs are under growing pressure from investors, government, regulators, customers, employees, and communities, to become more transparent in their investments and outcomes.



Top 6 Reasons for Human Capital Disclosure



Organizations have a fiduciary duty to communicate existing and potential future risks deemed material to their business.

Human Capital is clearly material to virtually any organization's current and future success, therefore a fiduciary responsibility exists to provide greater information to shareholders, creditors and others.

02

There is broad agreement by investors, boards directors, CEOs, CFOs, governments, human resources and workers.

That human capital has an impact on organizational success. CEO's state "Our people are our most valuable asset," or "It all starts with people." Shouldn't such asset information be disclosed to key stakeholders.

03

Companies need smart, effective employees to compete,

Understanding and quantifying human capital is critical for success and future growth internally within the organization.

04 The current disclosure gap obscures talent management effectiveness and material human capital risks to investors.

With no visibility into utilization of a firm's single largest expense, investors must rely on social media tidbits or simply make judgements on no information at all.

05

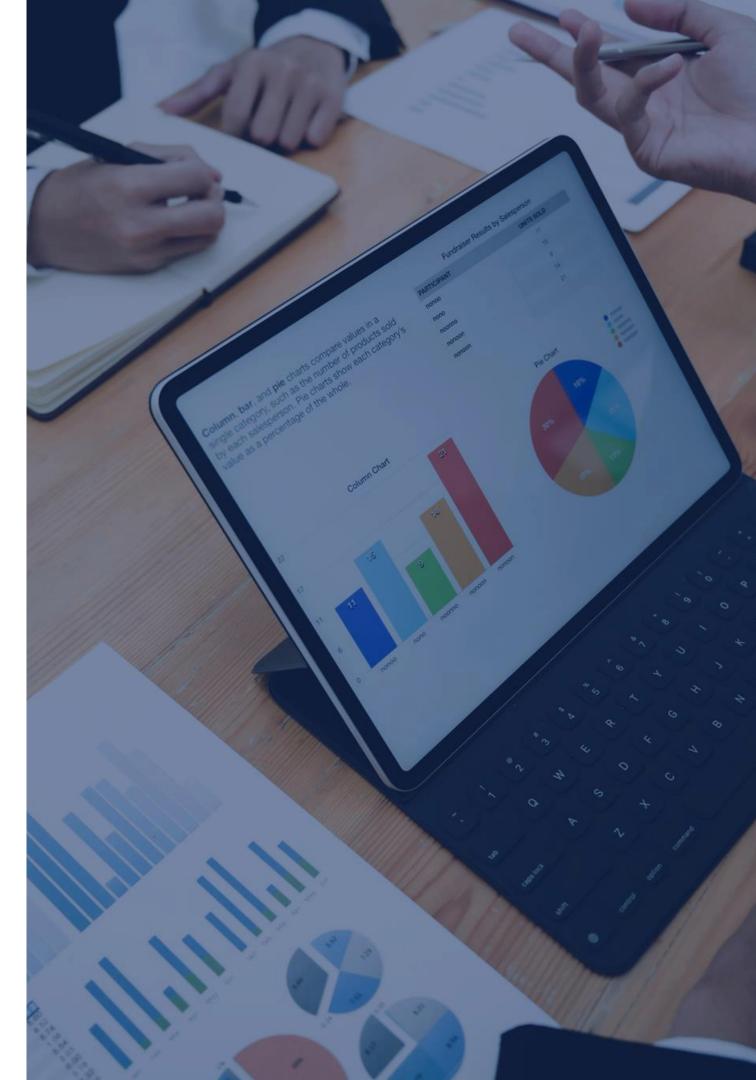
What gets measured gets managed.

For most organizations, human capital is not well measured except as a cost. This suggests unbalanced reporting with only the cost side of the equation represented and the value-add investment side missing.

06

Regulatory securities commissions, require extensive disclosure of all major assets.

