

RESEARCH REPORT

**WHY THE S IN ESG MATTERS:
SOCIAL SUSTAINABILITY AND
LABOUR AND HUMAN RIGHTS
IN TRAVEL AND TOURISM**



ITF

THE INTERNATIONAL TRANSPORT WORKERS' FEDERATION (ITF) IS A DEMOCRATIC, AFFILIATE-LED GLOBAL FEDERATION OF 740 TRADE UNIONS IN 150 COUNTRIES, REPRESENTING NEARLY 16.5 MILLION WORKING MEN AND WOMEN IN ALL TRANSPORT SECTORS. THE ITF PASSIONATELY CAMPAIGNS FOR TRANSPORT WORKERS' RIGHTS, EQUALITY AND JUSTICE.

THE INTERNATIONAL UNION OF FOOD, AGRICULTURAL, HOTEL, RESTAURANT, CATERING, TOBACCO AND ALLIED WORKERS' ASSOCIATIONS (IUF) HAS 407 AFFILIATES IN 126 COUNTRIES. FROM THE FIELDS TO FACTORIES TO HOTELS, RESTAURANTS AND FAST FOOD CHAINS, THE IUF ORGANIZES, FIGHTS AND WINS FOR WORKERS ACROSS THE FOOD CHAIN.

Dr Anke Winchenbach,
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With support from
Professor Xavier Font, University of Surrey, UK
and Graham Randles, Envecso Ltd.

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The ITF and researchers welcome thoughts and suggestions for improving the contents of this report. We are keen to continue the conversation and to share ideas on how this work can be taken forward. You can contact us at tourism@itf.org.uk

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FOREWORD

“We understand that the travel and tourism industry needs to be profitable. We understand that the industry needs to be investable, but we also understand that to achieve both, it also has to be sustainable and part of the question around sustainability involves the frontline of the industry... the workers.”



Holidays and leisure should be about creating wonderful memories that will last a lifetime. But too many workers in the tourism sector are living a day-to-day reality of precarious work, low pay and unsafe working conditions. The emergence of Environmental, Social and Governance (ESG) criteria as serious considerations for investors, businesses, regulators, governments, unions and the millions of workers they represent in travel and tourism presents a welcome opportunity to address fundamental issues that have plagued the sector for decades.

Unsurprisingly, the ESG criteria have also generated a groundswell of debate about how best to navigate the different ESG standards and frameworks, and how to identify what really counts as a sustainable investment.

The Tourism Workers' Alliance has commissioned and published this report as a practical contribution to answering these questions. The alliance was created in April 2023 by the International Transport Workers' Federation (ITF) and the International Union of Food, Agriculture, Hotel, Restaurant, Catering, Tobacco and Allied Workers' Associations (IUF). This timely research, expertly crafted by Dr Anke Winchenbach, with support from Professor Xavier Font, both of the University of Surrey (UK) and Graham Randles of Envecso Ltd., examines the current ESG trends, projections, risks and opportunities for travel and tourism, drawing on the perspectives of companies, unions, investors and regulators.

We hope that it will provide valuable analysis for everyone who wants to put this industry on a genuinely sustainable footing by meeting goals related to decent work, and respect for labour and human rights, in addition to achieving crucial climate objectives. The existing laws and new ESG regulations provide a timely opportunity to forge new collaborations and address travel and tourism's long-standing skills gaps that pose an existential threat to a sector that struggles to attract, retain and develop a diverse and motivated workforce.

ITF and the other unions within the Tourism Workers' Alliance are ready to work with progressive companies and countries to forge partnerships that will help deliver this goal. Governments and policymakers can lay the groundwork through regulation and conditional, financial support to recognise equitable employment and good employment practices. By learning from the experiences of other industries that have collaborative alliances with investors, and by developing framework agreements, we can help to translate corporate commitments into real improvements in the daily lives of travel and tourism workers. We invite you to join with us to create a sustainable travel and tourism industry whose ethics, environmental performance, and economic and societal contributions are beyond reproach.

Rob Johnston,
Assistant General Secretary,
International Transport Workers' Federation

EXECUTIVE SUMMARY

This report makes a clear and compelling case for *why* and *how* to act towards a socially sustainable future in travel and tourism. Responsible stakeholders (such as, global business leaders, regulators, investors, governments, trade unions, and NGOs) can use this report, and its agenda, to analyse their sustainability strategies, and to prioritise and implement actions to improve the working conditions and human rights of the industry's workforce, with the greatest potential for positive impact.

This research draws on in-depth interviews (with industry leaders, global trade union affiliates and financial advisors), a review of the literature, and analysis of four approaches to assess social sustainability and labour and human rights. The resultant report distils key social risks and challenges, articulates a convincing business case for tackling social risks, and presents seven catalytic actions designed to improve labour and human rights.



SOCIAL RISKS IN TRAVEL AND TOURISM WORK AND EMPLOYMENT

- Travel and tourism are key drivers for global employment, but poor labour conditions and an absence of decent work are systemic risks.
- Migrant, informal and undeclared workers continue to be marginalised and to face high risks of exploitation.
- Tackling the root causes of global labour shortages requires the industry to improve working conditions for all travel and tourism workers, including women, youth and migrant workers.
- Adhering to the principles of Equality, Diversity and Inclusion is a core strength, but also a challenge, for travel and tourism.
- Putting travel and tourism on a socially sustainable footing amidst continued growth is one of the industry's greatest challenges.
- Wider trends and issues affect and intensify social risks, for example:
 - Climate crisis
 - COVID-19
 - Cost of living crisis
 - Globalisation and supply chain complexity
 - Technological advances
 - Increased inequality
 - Weak enforcement of labour and human rights
 - Employer resistance towards trade unions
 - Ideological and cultural differences in understanding and implementing social sustainability
 - Economic downturns
 - Political instability and polarisation
 - Natural disasters.

BARRIERS TO ADDRESSING SOCIAL RISKS OCCUR AT STRATEGIC, MANAGEMENT AND IMPLEMENTATION LEVELS

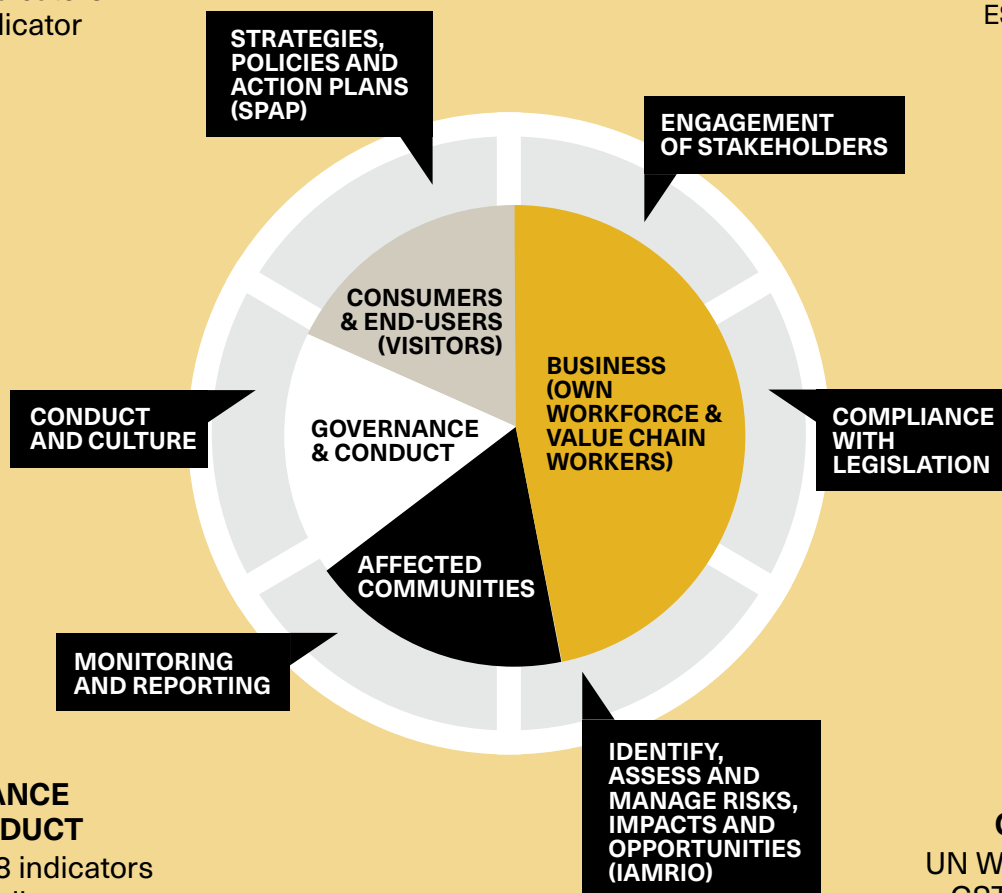
Figure 1:
SOCIAL THEMES AND INDICATORS IN ESG REQUIRE STRONG GOVERNANCE, MANAGEMENT AND PROCESSES

CONSUMERS AND END-USERS (VISITORS)

UN WTO: 11 indicators
 GSTC: 11 indicators
 ESRS: 9 indicators
 WBA: 1 indicator

BUSINESS (OWN WORKFORCES AND VALUE CHAIN WORKERS)

UN WTO: 22 indicators
 GSTC: 16 indicators
 ESRS: 35 indicators
 WBA: 8 indicators



GOVERNANCE AND CONDUCT

UN WTO: 8 indicators
 GSTC: 6 indicators
 ESRS: 7 indicators
 WBA: 8 indicators

AFFECTED COMMUNITIES

UN WTO: 8 indicators
 GSTC: 10 indicators
 ESRS: 11 indicators
 WBA: 1 indicator

THE BUSINESS CASE: ESG REGULATIONS AS AN OPPORTUNITY TO IMPROVE LABOUR AND HUMAN RIGHTS

In this research, we analyse four different ESG approaches, the:

01. European Sustainability Reporting Standards (ESRS),
02. UN TOURISM's Statistical Framework for Measuring the Sustainability of Tourism (SF-MST),
03. Global Sustainable Tourism Council (GSTC) Criteria, and
04. World Benchmarking Alliance (WBA).

We map the social sustainability related themes and indicators defined within the four approaches and find that the largest number of indicators address own workforce and value chain workers, with Exploitation and Harassment, Equal Opportunities and Decent Work being the most prominent themes. We also find that the application and implementation of these indicators require strong governance, strategic and management processes to close the gap between good intentions and on-the-ground actions to improve labour and human rights in travel and tourism.

01. ATTRACTING AND RETAINING TALENT

02. CREATING EQUAL OPPORTUNITIES

03. LEVERAGING SOCIAL DIALOGUE

04. MITIGATING SUPPLY CHAIN RISKS

05. CREATING ACCESS TO FINANCIAL INVESTMENTS

06. RENEWED SOCIAL LICENSE TO OPERATE

07. MANAGING REPUTATIONAL RISKS

08. RESPONDING TO CUSTOMER EXPECTATIONS

09. IMPROVING STRATEGIC DECISION MAKING

10. MANAGING COMPLIANCE AND REGULATORY RISKS

WE HIGHLIGHT SEVEN CATALYTIC ACTIONS FOR BUSINESSES, GOVERNMENTS, FINANCIAL INVESTORS AND TRADE UNIONS, AND HOW THESE CAN BE APPLIED:



ACTION 1

Involving stakeholders, setting up multi-stakeholder initiatives, and having strong policy and legislative frameworks and compliance systems are at the heart of managing and mitigating social risks.



ACTION 2

Increase access to unions and reputable experts on labour and human rights. Doing so increases credibility and fosters opportunities for knowledge sharing, training, collaboration and co-creation of solutions that benefit all stakeholders.



ACTION 3

Undertake a double materiality assessment for labour and human rights. This underpins strategic decision-making and enables prioritisation of key risks and benefits.



ACTION 4

Develop and implement policies and processes with clear objectives and targets for improving labour and human rights for all workers. This demonstrates senior leadership commitment and set a path for action.



ACTION 5

Choose indicators that address key risks, collect and analyse data, and involve employees in indicator choice and data collection and interpretation processes. Doing so, moves the dial from good intentions to integration and action.



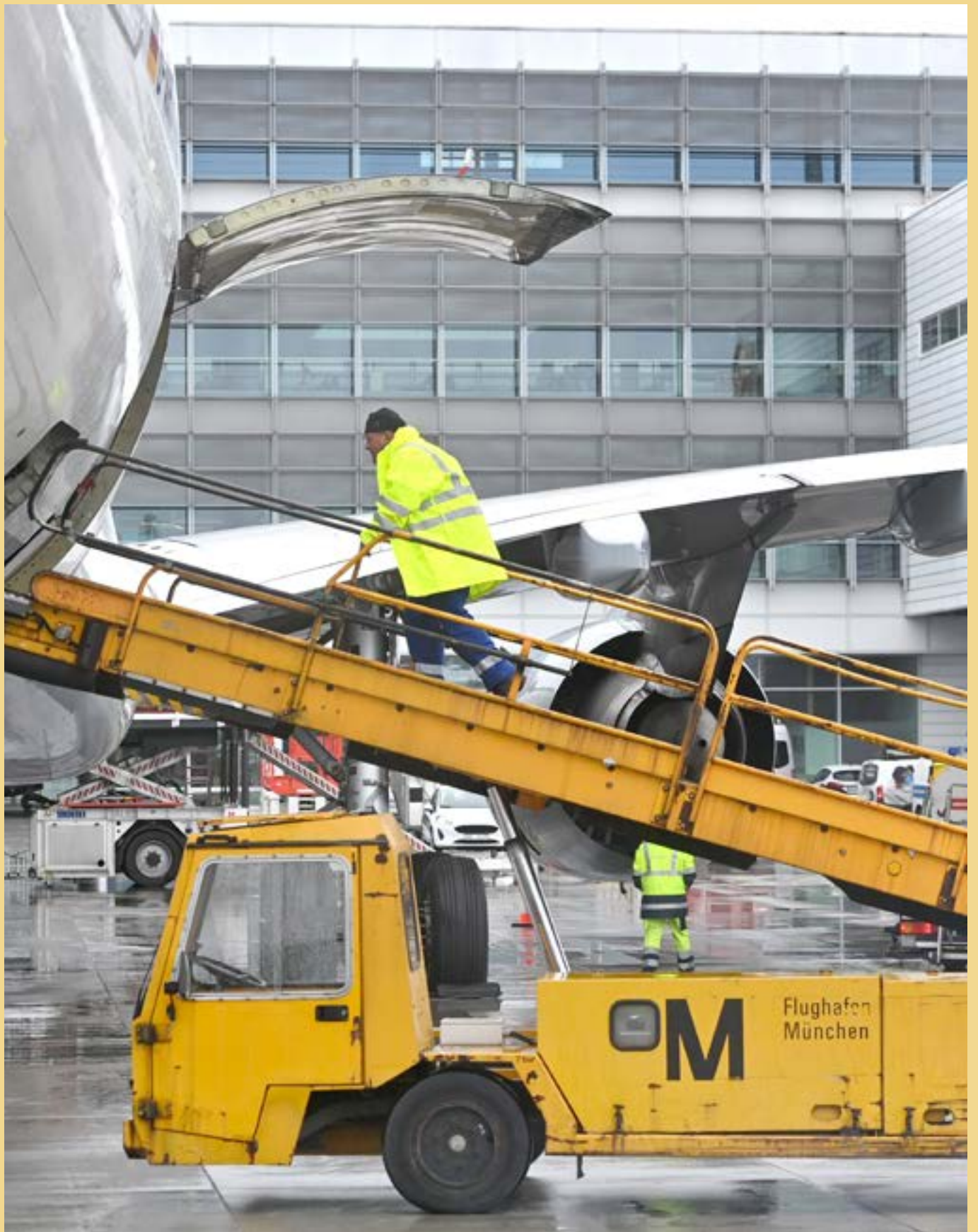
ACTION 6

Account for direct as well as supply chain impacts. This enables businesses to manage and mitigate labour and human rights risks and unlock business opportunities.



ACTION 7

Prove and improve! Communicate results and progress towards set targets transparently and honestly. Communication builds trust, responds to mandatory ESG regulations, shows accountability, and opens investment opportunities. It is also crucial for continuous learning on how to improve respect for labour and human rights, and on how to integrate these within a business's wider governance, social and environmental strategies and actions.



INTRODUCTION

WE NEED TO ACT NOW TO CREATE A FLOURISHING INDUSTRY WHERE ALL PEOPLE WORKING IN TRAVEL AND TOURISM, ALL BUSINESSES AND WIDER SOCIETY CAN THRIVE.

The UN Sustainable Development Goals (UN SDGs) provide a framework for global sustainability commitments. Governments and regulatory bodies are recognising the importance of corporate sustainability, and companies are increasingly required to disclose Environment, Social and Governance (ESG) information to comply with national and international regulations. The recent EU Corporate Sustainability Due Diligence Directive (CSDDD) will require large EU-based companies and some non-EU companies to take action to improve their human rights due diligence within their value chains. Due to the size and significance of their operations, the travel and tourism industries play a critical role in achieving real progress towards a sustainable industry.

While there has been considerable progress in assessing and reporting on the environmental component of ESG, identifying and addressing social risks, and reporting on these, has to date received limited attention. Persisting poor working conditions and labour shortages in travel and tourism require urgent commitment and action from all industry stakeholders to put the industry on a socially sustainable footing.

