

AA1000

**STAKEHOLDER
ENGAGEMENT
STANDARD v3**

DRAFT

FOR CONSULTATION PURPOSES ONLY

CONTENTS

| | |
|--|-----------|
| LETTER TO STAKEHOLDERS | 5 |
| About AccountAbility | 6 |
| The AccountAbility Standards Board..... | 6 |
| FOREWARD | 7 |
| INTRODUCTION | 8 |
| Background..... | 8 |
| Key Definitions | 8 |
| Why Stakeholder Engagement is an Imperative..... | 9 |
| Interoperability and Alignment with Other Standards..... | 9 |
| HOW TO USE THE AA1000SES v3 | 10 |
| PHASE ONE: STRATEGY | 12 |
| 1.1 Establishing the Stakeholder Engagement Strategy..... | 12 |
| 1.2 Strategic Purpose | 12 |
| 1.2.1 Understanding the Context of the Stakeholder Engagement Strategy | 12 |
| 1.2.2 Ensure Stakeholder Engagement Supports Organisational Strategy | 13 |
| 1.3 Commitment to the AA1000 AccountAbility Principles (AA1000AP) | 14 |
| 1.4 Strategy Contents | 15 |
| 1.4.1 Set a Clear Objective | 15 |
| 1.4.2 Define the Scope of the Strategy..... | 16 |
| 1.4.3 Stakeholder Identification and Prioritisation..... | 17 |
| 1.4.4 Engagement Methods | 19 |
| | 20 |
| 1.4.5 Establish Strategy Level Indicators (KPIs & Metrics) | 20 |
| 1.4.6 Integrate Stakeholder Engagement into Governance | 20 |
| 1.4.7 Integrate Systems and Data Management into Stakeholder Engagement Strategy | 21 |
| 1.4.7 Periodic Reviews..... | 22 |
| PHASE TWO: DESIGN | 23 |
| 2.1 Planning Individual Engagements | 23 |
| 2.2 Purpose of the Engagement..... | 23 |
| 2.3 Scope | 24 |
| 2.3.1 Define the Subject Matter and Scope Boundaries | 24 |
| 2.3.2 Determine the Mandate and Ownership of the Engagement | 24 |
| 2.3.3 Specify the Timeframe | 24 |

| | |
|--|-----------|
| 2.4 Stakeholder Profiling, Identification, and Mapping..... | 25 |
| 2.4.1 Identify Stakeholders..... | 25 |
| 2.4.2 Map Stakeholders..... | 26 |
| 2.5 Important Organisational Considerations..... | 26 |
| 2.5.1 Use of Digital Support/Technology..... | 26 |
| 2.5.2 Ethical Considerations..... | 27 |
| PHASE THREE: ENGAGE..... | 28 |
| 3.1 Plan..... | 28 |
| 3.1.1 Determine Engagement Level(s) and Method(s)..... | 28 |
| 3.1.2 Identify Parameters of Engagement..... | 29 |
| 3.1.3 Draft Engagement Plan..... | 29 |
| 3.2 Do..... | 30 |
| 3.2.1 Mobilize Resources..... | 30 |
| 3.2.2 Establish Engagement Indicators (KPIs & Metrics)..... | 31 |
| 3.2.3 Build Capacity..... | 31 |
| 3.2.4 Risk Evaluation..... | 32 |
| 3.2.5 Invite Stakeholders to Engage..... | 33 |
| 3.2.6 Brief Stakeholders..... | 33 |
| 3.2.7 Transparency with Stakeholders..... | 34 |
| 3.2.8 Engage..... | 34 |
| 3.3 Check..... | 35 |
| 3.3.1 Document Engagement Actions and Findings..... | 35 |
| 3.3.2 Evaluate the Engagement..... | 35 |
| 3.3.3 Develop an Action Plan..... | 35 |
| 3.3.4 Document the Action Plan Responsibilities..... | 36 |
| 3.4 Act..... | 36 |
| 3.4.1 Learn and Improve..... | 36 |
| 3.4.2 Monitoring..... | 36 |
| 3.4.3 Final Engagement Report..... | 37 |
| PHASE FOUR: MEASURE..... | 38 |
| 4.1 Monitoring and Evaluation of Individual Engagements..... | 38 |
| 4.2 Validating Stakeholder Engagement Performance..... | 39 |
| 4.2.1 Regular Monitoring and Evaluation..... | 39 |
| 4.2.2 Monitoring Plan..... | 39 |

| | |
|--|-----------|
| 4.2.3 Aggregate and Assess Similar Engagement Outcomes | 39 |
| 4.3 Outcome Methods..... | 40 |
| 4.4 Communicating Outcomes | 40 |
| 4.4.1 Internal Communication | 40 |
| 4.4.2 External Communication | 41 |
| PHASE FIVE: IMPROVE | 42 |
| 5.1 Evaluating the Role and Purpose of Stakeholder Engagement Within the Organisation..... | 42 |
| 5.1.1 Common Indicators for Purpose Change..... | 42 |
| 5.2 Determining the Required Response | 43 |
| ANNEX | 44 |
| A. Definitions..... | 44 |
| B. References | 45 |
| C. Timeline..... | 46 |
| D. AA1000SES V3 – Code of Practice | 47 |
| E. The AA1000 Series of Standards..... | 48 |
| F. Use of AA1000SES v3 in Reporting and Assurance | 49 |
| ACKNOWLEDGEMENTS..... | 50 |
| AccountAbility Representatives..... | 50 |
| AA1000SES v3 Working Group Members..... | 50 |
| Practitioner Review Committee | 51 |
| Assurance Review Committee | 51 |

LETTER TO STAKEHOLDERS

[To be inserted]

About AccountAbility

AccountAbility is a leading global standards and consulting firm that works with businesses, investors, governments, and multilateral organisations to innovate and advance the global sustainability agenda by improving the practices, performance, and impact of organisations. We focus on delivering practical, effective and enduring results that enable our clients and standards users to succeed. AccountAbility operates globally from offices in New York, London, Riyadh, and Dubai, through a highly qualified team that has received awards and recognition by the Financial Times, Forbes, and Capital Finance International.

The AccountAbility Standards Board

The AccountAbility Standards Board frames the vision, approves the strategy, and oversees the ongoing development of the AA1000 Standards.

The composition of the Board is designed to provide a broad representation from public and private sectors, civil society, and the standards community.

The members of the AccountAbility Standards Board are:

| | |
|----------------------------|---|
| Dr. Natasha Matic | Chair, AccountAbility Standards Board Executive Director of the Global Common's Alliance's AccountAbility Accelerator (GCAA), US |
| Ms. Amy Springsteel | Member, AccountAbility Standards Board, US |
| Mr. Dongsoo Kim | Director of the Sustainability Management Centre at the Korea Productivity Centre (KPC), Korea |
| Dr. Glenn Frommer | Former Managing Partner, ESG Matters Aps, Denmark |
| Mr. Murray Sayce | Global Head of Sustainability Solutions, BSI, UK |

FOREWARD

AccountAbility's AA1000 Series of Standards are intended to build trust in the constantly evolving sustainability landscape. They equip practitioners and business leaders with practical, principles-based, and user-friendly guidance to measure, manage, disclose, and assure sustainability performance.

Since the release of the latest version of the AA1000 Stakeholder Engagement Standard (AA1000SES v2) in 2015, significant changes, including environmental, social and governance issues becoming a higher priority, sustainability integration increasingly becoming an expectation and the transformation in engagement "ways and means", have all resulted in a more formalized, dynamic, and responsive stakeholder engagement that acts as the foundation of responsible corporate governance.

The advent, commercialization, and proliferation of digital platforms, including social media and stakeholder management software, have completely revolutionized and democratized the engagement landscape. Stakeholders have more visibility than ever before – both, to amplify their voices and to observe the decisions and activities of organisations and their leadership. Organisations have had to navigate the risks of exposure and opportunities for more equitable representation that have emerged in this new era – and a structured, relevant, and balanced approach is increasingly necessary for long-term planning and resilience.

Adding complexity to the new engagement management mandate, prominent and emerging sustainability disclosure frameworks, standards, and regulations, such as the Global Reporting Initiative (GRI)¹, European Sustainability Reporting Standards (ESRS)², Corporate Sustainability Reporting Directive (CSRD)³, International Finance Reporting Standards (IFRS S1 & S2)⁴, Taskforce for Nature-based Financial Disclosures (TNFD)⁵, and Taskforce on Inequality and Social-related Financial Disclosures (TISFD)⁶, for example, all require stakeholder engagement for compliance. It has also been identified as a critical consideration for meeting the UN Sustainable Development Goals (SDGs)⁷. This is just the tip of the iceberg on global changes requiring an increasing focus on an organisation's impact, not just on itself, but, also, on its stakeholders.

AccountAbility has developed the AA1000 Stakeholder Engagement Standard (AA1000SES v3) to support organisations in navigating these challenges, to ensure that long-term value is provided for both the organisation and its stakeholders. The Standard enables practitioners to be transparent, accountable, and proactive in their approach.

As is the case for AccountAbility's other Standards and Guidance Documents, the AA1000SES v3 has been designed for compatibility and interoperability with global reporting standards and will remain both adaptable and applicable in an environment where sustainability regulations and requirements continue to evolve. *Please refer to our Interoperability Guidance [\[link to be inserted once finalised\]](#) for further detail.*

We are grateful to our partners and advisors who contributed to the development of this Standard, and we are excited to share this as a demonstration of AccountAbility's commitment to advancing the sustainability agenda, driving meaningful impact, and improving stakeholder engagement practices in line with responsible business conduct.

¹ Global Reporting Initiative, [\[final link upon publication\]](#)

² European Sustainability Reporting Standards, [\[final link upon publication\]](#)

³ Corporate Sustainability Reporting Directive, [\[final link upon publication\]](#)

⁴ International Finance Reporting Standards, [\[final link upon publication\]](#)

⁵ Taskforce for Nature-based Financial Disclosures, [\[final link upon publication\]](#)

⁶ Taskforce for Inequality & Social-related Financial Disclosures, [\[final link upon publication\]](#)

⁷ UN Stakeholder Engagement & The 2030 Agenda, A Practical Guide

INTRODUCTION

The AA1000 Stakeholder Engagement Standard (AA1000SES v3) is:

- ▶ A generally applicable, open-source framework for assessing, designing, implementing, and communicating an organisation's stakeholder engagement plans, activities, and outcomes
- ▶ A practical guide to identifying, mapping, prioritizing, engaging, and responding to stakeholders
- ▶ Forward-looking, to ensure current and future relevance, developed in alignment with existing and emerging frameworks, standards, leading practices, local guidelines, and regulatory requirements related to stakeholder engagement and sustainability disclosures
- ▶ Intended to be highly adaptable and applicable to organisations of all sizes, geographies, domains, industries, and maturity levels

It can be used as a guide to building and maintaining robust enterprise-wide stakeholder engagement strategies and practices.

Background

The AA1000SES v3 forms part of AccountAbility's AA1000 Series of Standards. These are principles-based frameworks used by global businesses, private enterprises, governments, and other public and private organisations to implement and demonstrate responsible, accountable, and sustainable practices.

The AA1000 Series of Standards consists of three primary standards:

- ▶ AA1000 AccountAbility Principles (2018)
- ▶ AA1000 Assurance Standard v3 (2020)
- ▶ AA1000 Stakeholder Engagement Standard v3 (2027)

The AA1000 Series of Standards are anchored to the AA1000 AccountAbility Principles (AA1000AP) of **Inclusivity, Materiality, Responsiveness, and Impact**. These Principles, as are explained in depth in section 1.3, underpin transparent, accountable, and responsible stakeholder engagement and sustainability practices, performance, and impact.