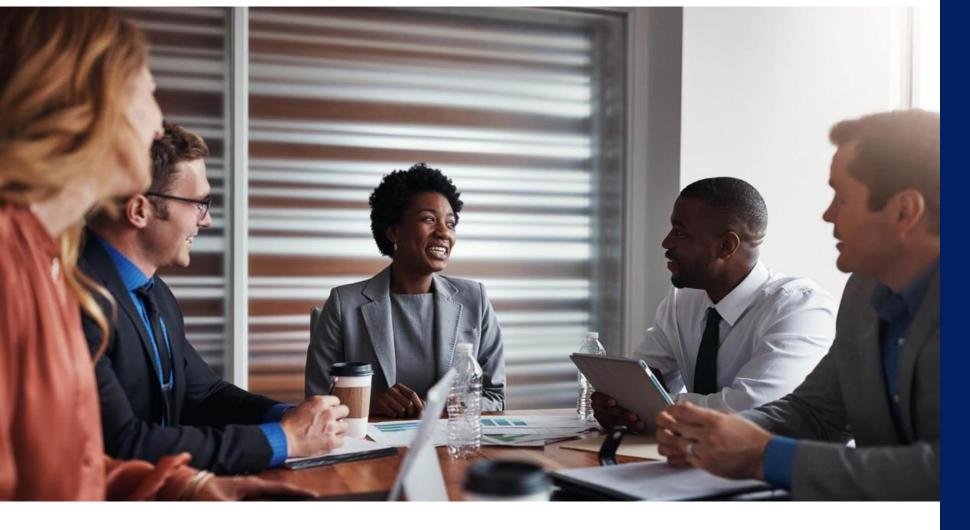
Including financial assets, physical assets, and technological assets such as patents. However, there is minimal disclosure of human capital which is, for most organizations, their largest annual operating expense.



How Global Standards Setter Organizations are Redefining ESG Reporting Requirements?

- 1. The European Union has issued Corporate Sustainability Directive Report.
- 2. The International Organization of Securities Commissions (IOSCO) has set out its intention to accelerate the harmonization of sustainability standards.
- 3.The US Securities and Exchange Commission (SEC) has amended its rules to enhance human capital disclosures.
- 4. The International Financial Reporting Standards (IFRS) Foundation has agreed to consult on broadening its mandate to include sustainability issues.
- 5.The International Federation of Accountants (IFAC) has called for the creation of an International Sustainability Standards Board to sit alongside the International Accounting Standards Board (IASB) under the auspices of the IFRS Foundation.
- 6.Leading voluntary framework and standard setters including Climate Disclosure Project (CDP), the Climate Disclosure Standards Board (CDSB), the Global Reporting Initiative (GRI), the International Integrated Reporting Council (IIRC) and the Sustainability Accounting Standards Board (SASB) have for the first time committed to work towards a joint vision.
- 7. These developments form the natural building blocks of a single, coherent, global ESG reporting system for sustainability of corporate value creation system.





What is ISO 30414?

ISO 30414 is an international standard titled "Human resource management" — Guidelines for internal and external human capital reporting." It provides a set of guidelines for organizations to report on various aspects of their human capital, both internally and externally. The standard aims to help organizations measure, manage, and report on their workforce effectively, with a focus on improving transparency and accountability. ISO 30414 provides a framework for reporting on 11 aspects of human capital, such as

- 2) benefits.
- **Diversity:** Representation of different demographics within the 3) workforce.
- **Leadership**: Quality and effectiveness of leadership within the 4) organization.
- **Organizational Culture**: The values, behaviors, and beliefs that shape the work environment.
- **Productivity**: Measures of workforce efficiency and effectiveness. 6)
- **Safety**: Workplace safety and health measures. 7)
- **Recruitment and Turnover**: Volume, quality, time to hire, exit analysis 8) Skills and Capabilities: The knowledge, skills, and competencies of 9) the workforce.
- continuity.
- organizational needs.



- 1) **Compliance**: Adherence to labor laws and regulations.
 - **Costs**: Financial aspects related to human capital, such as salaries and

10) **Succession Planning**: Strategies for maintaining leadership and talent

11) Workforce Availability: Availability of qualified personnel to meet



Identify measurement opportunities; diagnose HR financial and operational measures, understand the messages in measured data, with a view to become competitive, cost effective and yet responsive to business needs.

01



Quantify HR department's contribution to the overall bottom line, through solid, factual, and verifiable data and analyze toughest workforce decisions with easy-to-use mathematical formulas.

04

Accessible and transparent human capital data insights enhances internal and external understanding and assessment of investment in organization's human capital, its present and future performance along with financial and non-financial returns.