Recognising this need, the International Transport Workers' Federation (ITF) and the International Union of Food, Agriculture, Hotel, Restaurant, Catering, Tobacco and Allied Workers' Associations (IUF), commissioned a research team to consider the social dimension of ESG in relation to travel and tourism. This involved defining the scope of social sustainability, guiding its implementation and application, and identifying opportunities for engagement, implementation, and collaboration to protect and enhance worker conditions while also considering business needs.

The resultant research was conducted between October 2023 and March 2024, and draws on:

01. A literature review
02. 29 in-depth interviews (with industry leaders, global trade union affiliates and financial advisors)
03. Analysis of four approaches used to assess social sustainability, and labour and human rights.

The content of the report provides insight and clear guidance for all industry stakeholders to identify and address risks to labour and human rights in travel and tourism. The report is intended for use by businesses, policy makers, NGOs, trade unions and workers. The report can be read in its entirety or the information in each individual part can be accessed as a separate entity.

The authors hope this report will be an inspiration for travel and tourism stakeholders to demand, implement, monitor and, consequently, improve the working conditions of all workers.

The report is structured as follows:

- Part 1** Makes a clear and compelling case for why the industry must act towards a socially sustainable future in travel and tourism. It discusses social risks in travel and tourism work and employment, explains the underlying issues that endanger labour and human rights, and identifies common barriers to managing and mitigating risks.
- Part 2** First explains ESG regulations and discusses how they are an opportunity to improve labour conditions and human rights in travel and tourism industries. Social sustainability related themes and indicators are mapped and analysed for four different ESG approaches:
- i) European Sustainability Reporting Standards (ESRS),
 - ii) UN TOURISM Statistical Framework for Measuring the Sustainability of Tourism (SF-MST),
 - iii) Global Sustainable Tourism Council (GSTC) Criteria, and iv) World Benchmarking Alliance (WBA). The chapter offers a detailed analysis and discussion to support industry stakeholders in measuring and reporting social sustainability, and labour and human rights.
- Part 3** Presents a clear and compelling business case for identifying and addressing social risks to labour and human rights.
- Part 4** Presents seven catalytic actions that responsible travel and tourism stakeholders (such as global business leaders, regulators, investors, governments, trade unions and NGOs) can take to turn intentions into action.

The main body of the report finishes on page 72 with **Conclusions and a call to action**. Here, the report concludes that those who follow the journey outlined will help to create socially responsible travel and tourism, in which people working in the industry and businesses can thrive.

Appendices include the research methodology, provide supporting information to the ESG frameworks analysed, useful links and resources for labour and human rights, and a glossary.

PART 1:

SOCIAL RISKS IN TRAVEL AND TOURISM WORK AND EMPLOYMENT

LABOUR CONDITIONS

Travel and tourism are key drivers for global employment, but poor labour conditions and the absence of decent work are systemic risks

“Without the workers, there’s no tourism. Without the workers, there is no industry. Without the workers, there is no development that is going to come. And so, we need that cohesive collective approach and the recognition and acknowledgement by the hoteliers, the owners, the various operators, of the importance that they must place on labour in whatever they’re doing.”

David Massiah, Tourism Section Chair,
Antigua & Barbuda Workers’ Union

Travel and tourism are key drivers for global employment and income generation, particularly for women, youth and migrant workers who make up a large share of the global tourism workforce. Over 290 million workers, or about 9% of the world’s workforce, are directly or indirectly employed in the travel and tourism industries around the world¹, with a projected growth to 320 million workers by the end of 2023². In 2022, China generated the largest share of direct and indirect global travel and tourism employment with nearly 63 million jobs. India and the United States followed that year with about 37 million and 16 million total travel and tourism jobs, respectively³.

Pre-COVID statistics⁴ show that countries in the Global South and small island developing states (SIDS), in particular, are often highly dependent on the tourism industry⁵, which is responsible for over 40% of all employment in these countries⁶. Most businesses are micro, small and medium-sized enterprises (MSMEs)

**Table 1:
COUNTRIES WITH THE HIGHEST TOTAL CONTRIBUTION OF TRAVEL AND TOURISM TO
EMPLOYMENT WORLDWIDE FROM 2019 TO 2022 (IN MILLION JOBS) (STATISTA, 2023)¹⁵**

COUNTRY	2019	2020	2021	2022
CHINA	82.24	69.71	73.31	62.90
INDIA	40.09	29.14	32.10	37.21
UNITED STATES	17.49	9.75	10.50	16.17
INDONESIA	12.38	10.46	10.95	11.44
PHILIPPINES	9.51	6.49	7.82	7.82
BRAZIL	7.67	6.22	6.40	7.61
THAILAND	7.84	6.66	6.86	6.99
MEXICO	7.03	5.52	6.03	6.97
GERMANY	5.88	5.08	5.10	5.43
JAPAN	5.86	5.29	5.50	5.09
VIETNAM	4.89	3.86	3.90	4.23
PAKISTAN	3.90	3.36	3.34	4.10
UNITED KINGDOM	4.28	4.09	4.11	3.64
RUSSIA	4.05	3.74	3.77	3.20
TURKEY	2.74	2.13	2.42	3.05
SPAIN	2.86	2.29	2.51	2.84
ITALY	2.86	2.41	2.64	2.71
FRANCE	2.68	2.43	2.60	2.64
EGYPT	2.42	1.89	2.16	2.37
MALAYSIA	2.28	1.99	2.09	2.14

that are key contributors for employment and entrepreneurial skill development. Tourism also has a multiplier effect across other economic sectors – such as transport, food services and retail, with estimates that for every one job created directly in tourism and travel, almost 1.5 additional jobs are created through the indirect, or induced, effects of tourism on tourism-related economic activity⁷.

Migrant, informal and undeclared workers continue to be marginalised and to face high risks of exploitation

The tourism and travel industry is characterised by a high number of migrant workers, and high levels of informal and undeclared work. Reasons for this include chronic labour shortages, a complex ownership and value chain structure, seasonality, weak labour regulations and enforcement of laws, and low unionisation. Moreover, it is often cheaper to hire migrant workers than employ local workers. While data on migrant labour in the industry is not widely available, data for some regions does exist. For example, in 2020, 16% of EU and 20% of US tourism workers were foreign born. For hospitality, the Organisation for Economic Co-operation and Development (OECD) estimates 10% of the global workforce are migrants⁸.

“Considering the expected shortage of labour in the future, introducing more foreign labour into industries will be necessary in our country.”

Asuka Sakurada, President,
Japan Federation of Service and Tourism
Industries Workers’ Unions

Migrant workers are exposed to many of the industry’s exploitative working conditions⁹. Their plight is further exacerbated by a lack of reporting of abuse out of fear of: reprisals, job loss, the revocation of immigration status, low levels of legal protection, an inability to access support, language barriers and low union representation¹⁰. Documented labour and human rights violations

include: below minimum wage salaries, no freedom of association, discrimination, no unemployment protection, health and safety violations, and forced and child labour¹¹.

Research indicates that less economically developed countries have higher levels of informal economy due to weaker regulatory and legal frameworks¹². For example, Faissal Ait Ali Oumansour, (President UMT Tourism, Hotel, Restaurant Workers Union, Morocco) says **“Many businesses don’t declare their workers because they want to avoid the Social Security”**.

Aggregated ILO data¹³ on informal employment in tourism shows that the overall prevalence of informal and undeclared work is highest (73%) in countries where land transportation accounts for the largest share of the tourism workforce. The cluster of countries that meet this description are mainly low, or low-middle, income countries in Africa, Southeast and South Asia, although some countries from the Arabian Peninsula (e.g., Lebanon, Iraq, Jordan) are also included. The next group of countries in which there is significant informal and undeclared work are those that predominantly employ workers in food and restaurant services (62%); this group includes countries with large domestic and international tourism markets, such as Latin America and Southeast Asia.

In countries where most people work in accommodation and travel logistics, often serving international markets, 56% of total employment is classed as informal. This includes tourism dependent small island nations with large hotel chains, in locations such as the Caribbean and Pacific Islands, as well as Indian Ocean destinations. Informality is also a feature of the tourism industry in OECD countries. For example, Williams and Horodnic¹⁴ studied the prevalence and distribution on informal and undeclared employment, covering dependent employees without a written contract or clear terms, across 35 European countries. Their findings show that informal work is most prevalent among young workers, women, migrants and people with low formal educational levels. In these countries, prevalence is largest in hospitality and small businesses.

Tackling the root causes of global labour shortages requires the industry to improve working conditions for all travel and tourism workers, including women, youth and migrant workers

Despite the industry being an important driver of job creation, the continued and widespread global labour shortages in travel and tourism pose an existential risk to the industry.

“We did quick polls during our recent summit about what the main priorities are, and the labour shortage was number one, easily.”

Christopher Imbsen, Director of Sustainability, World Travel and Tourism Council (WTTC)

Following the loss of 62 million jobs globally¹⁶ during the COVID-19 pandemic, businesses continue to face severe difficulties attracting and retaining staff. For example, in the UK, 12% of hospitality jobs remain unfilled¹⁷, with 61% of businesses experiencing staff shortages, which results in reduced trading hours. In the EU, 11% of travel and tourism jobs remain vacant; in the US, this number is 7%¹⁸, with 26% of hotels reporting that this has negative effects on their ability to operate¹⁹. While workers are frequently considered key assets, the root causes of the current labour shortages in travel and tourism are not being sufficiently addressed, largely due to chronic concerns over insecure and undignified work, and human rights violations^{20 21}.

Low and inadequate wages affect workers in multiple ways; in particular, they increase the risk of poverty and social exclusion, thereby, fuelling inequality²². The impacts of low or inadequate wages are felt by the workers themselves and their families, causing reduced quality of life and poor physical or mental health. These effects, subsequently, cause a loss of income to the industry due to wider costs such as the loss of production and

healthcare. A recent World Economic Forum study estimates that by 2030 the total cost of mental health conditions will exceed that of diabetes, cancer and respiratory diseases combined, reaching up to \$6 trillion annually, globally²³. Looking at workplace related health and injury costs in the UK²⁴, the total combined cost in 2021/22 was £20.7 billion. Individuals bear the highest proportion of this cost, but the remaining costs are shared equally by employers and the Government.

The ITUC Global Rights Index 2023²⁵ shows the extent to which labour and human rights are violated across the globe. The global rights specified include decent work with fair wages, adequate social protection, safe and secure working environments, respect for diversity, equality and inclusion, and the protection of fundamental rights and laws. While the index is not industry specific, the report lists several large travel and tourism businesses that have violated legal workers' rights, including airlines, hospitality and food & beverage businesses, tour operators, airports and ports. A recent series of multi-country studies on Fair Work by the Global Hospitality Research Alliance found severe violations of fair working conditions in the hospitality and tourism industries of Ireland, Scotland, Norway, Australia and New Zealand²⁶, including evidence of ill-treatment and psychological and physical strain, lack of employee voice, inadequate remuneration, breach of employment rights and, overall, low levels of unionisation. While issues such as these are reported across all demographics, studies indicate that female and migrant workers are particularly exposed to work inequalities²⁷.

“You can't act as an employer for the future if you don't take care of social sustainability and workforce issues.”

Malin Ackholt, President, EFFAT-IUF Europe

Another study by The Work Foundation²⁸ found that the hospitality sector ranks highest (36%) in terms of insecure work in the UK; the study considered the contractual and financial aspects of employment and workers' rights. Transport ranked fourth with 19% of workers in 2023 experiencing insecure work.

Insecure work has severe implications for workers' health and well-being, and their career prospects and employment outcomes. Moreover, it has a negative effect on the wider labour market, with women, young workers, ethnic minority and disabled workers disproportionately worse affected. Finally, the United Nation's Business & Human Rights Navigator²⁹ identifies hospitality as a high-risk industry for forced labour. These high risks are driven by the high incident of outsourcing and sub-contracting of services such as cleaning, security and maintenance, where sub-contracted workers often experience low levels of social protection and low pay.

Adhering to the principles of Equality, Diversity, and Inclusion is a core strength, but also a challenge, for travel and tourism

While the travel and tourism industries have a highly diverse workforce, benefits are spread unevenly. A recent study³⁰ drawing on employment data from the US, UK, EU, Australia, South Africa and Rwanda compared gender, age, sexual orientation, disability status and educational skills across these economies. The study's findings show that inclusivity is a core strength, yet actual implementation of effective policies is lagging behind other industry sectors. Australia tops the list of

female workers in travel and tourism at 54%, followed by the U.S. (48%). Youth employment (under 25) in travel and tourism is highest in the U.S. and Australia with 26%, followed by 24% in Rwanda. Of the employees who disclosed themselves as identifying as LGBTQ+, the UK employs the highest proportion (5.2%) compared to 4% across all the economies studied. Some 17% of the UK travel and tourism workforce are people with a disability status, compared to only 5% in the US, but both figures showed slightly higher percentages than for the overall respective economies (16.6% and 4.4%). Travel and tourism entities also employ the most workers with low levels of formal education in the US, UK and the EU, compared to each country's overall economy.

Despite travel and tourism having a highly diverse workforce, research by PwC³¹ highlights that commitment and progress around diversity and inclusion in travel and tourism is, overall, lagging 10 to 20% points behind other industries in terms of strategic priority, leadership, HR processes and targeted initiatives. For example, only about 20% of surveyed travel and tourism organisations in 2019 collected and analysed data on differences in promotions related to gender, ethnicity and/or other diversity dimensions. Similarly, less than half of the surveyed businesses considered supplier diversity at all or were reactive to it, despite recognised best practice suggesting that diversity in the supply chain should be part of the wider corporate strategy.



CONTINUED GROWTH

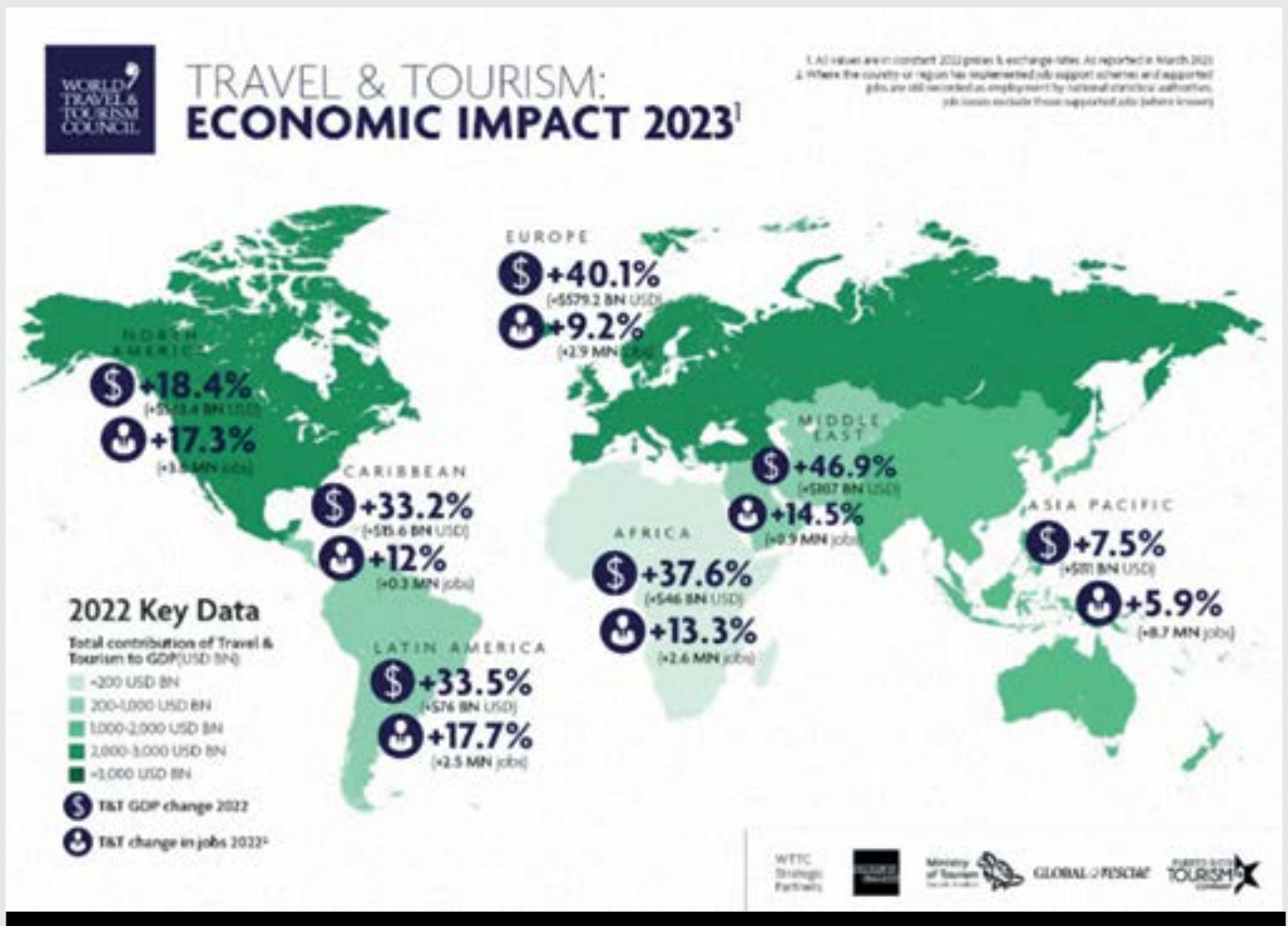
Putting travel and tourism on a socially sustainable footing amidst continued growth is one of the industry’s greatest challenges

After a dramatic drop in revenue during the COVID-19 pandemic, the international tourism sector grew by about 41% in 2022 over 2021, equating to approximately 2 trillion US dollars. According to Statista forecasts, this figure is predicted to increase to almost 2.29 trillion US dollars in 2023, exceeding the highest amount previously reported in 2019³².