Key Definitions

A **stakeholder** is any individual or group who can affect or be affected by an organisation's decisions, products, services, practices, or performance.

- ▶ **Business stakeholders** are defined as any individuals or groups that have an interest in an organisation's upstream and downstream operations, products, services or business performance, encompassing suppliers, business partners, and investors, as well as communities, workers, and consumers. The stakeholders are defined by their relationship with the organisation.
- ▶ **Affected stakeholders** (commonly referred to as "impacted stakeholders" or "rights holders") are defined as any individuals or groups whose rights are at stake, and who are directly or indirectly affected, by an organisation's operations, products or services. These stakeholders are defined by the impact they experience regardless of their relationship with the organisation.

Stakeholder engagement is the process of creating structured and ongoing opportunities for stakeholders to share information, insights, or perspectives, express needs or expectations, and

participate in open dialogue, leading to more informed decisions, enhanced strategy, governance, program design, and tangible outcomes that benefit both the organisation and its stakeholders.

Why Stakeholder Engagement is an Imperative

Ultimately, stakeholder engagement is about engaging, empowering, and aligning stakeholders with organisational goals, and vice versa. Stakeholder engagement is not a “one-size-fits-all” approach. It is shaped by the organisation’s activities, risks, and operating context, and it is not a “one-off” or “checkbox” exercise, but an ongoing process to foster co-creation and collaborative governance by ensuring that two-way communication and stakeholder insights are continually and intentionally heard and considered.

Stakeholder engagement should inform the organisation’s understanding of the impacts of its actions and the effectiveness of its responses.

According to the OECD, meaningful engagement focuses on creating mutual strategic value for the organisation and its stakeholders. It is open, transparent, conducted in good faith, and responsive to the views, experiences, and expectations being exchanged.⁸

To ensure that meaningful engagement is achieved in practice:

- ▶ Commit to the four AccountAbility Principles (**Inclusivity, Materiality, Responsiveness, and Impact**)
- ▶ Have a clearly defined purpose
- ▶ Include a clearly defined objective that stakeholders can understand
- ▶ Establish a formalized decision-making process aligned to the organisation’s governance structure
- ▶ Focus on issues that are relevant and material (financially and impact-driven)
- ▶ Define and integrate the engagement process within the organisation
- ▶ Enable clear opportunities for dialogue
- ▶ Be transparent to ensure accountability to stakeholders
- ▶ Prioritize value creation for the organisation and/or its stakeholder(s)
- ▶ Align with stakeholder needs and expectations
- ▶ Collaborate proactively and productively with stakeholders for co-created processes and outcomes

Interoperability and Alignment with Other Standards

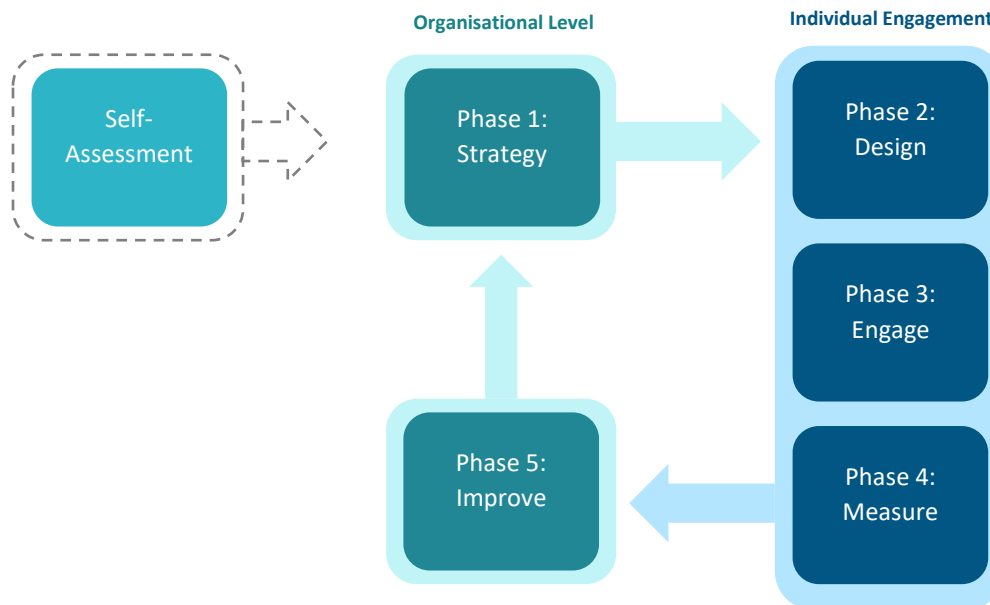
The AA1000SES v3 is interoperable with other reporting standards and will remain adaptable to sustainability regulations and requirements. The AA1000SES v3 provides instructions on how to ensure consistent, high quality stakeholder engagement is implemented across the organisation. Put into practice, these standards can help organisations respond in a comprehensive and balanced way to material topics, risks, impacts, and opportunities. *Please refer to the Interoperability Guidance for more information [link to be inserted once finalised].*

⁸ OECD Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector

HOW TO USE THE AA1000SES v3

Figure 1: The 5-Phases of the AA1000SES v3

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



Prior to applying the AA1000SES v3, organisations are encouraged to conduct a AA1000SES v3 Self-Assessment. Please refer to the AA1000SES v3 Self-Assessment Toolkit [\[link to be inserted once finalised\]](#).

The AA1000SES v3 Self-Assessment is a pre-design diagnostic, intended to inform enhanced stakeholder engagement strategy design and calibrate the organisation’s ambition level.

The AA1000SES v3 is organized into five phases:

- ▶ Phase 1 (Strategy) outlines how organisations or functions must shape a clear stakeholder engagement strategy that ensures consistent organisation-wide adoption and implementation. Phase 1 can also be used to assess and improve an existing strategy.
- ▶ Phases 2 (Design), 3 (Engage), and 4 (Measure) establish the requirements for good-quality stakeholder engagement processes and practices, as well as common measures of engagement success and impact.
- ▶ Phase 5 (Improve) outlines how to assess the effectiveness of a stakeholder engagement strategy. This will also guide users in the determination of what responses and actions will maintain continued effectiveness and value creation in future engagements.

The AA1000SES v3 operates at two distinct, yet complementary levels. Phase 1 and 5 focus on the organisational level, whilst phases 2-4 operate the individual engagement level.

Baseline Requirement

Each section will outline the required actions in boxes under the instructional heading.

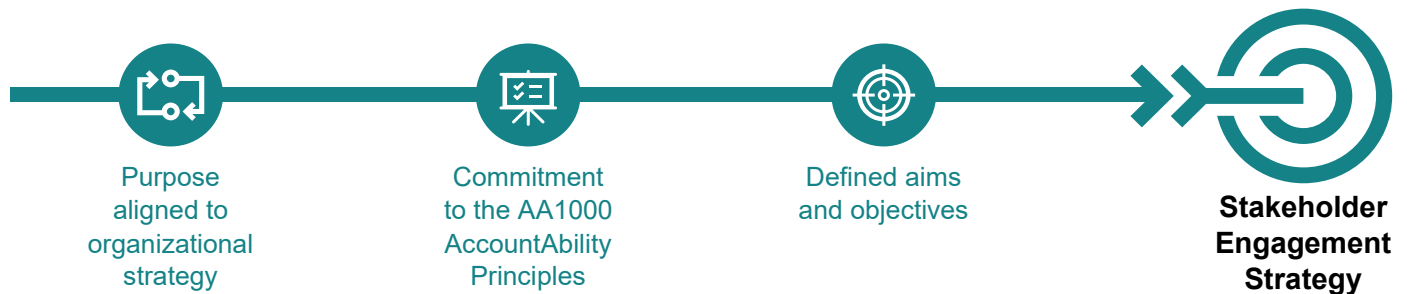
The text below each Baseline Requirement box will provide additional detail on the corresponding action. In alignment with other industry standards, it will outline both the requirements for applying the standard and recommended practices, including relevant resources for reference.

PHASE ONE: STRATEGY

Phase 1 of the AA1000SES v3 informs the development of enterprise-wide stakeholder engagement strategy, at the organisational level. It guides users in developing this through having a clear purpose, commitment to the AA1000AP and defined objectives.

Figure 2: Developing a Stakeholder Engagement Strategy

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



1.1 Establishing the Stakeholder Engagement Strategy

Stakeholder engagement must be embedded into the core functions of the organisation and aligned to the corporate strategy to yield relevant and meaningful value. It should inform areas like policy development, strategy and program design, impact identification, risk mitigation and management, and internal and external communications.

1.2 Strategic Purpose

1.2.1 Understanding the Context of the Stakeholder Engagement Strategy

If the organization has an existing stakeholder engagement strategy, users should first apply Phase 1 to review the existing strategy before moving forward to Phase 2.

If the organisation does not have an existing stakeholder engagement strategy, an entity-wide strategy must be developed – at the organisation level or for a specific business function – which will serve as a foundation and a framework to guide all individual engagements conducted by the organisation, as guided by Phases 2-4.

AccountAbility recommends users regularly review and assess the effectiveness of their stakeholder engagement strategy to ensure alignment with their organisational strategy and key stakeholder priorities. This is especially relevant at critical inflection points for the organization when established priorities or the stakeholder landscape may change materially, such as mergers or acquisitions, IPO events, new product, program, or service launches, entry into new markets, or significant external market events.

To begin, users should ensure the following has been considered:

- ▶ Stakeholder engagement and organisational performance are deeply interconnected. To sustain and maximize value, the engagement strategy should address the following:
 - Organisational purpose and values

- Goals, commitments, and aspirations
- Sector of operation and related regulatory requirements and standards
- Capabilities and resources
- ▶ Consider the following questions when developing the strategy:
 - What is the organisation's current approach to stakeholder engagement?
 - What should the organisation's stakeholder engagement approach be in the future and what shifts are required to get there?
 - Does the engagement approach match the current and future expectations of the organisation?
- ▶ Conduct an evaluation of the gaps and opportunities between the organisation's approach to engagement and the needs of the stakeholders themselves. This is necessary to ensure the engagement approach meets the needs of, both, the organisation and the stakeholders.

1.2.2 Ensure Stakeholder Engagement Supports Organisational Strategy

Define the purpose of your stakeholder engagement strategy and explain how it supports your organisation's objectives.

The *purpose* of your stakeholder engagement strategy will serve as an anchor for all engagement activities and ensure alignment with organisational goals and long-term value creation. At its core, the purpose statement should clearly answer: *why do we engage with stakeholders?*

The purpose statement should be informed by the outcomes of the assessment conducted under section 1.2.1.

The following measures will ensure that stakeholder engagement supports the organisational strategy:

- ▶ A statement or policy articulating the organisation's stakeholder engagement commitment and purpose.
- ▶ A direct inclusion of stakeholder engagement as part of the mission, vision, and/or values of the organisation.
- ▶ Established review processes that track these commitments, monitor potential non-compliance with stakeholder engagement policy, and assess performance against the strategy. These should include KPIs and a regular (e.g. annual) review cadence.

Ensure these policies set clear timeframes for stakeholder responses, include regular assessments of stakeholder groups and their level of influence or impact, and address the most material topics affecting both the organisation and its stakeholders. These policies should be reviewed as part of the “Review and Reflect” cycles built into the strategy.