What is Purpose of Human **Capital Disclosure?**

02

03

Integrate measurement analytics with action plan through benchmarking, to achieve and surpass industry standards.

05

Stakeholders view intangibles alongside tangibles data to review companies' performance. As a result, assessing whether a company is set up for sustainable growth becomes much more valid. This disruption also provides a massive opportunity for HR professionals as they understand HR practices, and how HR systems captures data to support organization's value creation cycle.

Ultimate Goals of ISO 30414



Alignment with Business Strategy: ISO 30414 links human capital metrics to organizational goals, ensuring the workforce contributes to strategic objectives and ESG targets.



Enhanced Decision-Making: ISO 30414 enables HR to provide data-driven insights, leading to informed decisions on talent management and planning that align with ESG goals.



Improved Transparency and Accountability: Regular reporting on human capital metrics demonstrates a commitment to ethical practices and employee well-being, boosting stakeholder confidence and meeting ESG expectations.



Benchmarking and Comparability: Standardized HR metrics allow organizations to benchmark performance, identifying best practices and areas for improvement, enhancing overall ESG performance.

Benefits of Human Capital Disclosure Standard

01	The use of standardized and agreed data, which describes organizational
02	The improvement of HRM processes that support good practice in estab relations;
03	Greater understanding of the financial and non-financial returns that a human capital;
04	Accessible and transparent reporting of human capital data and insunderstanding and assessment of an organization's human capital and its



value in a broadly comparable sense;

lishing and maintaining positive employment

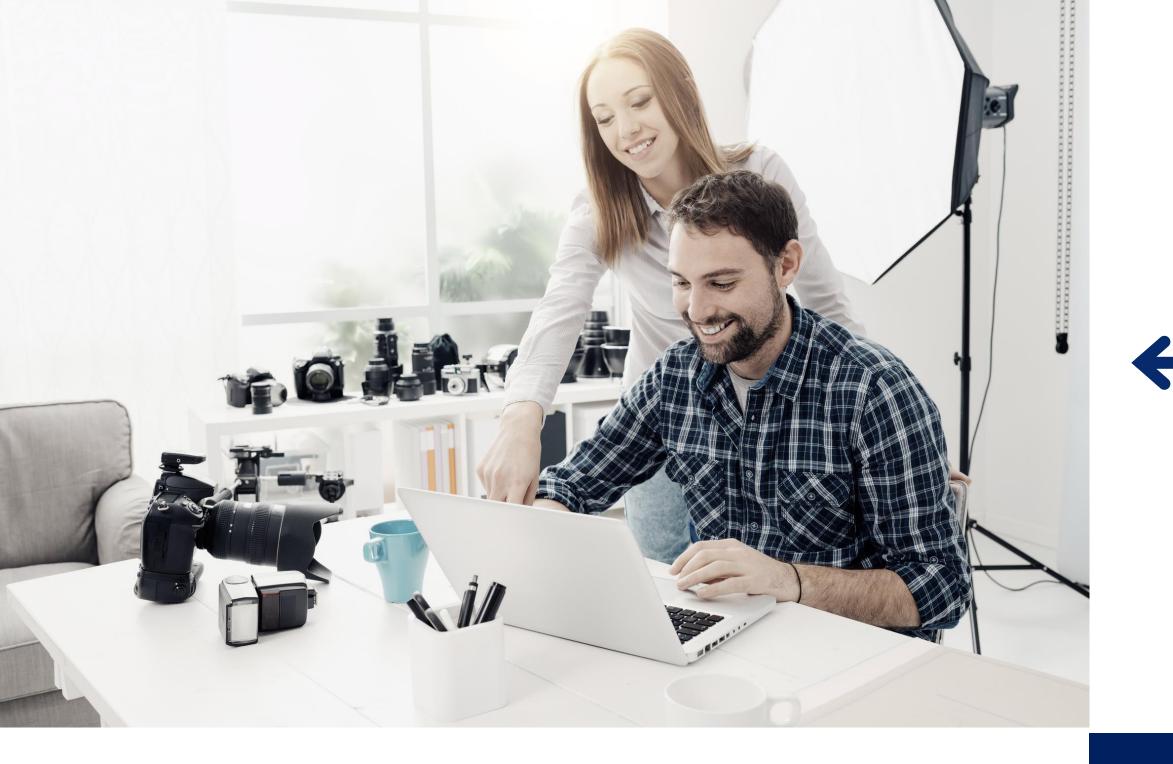
are generated as a result of investments in

sights that enhances internal and external s present and future performance.