Figure 2 below shows the economic contribution and percentage of growth of travel and tourism per region, as well as its contribution to GDP.

When it comes to air travel, according to The Airports Council International’s (ACI’s) research³⁴ that includes data from over 2,600 airports in 180 countries and territories worldwide, global passenger numbers are predicted to reach 9.4 billion passengers in 2024, exceeding pre-COVID figures from 2019 (9.2 billion). While the focus of the ACI’s research is on arrivals by air, the number of global passengers serves as a good indication of the extent to which the industry is recovering and continuing to grow.

Figure 2: TRAVEL AND TOURISM ECONOMIC IMPACT REGIONAL OVERVIEW 2022 VS 2019³³



Frequent concerns and risks with respect to travel and tourism growth include: some countries dependency on tourism as a main source of GDP, overtourism, reduced quality of life for residents, increased pressures on local infrastructure and services, and displacement³⁵. For example, increased visitor numbers, if not managed responsibly, are associated with reduced quality of labour, which is exacerbated by insecure or informal working conditions, marginalisation, low wages, seasonal employment and low union density^{36 37}. Further, a recent study³⁸ found that the informal economy and labour increases as tourism development in a region grows. As such, in mature destinations it can be assumed that the actual tourism labour workforce is considerably larger than official estimates suggest. Informal activities in tourist spaces include, for example, street and beach vendors, market stall holders and local transport providers, all of whom try to capitalise on tourism activities. Informality of employment is generally associated with a lack of decent work and limited access to social protection, which, in turn, has a ripple effect on the wider economy and health system. Despite the significant risks that the industry and its supply chain face amidst growth, issues such as poor labour conditions and the unregistered employment of vulnerable workers have largely been ignored.



WIDER TRENDS AND ISSUES AFFECTING AND INTENSIFYING SOCIAL RISKS

Undignified labour conditions in travel and tourism have been a concern for decades, spanning across individual, organisational and wider socio-economic and policy spheres³⁹. Yet despite the length of time of concern, limited progress has been made toward improving labour conditions⁴⁰. The situation has now reached a tipping point with wider trends and systemic issues fuelling social sustainability risks. The risks affect every aspect of the industry including travel and tourism work, workers, businesses, economies and, even, society at large. Wider trends affecting the industry today include:

01. THE CLIMATE CRISIS

Tourism is a climate dependent industry, and environmental and social risks are intertwined. Extreme weather events such as flooding, wildfires and high heat episodes affect workers' health and their ability to do their job. Poor health leads to higher absenteeism resulting in loss of company productivity⁴¹. Due to the nature and location of their work, travel and tourism workers are often exposed to outside conditions, making them particularly vulnerable to climate change impacts. In some cases, business operations might be disrupted entirely, which poses a severe risk to workers in insecure and informal employment and might affect all workers if business is interrupted for prolonged periods. Climate impacts are to likely be experienced more severely in coastal and marine environments, which are also the fastest growing tourism areas.

02. COVID-19

Travel and tourism sector workers were amongst the worst hit by the COVID-19 pandemic, with 62 million jobs lost globally. The pandemic revealed severe underlying issues and risks associated with the tourism workforce, in particular, exposing its inequality. For example, a global study of job vulnerability and tourism during the pandemic⁴² found that front-line employees, many of whom are female and younger workers, were exposed to higher health risks and risks of redundancy. The study states that globally, pre-COVID, workers earned on average 5% below the average national salary. Female tourism workers were even more disadvantaged and economically vulnerable, earning 23% less than their male counterparts, and 11% less than non-tourism, female workers. Additionally, the study highlights that insufficient social protection and policy commitments for education and income support fuels inequality within, and between, countries and tourism destinations, with low-income workers in less economically developed nations being most affected.

03. THE COST OF LIVING CRISIS

The ongoing cost-of-living crisis puts extra pressure on workers, with people in insecure and low paid jobs being the worst affected.

High inflation, and increased energy and food costs remain a concern in many global economies⁴³. Accommodation and food services workers are amongst the worst affected by the economic downturn as wages are low, and the high volume of shift and insecure work makes earnings unpredictable⁴⁴. While many employees are taking up alternative employment with better pay and conditions⁴⁵, those having less job mobility options might accept poor working conditions over the risk of being unemployed.

“COVID was a wakeup call, but then the cost-of-living crisis has taken it that much further.”

Anjana Raza, Head of Social Sustainability, World Sustainable Hospitality Alliance

04. GLOBALISATION AND SUPPLY CHAIN COMPLEXITY

Subcontracting and outsourcing can drive down wages, working conditions and minimum standards as cost becomes the driving factor. The tourism and travel sectors' supply chains are often global, long and complex, leading to **“the breakdown of the genuine relationship between the economic employer and their workforce”**, Paddy Crumlin, ITF President and Vice chair of the Global Unions Committee on Workers' Capital. Due to international competitiveness and low margins, outsourcing and subcontracting are increasingly common in transport services, construction, housekeeping and food services. Interviewees in our study reported an increase in fake or bogus self-employment, for example in the aviation sector, where people are self-employed on paper but in practice are working full-time. In this scenario, workers are deprived of legal employee protection and job security, and other rights such as occupational health and safety, and pension benefits⁴⁶. Not only is bogus self-employment illegal in many countries, but it also makes it difficult for organisations to have an overview about working conditions in their supply chain⁴⁷, and for external parties to enforce compliance.

“Subcontracted workers have substantially lower salaries and employment conditions, but their job instability forces them to accept them.”

Mari Carmen Donate, UGT General Workers' Union State Federation of Services, Mobility & Consumption

“Market liberalisation increases the gap in labour and social standards.”

Lorne Riley, Managing Director, Aviacom International

05. TECHNOLOGICAL ADVANCES

Research suggests that robots could constitute as many as 25% of all hospitality workers by 2030⁴⁸. A review of the implications of automation technologies and service robots in hospitality^{49 50} predicted that increased use of service technology will decrease entry-level career opportunities, particularly for those with

lower education. Those already working in the industry will require reskilling and upskilling to equip them with the skillsets required to interact with service robots and other technological innovations, without which, the workers will be left behind. One possible scenario suggests that robots could completely replace humans for certain services, for example, hotel check-in and -out, luggage transport, room service orders and delivery, thus threatening certain occupations entirely.

“In the world of technology, where by now most industry workers are being cut off, we work with the tourism and catering sector, as well as colleges so people get reskilled and upskilled and to enable them to blend into the new world.”

Agnes Murithi, KUDHEIHA – Kenya Union of Domestic, Hotels, Educational Institutions, Hospitals and Allied Workers

06. INCREASED INEQUALITY

Inequality is a contributing factor to forced labour and human trafficking. Currently, 10% of wage earners receive 52% of global pay, while the lowest 50% of workers only receive 8.5%⁵¹. Given the proximity of travel and tourism organisations to the issue of forced labour and human trafficking, organisations in the sector must take responsibility for raising awareness and work with their suppliers and government partners to identify high-risk areas and opportunities to combat human trafficking and forced labour. Forced labour is a global issue that has become more prevalent in recent years, with 27.6 million people globally currently being categorized as forced labour⁵². While extreme poverty is a contributing factor, about 50% of all forced labour occurs in upper-middle or high-income countries.

“Exploitation occurs in a continuum from decent work to forced labour. For instance, the violation of labour rights such as freedom of association or the payment of fair wages, can lead to more extreme forms of exploitation such as forced labour—that can include restriction of movement and withholding of wages—in which vulnerable people experience a range of different human rights violations.”⁵³

A 2019 report by the Walk Free Foundation⁵⁴ highlights that more action is needed, as 76% of all hotels operating in the UK failed to meet the minimum requirements of the UK Modern Slavery Act for protecting employees, agency workers and workers in their supply chains from forced labour and/or sexual exploitation. Thailand’s Modern Slavery Guidance⁵⁵, published by Thailand’s Stock Exchange, explicitly identifies hospitality and transport as high-risk industries as they are used as sites of exploitation or to facilitate human trafficking and sexual exploitation. Moreover, workers can be prone to exploitation due to the absence of decent working conditions and the high proportion of migrant and casual workers.

07. WEAK ENFORCEMENT OF LABOUR AND HUMAN RIGHTS

In addition to country specific legislation, there exist several international, legal and regulatory frameworks that can be used to bring forward a case in relation to employment. For example, the ILO’s Declaration on Fundamental Principles and Rights at Work is a joint commitment by governments, businesses and workers’ organisations to adhere to core human values: occupational health and safety (OH&S), freedom of association and collective bargaining, elimination of forced labour, abolition of child labour and elimination of discrimination⁵⁶. In addition, the four pillars of ILO’s decent work agenda – employment creation, social protection, rights at work, and social dialogue – are at the heart of social sustainability and form an integral part of the 2030 Agenda for Sustainable Development. Despite governments’ commitments to these declarations and pillars of decent work, politicians often fail to deliver on the pre-election promises they made:

“During election campaigns, candidates’ agendas and statements are full of worker support, support to the unions, partnerships, dialogue, everything. But unfortunately, that’s mainly just talk, not the reality.”

Faissal Ait Ali Oumansour, President UMT Tourism, Hotel, Restaurant Workers’ Union, Morocco

Unfortunately, in countries where laws and regulations exist, enforcement of these remains weak. Additionally, minimum wage regulations and basic human rights, as defined by the UN Declaration, are not recognised in all countries.

“When the basic human rights to organize are not fully protected in your country, then you’re starting from a very, very different level.”

Alisa Gallo, UNITE HERE – North America

“Governments push down responsibility to civil society actors and auditors to monitor and assess regulatory compliance. But if you don’t have power to enforce the law, powerful actors will ignore that law.”

Research Analyst, UNITE HERE – North America

Another risk is a potential lack of accountability across borders with differences in regulations on labour and human rights⁵⁷, and the need to ensure **“when the cruise ships or the planes leave your shore that they then don’t go into a vacuum of regulation”**, Paddy Crumlin, ITF President and Vice chair of the Global Unions Committee on Workers’ Capital.

Further, in countries with low levels of national social protection, workers are often unable to access or afford health care plans. For example, 85 million Americans are under- or uninsured⁵⁸. Interviewees confirmed that some employers’ health care plans are incomprehensive or unaffordable, preventing people from having access to timely health care⁵⁹. Another social protection issue that particularly affects, and disadvantages, low wage and informal workers is that of access to unemployment benefits and wage subsidies.

With respect to global workers’ rights, **Figure 3** shows a global picture of the state of workers’ rights based on data from the International Trade Union Confederation (ITUC)⁶⁰. The chart paints a bleak picture of workers’ rights in most countries with severe labour rights violations being the norm rather than the exception. While the data include all workers, rather than travel and tourism workers specifically, airlines, hotels, and airports are amongst

the companies named in the report, and it is apparent that workers’ rights violations are a systemic issue in most tourism destinations⁶¹. At a regional level, some of the largest tourism growth areas (see **Figure 2** Global passenger numbers) are also the regions where global workers’ rights are frequently and severely violated, which poses a major risk for potential investors and business partners and requires urgent action. Middle Eastern and North African countries receive the worst score (4.53), followed by Asia-Pacific (4.18), Africa (3.84), the Americas (3.84) and Europe (2.56). Very few countries, all of which are in Europe, receive a green mark for only sporadic violations. Workers’ rights violations pose a severe risk to businesses and governments, including losing out on potential investments, customer boycotts and fuelling the potential for modern slavery and human trafficking.

08. EMPLOYER RESISTANCE TOWARDS TRADE UNIONS

Some employers are resistant to the formation of trade unions, viewing them as a threat to their business interests. This can lead to anti-union practices and tactics, such as union busting or penalising workers who attempt to organise or join a union.

“In some cases, workers fear to join a union because it might mean losing their job.”

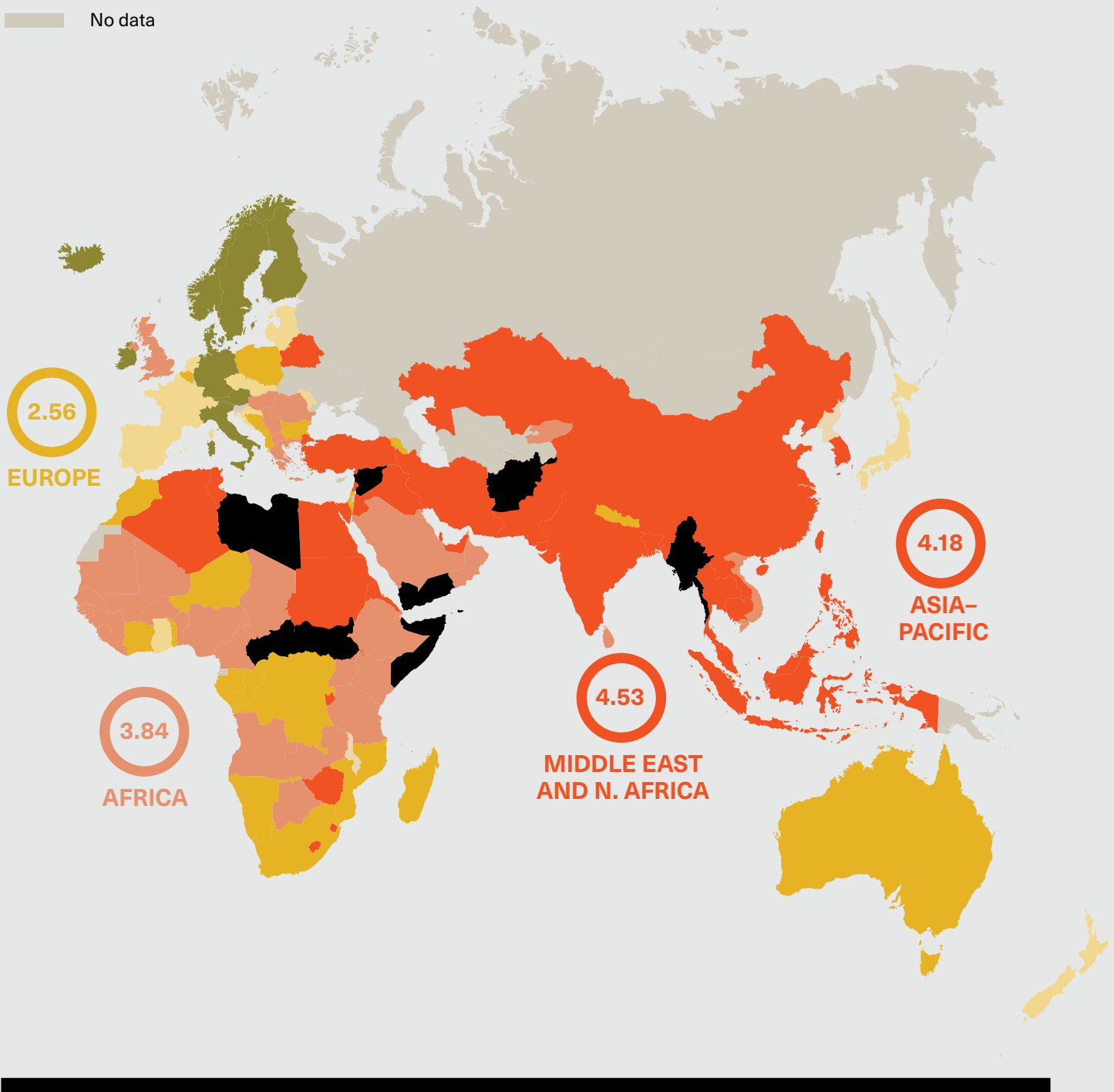
Faïssal Ait Ali Oumansour, President UMT Tourism, Hotel, Restaurant Workers Union, Morocco

Union-busting is particularly prevalent in US hospitality, where, in March 2023, Bernie Sanders, who chairs the Senate committee that oversees US labour laws, said that Starbucks had waged **“the most aggressive and illegal union-busting campaign in the modern history of our country”**⁶³. Global institutions such as the OECD and the International Monetary Fund (IMF), and some large investors, consider freedom of association and collective bargaining as fundamental pillars for a sustainable and inclusive economy⁶⁴. Unionisation supports significant societal and economic outcomes, such as stimulating economic growth, resilience during economic downturns and reducing risks of inequality.

Figure 3:

THE STATE OF GLOBAL WORKERS' RIGHTS 2023⁶²

- 5+ No guarantee of rights due to the breakdown of the rule of law
- 5 No guarantee of rights
- 4 Systemic violations of rights
- 3 Regular violations of rights
- 2 Repeated violations of rights
- 1 Sporadic violations of rights
- No data



09. IDEOLOGICAL AND CULTURAL DIFFERENCES IN UNDERSTANDING AND IMPLEMENTING SOCIAL SUSTAINABILITY

To evaluate risks, the different value systems in different social, socio-cultural, political and economic contexts of the places of business operations must be taken into consideration. For example, a recent study on the role of capital market actors in Africa, Southeast Asia and the Global North in addressing modern slavery⁶⁵, indicated that human rights aspects are not well embedded into investors' risk assessments. The term modern slavery is not widely used and in some countries the concept is poorly understood, does not resonate with

investors and is not used in national legislation. Such dynamics negatively affect the extent to which modern slavery is embedded in investors' due diligence processes and might prevent businesses and policy makers from engaging on the topic.

10. THE IMPACTS OF OTHER EXTERNAL FACTORS

The tourism industry is susceptible to a range of other external factors such as economic downturns, political instability and polarisation, and natural disasters, any of which can exacerbate labour rights challenges and make it difficult for the industry to prioritise improvements.