Ensuring alignment with the UNGPs

Key measures that organisations can undertake to ensure alignment with the UNGPs:

- ▶ Use of stakeholder engagement as part of broader human rights due diligence processes. This supports alignment with Principle 18 of the UN Guiding Principles on Business and Human Rights (UNGPs).
- ▶ Clear processes for remedy, issue resolution, or grievance mechanisms. Where possible, make these public to support transparency to align with Principles 22 and 29 of the UN Guiding Principles on Business and Human Rights (UNGPs).

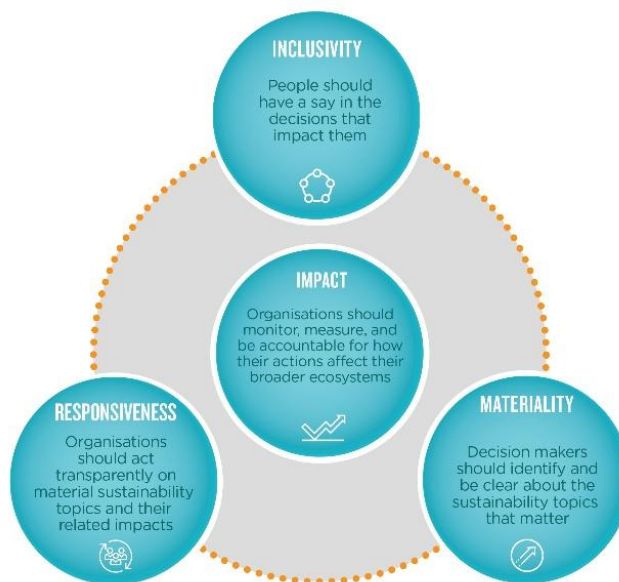
Note: Organisations that fulfil the following will better align with the AA1000SES v3 and contribute to implementation of the UN Guiding Principles on Business and Human Rights (UNGPs):

- ▶ Meet the requirements of the AA1000SES v3
- ▶ Make policy commitments to human rights and explicitly state adherence to international human rights which includes, at minimum, the International Bill of Human Rights and the principles under the International Labour Declaration on Fundamental Principles and Rights at Work

1.3 Commitment to the AA1000 AccountAbility Principles (AA1000AP)

The stakeholder engagement strategy must include a formal commitment to the AA1000 AccountAbility Principles, which should be clear communicated, both, internally and externally.

Figure 3: The AccountAbility Principles (Source: AA1000AP, 2018)



To embed stakeholder engagement within the culture, core functions, context, and operating model of an organisation, the AA1000SES v3 requires commitment to the AA1000 AccountAbility Principles and integration of stakeholder engagement across organisational governance, strategy, and operations.

The four AccountAbility Principles set a consistent and accountable standard for quality stakeholder engagement practices.

- ▶ **Inclusivity** – The active participation of stakeholders in the decision-making process and accountability to stakeholders for decisions and actions taken.
- ▶ **Materiality** – The relevance and significance of a topic to an organisation and its stakeholders. A material topic is one that has a meaningful impact on the organisation or its stakeholders and should therefore be prioritized and addressed through the organization’s decisions, actions, governance, reporting, and disclosures.
- ▶ **Responsiveness** – How an organisation addresses the topics that are of importance to its stakeholders and affect its business and/or sustainability performance, through decisions, actions, performance outcomes, and ongoing communication.
- ▶ **Impact** – The end-result of an organisation’s behaviours, performance, and outcomes on stakeholders and/or the organisation itself, as measured and monitored over time.

1.4 Strategy Contents

A clearly articulated stakeholder engagement strategy should define the aims and objectives of all stakeholder engagement activities conducted by the organization. This should provide a framework to guide consistent engagement activities, enable risk identification, management, and mitigation, and unlock opportunities for value creation for both the stakeholders that are engaged and the organization, itself.

1.4.1 Set a Clear Objective

Set a clear, impact-oriented stakeholder engagement objective, or objectives, that align(s) with and advance(s) the mission, vision, and objectives of the organization.

The objective of the stakeholder engagement strategy and the context should reinforce your organisation’s purpose and commitment to stakeholder engagement.

To ensure alignment, tailor the objective of the stakeholder engagement strategy to your organisation, considering these questions:

- ▶ What, specifically, do you hope to achieve through engagement?
- ▶ What is feasible based on leadership’s position on stakeholder engagement?
- ▶ Do you have the necessary resources to deliver on the objective(s)?
- ▶ Does the engagement process enhance the ability of stakeholders to participate, be heard, influence decisions, and understand the organization’s decision-making process and outcomes?

1.4.2 Define the Scope of the Strategy

Determine the boundaries of this strategy and the stakeholder engagement practices to which it applies. This shall be broadly defined and shall consider material topics, regions, and business units.

The **boundaries** of the stakeholder engagement strategy should be clearly identified to ensure consistent understanding and application across the organisation. The **scope** of the stakeholder engagement strategy should be broadly defined to encompass all relevant material topics, geographical regions, business units, and related public commitments. The scope should consider the internal workings and external impact of the organisation.

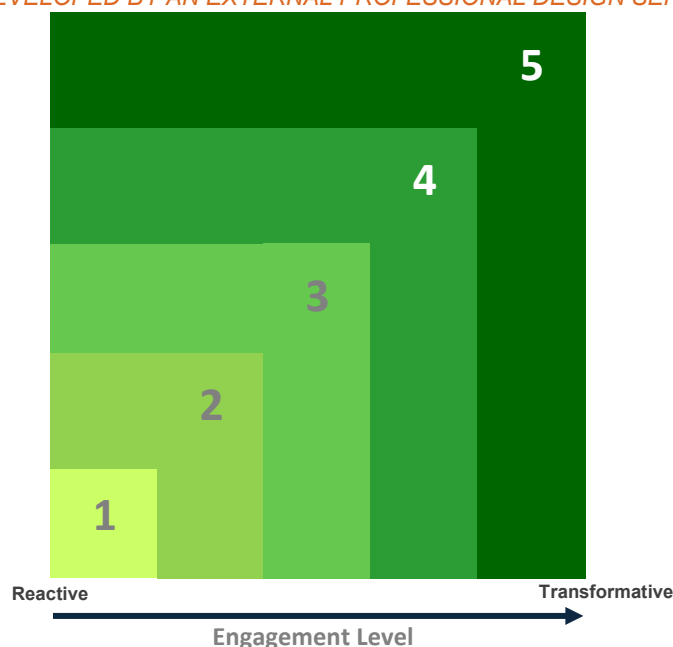
Commitment to the AA1000AP, supported by clearly defined organisational responsibilities, can help guide the determination of scope. If different engagement priorities exist, a strategy may be tailored for a specific business unit or purpose, but the presence of multiple stakeholder engagement strategies should not result in contradiction in approach or redundancy within the organisation.

Users should apply the Prioritisation Framework to support the scope development of their stakeholder engagement strategy.

- ▶ The AA1000SES v3 is supported by a **Prioritisation Framework** that enables clear communication of priorities across teams and reduces the risk of misaligned engagement caused by bias. A well-defined scope ensures the stakeholder engagement strategy effectively informs the consistent design, planning, and implementation of individual engagement activities.
- ▶ This Prioritisation Framework guides users through a step-by-step process to define the purpose of stakeholder engagement for the organisation. The “purpose score” allows for a clear mapping of the strategy and stakeholders. By following this guided approach, users will be able to clearly define a stakeholder engagement strategy that is aligned to their organisational priorities.

Figure 4: Prioritisation Exercise [\[Link to be inserted once finalised\]](#)

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



1.4.3 Stakeholder Identification and Prioritisation

Identify stakeholder groups and categorise them by priority, based on their importance, impact, and influence on organisational priorities, needs, and objectives. Where there is no predetermined list of stakeholders, an effort shall be made to identify and define critical stakeholder groups.

Figure 5: Stakeholder Identification Process

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



Stakeholder Identification

Stakeholders should be identified based on their relevance to the purpose and scope of the stakeholder engagement strategy.

A clear methodology must be established for stakeholder identification. The **Prioritization Framework** can be used to inform this robust identification methodology.

As the initial step of stakeholder identification precedes the any prioritisation efforts, this process should be exhaustive and inclusive, capturing a full list of stakeholder groups that have any degree of importance or influence to the organisation, or may be affected by the organisation.

Stakeholder identification should be impartial, transparent, and inclusive. It is important to ensure that the process reflects both the internal and external stakeholder ecosystems. To support an impartial and inclusive engagement process, and to build long-term social license to operate, consideration should also be given to stakeholders who are frequently overlooked to ensure a credible representation of all relevant stakeholders. This includes:

- ▶ Affected stakeholders: those impacted by the organisation. Examples include local or indigenous stakeholders.
- ▶ Silent stakeholders: those unable, unlikely, or afraid to voice their views
- ▶ Non-human stakeholders, such as ecological ecosystems or species, typically represented through expert assessment
- ▶ Vulnerable stakeholders: those with limited power, access, or capacity to participate, including as a result of historical, cultural or political conditions

- ▶ Proxy stakeholders: representatives or intermediaries who speak on behalf of others; relationship mapping may be useful for identifying them
- ▶ Oppositional stakeholders: those who are expected to criticise or oppose the organisation or its activities in pursuit of a common goal.

Stakeholders should be assessed against material topics; the level of interest and involvement can vary by topic. This is important to consider in section 2.4 when identifying and prioritising stakeholders for individual engagements. Whenever identifying and prioritising stakeholders, at a strategic or individual engagement level, organisations must consider power dynamics among stakeholder groups. This will support the identification of barriers that may prevent affected stakeholders from meaningfully influencing engagement outcomes.

Stakeholder Profiling, Mapping, and Prioritisation

Stakeholder mapping is the process by which an organisation defines its relationships to the identified stakeholder groups to determine their priority level and appropriate engagement frequencies and methods. This process builds upon the initial identification process to establish a clear understanding of what stakeholders care about, how they are affected, and how they connect to the organisation and one another.

Effective mapping begins with building a profile for each stakeholder group, including:

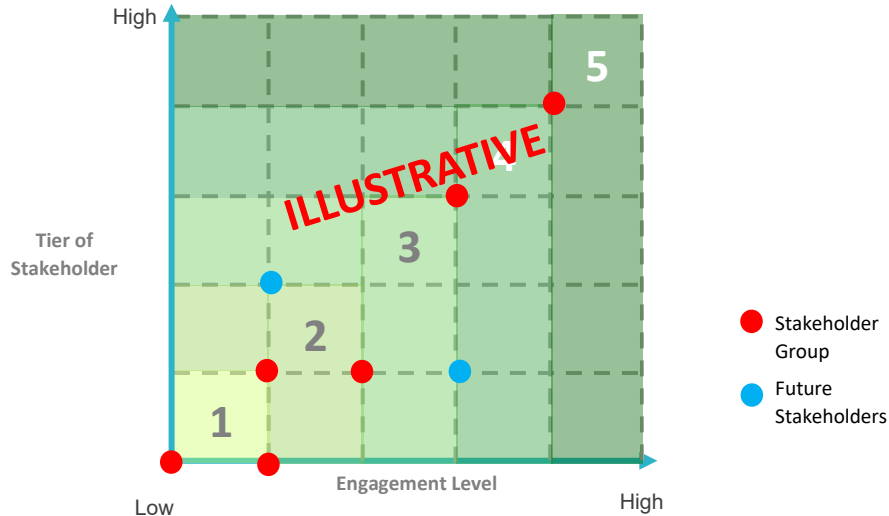
- ▶ Their **relation to the purpose and scope** of the organisation and its stakeholder engagement strategy
- ▶ The **topics the group cares most about**, and the **priorities, needs, and expectations** they have around each of these topics
- ▶ Any **existing relationship** they may have with the organisation
- ▶ The **degree of dependency** they have on the organisation
- ▶ Their **willingness to engage**
- ▶ The **level of influence** they have in the ecosystem in which the organisation operates
- ▶ The **level of impact** they have on the organisation and the organisation has on them
- ▶ The **type of stakeholder** they are
- ▶ Any **cultural context**
- ▶ The **geographical scale** of their operation
- ▶ Their **capacity to engage**, with a consideration given to factors like language barriers, IT literacy, disability, etc.
- ▶ Their **legitimacy and representation**
- ▶ Any **relevant relationships** they may have with other stakeholders
- ▶ **Risk exposure** associated with them
- ▶ Any **prominent individuals or organisations within each stakeholder group** – this requires a consideration of their relevancy to the organisation as part of the broader stakeholder group

Stakeholder profiles will inform the mapping of an organisation's stakeholder ecosystem. The Prioritisation Framework can support this exercise and refer to the Practitioners Guide for further information [[links to be inserted once finalised](#)]

Following this, organisations may choose to conduct a mapping of their stakeholders against their engagement level. The **Prioritisation Framework** can be used to support this mapping exercise.