What Services are provided by HR Metrics?

Diagnostic audit
Organizational Certification
Professional certification



Professional Certification Prepares you for New Roles



Learning Options

Option 1: Self-Paced Individual Online Training

- a. Fee is US 1,000 \$
- b. Can be subscribed anytime.
- c. 8 recorded videos of one hour each
- d. 8 assignments of metrics computation and guidance via email

Option 3: Public Training Online Program

- a. Fee is US 1,200 \$
- b. 4 interactive online sessions of 2 hours each via zoom on alternate days (27th Jan - 3rd Feb)
- c. 8 assignments of metrics computation via email and guidance via zoom

Learning Pack

- 1. Soft copy of ISO 30414 (HR Metrics will purchase and provide)
- 2. Soft copy of ISO 30400: HR Vocabulary
- 3. ISO 30414 Training Manual
- 4. ISO 30414 Metrics computation exercises
- 5. Online Tuition classes

Option 2: Instructor Led Individual Online Coaching

- a. Fee is US 2,000 \$

- - via zoom

b. Dates will be worked out with consultation of Coach c. 8 interactive online sessions of one hour each via zoom d. 8 assignments of metrics computation via email and guidance



TYPES OF CERTIFICATIONS

- 1. There are 2 types of certifications.
- consultant on ISO 30414.

Exam Structure

1. ISO 30414 CERTIFIED PRACTITIONER

- Online proficiency test containing 30 multiple choice questions. а.
- Time is one hour. b.
- Passing marks are 70%. C.
- Passed candidates will get "Certification". Those not passed or d. not appeared, will get "Certificate of Participation".

2. ISO 30414 CERTIFIED AUDITOR

- Online proficiency test containing 30 multiple choice questions, a. time is one hour. (weightage 30%)
- Case study-based audit proposal and audit report writing. b. (weightage 40%)
- c. Judgment test. (weightage 30%)
- Passing marks are 70% for all tests. d.
- Passed candidates will get "Certification". Those not passed or e. not appeared, will get "Certificate of Participation".

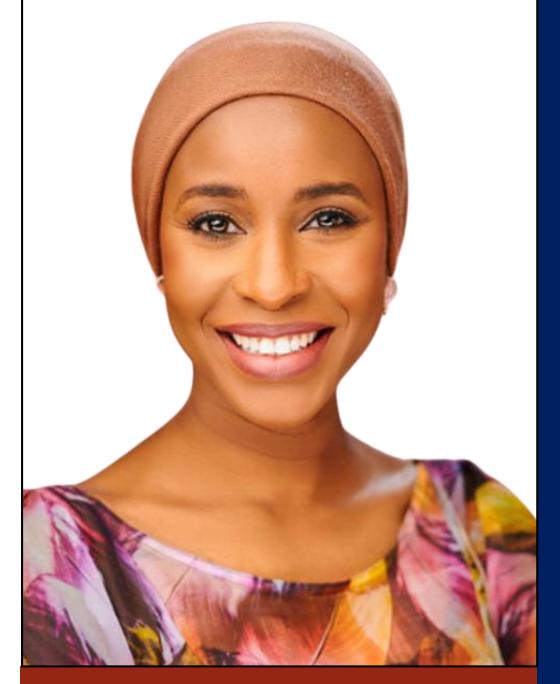
Exam Retake

a. ISO 30414 CERTIFIED PRACTITIONER: This is meant for professionals who are interested in implementing ISO 30414 in organization. **b. ISO 30414 CERTIFIED AUDITOR:** This is meant for professionals who are not only interested in implementing but also want to become auditor or

2. There is no difference in the fee structure for both certification.

1. In case of not passing, exam can be rescheduled any time with a gap of at least one week. 2. Exam retake for CERTIFIED PRACTITIONER is US 200 \$ and CERTIFIED AUDITOR is US 300 \$.

Instructor



Aisha Garba Chartered MCIPD

Founder & CEO Aifa Consulting Ltd. Aisha Garba is an accomplished executive with two decades of experience driving transformative growth, digitalisation, ESG, and operational excellence across diverse sectors, including Financial Services, Insurance, Wealth Management, Telecoms, and Education. Her expertise spans strategic planning and execution, talent management, people analytics, performance management, and organisational design.