COMMON BARRIERS TO MANAGING AND MITIGATING SOCIAL RISKS

Key challenges include:

01. STRATEGIC AND MANAGEMENT CHALLENGES

- Lack of senior leadership and board commitment to improve labour and human rights:

- Labour and human rights are **‘completely underdone’** and not a priority in industry or in policy.

- **“Innovation is the buzz word now but we need to think of workers’ rights, universal accessibility for end-users and social implications of innovation in tourism”**, Igor Stefanovic, Technical Coordinator Ethics, Culture and Social Responsibility, UN Tourism

- Compared to other sectors, the tourism and travel industry is ‘quite far behind’ on human rights and labour conditions.

- Some employers and policy makers prefer social sustainability to remain undefined, or don’t see it as important.

- **“Even employers that are trying to do the right thing, there’s just not enough of them to carry any critical mass in our economies”**, Paul Goulter, Independent Non-Executive Director, Air New Zealand

- Workforce often understood as ‘human capital’, thereby **“almost objectifying workers as one more resource”**, Anne Lindsay, Responsible Investment Coordinator, International Transport Workers’ Federation.

- Reporting functions lack coordination as issues span several departments, such as legal, HR and sustainability⁶⁶ and ESG functions work in silos.

- Lack of resources (staff, time, money).

- Competing priorities.

- Lack of stakeholder involvement and collaboration.

- Responsibility for labour and human rights is pushed down the supply chain.

02. CHALLENGES MEASURING AND ASSESSING SOCIAL SUSTAINABILITY

- Lack of generally agreed, non-financial, accounting and reporting standards, combined with the high volume of competing frameworks, standards and initiatives means businesses, investors and governments struggle to collectively make progress. While there is a myriad of approaches to measuring sustainability, including IT-based sustainability performance measurement systems (SPMS), there is currently no standardised procedure or framework, which limits the comparability and scalability of ESG reporting.

“The social taxonomy is not published yet, but I think it would really help to move the subject further because you can see already with the environmental taxonomy that a lot has improved, and banks invest more resources into the topic and are integrating environmental aspects into their lending activities.”

Caroline Bollrich, Sustainable Finance, Deutsche Kreditbank AG

- Lack of awareness of ESG standards and legislation, including within medium-sized businesses in the EU.
- Frameworks like GRI and SABS are not applicable to SMEs, even though they commonly use certification schemes, e.g., GSTC, Green Key or Travelife.
- Various interpretations, yet no industry wide agreement on what social sustainability entails.
- Lack of legislation mandating social responsibility, in most regions.
- Lack of enforcement on regulations.
- Social is considered culturally ‘complex and delicate’, and too hard to measure. Because of the ‘myriad of social contexts around the world and it’s very difficult to have ‘an absolute and social’.

“As part of the global consultation process, the social bit was the bit that was under most attack. There was a strong faction in the group of consultees, and we’re talking over 60 global hotel brands and industry bodies, they’d say let’s forget about social it’s too hard. I mean obviously it’s a bit harder on a global level.”

Christopher Imbsen, Director of Sustainability, World Travel and Tourism Council (WTTC)

- Terminology: ESG terminology does not resonate globally, and some concepts like ‘human rights’ can be daunting for smaller companies.
- Lack of training and knowledge.
- Limited case studies and examples of good practice.

“There’s a lot of good work being done across the hospitality sector but capturing this can be a challenge due to a lack of harmonisation between the different tools, methodologies and reporting processes. As a result, we are missing out.”

Anjana Raza, Head of Social Sustainability, World Sustainable Hospitality Alliance

“I know we’re doing so much and we’re not capturing it all in the reporting.”

Paul Goulter, Independent Non-Executive Director, Air New Zealand

- Challenges understanding and controlling the labour practices of suppliers, and how to report on that.

“Understanding and controlling the labour practices of your suppliers and how to report on that, that’s not easy in any way.”

Christopher Imbsen, Director of Sustainability, World Travel and Tourism Council (WTTC)

- Lack of data on social aspects, and where it exists, often lack of robustness and comparability⁶⁷.
- Auditors often lack expertise in social auditing; social is often an add on to environmental auditing with less rigour and no set targets or benchmarks. Even in third-party audits, **“it’s very difficult to get a genuine evaluation because quite often workers get coached what to say.”**

Rob Johnston, Assistant General Secretary, International Transport Workers’ Federation

“I’m not so sure if it’s always good auditing. Because I do know there has been [cruise] companies that didn’t meet the standard of the Maritime Labour Convention but still got the certificates. With The Miami Guidelines, ITF set the standard for cruise ship agreements with defined minimum terms.”

Johan Oyen, NSU Norwegian Seafarers’ Union, Global Cruise Ship Operations and Policy

- Lack of consultation and collaboration.

“It’s really important that the EU listens to the industry to understand how hospitality companies translate the standards that CSRD sets, as well as what they can report on or what actions they can take at an industry level.”

Anjana Raza, Head of Social Sustainability, World Sustainable Hospitality Alliance

- Risk of regulatory neocolonialism by abusing economic market power and imposing regulations without collaborative decision-making processes.
- Reporting can be time consuming and overburdening.
- Supply chain regulations can be rigorous.

“CSDDD, the EU Corporate Sustainability Due Diligence Directive, promises to be particularly rigorous with regard to the supply chain; it remains to be seen what its final requirements will be and how they can be operationalised.”

Jane Ashton, Sustainability Director, easyJet plcw

- Social sustainability is politicised, and there is short-termism of political cycles.

“Political agenda determines advancement of the S, and regulations might change as national political leadership changes.”

Paul Goulter, Independent Non-Executive Director, Air New Zealand

Part 1 of this report highlighted key social risks in travel and tourism in regards to workers’ and human rights, and identified common barriers to the assessment of social sustainability. The next chapter first explains ESG regulations and how they are applied, followed by an analysis of four approaches to measure and report on social aspects in travel and tourism.



PART 2:

ESG REGULATIONS AS AN OPPORTUNITY TO IMPROVE LABOUR CONDITIONS AND HUMAN RIGHTS

This chapter starts by explaining ESG initiatives and regulations, and how they offer an opportunity for public, private and third-sector travel and tourism stakeholders to improve working conditions for the sector's workforce. We then present our analysis of four approaches to measure and report on social aspects in travel and tourism. Results show that indicators to assess labour and human rights are generally well considered in existing frameworks, but that there is a gap between good intentions and implementation of actions towards improved working conditions.



ESG EXPLAINED

The aim of Environmental, Social, and Governance criteria (ESG) is to make explicit how companies are performing on sustainability related issues and what actions they undertake. They enable investors and other stakeholders to assess and compare a company's, as well as the sector's, risks and work alongside traditional financial performance reporting. ESG criteria provide a set of standards for a company's non-financial reporting; as such, they offer an opportunity for travel and tourism businesses, industry associations, investors, policy makers, trade unions and NGOs to enshrine fundamental rights to improve working conditions for all workers, including those in the supply chain. The term ESG was introduced in 2004 in a UN Global Compact report Who Cares Wins⁶⁸ with each of the letters referring to a set of sustainability related topics and measurements of Environmental, Social and Governance issues.

In its broadest sense, the **environmental pillar**

of ESG is directed towards issues of climate change, the use and protection of natural resources (such as water and land), pollution and waste management, and identifying opportunities for improving the environment. Environmental considerations have dominated the ESG debate and activities, which might be unsurprising given the urgent need for action to protect the planet.

Over the past two decades, the scope of ESG's **social pillar** has evolved significantly. It incorporates issues that concern a company's values, policies and activities around aspects of human rights, business ethics, gender, equality, diversity and inclusion, supply chain management and the impact of the business's activities on wider society. Also included are cross-cutting issues of labour rights and human capital, wellbeing, health and safety, stakeholder participation and wider equality, accessibility and social justice.

The **governance pillar** assesses the company's corporate governance and behaviours, such as their ethical conduct, corruption control, accountability mechanisms and diversity, and ownership and decision-making structures.



ALL SUSTAINABILITY DIMENSIONS ARE INTERCONNECTED

While the focus of this report is on work and employment, it is important that other social dimensions are considered, as these are equally important. We acknowledge that the ESG pillars are intertwined with sustainability dimensions. For example, within its Transport Benchmark⁷⁰, the World Benchmarking Alliance considers social issues and decarbonisation issues together. It concludes that the health and safety of millions of transport workers are at risk due to 90 world-leading transport companies lacking preparation for a just and equitable low-carbon transition. Similarly, Business for Social Responsibility⁷¹ declares that greenhouse gas emissions risk creating a human rights issue because of their potential to result in restricted food and water supplies, mass migration and political upheaval. It

is unrealistic to expect workers who are lacking rights and decent working conditions to engage in voluntary pro-environmental activities, which are crucial for the success of organisational sustainability initiatives. Finally, good governance underpins all policy and business strategies and actions and is of critical importance for advancing sustainable development.

“We’ve been going round the hotels teaching people matters to do with climate change and then most of them asked us what the trade unions have to do with climate change. And we tell them that it effects your workplace.”

Agnes Murithi, KUDHEIHA – Kenya Union of Domestic, Hotels, Educational Institutions, Hospitals and Allied Workers

The World Sustainable Hospitality Alliance Pathway to Net-Positive Hospitality initiative, launched in 2023, aims to encourage all major private and public sector leaders to consider People, Planet, Place and Prosperity as part of an integrated net-positive transition. Anjana Raza, SHA’s Head of Social Sustainability says, “Net Positive is about understanding the relationship between our negative impacts – our footprints – and our positive contributions – our handprints – to ensure we are treading as lightly as possible and have a lasting positive effect”.

World Sustainable Hospitality Alliance

ESG AND CSR ARE RELATED, BUT DISTINCT AND DIFFERENT

Corporate Social Responsibility is considered to be a precursor of ESG⁷². While ESG and Corporate Social Responsibility (CSR) are interrelated, they are distinct concepts. CSR is a voluntary, often qualitative, approach mainly aimed at providing wider benefits to society and improving brand reputation, for example, through philanthropic activities. ESG, on the other hand, is increasingly externally regulated, and is directly related to financial performance and business valuation. ESG requires measurable indicators and goals, and reports should be externally audited. The information provided in ESG reports influences investors' decisions⁷³.

ESG INITIATIVES AND REGULATIONS

ESG related initiatives and regulations are rapidly evolving, globally⁷⁴, with many legislative documents at national or international levels already in effect or in development. The EU and other regions are leading this "tsunami" of regulation⁷⁵. Currently, there are an estimated 2,400 ESG regulations in more than 80 regions or countries globally⁷⁶, with 29 of these having some degree of mandatory ESG disclosure regulation⁷⁷. Each regional or national policy differs in its definitions as to how organisations or sectors must disclose ESG data. In China, voluntary ESG reporting has been in place since 2016⁷⁸. Amongst the countries or regions that

have proposed or passed new ESG regulations recently are Australia, Canada, Chile, China, Colombia, the EU, India, Japan, Singapore, Switzerland, Thailand, UAE, the United States and the United Kingdom.

Many hotel groups and airlines are affected by ESG regulations under the EU Corporate Sustainability Reporting Directive (CSRD) that came into effect in January 2024. Approximately 50,000 companies, and their non-EU suppliers and any businesses having substantial trade with EU customers, will have to report against ESG criteria once the phased rollout across different company levels is completed in 2027. Australia is likely to follow suit by considering mandatory ESG reporting by 2024–25. While there is some resistance to ESG in the US, legislative tools and regulations are increasingly pressuring corporate leaders globally to address sustainability issues in their own activities, as well as in their supply chains⁷⁹.

"I think that the blowback on ESG in the US is because it has been powerful, and it is effective. It is an uncomfortable topic for managers to have to be responsive to the workforce and to their investors about the sustainability of their practices."

Research Analyst, UNITE HERE – North America

Many ESG regulations require 'double materiality' reporting. This means that, as well as disclosing sustainability information on significant financial impacts for the business, companies must also report where business operations risk impacting significantly on the environment and society, including their upstream and downstream value chains. Double materiality acknowledges that risks and opportunities can be material from both financial and non-financial perspectives, and that companies must take responsibility for their actual, as well as any potential, adverse impacts on people and the planet^{80 81}. As part of double materiality, for example, ESRS highlights the critical importance of engaging key stakeholders (such as employees, trade unions, customers, local communities and government) to ensure that actual and potential impacts are accurately identified and assessed.

Double materiality assessment in practice means that, in addition to environmental risks, public and private organisations need to show awareness of labour and human rights issues, analyse their impact and report against them to comply with the law. While initially designed for large and medium sized businesses, it is expected that smaller entities that are currently not legally required to comply with ESG regulations will have to follow suit in the future to meet the supply chain reporting mandates of larger organisations.

“When contracting for new suppliers, we are looking for those that have good ethical standards and third-party accreditations where third-party accreditations are available, because we want to work with the right people and do things properly.”

Rochelle Turner, Head of Sustainability, Exodus Adventure Travels

Similarly, the WTTC notes that reporting is not limited to large companies, but increasingly spreads across the whole travel and tourism value chain. Additionally, some interviewees felt that SMEs be mandated to report against some indicators.

“Rather than adding more mandatory metrics for large corporations, key metrics should be mandatory for SMEs.”

Asuka Sakurada, President, Japan Federation of Service and Tourism Industries Workers Unions

In addition to governmental initiatives, large asset managers, such as BlackRock⁸², and major pension funds are demanding sustainability data disclosure as part of their risk assessment. For example, the Stock Exchange of Thailand, together with Walk Free Foundation and Finance Against Slavery and Trafficking (FAST), produced a toolkit to support businesses and other organisations to benchmark and publicly disclose how they manage human rights risks, especially modern slavery, and labour exploitation in supply chains⁸³. Other stakeholders, such as employees, customers, and the general public, also increasingly require companies to accelerate their efforts to show their performance, the value they create and the positive and negative impacts they are having. Such stakeholders may base their decisions on a company’s sustainability credentials.



MEASURING AND REPORTING SOCIAL SUSTAINABILITY

THE GAP BETWEEN GOOD INTENTIONS AND ADDRESSING REAL ISSUES AND RISKS REMAINS.

Despite the myriad of sustainability frameworks and standards in existence and increased disclosure⁸⁴, the gap between good intentions and addressing real issues and risks remains. Social agendas have yet to be harmonised to match the more rigorous environmental targets and actions.

We have reviewed four recent and advanced approaches to assess and report social issues and risks in travel and tourism, the: European Sustainability Reporting Standards (ESRS), UN TOURISM's Statistical Framework for Measuring the Sustainability of Tourism (SF-MST), Global Sustainable Tourism Council (GSTC) Criteria and World Benchmarking Alliance (WBA). To understand how these approaches differ, and why and how each of these are used, it is helpful to begin with some definitions.

The Global Reporting Initiative (GRI) makes a helpful distinction between three different types of approach to measurement and reporting⁸⁵, as follows:

STANDARDS:

"The agreed level of quality requirements, that people think is acceptable for reporting entities to meet. A standard can be thought of as containing specific and detailed criteria or metrics of 'what' should be reported on each topic". Examples include GRI, ISSB and EFRAG.

FRAMEWORKS:

"The 'frame' to contextualise information. Frameworks are those that are normally put into practice in the absence of well-defined standards. A framework allows for flexibility in defining the direction, but not the method itself. A framework can be thought of as a set of principles providing guidance and shaping people's thoughts on how to think about a certain topic but miss a defined reporting obligation". Examples include the SDGs and UN Global Compact.

RATINGS AND RANKINGS:

These "capture a 'score' of the maturity or ESG savviness of organisations. A company's ESG rating is comprised of a quantitative score and a risk category. The information that is disclosed based on reporting standards and frameworks provides an important input into the activities of rankers and raters". Examples include Alliance for Corporate Transparency and Global 100.

These distinctions are important in our context as we intentionally included one approach from each category.

EUROPEAN SUSTAINABILITY REPORTING STANDARDS (ESRS)

When linked to a materiality assessment, the ESRS oblige companies under EU law to disclose information on what they see as the risks and opportunities of their business related to social and environmental issues, and the impact of their activities on people and the environment. This is referred to as 'double materiality'⁸⁶. The ESRS are intended to help investors, civil society organisations, consumers and other stakeholders to evaluate the sustainability performance of companies⁸⁷. For example, TUI is one of many large companies currently preparing for ESRS compliance, as it is headquartered in Germany.