Figure 6: Optional Stakeholder Mapping Exercise from the Prioritisation Framework ([Link to be inserted once finalised](#))

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



1.4.4 Engagement Methods

Identify the methods of engagement that are relevant and appropriate for each stakeholder group and ensure that they are aligned with the organisation’s current capacity and level of ambition. There should be clear and ongoing opportunities for dialogue.

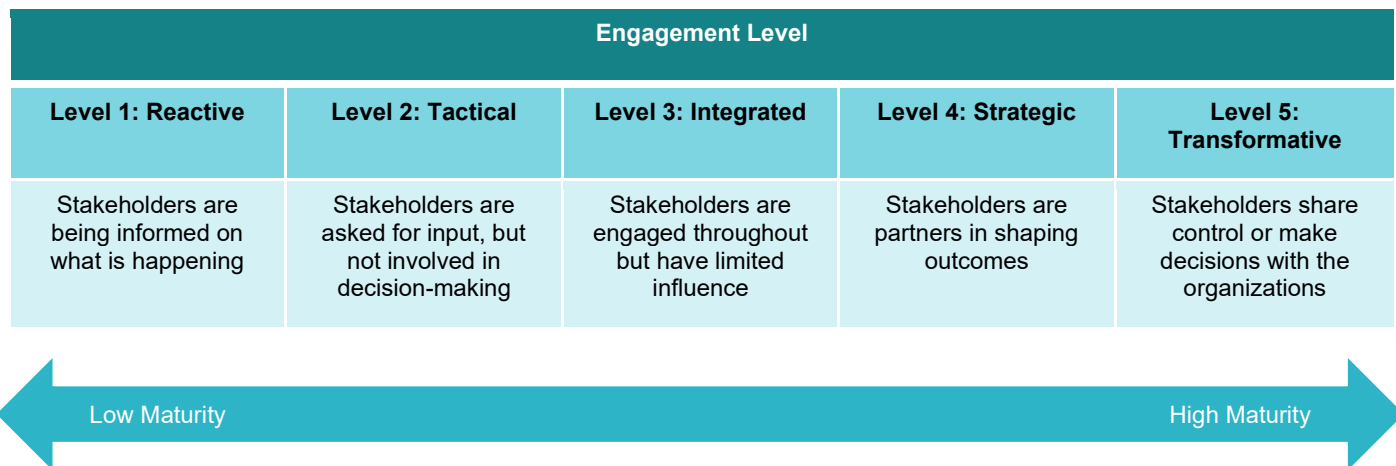
The stakeholder profiles and level of engagement will inform the type(s) of engagement that would be appropriate for an organization to consider. The organisation-wide engagement strategy should guide the engagement lead(s) in the design of individual engagements, including the selection of recommended engagement methods. Engagement methods should incorporate consideration of the ability to calculate impact of the effort.

For this reason, it is important to choose an engagement level that aligns with the organisation’s statement/policy of commitment to stakeholder engagement.

Please refer to the Practitioners Guidance Document for further information on engagement methods aligned to the engagement levels in Figure 8 [[link to be inserted once finalised](#)].

Figure 7: Engagement Levels

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



1.4.5 Establish Strategy Level Indicators (KPIs & Metrics)

Outline strategy level indicators that can be used to determine whether engagements are aligned with the stakeholder engagement strategy or whether updates are required.

A well-developed stakeholder engagement strategy should define five to ten key performance indicators (KPIs) and associated metrics by which the effectiveness and impact of the strategy and related activities can be measured, monitored, and reported.

Stakeholder engagement strategy indicators should be:

- ▶ Be both quantitative and qualitative
- ▶ Aligned with the broader strategy, objectives, and KPIs of the organisation
- ▶ Impact – and outcomes – oriented
- ▶ Reflective of engagement effectiveness, stakeholder trust, and public reputation

1.4.6 Integrate Stakeholder Engagement into Governance

Establish defined roles and responsibilities, as well as a structured process for engaging stakeholders. Include an agreed-upon decision-making and review process.

A robust stakeholder engagement strategy will clearly define two aspects of stakeholder engagement governance:

- ▶ The ways in which stakeholder engagement is integrated into the organisation’s decision-making and risk management processes
- ▶ The mechanisms (roles, responsibilities, policies, protocols, etc.) that govern the stakeholder engagement strategy, itself, and any related activities

The stakeholder engagement strategy should clearly demonstrate accountability for stakeholder relationships, engagement outcomes, and regular review of the strategy's effectiveness in aligning with its stated commitment, achieving its stated objectives, and advancing organisational priorities.

A clear engagement process should also be outlined. This should follow the approach in phases 2-4 of the AA1000SES v3 which follow the *Design, Plan, Do, Check, Act, Measure* approach.

Clear responsibilities should be defined at each level of the organisation. This includes:

- ▶ Board level
- ▶ Executive level
- ▶ Management level
- ▶ Practitioner level

These should align to the clear engagement process that has been set. By ensuring that there are clearly defined roles and responsibilities, ongoing engagement can be consistent and support a holistic, coordinated approach to relationship management. To reinforce these goals, there should also be established channels of communication – both, internally and externally.

1.4.7 Integrate Systems and Data Management into Stakeholder Engagement Strategy

Consider the use of technology to inform the organisation's stakeholder engagement strategy, including Artificial Intelligence (AI), and determine how their systems and data storage are governed and managed.

Stakeholder engagement should be integrated into existing operational management and associated systems to ensure high quality engagement.

It is not only necessary to consider the ethical considerations of AI and other software used in stakeholder engagement, but also how the software is implemented, referenced, and assured. Organisations should develop their own internal use policy for any of these tools, which is applicable across the entire organisation and in line with any jurisdictional regulations in which they operated. Any use of AI or other tools for stakeholder engagement purposes should be governed by the organisation-specific guidelines as outlined in this policy. All outputs of AI and/or digital software platforms should be reviewed to test the integrity of the output.

Note: Is AI a stakeholder?

As AI has a growing degree of autonomy, decision-making, interpretation, and agency on behalf of or in place of human stakeholders, it may be prudent for an organisation to include AI as a stakeholder (or proxy) that it will need to engage with strategically.

This would ensure that engagement and use of AI follow due processes and procedures that go beyond the internal AI policy an organisation may have, and that the organisation is optimally prepared to engage with its broader stakeholder ecosystem more effectively through the medium of AI. Consider here the people that are managing the data outputs (AI users) and those managing the inputs (AI developers, AI users).

1.4.7 Periodic Reviews

Include “Review and Reflect” cycles to test, refine and adapt the strategy as needed.

The stakeholder engagement strategy should be reviewed annually. Review and Reflect cycles should operate at three levels:

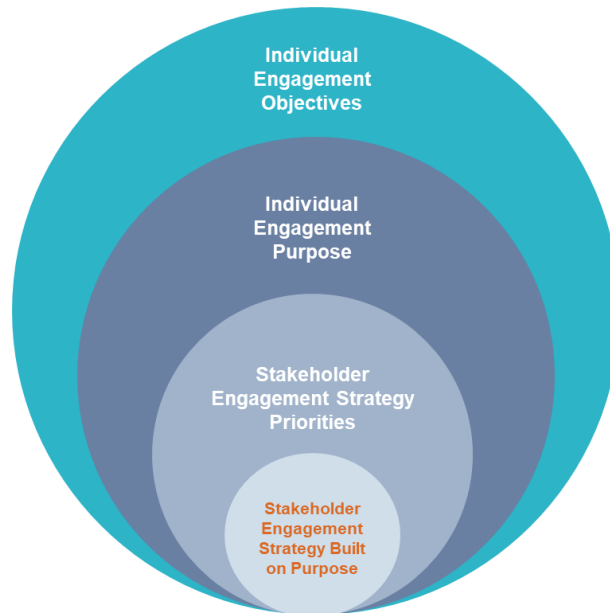
- ▶ Engagement-level (after each engagement) – Phase 3, section 3.3 and 3.4
- ▶ Program-level/aggregate engagement level (periodic e.g., quarterly) – Phase 4, section 4.2
- ▶ Strategy-level (periodic e.g., annually or when major change occurs) – Phase 5, section 5.1 and 5.2

PHASE TWO: DESIGN

Phase 2 operationalizes Phase 1’s development of strategic purpose and commitments to ensure individual engagement design is aligned to the organisation’s broader stakeholder engagement strategy and governance framework.

Figure 8: Using Strategy to Inform Individual Engagement

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



2.1 Planning Individual Engagements

Individual engagement must be anchored to the organisation’s overarching stakeholder engagement strategy. Successful engagement is dependent on:

- ▶ Understanding why an organisation is engaging (the purpose)
- ▶ Identifying topics to engage on (the scope informed by materiality)
- ▶ Defining stakeholders and their level of interest (the stakeholder profiles)

2.2 Purpose of the Engagement

Apply the purpose and objective for stakeholder engagement established in Phase 1 to guide the design and focus of the individual engagement.

The purpose of the individual engagement should align with the organisation’s ongoing strategic priorities and relate to a specific project, topic, or need. During the engagement, the purpose should be reviewed and adjusted based on the input received from stakeholders.

The purpose should consider the reason for engaging to ensure that the necessary engagement and associated considerations take place, in line with risks identified when creating a stakeholder

engagement strategy. The purpose should also ensure a continued commitment to the AA1000AP of **Inclusivity, Materiality, Responsiveness, and Impact**.

2.3 Scope

Define the scope of the engagement. The scope should be defined by:

- The subject matter that the engagement will address
- The parts of the organisation involved including relevant regions, divisions, activities, products, and services
- The timeframe over which the engagement will take place, and the topics will be examined.

2.3.1 Define the Subject Matter and Scope Boundaries

The **subject matter** refers to the content of focus and/or material topics that are relevant to the organisation and the purpose of the engagement. These topics are those that influence, or are likely to influence, the decisions, actions, and behaviour of the organisation and its stakeholders.

The **scope boundaries** should specify whether the engagement applies to the entire organisation or to a particular business unit or operation. Based on the materiality assessment and human rights due diligence findings, identify the following:

- ▶ Geographical region(s) covered
- ▶ Organisation division(s) included
- ▶ Product(s) and/or service(s) included

2.3.2 Determine the Mandate and Ownership of the Engagement

The individuals or groups responsible for the engagement's success, either internal or external representatives (referred to as engagement lead(s)), should be responsible for the planning, preparation, implementation, review, and communication of the engagement.