As the founder and CEO of Aifa Consulting, Aisha leads the firm in delivering actionable organisational strategies and workforce development solutions. Prior to this, she held leadership roles, including Acting Managing Director and Head of Corporate Services at Veritas Kapital Assurance (VKA), and key positions at TAK Asset Management, Mainstreet Bank (now Polaris), and United Bank for Africa (UBA). Aisha's achievements include transforming loss-making business units into profitable operations, elevating human capital reporting to international standards (ISO 30414), and enhancing employee experiences, which have resulted in higher engagement and customer satisfaction. Her proactive approach to ESG initiatives has strengthened employer branding and sustainability efforts, notably reducing carbon footprints. She has received both national and international recognition for her innovative HR strategies, including the 2021 People First Organisation Award and the 2022 HR Oscars Recognition.

Aisha is a Founding Member of the Society for People Analytics, Co-Chair of the National Mirror/Technical Committee on Human Resources Management for SON (Standards Organisation of Nigeria), and the first recognised expert from Africa in the Human Capital Impact Global Expert Network, an exclusive, invitation-only group, contributing to the advancement of ISO 30414.

Beyond her corporate responsibilities, Aisha is committed to mentoring aspiring leaders, championing diversity and inclusion, and supporting community initiatives. She is a sought-after speaker and thought leader, continually inspiring others with her dynamic leadership and dedication to excellence. Aisha is a Chartered Member MCIPD, Certified ISO 30414 Lead Consultant/Trainer, ISO 9001 Senior Lead Auditor, Certified Employer Brand Leader, Certified OKR Professional, Licensed Human Practitioner (ACIPM), Chartered Insurer (ACIIN), Practitioner Chartered Quality Institute (PCQI).

CEO HR Metrics



Zahid Mubarik SHRM-SCP, SPHRi, GPHR

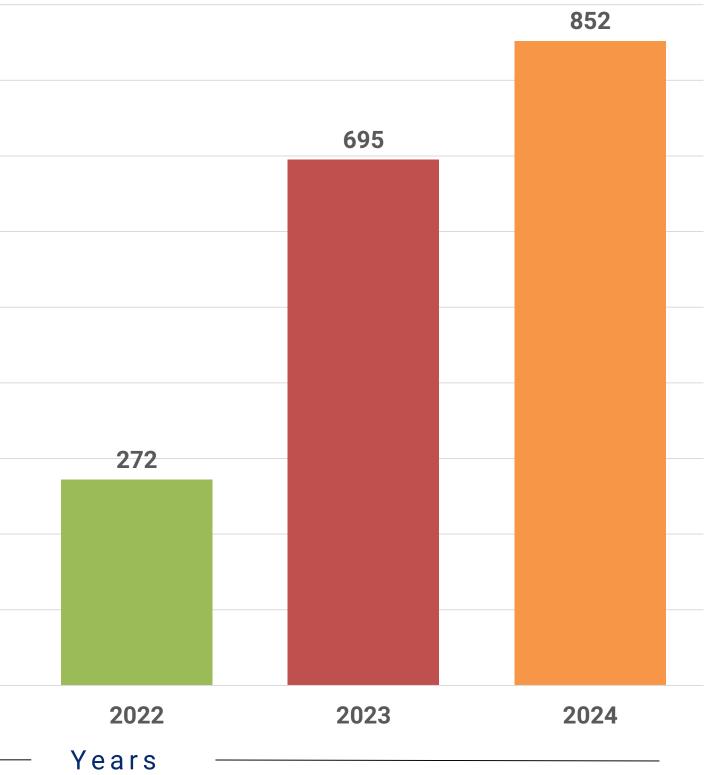
CEO HR Metrics President SHRM Forum Pakistan Member ISO HR Standards Technical Committee 260 Member Pakistan Stock Exchange Task Force on ESG Zahid Mubarik is an internationally acclaimed visionary thinker, writer, speaker, thought leader and influencer of ISO Geneva Technical Committee 260 on human capital development, analytics, diversity and inclusion. He is the founding member for developing HR global Standards. He actively took part in ISO face to face meetings for global HR Standards development at American National Standards Institute (Washington DC), British Standards Institute (London), Standards Australia (Melbourne), The Royal Netherlands Standardization Institute (Rotterdam), Association Française de Normalisation (Paris), Singapore Standards Council, The National Standardization Agency of Indonesia (Bali) and UNI-Ente Nazionale Italiano di Unificazione (Milan). Zahid has the honor of being distinguished speaker in in-person international conferences and seminars on human capital analytics at Las Vegas, Beijing, Moscow, Baku, Hanoi, Dubai and Abu Dhabi. His analytical papers and expert talks have been featured by national/international media including Microfinance Gateway World Bank Washington, CNBC, Dawn, Business Recorder, Business Plus TV and Gulf Economist. Zahid served as Global Chair of ISO Working Group on HR Metrics Standards. During his leadership, ISO published two global HR standards including ISO 30410: Impact of Hire and ISO 30411: Quality of Hire. He also served as member of Working Group developing ISO 30414: Guidelines for Internal and External Human Capital Reporting. He groomed and facilitated certification of 700+ consultants/practitioners worldwide with a heavy concentration in Tokyo Japan. Zahid is SHRM USA Partner in Pakistan. SHRM is world largest HR association having 340,000+ members in 165 countries. He introduced SHRM competency based global HR certifications in Pakistan and developed more than 200 people. He served as Board Director, The Centre for Global Inclusion USA. He introduced Global Diversity, Equity & Inclusion Benchmarks Standards in Pakistan and facilitated 65 large multinational and national corporations in implementing Global DEI Benchmarks Standards. Zahid is a former member of Pakistan Stock Exchange and Pakistan Institute of Corporate Governance Task Force on ESG Disclosure. He has a knack in linking human capital metrics with business outcomes to transform organization on (S-Social) part of ESG. He is the Chief Editor of HR Magazine Workforce Tomorrow.