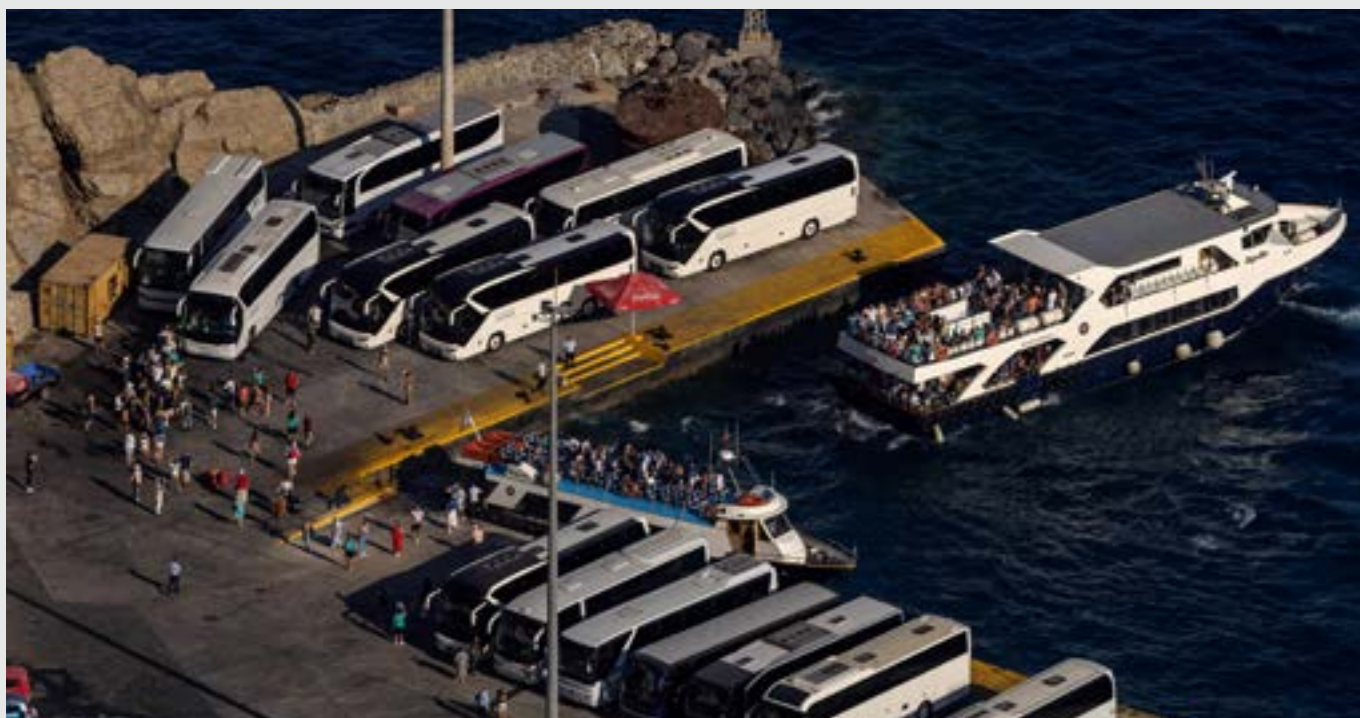
The European Commission officially adopted the new European Sustainability Reporting Standards (ESRS) on 31 July 2023. The standards apply to, and are to be used by, all companies that are subject to the Corporate Sustainability Reporting Directive (CSRD)⁸⁸, which itself came into force on 5 January 2024. The standards cover “the full range of environmental, social, and governance issues, including climate change, biodiversity and human rights”⁸⁹.

The ESRS “provide information for investors to understand the sustainability impact of the companies in which they invest. They also take account of discussions with the International Sustainability Standards Board (ISSB)⁹⁰ and the Global Reporting Initiative (GRI)⁹¹ in order to ensure a very high degree of interoperability between EU and global standards and to

prevent unnecessary double reporting by companies”⁹². The standards were developed by EFRAG, previously known as the European Financial Reporting Advisory Group, an independent body bringing together various different stakeholders⁹³.

The ESRS aim to address a wide range of issues in corporate sustainability reporting whilst, at the same time, ensuring consistency with other relevant EU legislation, such as the disclosure requirements for investors under the Sustainable Finance Disclosure Regulation (SFDR)⁹⁴. The goals of the ESRS include making corporate sustainability reporting more consistent, comparable and trustworthy, while ensuring that material information is not omitted and that there is not an excessive cost burden on the reporting companies. There are both mandatory and non-mandatory elements to the reporting requirements and the new requirements are to be phased in over a number of years for some organisations. The four topical social standards⁹⁵ (i.e. the ‘S’ in ESG) relate to: “Own workforce” (ESRS S1), “Workers in the value chain” (ESRS S2), “Affected communities” (ESRS S3) and “Consumers and end users” (ESRS S4). The separate but related governance standard (ESRS G1) relates to various aspects of “Business Conduct”. The detailed sustainability matters covered by the topical social and governance indicators and the general disclosure requirements of ESRS are presented in **Appendix 3**.

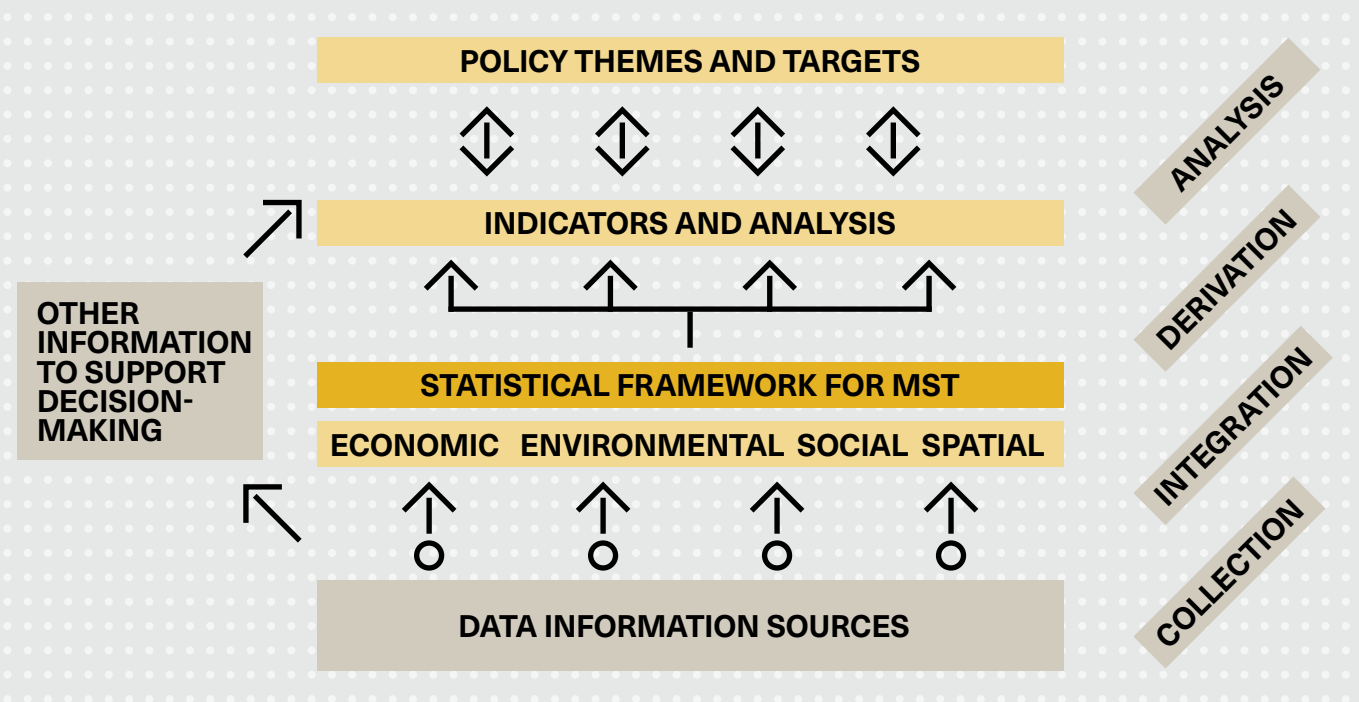
UN TOURISM'S STATISTICAL FRAMEWORK FOR MEASURING THE SUSTAINABILITY OF TOURISM (SF-MST)



The SF-MST is a newly developed framework that applies specifically to the tourism sector and encompasses all activities, from business to destination management; it is designed to provide clarity and consistency around all statistical measures relating to sustainable tourism at a national level, with data partly being supplied by companies operating in the country. SF-MST is based on a multiple capitals approach, i.e., natural capital, human capital and social capital, and encompasses measurement of the economic, environmental and social dimensions of tourism. Its aim is to “support application at all spatial scales from the local destination level to the global scale”⁹⁶. The SF-MST is taken as the starting point for the comparison of frameworks for measuring the social dimension of sustainability in tourism in this report for two reasons.

First, it provides a broad view of measurement across four perspectives of sustainable tourism: visitor, host communities, tourism suppliers (businesses) and governance. It recognises that there are links across and between each of these perspectives, as well as between the social, economic and environmental aspects of sustainability. Second, and perhaps more importantly, the rationale for developing the statistical framework was to provide a focus on the usefulness of the data being recorded, to make it comparable and to improve co-ordination in data collection within and across countries. The framework also aims to “improve institutional arrangements for the governance and management of statistics on tourism”⁹⁷. The role of statistical frameworks in linking data and policy is shown in **Figure 4** over.

Figure 4:
USING STATISTICAL FRAMEWORKS TO LINK DATA AND POLICY⁹⁸



The SF-MST is focused on statistical measures, but acknowledges that a mix of qualitative and quantitative data is inevitable in some cases, for example for accessible tourism measurement. While highly applicable for regional and national comparisons, with relevant data being fed in by businesses and destination management

organisations, this approach might be too complex for smaller travel and tourism entities. This drawback is already recognised by UN TOURISM and they are currently developing a harmonised ESG framework that can be used by individual companies and that will draw on indicators, or indicator sets, from the SF-MST⁹⁹.



WORLD BENCHMARKING ALLIANCE (WBA)

The WBA falls into the category of ratings and rankings; it aims to incentivise the world's largest private sector companies to realise the vision of the SDG agenda. WBA provides a consistent approach to rating, ranking and benchmarking the performance of companies in a range of sectors and have produced a report specifically focused on the transport sector.

“Benchmarking is required both for the individual businesses as well as the sector. The sector needs to know where it is, how it's doing and how it's progressing, especially against other sectors as well.”

Anjana Raza, Head of Social Sustainability,
World Sustainable Hospitality Alliance

For WBA, “respect for human rights is a necessary condition for all systems transformations. It is the motor that powers responsible business conduct, and it underpins the realisation of decent work and ethical conduct.”¹⁰⁰

WBA identifies three key 'Enablers'¹⁰¹ for businesses (respect for human rights, ethical conduct, and providing and promoting decent work) and an approach to measuring performance, with three key 'Elements'¹⁰². Those elements are:

01. A set of high-level expectations regarding company behaviour.
02. A set of 18 core social indicators that point towards the achievement of these expectations.
03. Three workstreams that ensure the social component is integrated in all assessments to drive impact in the social transformation.

From this framework, WBA has developed two specific social 'Benchmarks':

01. The Corporate Human Rights Benchmark¹⁰³, which is underpinned by

the UN Guiding Principles on Business and Human Rights (UNGPs) and assesses the human rights policies, processes and practices of some of the largest, publicly traded companies across various sectors.

02. The Gender Benchmark¹⁰⁴, which assesses and compares how companies are driving and promoting gender equality and women's empowerment.

The WBA's approach is underpinned by several international principles and guidelines. For example, its Commitment to Respect the Human Rights of Workers is underpinned by the ILO Declaration on Fundamental Principles and Rights at Work¹⁰⁵, which covers four fundamental principles and rights at work (laid out in eight conventions) and is referred to as the ILO Core Labour Standards¹⁰⁶:

01. Freedom of association and the effective recognition of the right to collective bargaining (ILO conventions 87 and 98), which is also enshrined in the International Bill of Human Rights.
02. Elimination of all forms of forced or compulsory labour (ILO conventions 29 and 105).
03. Effective abolition of child labour (ILO conventions 138 and 182).
04. Elimination of discrimination in respect of employment and occupation (ILO conventions 100 and 111)¹⁰⁷.

Travel and tourism are not included as a single category among the 30 industries of the WBA but they might feature under other industries. For example, Japan Airlines (JAL) ranks 40/90 for social indicator scores in WBA's 2022 Transport Benchmark, which places it in third place. This gives an indication of how low the social indicator scores are in general.

GLOBAL SUSTAINABLE TOURISM COUNCIL (GSTC) CRITERIA

GSTC criteria are a voluntary scheme and assessment tool, and one of the most commonly used in tourism. They are used by national and regional governments, leading travel companies and tour operators, accommodation services and NGOs, such as Tourism New Zealand, Pacific Asia Travel Association (PATA), TUI Group, Intrepid Travel, IHG and Accor. The adventure tour operator Exodus, for example, gathers supply chain data based on the GSTC criteria through its annual survey, in which suppliers have to comply with the tour operator's suppliers' minimum terms and conditions.

The GSTC criteria sit in a grey area between standards and frameworks; while they state adherence to ISEAL, a standard setting code for sustainability, their criteria and performance indicators do not state a minimum performance required, nor a specific aim nor how sustainability can be achieved. The criteria only state that companies need to take actions on a series of issues. In support of their criteria, the GSTC provide useful educational materials and implementation tools across four themes:

- Effective sustainability planning,
- Maximising social and economic benefits for the local community,
- Enhancing cultural heritage, and
- Reducing negative impacts to the environment¹⁰⁸.

The GSTC criteria are intended to be applicable to the entire tourism industry and its key stakeholders (e.g. education and training providers, certification bodies, customers, media, governmental, non-governmental initiatives) and should be seen as the minimum boundary of what tourism businesses should

thrive to achieve. The GSTC criteria for industry, and the associated performance indicators for tour operators, are provided in Appendix 3¹⁰⁹.

MAPPING AND ANALYSIS OF APPROACHES

In our review of these four different approaches (ESRS, SF-MST, WBA and GSTC), we mapped all the social sustainability related themes and indicators. In relation to labour risks, the greatest consistency¹¹⁰ across these frameworks are:

- Exploitation and harassment
- Equal opportunities
- Decent work.

As a next step, we mapped the labour related themes of the GSTC criteria to the corresponding themes of the other three frameworks. We chose this approach because the GSTC's themes are all individually relevant for most tourism businesses. Each of the other frameworks is matched to the closest theme in the GSTC framework. However, not all matches are directly comparable.

01. EXPLOITATION AND HARASSMENT

In terms of exploitation and harassment, the ESRS provides clear indicators, whereas the GSTC and WBA are more policy and process focused. Worryingly, SF-MST has no statistical measures on exploitation and harassment, which warrants reconsideration in the final stages of the framework development. The ESRS is the only framework that considers value chain workers yet, as discussed in Section 1, workers in the supply chain are more vulnerable than direct employees and at higher risk of exploitation and harassment.

**Table 2:
EXPLOITATION AND HARASSMENT**

GSTC	ESRS	SF-MST	WBA
<p>The organization has implemented a policy against commercial, sexual or any other form of exploitation or harassment, particularly of children, adolescents, women, minorities and other vulnerable groups.</p>	<ul style="list-style-type: none"> • Other work-related rights • Equal treatment and opportunities for all (Own workforce) • Equal treatment and opportunities for all (Workers in the value chain) 	<p>N/A</p>	<ul style="list-style-type: none"> • Respect human rights • Identifying human rights risks and impacts • Provide access to remedy
<p>a. The organization has a documented policy against exploitation and harassment of vulnerable groups.</p> <p>b. Action is taken to communicate and implement the policy.</p> <p>c. The organization engages with the local community, in destinations where it is particularly active, in working against exploitation and harassment.</p> <p>d. Records of employee ages are kept and show absence of any form of child labour (as defined by ILO).</p> <p>e. The organization supports action against child sex tourism.</p> <p>f. Services providers and premises where there is any evidence of possible exploitation are not contracted or visited.</p>	<ul style="list-style-type: none"> • Child labour • Forced labour • Adequate housing • Water and sanitation • Privacy • Measures against violence and harassment in the workplace 	<p>N/A</p>	<ul style="list-style-type: none"> • Carry out human rights due diligence • Grievance mechanisms for workers • Grievance mechanisms for external individuals and communities
<p>Note: All frameworks, except WTO, have a variation of this theme. WBA, uniquely, proposes measures to address grievance mechanisms for external individuals and communities.</p>			

02. EQUAL OPPORTUNITIES

While the GSTC and ESRS provide some concrete factors to assess equal opportunities, it would be necessary to drill deeper into WBA's metrics to understand requirements. Notably, the ESRS includes supply chain workers here and across all other topic areas. The SF-MST again requires limited information on equality, and limits gender equality to managerial positions. In its current form, the SF-MST seemingly underutilises data captured at company level. Aligning data capture between company and regional or national levels would be an important step towards managing and improving social sustainability at large. While reference to equal treatment of all workers is made in three of the four approaches, it would be beneficial to require identification of specific vulnerable groups, as, for example, youth and migrant workers are not explicitly considered in any of the approaches.

