

Building a harmonised ESG Framework for Tourism Businesses

UN Tourism Committee on Statistics

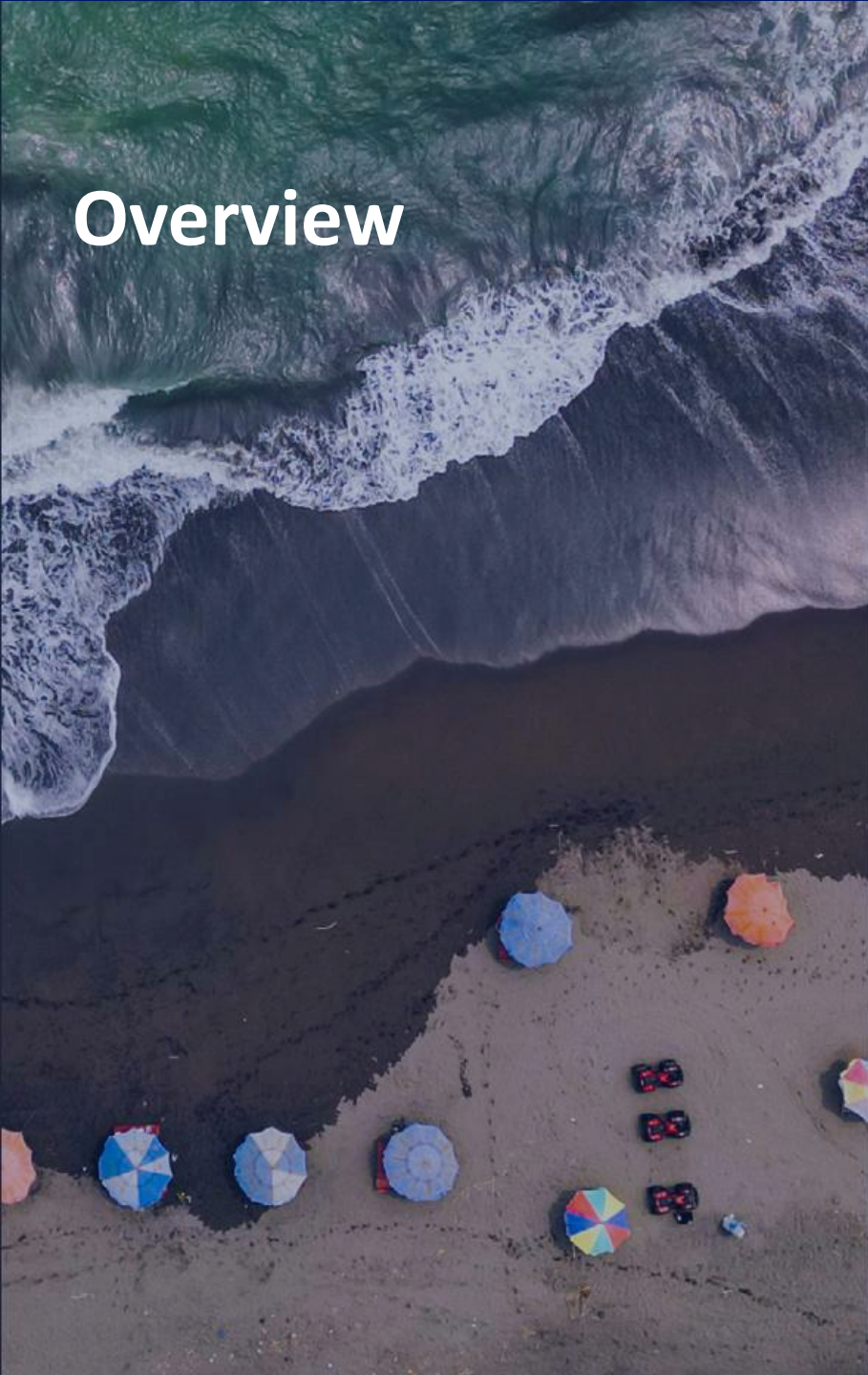
Riyadh, Kingdom of Saudi Arabia
8 November 2025



ESG
Framework
for Tourism
Businesses



UN Tourism
26th General Assembly
RIYADH, SAUDI ARABIA 7 - 11 NOVEMBER 2025

An aerial photograph of a beach. The top half shows the ocean with white-capped waves breaking onto a dark, sandy shore. The bottom half shows the beach with several colorful beach umbrellas (blue, orange, and multi-colored) and some small red objects, possibly beach toys or equipment, scattered on the sand.