Ownership of the engagement should be in line with the organisation's stakeholder governance structure, while the mandate itself is determined by the leads. This is identified by considering the purpose and scope of the engagement.

2.3.3 Specify the Timeframe

When determining the timeframe for the engagement, the organisation should consider the following:

- ▶ Whether the subject matter has been identified as a long-term strategic topic, a one-time topic requiring immediate attention, or a combination of both;
- ▶ Whether any factors may create short-term barriers to engagement, such as limited resources, legal or regulatory constraints, or insufficient planning.

Take into account your stakeholder profiles here as determined in section 1.4.3. Ensure the timeframe set is suitable for various stakeholder groups and their priorities.

The engagement lead(s) should communicate and document any of the following risks that may arise, outlining the cause, impact, and proposed mitigation measures for ensuring transparency and accountability.

- ▶ Unforeseen barriers
- ▶ Delays

- ▶ Stakeholder resistance to relevant stakeholders and/or management

Where multiple engagements are conducted under a single central focus, the timeframe should identify both short-term and long-term elements, clarifying how each type of engagement differs in purpose, scope, and duration.

Well-defined timeframes will support iterative learning across engagements, and the sequencing of engagements should consider the severity and likelihood of impacts.

2.4 Stakeholder Profiling, Identification, and Mapping

Stakeholder profiles may require adaptation to specific engagement subject matter, and may differ from the broader stakeholder mapping within the organisational engagement strategy. At an individual engagement level, stakeholder profiling and mapping should consider the specific engagement purpose, subject matter, and individual representatives of the stakeholder group(s) being engaged.

Figure 9: Stakeholder Identification (Source: AA1000AP, 2018)

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



2.4.1 Identify Stakeholders

The lead(s) of the engagement shall identify stakeholders relevant to the individual engagement's purpose and scope.

Stakeholders should be identified based on their relevance, as determined by the initial prioritisation exercise that informed the broader stakeholder engagement strategy and the individual engagement planning as determined through sections 2.1-2.3.

Stakeholders identified for the engagement must be appropriate to the subject matter and purpose of the engagement.

Apply the stakeholder identification exercise carried out under 1.4.3 to adhere to a consistent process of due diligence.

Ensure the following considerations are accounted for at this stage:

- ▶ Organisations should give due consideration to consent, autonomy, and rights protections in the context of environmental (e.g., Free, Prior and Informed Consent), social (e.g., human and labour rights, data privacy), and governance (e.g., anti-coercion) safeguards.
- ▶ The Right to Say No refers to the ability of affected stakeholders to withhold consent for actions that may impact them. A decision to withhold consent should not adversely affect their ability to participate in current or future consultations. This is aligned to Principle 18 of the UNGPs and the Right to Say No should be grounded in Free, Prior and Informed Consent (FPIC) and/or the ILO Convention 169.

2.4.2 Map Stakeholders

Organise stakeholders into groups or categories to support effective planning, prioritisation, and decision-making throughout the engagement process. These categories shall be informed by the topic, organisational objectives levels of influence, and potential impact on the engagement.

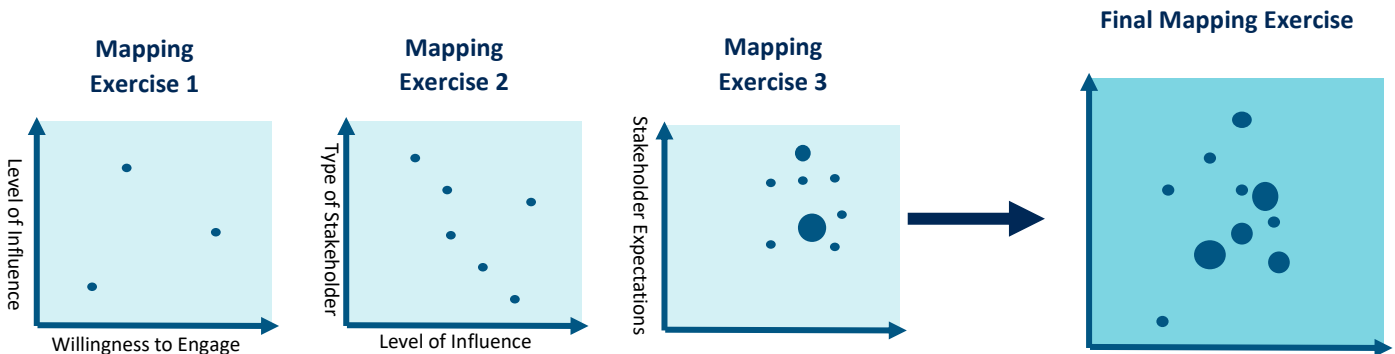
To succeed, engagement lead(s) should have a clear understanding of who the relevant stakeholders are, and how and why they may want to engage with the organisation, as relates to this engagement.

Engagement lead(s) should refer to each stakeholder profile (as has already been conducted at 1.4.3) and check their profile aligns with the engagement. Also consider, each stakeholder’s knowledge of the topic of the engagement as it relates to the purpose and scope of the engagement.

Using these profiles, the engagement lead(s) should map stakeholders to determine which groups and individual representatives are most relevant to engage with as relates to the purpose and scope of this particular engagement. Multiple maps may be developed to provide additional insight and options for segmentation are as follows:

Figure 10: Segmenting Stakeholders

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



As a reminder, setting clear criteria and boundaries for stakeholder maps helps prevent over-prioritising certain stakeholders, media-driven issues, or potential preferences of engagement lead(s).

2.5 Important Organisational Considerations

2.5.1 Use of Digital Support/Technology

Organisations should consider the use of technology in stakeholder identification, mapping, and prioritisation processes. This may include tools such as data-analysis software, external sentiment, AI, Large Language Models (LLM), and reputation monitoring platforms, third-party data sources,

relationship-mapping tools, geographic information systems (GIS), or equivalent. These can help identify, group, and organise stakeholders and their needs more clearly.

When using technology, organisations must make sure the information is accurate and be aware of potential bias in tools or data being applied. The organisation's internal rules and any jurisdictional regulations/requirements should apply.

2.5.2 Ethical Considerations

Organisations should also consider ethical risks at every stage of the engagement process to protect stakeholders, uphold rights, and support responsible decision-making.

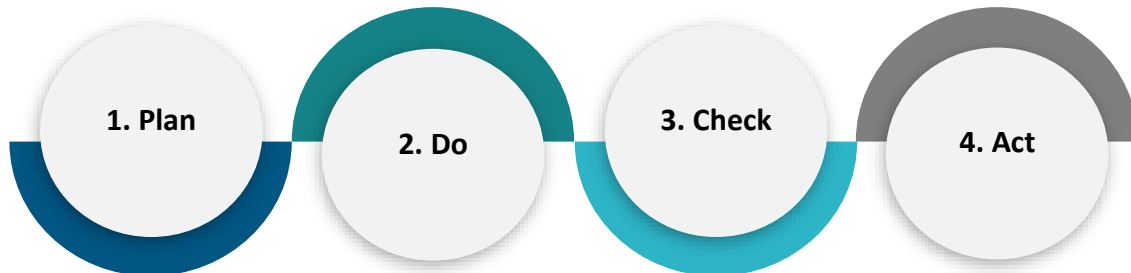
Ethical decisions must be guided by the organisation's risk-management practices and governance controls alongside domestic corporate governance codes. Common ethical considerations surround human rights, AI, data privacy, informed consent, and inclusion.

PHASE THREE: ENGAGE

Phase 3 operationalizes Phase 2's engagement design by guiding the execution of individual engagements. This phase ensures that engagement activities are carried out consistently and effectively in support of broader stakeholder engagement objectives.

Figure 11: Stakeholder Engagement Process

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



3.1 Plan

3.1.1 Determine Engagement Level(s) and Method(s)

The engagement lead(s) shall determine and document the appropriate level and channel of engagement for each stakeholder, in consideration of the maturity of the organisation's stakeholder engagement approach, the purpose and scope of the engagement, and the characteristics of the stakeholder group.

The engagement level should consider the purpose and scope of the individual engagement and the nature of the relationship with the stakeholder group, as outlined in section 1.4.4.

The engagement level determined for each stakeholder will inform the engagement method(s) that are appropriate to deploy for individual engagements in which they are meant to participate. When determining the appropriate engagement approach, regardless of the level chosen, engagement lead(s) should consider potential barriers to then determine whether an alternative method or mode of engagement may be appropriate. Potential barriers might include:

- ▶ Cultural barriers
- ▶ Language constrains
- ▶ Lack of technical capabilities

Please refer to the Practitioners Guidance Document [\[link to be inserted once finalised\]](#) for more information on engagement methods that are appropriate for each level of engagement.

3.1.2 Identify Parameters of Engagement

The engagement lead(s) shall establish the parameters of the engagement and clearly communicate these to stakeholders in a Terms of Reference (ToR) document.

Engagement lead(s) should prepare and approve the ToR that defines and documents the parameters of the engagement, including the boundaries of disclosure. The ToR must be communicated to participating stakeholders prior to the commencement of engagement activities and at a minimum it should include:

- ▶ The engagement purpose and intended use of stakeholder input
- ▶ Scope and boundaries
- ▶ Stakeholder groups to be engaged and the basis for their selection
- ▶ Engagement methods and format, including the expected level of participation
- ▶ Roles, responsibilities, and decision-rights
- ▶ Timeline and key milestones
- ▶ Confidentiality, data handling, and feedback/closure commitments
- ▶ Limitations of the engagement and how they will be addressed

Changes to engagement parameters must be documented, approved, and communicated to stakeholders in a timely manner.

3.1.3 Draft Engagement Plan

The engagement lead(s) shall develop a draft engagement plan and make it available to all stakeholders. Stakeholders must be provided with an opportunity to review and provide input before the plan is finalised and engagement activities commence. The plan must include provisions for periodic review to ensure continued alignment with stakeholder expectations.