Highlighting the growth rate of ISO 30414 certified alumni, this graph reflects the expanding reach of human capital standards, demonstrating increasing global adoption and expertise in the field.

ISO 30414 Certified Alumni Growth Rate

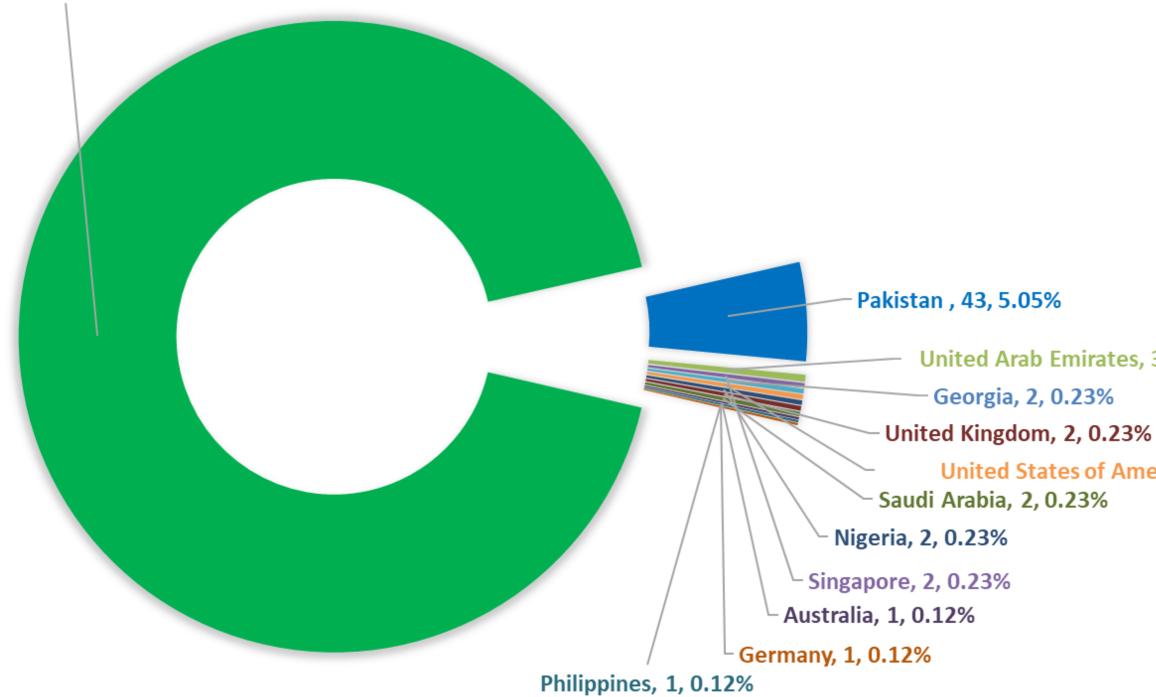
900			
800			
700 —			
600			
500			
400			
300			
200			
100		65	
0	22		
0	2020	2021	