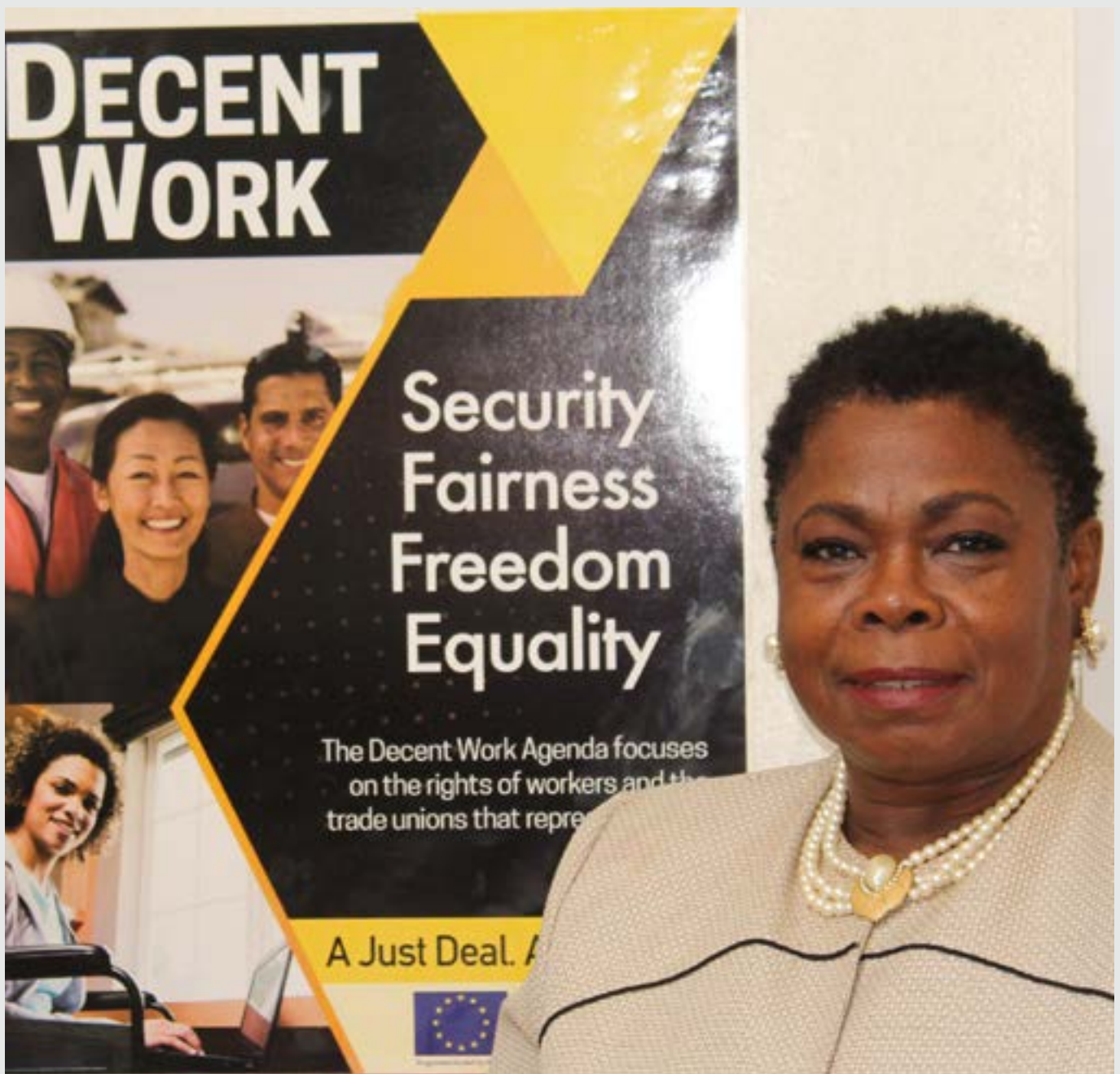
Table 3:
EQUAL OPPORTUNITY

GSTC	ESRS	SF-MST	WBA
The organization offers employment opportunities, including in management positions, without discrimination by gender, race, religion, disability or in other ways.	<ul style="list-style-type: none"> • Equal treatment and opportunities for all (Own workforce) • Equal treatment and opportunities for all (Workers in the value chain) 	Decent work	<ul style="list-style-type: none"> • Provide and promote decent work • Achieve diversity balance across management
<p>a. The organization has identified groups at risk of discrimination, including women and local minorities.</p> <p>b. Internal promotion includes members of these groups.</p>	<ul style="list-style-type: none"> • Gender equality and equal pay • Training and skills development • Employment and inclusion of persons with disabilities • Measures against violence and harassment in the workplace • Diversity 	Proportion of women in managerial positions in tourism industries	<ul style="list-style-type: none"> • Gender equality and women's empowerment fundamentals • Workforce diversity disclosure fundamentals
<p>Note: All frameworks have a variation of this theme, although SF-MST is weak in this area.</p>			



03. DECENT WORK

All four approaches have a variation of decent work, which is often used as an overarching topic in reference to the SDG 8 – Economic growth and decent work. Decent work covers important risk factors such as labour rights and should align with the ILO's decent work agenda, which includes: employment creation, social protection, rights at work and social dialogue, with gender equality cutting across these themes. Notable in this mapping overview is that the GSTC and SF-MST do not explicitly include collective bargaining or social dialogue, which is a key criterion for decent work. The SF-MST considers informal employment, but apart from the ESRS, none of the other approaches explicitly addresses decent working conditions in the supply chain, which is a major omission. It would be desirable to adopt a similar approach to that taken by scopes 1, 2 and 3 in the carbon emissions reporting requirements under the environmental pillar of the ESG. Such approach would consider direct employees in Scope 1, contracted and casual employees under Scope 2, and other employees, encompassing the entire supply chain, under Scope 3.



**Table 4:
DECENT WORK**

GSTC	ESRS	SF-MST	WBA
<p>Labour rights are respected, a safe and secure working environment is provided and employees are paid at least a living wage. Employees are offered regular training, experience and opportunities for advancement.</p>	<ul style="list-style-type: none"> • Working conditions (Own workforce) • Working conditions (Workers in the value chain) 	<p>Decent work</p>	<ul style="list-style-type: none"> • Provide and promote decent work • Pay a living wage • Provide healthy and safe workplaces
<p>a. The organization demonstrates awareness of, and compliance with, international labour standards and regulations.</p> <p>b. Wage levels are monitored and regularly reviewed against norms for a living wage in the countries of employment.</p> <p>c. Training records are kept for all staff, showing the level and frequency of training received.</p> <p>d. Employee contracts show support for health care and social security.</p> <p>e. Water, sanitation and hygiene facilities are provided for all onsite workers.</p> <p>f. Employee satisfaction is monitored.</p> <p>g. An employee grievance mechanism is in place.</p>	<ul style="list-style-type: none"> • Secure employment • Working time • Adequate wages • Social dialogue • Freedom of association, the existence of works councils and the information, consultation and participation rights of workers • Collective bargaining, including rate of workers covered by collective agreements • Work-life balance • Health and safety 	<ul style="list-style-type: none"> • People employed in tourism industries as a % of working-age population • % of people employed in tourism industries that work part-time • Average hourly earnings of employees in tourism industries relative to average earnings of employees, economy-wide and for the services sector • Proportion of women in managerial positions in tourism industries • Proportion of informal employment in total employment in tourism industries • % of persons employed in tourism industries who are covered by a pension scheme 	<ul style="list-style-type: none"> • Working hours fundamentals • Collective bargaining fundamentals • Living wage fundamentals • Health and safety fundamentals

Note: All frameworks have a variation of this theme, although SF-MST is weak in this area.

Table 5:
TOURISM SUPPLIERS (OWN WORKFORCE AND VALUE CHAIN WORKERS) INDICATORS

ESRS	SF-MST	WBA	GSTC
Working conditions: 16 indicators	Characteristics of employed persons: 12 indicators	Commitment to respect human rights of workers: 1 indicator	Local employment: 4 indicators
Other work-related rights: 9 indicators	Entrepreneurship: 4 indicators	Provide access to remedy for workers: 1 indicator	Local entrepreneurs: 2 indicators
Equal treatment and opportunities for all: 10 indicators	Decent work: 6 indicators	Provide and promote decent work: 6 indicators	Decent work: 7 indicators
			Equal opportunity: 3 indicators

Our analysis shows that thematic structures and indicators under each theme vary across these frameworks, making it difficult to compare assessment requirements, or to benchmark results. Figure 4 shows a summary of the different topics per approach, and the number of indicators for each.

As the previous section shows, the themes and number of indicators alone are not necessarily a sign of rigour. Important considerations include: i) the level of performance required, ii) whether auditors are qualified to verify labour claims, and iii) whether the schemes allow applicants to pass with a certain percentage of indicators not met (and, does this mean they can meet the requirements of all the environmental indicators but default on social?) None of the approaches specify how they manage these three important considerations.

Another important aspect is the type of assessment and what kind of evidence should be obtained, i.e., whether quantitative or qualitative data, or a mixture of both, should be reported. While some indicators specify reporting a ratio (e.g. gender) or a number (e.g., of working hours), for most of the criteria there is insufficient detail provided as to what should be reported and how they are assessed.

Looking at the distribution of indicators between ‘own workforce’ and ‘value chain workers’ combined, compared to the other social themes, it becomes apparent that the largest emphasis is on the businesses’ own workforces their and value chain workers (**Figure 5**). What is striking about this is that labour is also one of the least considered topics in company reports, frequently argued to be difficult to assess or with companies stating they are unsure what to measure.

Of the four approaches assessed, the ESRS was found to be the most extensive and the most detailed in terms of labour related indicators and metrics, considering ‘Working Conditions’ and ‘Equal Treatment and Opportunities’, with several themes under each heading (see **Table 6** and **Appendix 3**).

Human rights issues are most prominently addressed through the WBA, with several topics covered within the human rights indicator:

- Commitment to respect and embed human rights
- Identifying human rights and impacts
- Assessing human rights and impacts
- Integrating and acting on human rights and impacts
- Engaging with affected and potentially affected stakeholder.

It is clear, from all the frameworks, that good governance, management and processes are required for effective implementation of all aspects of sustainable tourism, including the social element. Governance policies and

processes are also considered within the 'Governance' part of ESG, so some areas might overlap. Key themes that emerge from the frameworks are:

- Engagement of Stakeholders
- Strategies, Policies and Action Plans (SPAP)
- Identify, Assess and Manage Risks, Impacts and Opportunities (IAMRIO)
- Monitoring and Reporting
- Compliance with Legislation
- Conduct and Culture.

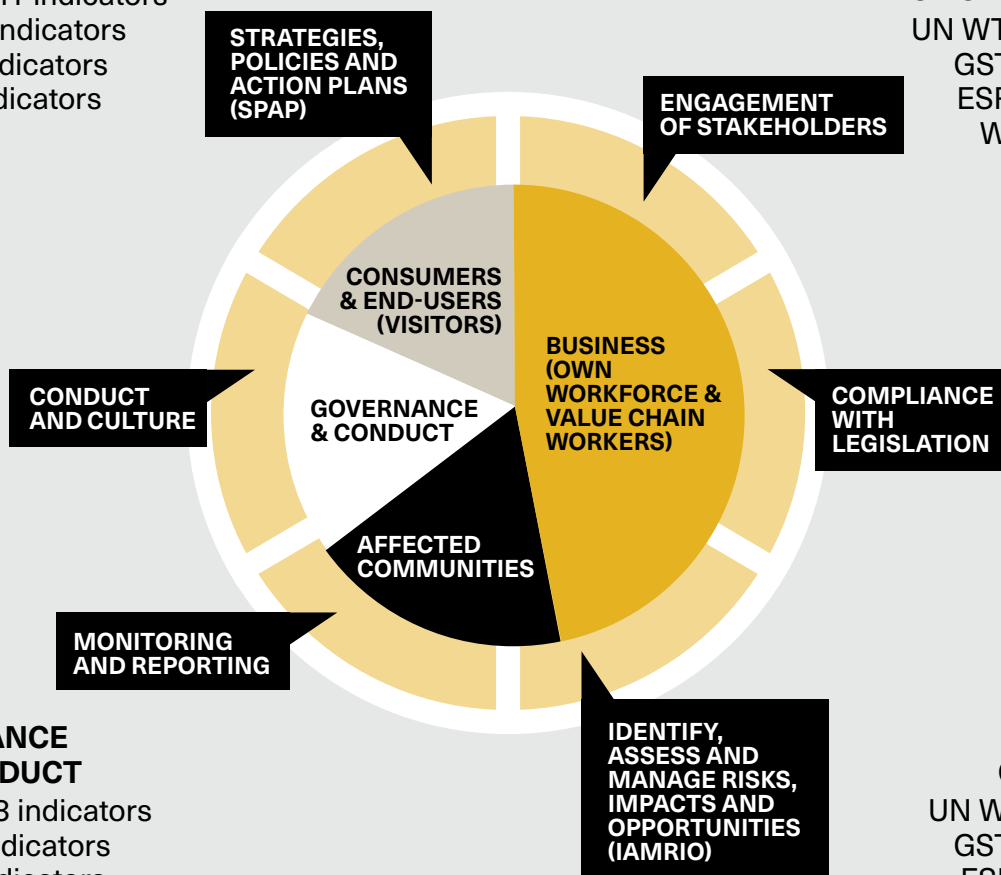
**Figure 5:
SOCIAL THEMES AND INDICATORS IN ESG REQUIRES STRONG GOVERNANCE,
MANAGEMENTS AND PROCESSES**

**CONSUMERS AND
END-USERS (VISITORS)**

UN WTO: 11 indicators
GSTC: 11 indicators
ESRS: 9 indicators
WBA: 1 indicators

**BUSINESS
(OWN WORKFORCES AND
VALUE CHAIN WORKERS)**

UN WTO: 22 indicators
GSTC: 16 indicators
ESRS: 35 indicators
WBA: 8 indicators



**GOVERNANCE
AND CONDUCT**

UN WTO: 8 indicators
GSTC: 6 indicators
ESRS: 7 indicators
WBA: 8 indicators

**AFFECTED
COMMUNITIES**

UN WTO: 8 indicators
GSTC: 10 indicators
ESRS: 11 indicators
WBA: 1 indicator

**Figure 6:
BUSINESS INDICATORS (OWN WORKFORCE AND VALUE CHAIN WORKERS) –
ESRS EXAMPLES¹¹²**

ESRS: WORKING CONDITIONS

- Secure employment
- Working time
- Adequate wages
- Social dialogue
- Freedom of association, the existence of works councils and the information, consultation and participation rights of workers
- Work–life balance
- Health & Safety



ESRS: EQUAL TREATMENT AND OPPORTUNITIES AND OTHER RIGHTS

- Gender equality and equal pay for work of equal value
- Training and skills development
- Employment and inclusion of persons with disabilities
- Measures against violence and harassment in the workplace
- Diversity
- Child labour
- Forced labour
- Adequate housing
- Privacy



HARMONISING FRAMEWORKS OR FLEXIBLE SOLUTIONS? OR A BIT OF BOTH?

In addition to the existing standards and frameworks, several industry associations and governing bodies have recently launched, or are developing, their own frameworks in an attempt to harmonise measurement and reporting across their industry. For example, the World Sustainable Hospitality Alliance, with over 40 global hotel companies and value chain partners, and over 50 supply chain and strategic partners, with a combined reach of over 50,000 properties, launched their Pathway to Net Zero¹³ in March 2023. Travalyst¹⁴, a not-for-profit organisation bringing together some of the biggest travel companies from accommodation and aviation, compiled a list of sustainability attributes for its partners to report against. Simultaneously, Laura Ballerini, Senior Project Specialist – Statistics Department, UN Tourism, is currently working on a harmonised ESG framework for individual companies, that will draw on indicators, or indicator sets, of the SF-MST¹⁵. The WTTC is also developing a separate, industry focused ESG framework that it expects to launch in 2025.

Several industry bodies are seeking harmonisation of measurement and reporting, but there are limited signs that this is a *concerted* effort across the industries, and that external stakeholders are part of the conversation. The inclusion of workers' representatives, together with industry and government stakeholders, as part of the double

materiality assessment, becomes a critically important aspect here. Tripartite working groups or committees can be established to ensure that indicators and metrics address important issues experienced by workers, and that specific targets are agreed; also, how these should be measured and reported.

Industry representatives that we spoke to during this research, considered the case for a modular approach with a degree of flexibility.

“Harmonisation, especially in the social aspect, might be very, very difficult, especially exactly on certain social metrics and given the different regions. We can try to at least create common agreement around some certain key metrics that can be part of a harmonised framework. And then there is the possibility for countries, for instance, to specify or opt in or out of certain indicators or certain metrics, depending on the regions in which they’re at.”

Laura Ballerini, Senior Project Specialist – Statistics Department, UN Tourism

“Social impact in one destination is not the social impact in another destination, which obviously is an extremely complex ecosystem. So, either there needs to be some sort of international standard of how we actually measure that, but with potentially a tailor-made component.”

Melvin Mak, Head of Sustainability, TUI

CASE STUDY:

UGT SPAIN DEVELOPED

HOTELES JUSTOS

FAIR HOTELS LABEL

Fair Hotels is a certification system that recognises hotels that act responsibly with respect to their workers' rights.

This programme tries to raise awareness among employers, staff and, especially, people who use the services and citizens in general, about the importance of decent work and socially responsible tourism, so that the tourism industry of Spain is recognized as an example of quality and comprehensive sustainability.

The criteria were developed for the Spanish accommodation sector and include indicators that measure sick leave and staff rotation. Where needed, the indicators are adapted to ensure that small firms can comply, particularly those that are not used to external audits. The label requires hotels to adhere to the provincial sector agreement of the hospitality sector. Companies can lose their Fair Hotels label if, for example, there is a complaint about how workers are treated, or if the hotel engages in anti-union activity. Bureau Veritas conduct external audits and produce an audit report with any recommendations for improvements.

fairhotels.es



The intention of this analysis is not to suggest one approach over another, but to highlight that, when combined, these frameworks offer a range of indicators, and in some cases metrics, that show how labour and human rights can be addressed. Relatedly, participants stressed that ESG is **“not about ‘reinventing the wheel’, but identifying existing resources including, and beyond industry”**, Anjana Raza, Head of Social Sustainability, World Sustainable Hospitality Alliance.

“The biggest issue with social responsibility has been how do we record impact – how do we measure it? I think the first myth to bust is that we can’t capture data at a standardised level across diverse spaces – there’s a scientific way to do it. It’s a question of agreeing on what those measurement standards are and what the methodology is. It has to capture the human element rather than focusing on the financial gain.”

Anjana Raza, Head of Social Sustainability, World Sustainable Hospitality Alliance

Several interviewees, including Jesús Ortiz of the ITF Mexican Civil Aviation Section Committee, suggested that involving employees is important to ensure that the ESG reports, and the metrics used in the reports, reflect workers’ concerns.