Overview

The Landscape

- ❖ Tourism businesses both strongly depend on and impact the environment and society
- ❖ Strong case for incorporating ESG considerations for efficiency gains, better risk management, and resilient business models
- ❖ Complex and fragmented ESG reporting landscape: GRI, SASB, ESRS, ISSB, TCFD, TNFD, CDP, and many more

The Challenge

- ❖ No dedicated ESG framework for tourism
- ❖ Lack of standardisation across existing ESG frameworks
- ❖ Limited comparability of ESG data

Overview

Goal: Harmonise ESG reporting in tourism industries, ensuring consistency, comparability & alignment with UN standards, to better guide sustainability efforts



Research & Development

The ESG Framework is grounded in extensive field research, surveys and consultations



Consensus-building

Multiple stakeholders engaged throughout the development



Expert Group

Will provide guidance on the development of the Framework



Global Mapping

A comprehensive review of ESG-related practices, data sources, and frameworks across countries and industries



Piloting in companies

The framework is developed through pilot studies



Alignment with SF-MST



Development process

Phase 1 (2023)

- Preliminary field and desk research focused on the accommodation industry, Europe & Middle East



Phase 2 (2024-2025)

- Research expanded to all tourism industries & continents
- 600+ companies engaged
- Preliminary indicators identified



Phase 3 (2025-2026)

- On-going formalization of the Framework: conceptual development & identification of core measurement themes and indicators
 - SWOT analysis of existing sustainability frameworks
 - Mapping of themes across relevant frameworks
 - In alignment with SF-MST
- Expert Group creation

Our approach



❖ Double materiality perspective

- Financial materiality angle: mainly exposure- and risk-management-focused
- Impact materiality angle: focused on the often long-lasting impacts on environment & society

❖ Industry-specific approach

- Accommodating differences across the very diverse tourism sector
- Industry-specific materiality mapping currently in development

❖ Ambitious but adaptable

- Accommodating differences due to company size
- In response to evolving regulations & preferences

ESG Framework proposed structure

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

❖ For more detail, example indicators and example measurement guidelines, see the “Annotated Outline” and “Example Metadata Sheet”

Project brochure

- ✓ Project overview



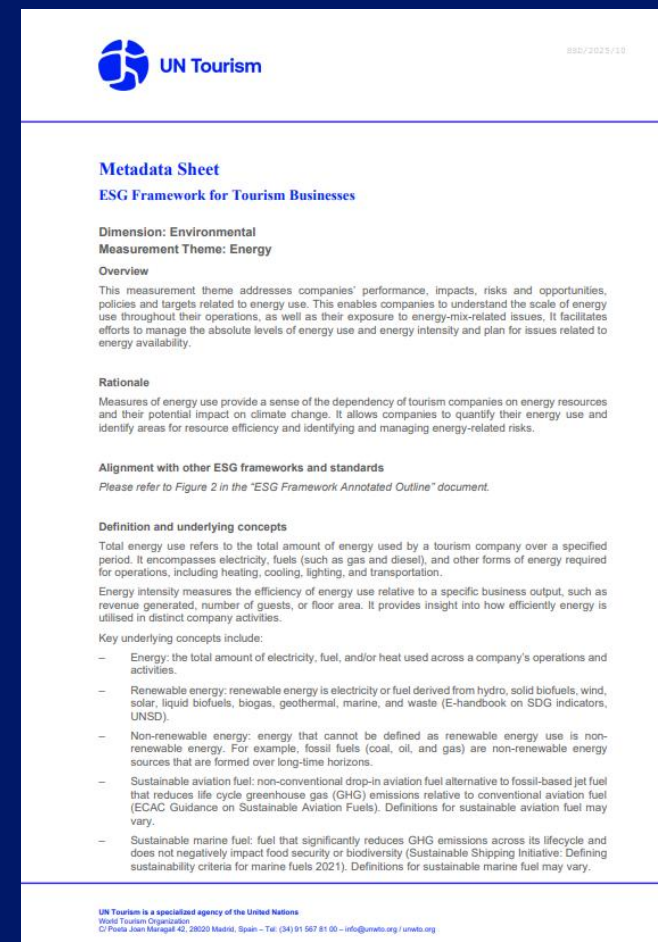
Annotated outline

- ✓ Proposed structure
- ✓ Mapping to key frameworks



Metadata sheet

- ✓ Example: Energy
- ✓ Definitions, indicators, measurement guidelines





Expert Group

A panel of experts and stakeholders to guide the development and future direction of the Framework, with a balanced representation across:

- ❖ Regions
- ❖ Stakeholder types:
 - Public sector (tourism statistics, business statistics)
 - Tourism businesses
 - International organisations
 - Standard-setting and ESG community
 - Financing community
 - Civil society
 - Academia
- ❖ Genders

Timeline



FINAL ESG FRAMEWORK

DECEMBER 2026



DRAFT ESG FRAMEWORK

Q1 2026



PHASE 2 RESEARCH

Q1 2024 – Q2 2025



ESG PROJECT LAUNCH

JANUARY 2023

IMPLEMENTATION

2027



TESTING

Q3-Q4 2026



1ST EXPERT GROUP MEETING

Q1 2026



EXPERT GROUP CREATION

DECEMBER 2025



PHASE 1 RESEARCH

Q1 – Q4 2023



How can you get involved?



Expert Group membership

Nominate an expert for the Expert Group to guide the process and contribute knowledge to the development of the ESG Framework for Tourism Businesses



Sponsorship

Sponsor key project activities, research and events



Hospitality

Host meetings or events

Coming up

- ❖ **Expert Group** – creation ongoing, 1st meeting of the Expert Group planned for Semester 1 2026
- ❖ **Draft ESG Framework** – expected in Q1 2026. To be complemented by an industry mapping and list of indicators
- ❖ **Events** – planned outreach side event jointly with UN in New York in the margins of the UN Statistical Commission, 3-6 March 2025– seeking venues

We welcome feedback related to the conceptual approach, ESG Framework structure, and nominations for the Expert Group by 30 November 2025.

Thank you

Get in touch:

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