ISO 30414 Alumni Worldwide

Illustrating HR Metrics' expertise in fostering global collaboration, this graph highlights the growth of a skilled, ISO 30414-certified workforce across multiple markets.

Japan, 791, 92.84%



United Arab Emirates, 3, 0.35%

- United States of America, 2, 0.23%

- Japan
- Pakistan
- United Arab Emirates
- Singapore
- Georgia
- United States of America
- Nigeria
- United Kingdom
- Saudi Arabia
- Australia
- Philippines
- Germany

Testimonials



Shunsuke Hosaka

Founder & CEO HCProduce Inc. Japan

The ISO 30414 Professional Certification Program of HR Metrics provided him a lot of knowledge and practical skills that the Standard's document itself does not tell. Also, thanks to Mr. Zahid Mubarik, who has long contributed to the establishment of the ISO 30414 and shared his profound knowledge and experiences as an instructor. While the lectures provided with the details of each metric and understanding of the formulas, the case study allowed him to prepare for the real audit for ISO 30414 Standard. Owing much to this program, he was 30414 the able to become first ISO consultants/auditors in Japan, and Dream Incubator Inc. will be able to assist organizations to conform with global expectations as well as investors' growing concerns on Human Capital Management.



Nadia Akbar Huda

Director- HR Vital Pakistan Trust Pakistan

She always quotes: "if we cannot measure, we cannot improve"; therefore, HR analytics and metrics are very close to her heart, and that's why she feels that ISO 30414 gives us the quantitative view of our most valuable asset and resource i.e., People. Its 11 clusters show the exact performance of the HR department as well as the overall health of the organization. It not only shows the correct picture of the organization to its internal stakeholders but also depicts the arowth opportunity and future viability to its external stakeholder.





Muhammad A. Laghari

Chief Human Capital Officer ALJ International UAE

Dr. Laghari sees People and Human Resources as a critical asset, which many organizations recognize yet fail to effectively quantify in terms of the value HR/People bring to their organization. He believes ISO 30414 adoption will not only help with quantifying the value but will also bring about transparent reporting practices. Dr. Laghari believes his ISO 30414 certification journey was an important milestone in his continuous learning journey, which helped him build on his understanding of HR concepts and metrics.

Certified Alumni of HR Metrics

GLOBAL









CEO

Nigeria

Ana Gagua Organisational Development. Aifa Consulting Ltd. Human Capital Management, Learning and Development Consultant Georgia



Fumie Nakao P&C Operations Manager Mercari USA



Hammad Akram Head, Organizational Effectiveness & Rewards SIPCHEM Saudi Arabia



Juan Paolo Arao **Chief People Officer** TecSurge Philippines



Executive Consultant

Kotora Co., Ltd.

Japan



and Trainer

Georgia



Kohei Sugawara Co-founder & Officer Career Consultant HCProduce Inc. Japan



Noriaki Kagawa Representative Director -HR Technology Consortium, CEO- High Growth Company Co., Ltd., Japan



Oliver Kothrade Rebeca Fernández HR Director CEO & Co-Founder Panasonic Consumer Electronics Europe Germany



Rupak M. Zaidi HR Consultant & Senior Faculty Cambridge Academy of Professionals & World Academy UK Bangladesh



Ryoichi Suwa Associate Client Partner Korn Ferry Japan



Dr. Sabrina Pit Director Work Wiser International Australia



Founder & CEO

HCProduce Inc.

Japan

Japar

Takashi lwamoto Professor of Yamagata University, & Contract Consultant of HCProduce Inc.