What is important is to carefully consider which approach is most suitable to manage and mitigate identified risks and impacts for each organisation, and whether there are important indicators that should be added, for example, in specific regions or contexts. In other words, instead of aiming for **‘absolute on social’** it should *not* be the reporting standard or framework driving the issues a company reports against – instead, the identified material risks should drive the indicator selection and reporting content.

Our research identified important matters that are, currently, not regularly reflected in existing approaches or in corporate reports, but which apply to most businesses and contexts. For example:

- Self-employed, contracted and supply chain workers need to be considered in addition to direct employees
- Clear role descriptions and grading systems
- Real living wages
- Average overtime worked, and compensation for overtime
- Shift patterns (including split shifts and timely shift announcements)
- Frequency and type of consultation between management and employees.

There are also context specific matters, for example, when staff reside on site (such as for: cruise ships, safari lodges, some hotel staff) the quality of the staff accommodation is of utmost importance. Indicators might include:

- Maximum cabin/ room occupation (according to Maritime Labour Convention)
- Hygiene standards.

Through collaboration between the Kenyan Tourism Regulatory Authority (TIA) and KUDHEIHA (Kenya Union of Domestic, Hotels, Educational Institutions, Hospitals and Allied Workers Achieved) national specifications guidelines for hospitality workers' accommodation were implemented that are now binding for hospitality businesses.

In this section, we have shown that there are many approaches available for reporting on ESG issues, and that they are constantly evolving. When choosing a framework, a key consideration for any organisation should be that the framework provides clear guidance and that it includes metrics that are useful and relevant to their business. It is important to ensure that the organisation's

most material issues are covered and that additional indicators are added in the reporting where necessary. While it is not advisable to change reporting approaches too often, it is important to pay attention to newly emerging risks and issues, and to keep an eye on new ESG developments and updated laws and regulations.



THERE REMAINS A GAP BETWEEN GOOD INTENTIONS AND ACTIONS

The gap between corporate commitments to respect labour and human rights, and actions to deliver on these commitments and be accountable, remains

“It’s a lot of work to create change and you can have all the policies and ideas that you want, but actually the implementation is where the rubber hits the road, and it becomes a bit more challenging.”

Rochelle Turner, Head of Sustainability, Exodus Adventure Travels

“In the past we’ve taken pretty dramatic action, like group fasts where people have not eaten for days as a way to draw attention to the crisis our members face.”

Alisa Gallo, UNITE HERE – North America

According to our industry respondents, awareness about social issues is on the rise; there has been increased interest in social responsibility in recent years. It was noted that, due to new regulations and increased pressure by the general public, investors, governments and private sector, **“ESG reporting isn’t a tick box exercise, it’s become more rigorous, evidence-based and increasingly auditable”**, Jane Ashton, Sustainability Director, easyJet plc, and that **“the response by industry has been stronger and more substantial, rather than a quick fix”**, Anjana Raza, Head of Social Sustainability, World Sustainable Hospitality Alliance. Throughout this report, we offer several examples of good practices to improve labour and human rights, and to manage and mitigate risks.

However, there remain persistent challenges in closing the gap between increased awareness and implementing change.

“I think everyone will tell you they understand. But the extent to which the practices show that they do can be different things.”

Rochelle Turner, Head of Sustainability, Exodus Adventure Travels

“The one thing that never or rarely showed up in the KPIs for managers was the employee bit, and it was never a differentiator.”

Lorne Riley, Managing Director Aviacom International

The World Benchmarking Alliance highlights a gap between corporate commitments to respect human rights and provide decent work, and the processes that transport companies have in place to ensure these in practice. Data shows that while 43% (39) of the companies have a human rights policy commitment, only 3% (3) of them demonstrate an effective human rights due diligence process¹¹⁶.

When it comes to closing the gap between intention and action, one of the key reporting challenges, at government and international level, is the lack of data.

“Member countries need to measure every single component [of the SF-MST], and some countries measure something, the others don’t, so we are still talking about perceptions.”

Laura Ballerini, Senior Project Specialist – Statistics Department, UN Tourism

Participants voiced scepticism towards ESG, feeling that ESG standard setting organisations are driven by commercial interest, corporations lack genuine commitment to ESG and key stakeholders remain excluded from the discussions.

“Initiatives at a corporate level really often don’t reflect the reality of people’s lives.”

Alisa Gallo, UNITE HERE – North America

“There’s a lot of noise around ESG, but not a lot of success. It’s a closed loop between employers and the standard settings organisations, and the true welfare and the interests of the workers never enters into that conversation.”

Research Analyst, UNITE HERE – North America

Others felt data in public reports are ‘highly curated’ and that ESG is largely a publicity campaign to manage companies’ sustainability reputations.

“Workers are so angry in the US because the companies, actually “say we’re doing great, we had a great quarter” and they get in the press. But then they don’t provide healthcare or retirement plans or decent work.”

Alisa Gallo, UNITE HERE – North America

Frameworks and organisations fail to fully consider supply chain complexity in employment relations.

“So often corporate social reporting, sustainability frameworks etc and CSR multi-stakeholder initiatives only got to the first tier of the supply chain and companies see themselves as doing really quite well if they manage to get down to the second tier. But given the complexity of employment relationships at the moment, that is in no way enough, either to identify the most pertinent risks that you have within the supply chain, or actually to engage with workers to try and find solutions.”

Anne Lindsay, Responsible Investment Coordinator, International Transport Workers’ Federation

Some respondents felt that a stronger business case for ESG would be beneficial:

“There’s a crisis of faith probably in ESG and, somehow, we need to prove the point. Prove that this actually is better, with higher ratings... companies are actually more resilient than others.”

Christopher Imbsen, Director of Sustainability, World Travel and Tourism Council (WTTC)

Even though ESG reporting is currently ‘wildly trendy’ and expected to increase, commitment to measuring and disclosure, and the quality of this, remains uneven¹¹⁷, including in the travel and tourism industries. For instance, a recent KPMG survey found that only about 50% of the 5,800 companies surveyed about sustainability reporting consider social aspects as part of their risk assessment¹¹⁸. In regard to hospitality, research found that, in 2018, only 18 out of the 50 largest hotel groups in the world were publishing CSR/ESG reports, with only those with headquarters in the West having public reports and none headquartered in Asia¹¹⁹.

Based on research by WTTC, **Table 6** shows the reporting prevalence across different travel and tourism businesses in 2016:



Table 6:
WTTC TRAVEL AND TOURISM REPORTING UNIVERSE 2016¹²⁰

INDUSTRY SEGMENT	SEGMENT DESCRIPTION	UNIVERSE OF POTENTIAL REPORTERS	REPORTERS	% OF UNIVERSE REPORTING
AIRLINE	Original Bloomberg ESG research listing, removing subsidiaries, adding all non-subsidiary international or large domestic carriers	208	72	35%
ACCOMMODATION	Including hotels, resorts, timeshare, shared accommodation, and gaming hotels. Hotel boundary using HOTELS magazine Top 325 Hotel companies list, excluding lodging owner entities whose primary business model is real estate investment, asset management, or independent operators (franchisees)	312	64	21%
CRUISE LINE	Original Bloomberg ESG research listing, removing subsidiaries, adding all non-subsidiary regional or river cruise liners	76	6	8%*
TRAVEL AGENCY / OPERATOR	Travel Seller Boundary using 2016 Power List (>US\$100mn sales)	89	14	16%
GDS	The 5 prominent GDS companies	5	3	60%
OTHER	Including largest 4 rental car companies, large conglomerates with heavy Travel & Tourism focus or more than one of the 5 categories of industry.	19	11	58%
TOTALS		709	170	24%

*Given the consolidation of the cruise industry among three large entities who all report, approximately 77% of all cruise line capacity is reporting.

Most commonly reported indicators in travel and tourism reports (see **Table 7**) show that labour related themes are mainly centred around training, and only cruise companies and airlines in this sample disclosed details about collective bargaining. While this picture might have slightly shifted since 2016, as more companies are reporting on social issues, overall, our research confirms that labour related issues receive relatively less attention compared to environmental aspects, and remain underrepresented in corporate reports²¹, despite the multiple labour and human rights risks.

Other studies have found that most social reporting is confined to confirming that hotel groups comply with the laws of the countries where they operate, whereas environmental reporting would expand into a number of voluntary actions²³. In the cruise line industry, companies choose to see labour issues as outside the scope of their CSR reporting, whereas stakeholders would see labour conditions as central²⁴. For example, Norwegian Cruise Line's 2022 annual report²⁵ includes some labour aspects, but almost no social indicators or targets are disclosed.

Table 7:
MOST AND LEAST COMMONLY REPORTED INDICATORS IN TRAVEL AND TOURISM GRI REPORTS¹²²

MOST COMMON	
ACROSS SECTOR	Energy use and conservation, GHG emissions, GHG emissions reduction efforts, Environmental impact mitigation efforts, Workforce data, Approaches to child labour, Climate change risks
TOUR OPERATORS	Amount of materials used, Training data, Habitat protection/restoration, Customer satisfaction, Diversity
HOTELS	Community assessment, Skills Development and Performance Reviews, Diversity, Supply Chain Engagement
CRUISE LINES	Anti-corruption training, public policy positions, LCA assessments of products/ services impacts, Habitat protection/restoration, Employee performance reviews, Collective bargaining, Customer data breach complaints, Waste generation
AIRLINES	Approaches to compulsory labour, Coverage benefits, Diversity, Waste generation, Turnover, Collective bargaining

LESS COMMON, BUT EMERGING	
ACROSS SECTOR	<ul style="list-style-type: none"> • Biodiversity value of water bodies and habitats affected by run-off and discharge • Wage ratios versus local minimum wage • Sources affected by water withdrawal • Water recycling • Data privacy



PART 3:

THE BUSINESS CASE FOR WHY THE S IN ESG AND LABOUR AND HUMAN RIGHTS MATTER

The complexities and volatilities of the travel and tourism industries present significant risks to their organisations. Risk mitigation is of critical importance, alongside harnessing opportunities to create a thriving business environment and generate social value.

“We do truly value sustainable development as opportunities to improve our business in every sense, both from an environmental as well as a social perspective, and economic as well. It is our moral and ethical responsibility, and because it makes business sense.”

Melvin Mak, Head of Sustainability, TUI

“We cannot advance on measuring the sustainability of tourism if we leave behind the private sector, because the private sector basically forms the large majority of the tourism sector.”

Laura Ballerini, Senior Project Specialist –
Statistics Department, UN Tourism

Exposure to ESG risks adversely affects business performance and value in the long-term¹²⁶. Therefore, how a business manages its relationships with its workforce and suppliers, and how it relates to society are of critical importance. Businesses are increasingly scrutinised for how they treat people; one badly treated employee can create serious reputational backlash, putting the company at risk of financial losses and reduced investment opportunities. In contrast, a fairly treated and well-respected workforce typically performs better and shows higher loyalty. There is wide agreement that ESG disclosure is an important aspect of managing stakeholder expectations as employees, consumers, investors and the public are becoming more conscious of ESG issues.



Disclosing sustainability performance helps meet the growing expectations for transparency and responsible business practices. Moreover, it creates competitive advantage.

01. ATTRACTING AND RETAINING TALENT

Travel and tourism workers are increasingly making employment decisions based on how they feel valued, and on the wider ethical and sustainability conduct of businesses. While not necessarily directly consulted by employees, international labour conventions such as the UN Declaration on Human Rights and ILO's Declaration on Fundamental Principles and Rights at Work provide important reference points as to what current or potential employees expect in terms of decent and dignified work.

For example, a 2021 Deloitte survey showed that Gen Zs and millennials are increasingly holding themselves and others accountable for responsible actions¹²⁷. When surveyed, 49% of Gen-Zs and 44% of millennials said they based career choices on their personal ethics. With the urgent demand to attract and retain talent, neglecting sustainability might mean losing out against competitors, and wasting money on a repetitive loop of frequent hiring and high staff turnover.

“Almost every single employee will say that they joined the company because they want to work for a company that makes a difference. So that element is a really important factor for driving good recruitment and good people to our business.”

Rochelle Turner, Head of Sustainability,
Exodus Adventure Travels

“There's been a societal shift including expectations of the younger generation.”

Lorne Riley, Managing Director, Aviacom
International

02. CREATING EQUAL OPPORTUNITIES, AND DIVERSE AND INCLUSIVE WORKING ENVIRONMENTS

Research has shown that more diverse companies are more innovative, have greater employee satisfaction and find it easier to attract future talent. Studies also indicate that female leadership¹²⁸ and younger CEOs¹²⁹ produce higher ESG scores. Engaging with subject experts and sharing knowledge, including how to report against Equality, Diversity and Inclusion (EDI) related issues, is crucial to ensure that EDI is not an 'add on', but embedded throughout the business mindset and operations.

CASE STUDY: EASYJET'S COMMITMENT TO EDI

EasyJet's commitment to EDI includes several initiatives, such as collaboration with the Center for Inclusive Leadership on creating an inclusive culture and mindset. As part of this, inclusivity training has been rolled out across the leadership and management board. Other collaborations and initiatives include working with:

01. Stonewall (which focuses on attracting, retaining and nurturing LGBTQ+ talent),
02. the Business Disability Forum, and
03. Diversity in Hospitality, Travel and Leisure, and
04. the Employers network for equality and inclusion. EasyJet supports and encourages trail blazers internally, and is planning to report against EDI criteria in its upcoming annual report.



03. LEVERAGING SOCIAL DIALOGUE AND BUILDING PROGRESSIVE RELATIONSHIPS

Social dialogue and collective bargaining can play an important role in building trust, strengthening industry relations, increasing resilience and enhancing business performance.

“It takes trust on our side and on the employer side as well. All parties must engage with an open mind, meet often and with ‘Gestaltungswillen’ [a coalition of the willing].”

Robert Hengster, Civil Aviation, ver.di

The ILO highlights the importance of social dialogue between employers, workers’ organisations and policy makers for ensuring the sectors’ resilience and reducing risks. Social dialogue, with the right to collective bargaining and recognition of trade unions, plays a crucial role in the design of policies to promote social justice and support government measures to protect jobs and income¹³⁰. While there might be some historic resistance and scepticism towards unions, companies and governments need to ensure that employees have access to effective means of collective bargaining, which might be through a trade union, works council or employee association. Social dialogue is a Human Right, UDHR article 23 states: “Everyone has the right to form and to join trade unions for the protection of his interests”.

“Building progressive relationships with Unions, that’s not collaborating with the enemy. Fundamentally, aviation is such a dicey business, it needs progressive relationships right throughout it. And we can’t afford to be brought to our knees by poor people relationships.”

Paul Goulter, Independent Non-Executive Director, Air New Zealand

Strong management-labour partnerships, where companies and trade unions build positive and sustained relationships, can deliver a positive net-result for businesses.

“The main goal for Unions is to maintain the business itself, while at the same time ensure decent conditions for workers. There are good success stories where some of the new hotels invite the union from day one, and they encourage workers to have a union because they want to have a good start from the beginning, and a body to negotiate with for the future.”

Faissal Ait Ali Oumansour, President UMT Tourism, Hotel, Restaurant Workers Union, Morocco

Research shows that overall, unionised businesses have increased productivity¹³¹, better health and safety performance, better staff engagement and retention, reduced absenteeism, a more equitable, diverse, and inclusive workplace, and higher skills and training development¹³². For example, a study in the UK hospitality sector found that increased union density can lead to an increase in productivity¹³³. Trade unions can also play an important role in identifying labour and human rights violations in the supply chain, such as in the case of the fashion retailer H&M¹³⁴. The case for improved company risk management through union collaboration is explicitly supported by some global investment firms, as unionisation reduces material investment risks¹³⁵.

“We aim to have a mature enough relationship that where there is a conflict in one area, we can still continue to work jointly on these other issues which are equally as important for us and framing the future for us and you at the same time. Experience has shown that where we can [work jointly] that actually in the long run, the relationship becomes better anyway and it’s easier to solve the problem.”

Rob Johnston, Assistant General Secretary, International Transport Workers’ Federation

Engaging in social dialogue and agreeing on commitments mitigates the risk of industrial action and business disruptions. For example, Ryanair¹³⁶ reached out to trade unions for support during the COVID-19 global pandemic and, as a result, turned around from being anti-union to 95% of pilots and cabin crew covered by long term collective agreements¹³⁷. Similarly, after years of strike action, Air France has been

focusing on industrial relations. Both these airlines' actions were explicitly recognised during an interview for this research with an investment analyst. The analyst explained how the companies significantly reduced their business risks, resulting in less strike action, better staff retention, increased customer confidence and better reputation. In turn, these factors increase investor confidence.

04. MITIGATING SUPPLY CHAIN RISKS

“We pro-actively collaborate with suppliers or partners in order to improve, to develop a road map and action plan, and not wait until something happens that is not right.”

Melvin Mak, Head of Sustainability, TUI

Businesses, including global hotel chains, might use outsourcing, sub-contracting and casualisation of work as a way of limiting their responsibility towards their workforce. This often leads to severe labour exploitation along the supply chain, and increased risk of modern slavery and human trafficking¹³⁸. International regulations and national laws on supply chain labour and human rights, as well as some of the regulatory ESG frameworks, for example ESRS, explicitly include supply chain workers. When businesses take responsibility for, and support, their supply chain businesses to manage and mitigate their labour and human

rights risks, those businesses not only adhere to legal compliance but also manage their reputational risk with increasingly conscious customers¹³⁹. Examples of good practices include engagement in strong partnerships and knowledge sharing, and leadership on supply chain risk management.