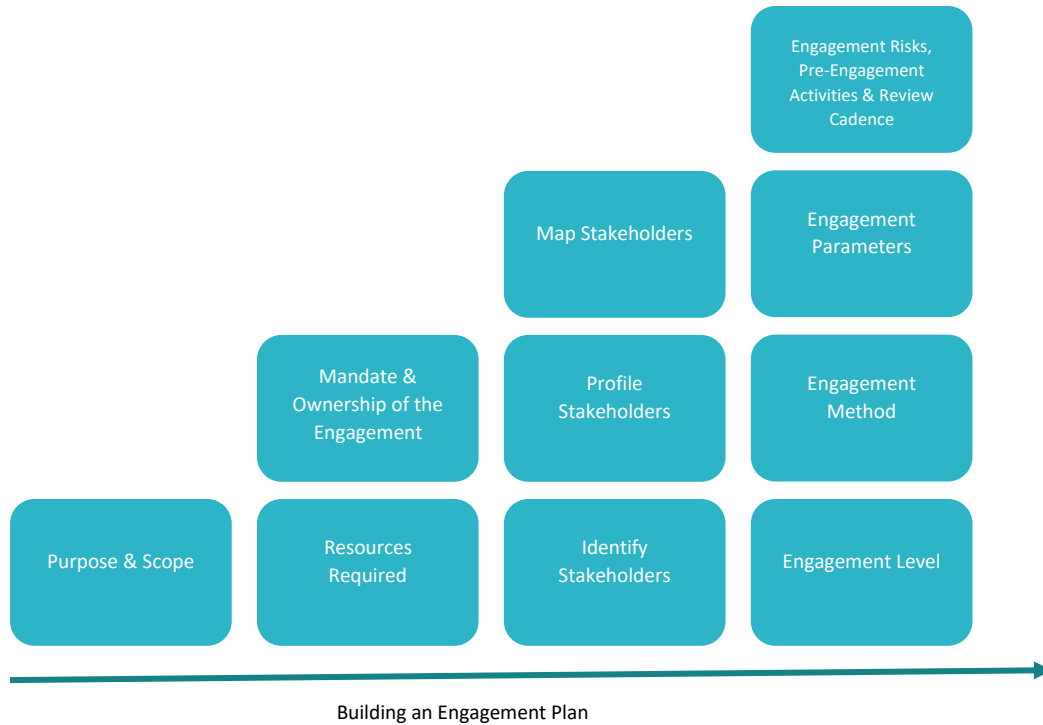
The engagement plan should contain the following elements:

- ▶ The purpose and scope of the engagement
- ▶ The mandate of the engagement
- ▶ The ownership of the engagement, including their roles and responsibilities
- ▶ The resources required
- ▶ Any pre-engagement activities
- ▶ The identification, profiling and mapping of stakeholders
- ▶ The chosen engagement level(s) and method(s)
- ▶ The parameters of engagement
- ▶ Documented engagement risks and mitigation measures, including:
 - Risks to equitable participation (access, usability, accessibility) linked to the use of digital tools

- Risks arising from language or cultural barriers, through appropriate adaptation and support
 - ▶ Periodic review cadence to ensure continued alignment

Figure 12: Components of an Engagement Plan

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



3.2 Do

3.2.1 Mobilize Resources

The engagement lead(s) shall identify and obtain approval for the resources required to conduct the engagement effectively.

Resource allocation should include, at a minimum:

- ▶ Those forecasted to be needed for engagement delivery
- ▶ Any provision for necessary changes encountered
- ▶ Those committed to responding to engagement findings and recommendations.

Consider the following to determine the resource allocation required for the engagement:

- ▶ Financial, human, and digital resources
- ▶ Resources for stakeholder financial accommodations, such as compensation or expenses
- ▶ Resources to prepare for further or varied engagement, as required
- ▶ The use of a third-party to facilitate the engagement; consideration may be given to whether a jointly chosen and funded third-party facilitator may wish to be elected

- ▶ Projected resources required for any organisational or project related changes to be made

The engagement lead(s) must ensure that resources assigned to the engagement are free from conflicts of interest. The engagement should not proceed if the necessary resources are not committed to ensure alignment and success for all stakeholder parties.

3.2.2 Establish Engagement Indicators (KPIs & Metrics)

Establish indicators for the quality of stakeholder engagement that measure the engagement impact.

A robust engagement should define five to ten KPIs and associated metrics to measure the effectiveness and impact of the engagement. These should be a mix of qualitative and quantitative indicators.

Align these KPIs and metrics to those established at the strategy level in section 1.4.5.

To test the suitability of these, consider your reach and coverage, participation quality, sentiment or satisfaction, responsiveness, materiality and governance input and influence on decision making when setting indicators.

Table 1: Quantitative and Qualitative Indicators for Stakeholder Engagement (Illustrative Examples, Not Exhaustive)

| Quantitative Indicators | Qualitative Indicators |
|---|---|
| <ul style="list-style-type: none"> ▶ Number of stakeholders engaged with ▶ Representation of stakeholder groups ▶ Frequency of stakeholder communication ▶ Engagement response rates ▶ Number of stakeholder suggestions received ▶ Number of stakeholder suggestions actioned ▶ Issue resolution rate | <ul style="list-style-type: none"> ▶ Stakeholder sentiment (positive vs negative) ▶ Engagement satisfaction ▶ Perceived quality of stakeholder contributions ▶ Level of stakeholder influence ▶ Impacts of the engagement towards objectives |

3.2.3 Build Capacity

The engagement lead(s), in collaboration with relevant stakeholders, should assess capacity gaps and implement appropriate measures to build the capabilities necessary for effective engagement.

Engagement processes are likely to involve a variety of different individuals/groups. It is important to consider circumstances that may hinder stakeholders from fully contributing to the engagement. The engagement lead(s) must address these capacity gaps.

Table 2: Areas Where Capacity Building May be Relevant

| Knowledge | Skills | Availability and Relationships |
|--|--|--|
| <ul style="list-style-type: none"> ▶ Understanding and awareness of the topics, | <ul style="list-style-type: none"> ▶ Language and communications skills, or | <ul style="list-style-type: none"> ▶ Necessary financial and physical resources |

| | | |
|---|---|---|
| <p>the organisation, the local culture and politics</p> <ul style="list-style-type: none"> ▶ Knowledge of relevant approaches to stakeholder engagement ▶ Understanding of stakeholders involved and their aspirations ▶ Whether external counsel is required to gain this knowledge | <p>the use of digital solutions to assist</p> <ul style="list-style-type: none"> ▶ Ability to examine and interpret the outputs of the engagement in a meaningful way ▶ Orientation to solutions, integrity and ability to translate stakeholder insights into innovative responses | <ul style="list-style-type: none"> ▶ Time and willingness to engage ▶ Access to information ▶ Leverage existing stakeholder relationships through partnerships |
|---|---|---|

When building capacity, consider:

- ▶ Developing clear eligibility criteria and a transparent process when providing financial support or stakeholder incentives
- ▶ Providing enough time for stakeholders to understand new information and form opinions to build trust
- ▶ Checking the understanding of stakeholders to ensure no assumptions are made
- ▶ Determining whether this work helps to enable stakeholders to understand decision-making processes and avenues for influence

3.2.4 Risk Evaluation

The engagement lead(s) shall formally assess, and address engagement-related risks identified during the Design and Planning stages. Risk assessment and mitigation must be conducted in accordance with the organisation's established and approved risk management framework.

Risk evaluation is important as it results in effective engagement planning, anticipating potential negative outcomes and focusing on areas for opportunity and positive relationship building. Relevant risks to consider can fall into two distinct categories: **stakeholder risks** and **organisational risks**.

Table 3: Stakeholder and Organisational Risks (Illustrative Examples, Not Exhaustive)

| Stakeholder Risks | Organisational Risks |
|--|--|
| <ul style="list-style-type: none"> ▶ Stakeholder fatigue ▶ Inter-stakeholder conflict ▶ Technical barriers, such as digital barriers to entry and privacy concerns ▶ Cultural/language barriers to engagement ▶ Lack of stakeholder inclusion due to consideration of the loudest stakeholders ▶ Engagement with indigenous communities as high risk | <ul style="list-style-type: none"> ▶ Reputational damage ▶ Ability to act and deliver on engagement outputs (resource constraints) ▶ Conflicts of interest ▶ Non-compliance, such as regulation non-compliance ▶ Internal conflict ▶ Project delays ▶ Physical and cyber security |

▶ Conflict of interest

▶ Financial loss

The lead(s) of the engagement should assess the identified risks and make relevant contingency plans or changes to the engagement approach. Apply any risk assessment framework that is used to manage business and financial risks within the organisation (examples may include ISO 31000, COSO ERM, or IFC PS1 risk rating), and risk owners from other departments/business areas should be involved in ensuring consistent responses to these risks.

3.2.5 Invite Stakeholders to Engage

The engagement lead(s) shall ensure that stakeholders are invited to participate with advanced notice and that communications are tailored to the needs and characteristics of each stakeholder

When inviting participants, consider the following:

- ▶ An up-to-date database of invitees and responses is maintained
- ▶ Cultural and custom differences are considered when requesting participation
- ▶ A range of approaches are used to invite participation including social media, mailing lists and personal emails
- ▶ Follow up is conducted, as required, in an appropriate and professional manner
- ▶ Invitation is viewed as an iterative process such as by allowing stakeholders to nominate representatives or if a stakeholder declines an invitation, others are involved

When sending an invitation to stakeholders include, at minimum, the:

- ▶ Purpose of the engagement
- ▶ Scope of the engagement
- ▶ Contribution expectations of all stakeholders
- ▶ Benefits to the stakeholders of participating
- ▶ Logistical information regarding participation
- ▶ Supplementary information required such as preliminary knowledge building documents
- ▶ Instructions and next steps
- ▶ Point of contact for any queries and/or concerns with specified response times

3.2.6 Brief Stakeholders

The engagement lead(s) shall develop and provide the participants with the briefing materials needed to ensure the success of the engagement. Comprehensive and balanced materials must be provided in good time and account for relevant language, disability, literacy, and technical capability variations.

These briefing materials should include, at minimum:

- ▶ The draft engagement plan (as above)
- ▶ Background on the topic of engagement including why it is important and any opportunities/risks

- ▶ Details on the organisation's current approach including policies, systems and current management approach for this topic
- ▶ What the organisation wants to achieve, how this could create strategic value, and whether the organisation has the ability/resources to act

Consider:

- ▶ How much information you give to stakeholders and how much time they have to review it
- ▶ The appropriate number of documents. The technical expertise of stakeholders should be accounted for to ensure that they are provided with the relevant information
- ▶ If stakeholders feel overwhelmed, they may not participate well or give good feedback

3.2.7 Transparency with Stakeholders

The engagement lead(s) shall clearly explain the planned engagement methods, the expected contributions from stakeholders, how the information gathered will be used, and any limitations associated with the engagement. Engagement leads must document all communications and inform stakeholders of any changes to the engagement approach, scope, or intended use of findings.

Mechanisms that enable transparency with stakeholders include, but are not limited to:

- ▶ Stakeholder charters
- ▶ Terms of reference/terms of conditions
- ▶ Memoranda of understanding
- ▶ Online open discussion forums or data platforms

3.2.8 Engage

The engagement lead(s) shall carry out the engagement exercise in accordance with established procedures and terms of engagement.

All engagement participants should consider the following:

- ▶ Avoid assigning intentions, beliefs, or motives to others
- ▶ Allow complete expression of opinions, prioritising two-way communication where possible
- ▶ Ensure opportunities for input are evenly distributed
- ▶ Respect confidentiality/anonymity requests
- ▶ Adopt a solutions-oriented approach
- ▶ Stay focused on the purpose, objective, and subject matter of the engagement
- ▶ Keep track of the success of the engagement method to adapt accordingly
- ▶ Determine any potential issues or conflicts as they arise and tackle them immediately according to predetermined dispute resolutions processes

3.3 Check

3.3.1 Document Engagement Actions and Findings

The engagement lead(s) shall document the engagement and its outputs.

Clear documentation of the engagement and its findings is vital to communicate with internal and external stakeholders. Documentation should include, at minimum, the following:

- ▶ The purpose and aims of the engagement
- ▶ The methodological approach taken
- ▶ Who participated and who did not
- ▶ The timeframe
- ▶ A summary of key discussions and interventions
- ▶ A summary of stakeholder concerns, expectations, and perceptions
- ▶ The outputs

If digital or other mechanisms have been used in the engagement, they must also be clearly documented. Examples of these may include AI for transcript documentation or the use of stakeholder engagement platforms.

3.3.2 Evaluate the Engagement

The engagement lead(s) shall evaluate the individual engagement against the AA1000SES v3, the objectives of the engagement, and the organisation-wide engagement strategy to determine the necessary next steps.

Review the process and outputs of the engagement to determine performance against the engagement objectives with the engagement indicators, and evaluate alignment with the:

- ▶ Stakeholder engagement strategy
- ▶ Commitment to the AA1000 AccountAbility Principles (***Inclusivity, Materiality, Responsiveness, and Impact***)
- ▶ Defined purpose, scope, and stakeholder identification at an individual engagement level
- ▶ Clear engagement process including designing, planning/preparing, and engaging
- ▶ Reported outputs, including against metrics included in the engagement plan
- ▶ Prior commitments and relevant communications to follow

Determine the actions required, based on the findings of your evaluation.