PAKISTAN



Nadia Akbar Huda Director- HR Vital Pakistan Trust Pakistan



Dr. Sitwat Husain Group Head HR Habib Bank AG Zurich Pakistan



AwAre

UK

Rizwan Mahmud General Manager HR, Admin, IT and Security AJCL (Pvt) Limited Pakistan



M. Haroon Khan Director People & Organization Mobilink Microfinance Bank Pakistan



Adnan Saeed Head of Training & OD Ferozsons Laboratories Ltd. Pakistan



Anam Ayub Lead - HR Shared Services Midas Safety Pakistan



Ayesha Sikander Manager HR & Process Improvement eshifa Pakistan



041 0 00 CERTIFIED ROFESSIONA







Koichiro Sugie Director Kotora Co., Ltd. Japan



Lee Tee Ling Principal Consultant Just HR Pte Ltd Singapore



Margaret Balogun HR & Training Advisor KC Gaming Networks Ltd (Bet9ja) Nigeria



Masanori Koide Senior Strategy- Manager Customer Success Group Salesforce Tokyo, Japan



Muhammad A. Laghari Chief Human Capital Officer ALJ International UAE



Tamica Price Client Relationship Manager Dekh Solutions The Bahamas



Tham Chien Ping Principal Associate Consultant JustHR Pte Ltd Singapore



Tipu Zaheer Head of Compensation & Benefits ENGIE UAF



Tsuyoshi Hara Senior Representative Japan International Cooperation Agency Japan



William Liu Senior Managing Partner Human Future Co., Ltd. Tokyo, Japan

Senior Consultant and Facilitator CUBE Consulting Pakistan



Faroog Ahmad Additional Director (HR & Admin) Puniab Healthcare Commission Pakistan



Faroog Bilal Deputy Director HR DHA Karachi Pakistan



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Fatima Chishti HRBP Samsung Electronics Pakistan & Afghanistan Pakistan

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PAKISTAN



Hashim Khan Director Administration Defence Housing Authority (DHA) Karachi Pakistan



Jehanzeb Khan HR Professional Pakistan



Junal Maria D'cruz HR Business Partner Bayer Pakistan (Pvt) Ltd. Pakistan



Kashan Akram Head of Human Resources Cnergyico Pk Limited Pakistan



Khadija Bint Qasim Senior Executive FFBL Pakistan



Maryam Basit Senior Executive (Talent Acquisition, Learning & Development) FFBL Pakistan



Mohsin Nishat Head of Human Resources Sustainability & Communications Sapphire Textile Mills Limited



Sadia Shah Senior Manager Performance Former Senior Manager HR HR Metrics Pakistan



Sadia Jehanzeb Sameer Damani HR Business Partner Midas Safety Habib University Pakistan Pakistan



Dr. Samina Karim Executive Manager Organizational Development Mobilink Microfinance Bank Pakistan



Sana Rehman DM Recruitment & Training Pakistan Suzuki Motors Pakistan



Sanna Fakher Lead HR Business Partner Head HR Communications & Insights Driven Research Pakistan



Saglen Sher Employer Branding NBP Pakistan



Usman Shabbir Manager Corporate Administration PTCL Pakistan





University Malaysia Pakistan



Ahmed Kalimi Manager Human Resources Aga Khan University Pakistan



Tashfeen Abdullah Department Head HR Analytics Faysal Bank Limited Pakistan



Umer Raza Bhutta CEO & Founder **Abundance Business** and Consulting Pakistan









Muhammad Bilal Head of HR Operations Bayer Pakistan (Pvt) Ltd. Pakistan



M. Waqas Head of HR Governance & Services Khushhali Microfinance **Bank Limited** Pakistan



M.Waqas Rafique Head Of OD Cotton Web Ltd. Pakistan



Muhkam Wali Khan Head of HR Aga Khan Agency for Habitat Pakistan



Romana Aziz **HR** Professional Pakistan



Shahina Hussaini Senior Manager HR Policies & Governance HBL Pakistan



Shams Iqbal Freelance Consultant Pakistan



Sidra Jamal Deputy Executive- Compensation & Benefits Fauji Fertilizer Company Ltd.



Sikander Rathore Business Partner Transformation Segment Bayer Pakistan (Pvt) Ltd. Pakistan



Syed Sajid Raza Senior Human Resource Consultant Milan Solutions Pakistan

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Waqas Waseem Head of HR & Admin Askari Life Assurance Company Limited Pakistan



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