3.3.3 Develop an Action Plan

The engagement lead(s) shall use the evaluation of the engagement and its outputs to develop an action plan that articulates how the organization will respond.

The engagement lead(s) should respond to every meaningful output, giving reasons for the chosen decision and actions, even if they do not choose to implement all proposals and recommendations.

At minimum, the action plan must contain:

- ▶ Current and future decisions related to stakeholder concerns, expectations and perceptions that were expressed, as well as key discussions, interventions, and responses related to those decisions
- ▶ Defined roles and responsibilities as aligned to the organisation's governance approach
- ▶ Realistic time frames for completion

The action plan may also include the development of/changes to:

- ▶ Governance and management commitments with consideration of responsibility assignments
- ▶ Relevant policies
- ▶ Strategies, targets, and performance indicators
- ▶ Operational practices
- ▶ Review, learning, and improvement processes

3.3.4 Document the Action Plan Responsibilities

The engagement lead(s) shall assign a responsible owner to each action, document the assignment, and communicate it to stakeholders to ensure clear accountability.

Having evaluated the engagement and set an action plan, one should set a clear responsibility for each agenda point. Any assigned responsibility must be continued to sustain engagement with the relevant stakeholders involved in this engagement.

3.4 Act

3.4.1 Learn and Improve

The organisation, with input from stakeholders, shall strive to continually improve its stakeholder engagement practices. It must identify and act on specific improvements as identified by individual engagements assessed against the organisational objectives.

Stakeholder engagement is an ongoing process. As a result, organisations should have a clear way to learn from each engagement and improve over time. After each engagement, the organisation must review what worked well and what did not to determine whether small improvements are enough, or if a bigger change to the engagement strategy is needed.

The lessons from one engagement should be used to design and plan the next engagement(s). Organisations should continuously seek to improve processes based on stakeholder feedback, so that stakeholder engagement becomes more efficient and effective while providing improved outcomes.

3.4.2 Monitoring

The organisation shall implement systems to monitor and evaluate the quality of the engagement post-delivery. Monitoring and evaluation outcomes must be documented and linked to the organization's broader stakeholder engagement program, so that findings inform the design and planning of future engagements.

Each individual engagement must be monitored and evaluated. The engagement plan should specify the approach, responsibilities, and timeline for ongoing monitoring and evaluation.

The monitoring and evaluation of outputs and outcomes should be integrated with overall sustainability performance monitoring and evaluation that feeds into the strategy development process.

3.4.3 Final Engagement Report

The engagement lead(s) shall communicate the engagement outputs and action plan to all stakeholders, and publicly, where relevant.

The engagement lead(s) must report to stakeholders and relevant bodies involved in the engagement regarding the outcomes of the engagement and the next steps that will be taken.

Outcome reporting should include:

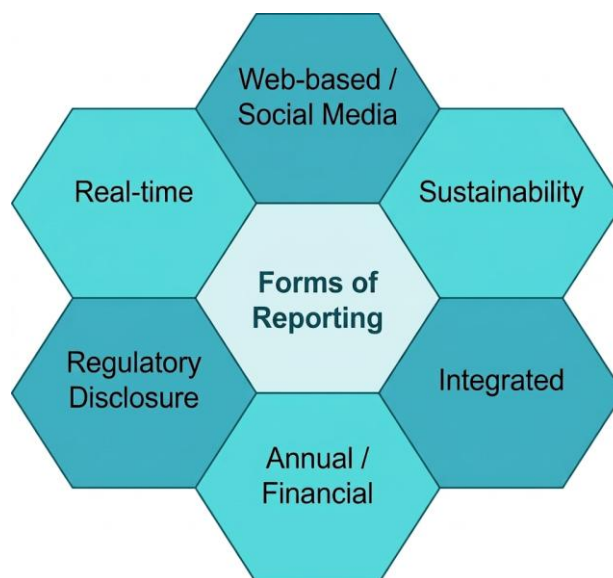
- ▶ An overview of the engagement that was conducted, including the engagement period, method(s) of engagement, and engagement participants
- ▶ Key findings of the engagement exercise
- ▶ An explanation of the outputs of the engagement
- ▶ The next steps that the organisation has or will carry out, including all actions that will be taken and internal representatives that are responsible for this

The organisation may also choose to publicly report on the individual engagement. Communicating the value and impact of the engagement should go beyond providing feedback to stakeholders who participated in the engagement.

The organisation should publicly report on the aggregate of its stakeholder engagement activities as outlined in Phase 4.

Figure 13: Forms of Reporting

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]

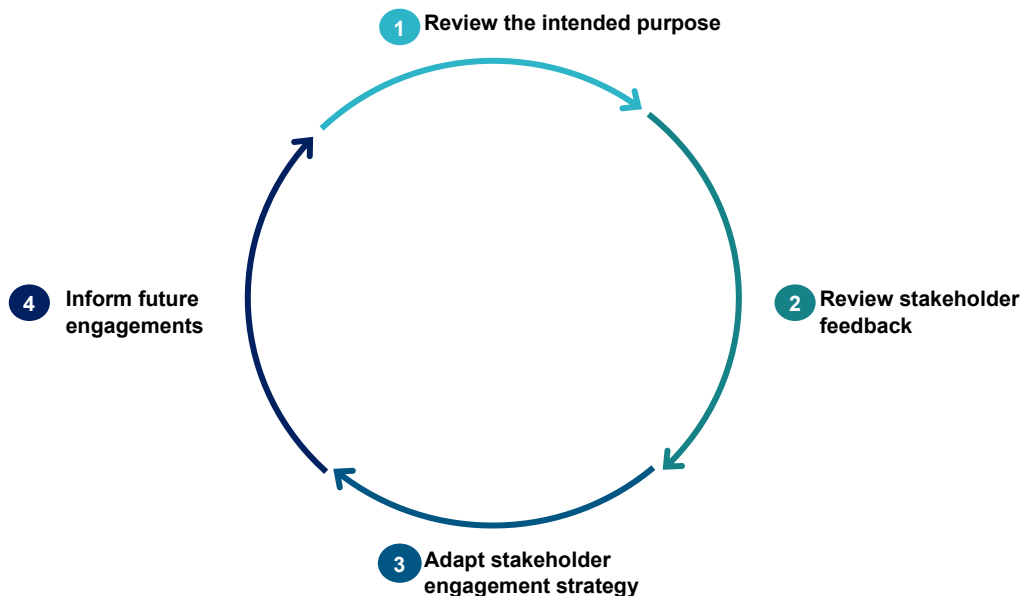


PHASE FOUR: MEASURE

Phase 4 focuses on the monitoring and evaluation of individual engagement activities. Building on the objectives, scope, and design established in earlier phases, this requires the development of a monitoring and evaluation system to assess the quality, effectiveness, and outcomes of each engagement. It ensures that individual engagements are reviewed against their intended purpose, stakeholder feedback is considered, and findings inform future engagements and the broader stakeholder engagement strategy. The purpose is to ensure that the engagement results in measurable change over time. Use the findings from the activities completed at 3.2.2 and 3.3.2 - 3.4.4 to inform this phase of the engagement process.

Figure 14: Review Engagements to Ensure Strategic Alignment

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



4.1 Monitoring and Evaluation of Individual Engagements

The monitoring and evaluation system should include, at a minimum:

- ▶ Goal(s) and objectives
- ▶ A timeline (including monitoring and review frequency)
- ▶ Scope of activities
- ▶ Key Roles and responsibilities
- ▶ Set of KPIs which should be aligned to those set at section 1.4.5 and 3.2.2
- ▶ Evaluation outcomes (learning)
- ▶ Communication plan (internal and external)

4.2 Validating Stakeholder Engagement Performance

4.2.1 Regular Monitoring and Evaluation

Establish a defined timeline for measuring the performance of each engagement. Assess engagement outcomes against objectives, scope, and success criteria. These outcomes must consider the impact of the engagement and the selected engagement channels to satisfy inclusivity and responsiveness targets.

At a minimum, conduct at least one review within two to six months of the engagement. Reviews should align with the purpose of the engagement. Where multiple, similar engagements are undertaken to address the same topic, an assessment of the collective effort should be completed at a point when outcomes are reasonably expected to have materialized.

Beyond the requirements of section 3.3.2, which focus primarily on measuring **outputs**, this section requires the identification and evaluation of **outcomes** resulting from the engagement. This evaluation must consider evidence of change, including improvements or deterioration in behaviours, strategies, relationships, risk exposure, and other relevant performance indicators. It should also assess the impact and effectiveness of the engagement methods in generating outcomes, including performance against defined responsiveness and inclusivity KPIs.

4.2.2 Monitoring Plan

Establish, implement and maintain an agreed, consistent method for measuring outcomes. The organisation shall maintain an approach to verify that all stakeholder engagement performance data is accurate, complete, and consistent. This approach must specify responsibilities, methodologies, and controls necessary to maintain the integrity and reliability of engagement information.

This monitoring approach will be used by those completing the post-engagement review to confirm the accuracy, completeness, and consistency of the engagement data. Users should validate that stakeholder views are fairly and faithfully represented.

Where appropriate, engagement outcomes may be referred to an internal management review process for escalation or to be used to verify performance against commitments. The monitoring approach should specify the criteria and purpose of such escalations to ensure transparency.

4.2.3 Aggregate and Assess Similar Engagement Outcomes

Organisations shall make reasonable efforts to identify related engagements to assess preliminary outcomes (actions taken, early impacts) across these engagements including any recurring concerns, common opportunities, or areas of divergence. This assessment must examine patterns and cumulative impacts over time to examine sustained performance.

By aggregating related engagements (by topic, engagement type, or organisational function), engagement lead(s) can identify trends, learn from multiple activities, detect systemic issues early and improve implementation at the individual engagement level. This will determine if engagement outcomes are meeting defined objectives or meeting their strategic purpose, reduce the influence of individual biases, verify if information gathered from these engagements is being used by the organisation, and determine if a more holistic review is necessary.

By grouping engagement activities in this manner, organisations can identify systemic strengths, gaps, and inconsistencies that are not visible when engagements are assessed independently

4.3 Outcome Methods

Each outcome method chosen shall define outcomes as observable or demonstrable change, demonstrate alignment with organisational objectives and strategic priorities, and include documented sources and assumptions, including, where applicable, the rationale linking outcomes or indicators to longer-term outcomes. Outcomes must be defined in a manner that enables systematic measurement, monitoring, and evaluation over time.

Examples of outcomes that may be measured include:

- ▶ Changes in stakeholder trust and relationship quality
- ▶ Degree of stakeholder influence on decisions across related initiatives
- ▶ Consistency of stakeholder understanding and communication management
- ▶ Levels of stakeholder commitment, acceptance, or resistance over time
- ▶ Perceived legitimacy and fairness of organisational decision-making

Some engagements may demonstrate no change which provide confirmation of an ability to continue as is. This determination of whether this is sufficient should be in line with the purpose of the engagement.

Organisations are encouraged to develop a KPI dashboard that includes an assessment of engagement quality, the strength of relationships with the stakeholders involved, and the value of information obtained through the engagement. Post-engagement reviews should also assess longer-term performance outcomes. *Please see the Practitioner's Guide to the AA1000SES v3 for more information [link to be inserted once finalised].*

4.4 Communicating Outcomes

4.4.1 Internal Communication

Measurement is complete only when results are reviewed, validated and used to improve future engagement, ensuring transparency, responsiveness, and alignment with the AA1000AP.

The following steps will ensure that a transparent approach is taken:

- ▶ Update the internal action plans to capture any lessons learned and communicate them to relevant individuals or teams
- ▶ Document improvements or adjustments: record any changes in processes, relationships or risk management resulting from the engagement
- ▶ Quantify achievements of objectives: assess and document the value of achieving the objectives linked to the engagement. See reference sheet for more information.
- ▶ Track progress against commitments: document the progress against commitments made because of the engagement
- ▶ AA1000AP actions:
 - Ensure stakeholder views are fairly and faithfully represented

- Communicate topics that influence decisions or organisational strategy
- Demonstrate how stakeholder feedback has been acted upon
- Highlight tangible improvements or changes resulting from the engagement

4.4.2 External Communication

Organisations should also consider reporting publicly on the engagement. This may be through the organisation's website, social media channels, regulatory disclosures, sustainability reports and/or their annual or financial reports.

Public reporting should contain, at minimum, information on the following:

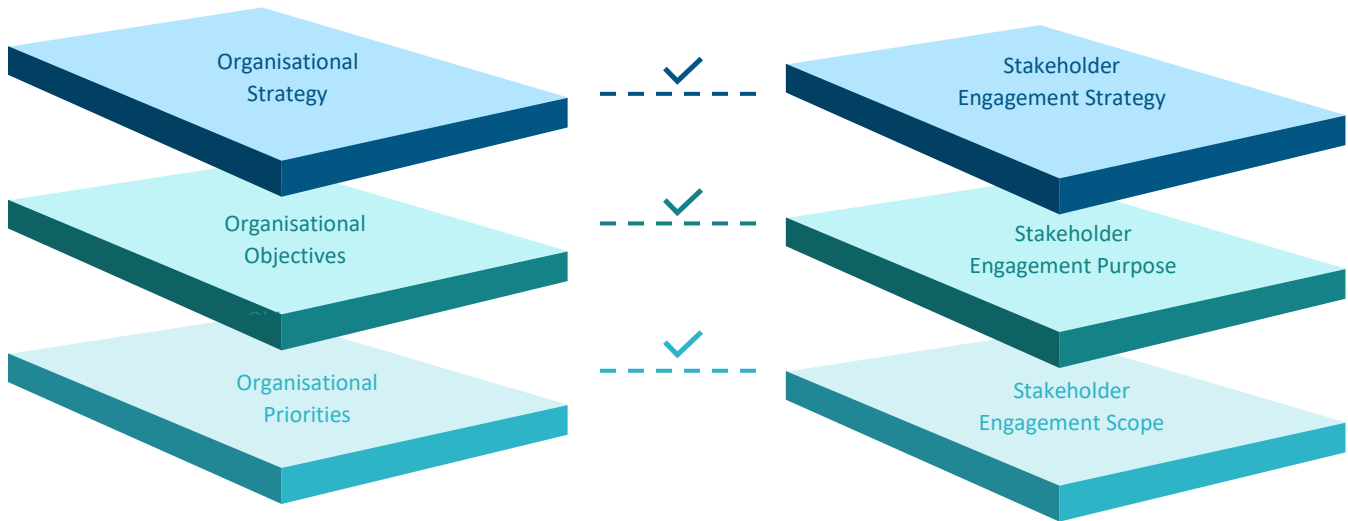
- ▶ The topic of the engagement and its related activities
- ▶ An overview of the engagement including the stakeholder groups engaged and the engagement methods used
- ▶ Any next steps / actions taken by the organisation dependent on the release of the documentation.

PHASE FIVE: IMPROVE

Phase 5 highlights how organisations can ensure the stakeholder engagement strategy remains aligned with organisational strategy/context. Strategy-level review and reflect cycles should build on the parameters designed at Phase 1 (sections 1.1 and 1.2) to inform the evaluation criteria, ensuring alignment with the defined Strategic Purpose.

Figure 15: Ensuring Alignment Between Organisational Strategy and Stakeholder Engagement Strategy

[NOTE: GRAPHICS WILL BE DEVELOPED BY AN EXTERNAL PROFESSIONAL DESIGN SERVICES FIRM]



5.1 Evaluating the Role and Purpose of Stakeholder Engagement Within the Organisation

The organisation must determine whether changes are of such significance that the existing purpose and scope of the stakeholder engagement strategy no longer create value.

The organisation should evaluate whether the purpose of the stakeholder engagement strategy remains aligned with organisational strategy, objectives, priorities, and internal and external context.

This review should be conducted at a minimum annually, or at a frequency, defined and justified formally by the organisation. Material triggers may require an earlier than planned review and refresh.

5.1.1 Common Indicators for Purpose Change

Where the purpose of stakeholder engagement has changed, the stakeholder engagement strategy may no longer be suitable.

Organisations should document the observed trigger, the scope of the review and the owner for any actions determined at step 5.2.

Table 4: Triggers for a Change to the Purpose of Stakeholder Engagement (Illustrative Examples, Not Exhaustive)

| Strategic Triggers | Performance-based Triggers | External Triggers |
|--------------------|----------------------------|-------------------|
|--------------------|----------------------------|-------------------|

| | | |
|---|---|--|
| <ul style="list-style-type: none"> ▶ Material changes to an organisation's business model, purpose, strategy or risk appetite ▶ Changing organisational ambition, as related to stakeholder engagement ▶ Material changes to stakeholder engagement objectives or outcomes | <ul style="list-style-type: none"> ▶ Stakeholder engagement no longer supporting value-creation ▶ Stakeholder engagement misaligned to the organisation's risk appetite ▶ Stakeholder engagement no longer informing decision-making ▶ Emergence of new communication channels, collaboration models or partnership opportunities | <ul style="list-style-type: none"> ▶ New disclosure frameworks ▶ New reporting expectations ▶ New assurance requirements ▶ Significant changes to stakeholder expectations through salient incidents |
|---|---|--|

5.2 Determining the Required Response

To determine the scale of response required to meet the change in purpose, organisations should use the outcome of the purpose assessment, together with the determined scope of the stakeholder engagement strategy (1.3.2) and stakeholder prioritisation weighting (1.3.3) to assess whether there has been a change to the approach taken.

- ▶ One illustrative approach may be risk-focussed where there is an assessment of whether the likelihood of harm to stakeholders and/or to the organisation has increased/decreased. *Please refer to the Practitioners Guidance Document for further information [\[link to be inserted once finalised\]](#).*

If engagement approaches have changed but additional time is required to verify their effectiveness, a targeted revision of the strategy may be suitable. If evidence indicates systemic or structural inadequacy, large-scale transformation should be considered.

Organisations should ensure that targeted revisions or systemic changes are clearly documented including the rationale for change, the actions taken, the owner of the action and who the change was communicated to.

ANNEX

For any questions or concerns, please visit <https://www.accountability.org/> or contact a member of our team via standards@accountability.org.

A. Definitions

AccountAbility Principles

- ▶ **Inclusivity:** the active participation of stakeholders in the decision-making process and accountability to stakeholders for decisions and actions taken.
- ▶ **Materiality:** the relevance and significance of a topic to an organisation and its stakeholders. A material topic is one that has a meaningful impact on the organisation or its stakeholders and should therefore be prioritized and addressed through the organization’s decisions, actions, governance, reporting, and disclosures.
- ▶ **Responsiveness:** how an organisation addresses the topics that are of importance to its stakeholders and affect its business and/or sustainability performance, through decisions, actions, performance outcomes, and ongoing communication.
- ▶ **Impact:** the end-result of an organisation’s behaviours, performance, and outcomes on stakeholders and/or the organisation itself, as measured and monitored over time.

Affected stakeholders (commonly referred to as “impacted stakeholders” or “rights holders”): any individuals or groups whose rights are at stake, and who are directly or indirectly affected, by an organisation’s operations, products or services. These stakeholders are defined by the impact they experience regardless of their relationship with the organisation.

Business stakeholders: any individuals or groups that have an interest in an organisation’s upstream and downstream operations, products, services or business performance, encompassing suppliers, business partners, and investors, as well as communities, workers, and consumers. The stakeholders are defined by their relationship with the organisation.

Stakeholder: any individual or group who can affect or be affected by an organisation’s decisions, products, services, practices, or performance.

Stakeholder Engagement: the process of creating structured and ongoing opportunities for stakeholders to share information, insights, or perspectives, express needs or expectations, and participate in open dialogue, leading to more informed decisions, enhanced strategy, governance, program design, and tangible outcomes that benefit both the organisation and its stakeholders.

[Additions to be inserted]

B. References

[To be inserted once AA1000SES v3 is finalised]

C. Timeline

[To be inserted once finalised]

D. AA1000SES V3 – Code of Practice

This Code of Practice for ethical and professional conduct applies to all participants (organisations, auditors, and individuals) that use the AA1000SES v3. It establishes ethical and professional expectations for all participants using the Standard to ensure credible, transparent, and inclusive stakeholder engagement.

All users of this Standard agree to act in accordance with, and be bound by, the following principles:

1. Exercise due care, diligence, honesty, independence, and objectivity in every engagement/activity related to the Standard.
2. Consider and apply, when professionally appropriate, the AA1000 AccountAbility Principles (AA1000AP) to maintain the integrity of the organisation's processes and activities.
3. Fully disclose their competencies and capabilities, and when using outsourced or technology-enabled (including AI) providers, outline the due diligence process undertaken to ensure authentic representation of the organisation and its stakeholders.
4. Acknowledge limitations of stakeholder engagement methods and inputs, and any related requirements that exceed their professional capabilities.
5. Where applicable, certified assurance practitioners and others providing professional assessment or advice under this Standard, shall, upon reasonable request, provide transparent, independent, and accurate information about their key competencies and capabilities to their employers, client organisations, and interested stakeholders.
6. Be supported, when necessary, by individuals with the requisite technical and language skills to conduct the work effectively.
7. Avoid any undue influence on professional independence and objectivity. Any actual or potential conflict of interest shall be disclosed to the relevant authority, governance body, or oversight mechanism.

E. The AA1000 Series of Standards

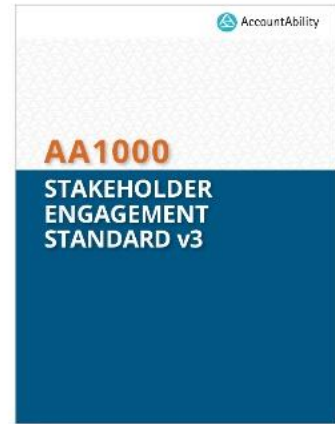
The AA1000 Series of Standards comprises of three standards:



*AA1000 AccountAbility Principles
(2018)*



*AA1000 Assurance Standard v3
(2020)*



*AA1000 Stakeholder Engagement
Standard v3
(2027)*

F. Use of AA1000SES v3 in Reporting and Assurance

Users of the AA1000SES v3 should note that reference to this standard within stakeholder engagement or sustainability disclosures/reports (or other related materials) does not mean that the stakeholder engagement has been independently assured against the AA1000SES v3. Rather, it only means that the standard has been used as guidance to shape the organisation's stakeholder engagement strategy and processes.

Where disclosures or reports are assured using the AA1000AS v3, assurance providers must also assess and determine whether the reporting organisation has met, or has demonstrably tried to meet, the expectations of AA1000SES v3.

ACKNOWLEDGEMENTS

AccountAbility is grateful for the contributions of the following AccountAbility representatives and external partners who provided creative and technical support for the development of this standard:

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