“The classic way has been that then the larger companies just cascade the administrative burden down the supply chain for companies that are less able to deal with it. This is where the role for multi stakeholder initiatives can be really positive because it's a recognition that actually the larger business has a responsibility to its supplier. They need to engage with their SMEs, with their supply chain companies and provide them with support to help them meet the requirements. It has to be more of a relationship and a way of working. For example, the Ethical Trading Initiative brings smaller companies into a grouping with larger companies, but also that they hear perspectives from civil society groups and from trade unions that they might not otherwise have contact with if they're not organised.”

Anne Lindsay, Responsible Investment Coordinator, International Transport Workers' Federation

EasyJet established a cross-company Modern Slavery working group and auditing committee, and all staff are trained on human trafficking. Further, their Human Rights and Modern Slavery Policy, and their Supplier Code of Conduct both mandate suppliers to fair and respectful working conditions. They are also implementing a stronger social auditing process.

American airlines, in collaboration with UNITE HERE, introduced mandatory human trafficking training for cabin crew, and they support campaigns around human trafficking.



05. CREATING ACCESS TO FINANCIAL INCENTIVES AND INVESTMENT

85% of investors state that investment in employees is an important factor in their decision-making¹⁴⁰

Travel and tourism investment is forecast to increase by an average 9.4% per annum over the next decade. Organisations with clear commitments, transparent communication, and action plans taking social elements into account will be ahead of the game in attracting investment, and build trust with investors. Sustainability conscious investors use ESG criteria to screen potential investments, and liaise with trade unions to inform investment decisions:

“I spend a lot of time watching relations between unions and airlines, anticipating if they’re getting worse or getting better – this is super important for the prospects of the companies. I think understanding industrial relations should be a central theme for investors trying to evaluate airlines”

Int-24 Equity research analyst

“I’m seeing investors very much focused on anticipating if there will be a strike and considering how best to trade shares in the run up to, during and following industrial unrest.”

Int-24 Equity research analyst

Over the past five to seven years, ESG investment has become increasingly mainstream. This is expected to accelerate as global ESG assets are on track to exceed \$53 trillion by 2025, representing more than a third of the \$140.5 trillion in projected total assets under management¹⁴¹. CBI reports that two-thirds of financial investors consider ESG criteria in their investment decisions¹⁴², and according to research by Charles Stanley¹⁴³ almost 50% of investors are aiming to grow their ESG investments within the next three years. Some trade unions are already successfully working with investors through leveraging workers’ capital¹⁴⁴.

CASE STUDY:

UNITE HERE LEVERAGED INVESTORS TO PRESSURE MARRIOTT, THE HOTEL OPERATOR

As part of the Asset Manager Accountability Initiative on Workers' Rights in Investment Stewardship, the CWC works with its global network to drive positive impacts to workers' rights on the ground. UNITE HERE is part of this network and engaged in a two-year effort (supported by an alliance of workers, the hotel workers' union, and investors) to persuade the Swiss Investment giant USB (the owner of Marriott Baltimore) to engage with Marriott to overcome their anti-union bias. As a result, they won basic job protection for Marriott's workers, gave them a voice at work and a chance to share in the success of the hotel post the COVID-19 pandemic.



Workers' pension funds are at the forefront of responsible investing, holding considerable financial power with over 53 trillion USD of assets in pension plans at the end of 2022. This reflects the OECD's Pension Markets in Focus 2023, which reports 51.3 trillion USD of pension plan assets for OECD countries and 1.8 trillion USD for non-OECD countries¹⁴⁵.

“Our investors are very interested. They're pushing us around ESG reporting.”

Rochelle Turner, Head of Sustainability,
Exodus Adventure Travels

“In ESG or sustainability topics, there's a tremendous growth in the questions and the requests that we get from investors regarding any of these topics in sustainability including social aspects. If it's relatively new investors, it's usually a more extensive set of data and the full sustainability strategy.”

Melvin Mak, Head of Sustainability, TUI

ESG considerations continue to grow rapidly, primarily due to environmental concerns (particularly in relation to decarbonisation), as governments, policy administrators and regulators are under increasing pressure to make good on their sustainability pledges. As a result, financial institutions and investors are actively pursuing business opportunities with entities (and on projects) that promote the sustainability criteria that have been incorporated into ESG reporting mechanisms. This has led to financiers and investors offering ESG financing products to corporations that prioritise certain sustainability initiatives, as measured by their ESG policy. While there has been considerable progress in assessing and reporting on the environmental component of ESG, the opportunities afforded by evaluating and reporting on social impacts in the travel and tourism industries, to attract financial investment, have to date not been sufficiently harnessed.

06. RENEWED SOCIAL LICENCE TO OPERATE

Travel and tourism businesses and other organisations rely on being granted a social licence to operate or, in other words, on getting approval by different stakeholders (such as employees, regulators, local communities, investors and customers) to conduct their business¹⁴⁶. Stakeholders' expectations usually go well beyond legal compliance – they scrutinise businesses against potential risks and benefits they bring to the destination or community, and how power imbalances are addressed. For example, when we spoke to Air New Zealand during this research, they highlighted that social licence is one of the key priorities for their business. Operating with Māori in a Te Tiriti Treaty cultural environment has led to the implementation of a Māori strategy, that runs parallel to the company strategy.

Research found that a foundation of stakeholder integrity and trust leads to improved reduced staff turnover, reduced shareholder risks, improved supplier relations and customer loyalty, and increased brand image and reputation¹⁴⁷.

“We can't operate in places and run our holidays the way we want to if we're not treating people fairly and properly and doing the right thing.”

Rochelle Turner, Head of Sustainability,
Exodus Adventure Travels

07. MANAGING REPUTATIONAL RISKS

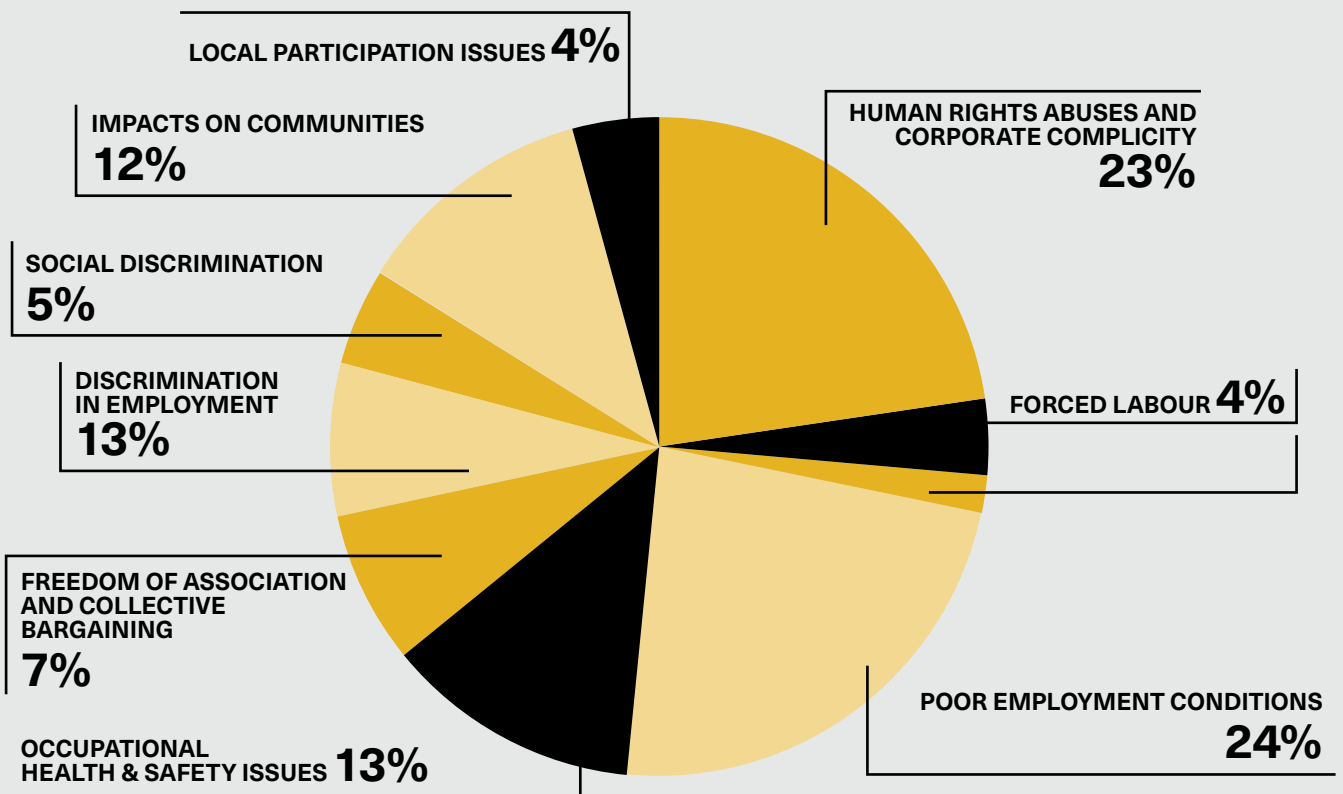
'Social washing' refers to the contradiction between displaying a positive image and hiding underlying social issues, such as human rights abuses or poor working conditions¹⁴⁸. Recent research (2023) by RepRisk, one of the world's largest ESG data science companies, found that corporate social washing is on the rise, driven by a desire to safeguard company reputation and secure competitive

advantage. According to RepRisk, selective disclosure of human rights issues in the travel and hospitality related industries, revolves around discrimination and negligence, poor employment and payment conditions, supply chain issues and migrant labour¹⁴⁹.

Figure 6 shows the scale and type of social risk incidents in over 1,116 companies (across

all sectors) over the past five years. The figure shows that the most prevalent work related issues that urgently need addressing include: poor employment conditions, human rights abuses, occupational health and safety issues, discrimination, freedom of association and collective bargaining, and forced and child labour. It is anticipated that social risks will be increasingly scrutinised in future¹⁵⁰.

Figure 6:
GLOBAL ESG RISK INCIDENTS LINKED TO BOTH MISLEADING COMMUNICATION AND A SOCIAL ISSUE, SEPT 2018–SEPT 2023¹⁵¹



“What I do worry about is that we’ll be spending so much time reporting as opposed to driving improvements. The plus side of the mandatory nature of ESG-related regulation and financial standards is, however, that sustainability reporting and metrics will be integrated into corporate reporting processes and responsibilities, so sustainability teams should have that wider reporting support, resource and rigour to lean on.”

Jane Ashton, Sustainability Director, easyJet plc

08. RESPONDING TO CUSTOMER EXPECTATIONS

Increasingly, customers are concerned about the sustainability of their holidays. A recent customer survey¹⁵² of over 30,000 travellers from 32 countries by Booking.com shows that 80% of customers find sustainability in travel important, with environmental concerns being of greatest concern. Another study found that the percentage of people saying they are prepared to pay more for a holiday with a company that can evidence better environmental and social impact has doubled from 19% in 2011 to 38% in 2021¹⁵³.

“Getting customers the best holidays means making sure that the people working in those jobs are happy themselves. It’s also about initially choosing our ground handlers and the right way as well. Lots of them are third-party certified. It’s about having those minimum standards and conditions.”

Rochelle Turner, Head of Sustainability,
Exodus Adventure Travels

However, a recent US survey found that website messaging about sustainable travel is low and lacks detail, with 27% of websites having no information, and only 11% of accommodation, 8% of airlines, and 6% of cruise websites mentioning sustainability¹⁵⁴. Our review of the literature indicates that consumer travel trend surveys do not list working conditions or human rights explicitly, which makes it difficult to determine customer attitudes towards these issues. But, as issues about illegal and inhumane treatment of workers increasingly come to light, reported in the press, the risk of customer boycotts increases. Examples include the illegal sacking of 786 people without consultation at P&O ferries in 2022¹⁵⁵, and workers at McDonald’s reporting a toxic culture of racism, bullying, sexual assault and harassment¹⁵⁶.

09. IMPROVING STRATEGIC DECISION MAKING AND CONTINUOUS IMPROVEMENT

Sustainability information forms an integral part of strategic decision-making, with organisations that embrace ESG being better equipped to identify opportunities and mitigate risks. This requires them to set clear sustainability goals, identify areas for improvement and align their business strategies with long-term sustainability objectives. In this way, they both future-proof their own operations and contribute to a more sustainable world¹⁵⁷.

“It’s pushing us towards continuous improvement.”

Jane Ashton, Sustainability Director,
easyJet plc

10. MANAGING COMPLIANCE AND REGULATORY RISKS

As discussed in **Section 2**, governments and regulatory bodies are increasingly recognising the importance of corporate sustainability and responsibility – various legally binding ESG frameworks and standards already exist and more will come into force soon. While compliance with reporting requirements can be demanding, legal frameworks are key drivers for improving corporate sustainability; they provide the guidance and rigour that voluntary standards are largely missing.

PART 4:

KEY ACTIONS FOR MANAGING AND MITIGATING SOCIAL RISKS

“Only collective and collaborative action will get results because this is work that no individual business can do alone.”

Anjana Raza, Head of Social Sustainability,
World Sustainable Hospitality Alliance



KEY ACTIONS FOR BUSINESSES, GOVERNMENTS, INVESTORS AND TRADE UNIONS TO IMPROVE LABOUR AND HUMAN RIGHTS IN TRAVEL AND TOURISM



ACTION 1

Involving stakeholders, setting up multi-stakeholder initiatives, and having strong policy and legislative frameworks and compliance systems are at the heart of managing and mitigating social risks.



ACTION 2

Increase access to unions and reputable experts on labour and human rights. Doing so, increases credibility and fosters opportunities for knowledge sharing, training, collaboration and co-creation of solutions that benefit all stakeholders.



ACTION 3

Undertake a double materiality assessment for labour and human rights. This underpins strategic decision-making and enables prioritisation of key risks and benefits.



ACTION 4

Develop and implement policies and processes with clear objectives and targets for improving labour and human rights for all workers. This demonstrates senior leadership commitment and set a path for action.



ACTION 5

Choose indicators that address key risks, collect and analyse data, and involve employees in indicator choice and data collection and interpretation processes. Doing so, moves the dial from good intentions to integration and action.



ACTION 6

Account for direct as well as supply chain impacts. This enables businesses to manage and mitigate labour and human rights risks and unlock business opportunities.



ACTION 7

Prove and improve! Communicate results and progress towards set targets transparently and honestly. Communication builds trust, responds to mandatory ESG regulations, shows accountability, and opens investment opportunities. It is also crucial for continuous learning on how to improve labour and human rights, and on how to integrate these within a business's wider governance, social and environmental strategies and actions.

TURNING INTENTIONS INTO ACTION

As organisations turn their intentions into action, there are seven key questions to consider:

- 1. Are key stakeholders, including workers and workers' representatives and other labour and human rights organisations, involved in identifying material risks and setting priorities?**
- 2. Are the business risks and benefits for decent work and labour and human rights clearly identified and articulated across the organisation?**
- 3. Are decent work, and labour and human rights for all workers, considered as business priorities and, if yes, in which ways?**
- 4. Are strategies, policies and action plans, with clear aims and objectives, in place? How are they implemented?**
- 5. Do the frameworks and indicators selected by the organisation address key risks? If no, what indicators should be added? What kind of information and data would help to address key risks? What would be the best way to obtain this information?**
- 6. How accountable is the organisation for progress against decent work, and labour and human rights? Does the accountability include the organisation's supply chain?**
- 7. How transparent and honest is the organisation in communicating progress towards decent work, and labour and human rights?**

NOW IS THE TIME FOR ACTION

This report builds the case for improving labour and human rights in travel and tourism by highlighting key risks, providing a compelling business case, and presenting useful tools and actionable steps on how this can be achieved. Managing and mitigating social risks enables businesses within the sector, and their suppliers, to develop robust responses to data requests from investors and regulators.

Too many travel and tourism workers experience unfair and undignified working conditions. This affects industry organisations and businesses, as well as society at large. We call for urgent action in the hope that businesses, policy makers, NGOs, trade unions and the workers themselves will use this report as an inspiration to demand, implement, monitor and improve decent, and dignified, work throughout the entire travel and tourism value chains. Those who follow this journey will help to create socially responsible travel and tourism, in which people working in the industry and businesses can thrive.



APPENDICES

APPENDIX 1

METHODOLOGY

This report builds on ITF's and IUF's work of improving labour and human rights in travel and transport, and the sustainability expertise of the author team. The report content is informed by a rapid literature review of academic and grey literature, and analysis of social sustainability indicators regarding direct and supply chain workers of four measuring approaches, namely:

- i) The European Sustainability Reporting Standards (ESRS),
- ii) the UN TOURISM – Statistical Framework for Measuring the Sustainability of Tourism (SF-MST),
- iii) the GSTC (Global Sustainable Tourism Council) Industry Criteria for Tour Operators and Hotels and Accommodation, and
- iv) The World Benchmarking Alliance (WBA).

These approaches were chosen based on their potential for assessing labour and human rights. Also, for their different functions as sustainability standards, frameworks, certification, and benchmarking schemes. To some extent, they also target different audiences. We endeavour to bring in new perspectives by including the recently launched ESRS and SF and the WBA, which is not widely used in the travel and tourism industries but is highly relevant to labour and human rights. The GSTC criteria are the most commonly used by tourism providers.

To establish a framework for the content of this report, we have synthesised and structured the existing literature on labour and human rights issues in travel and tourism, and reviewed wider publications related to the topic, such as reports on insecure work, inequality, modern slavery, migrant labour, youth employment and gender equality. The sources on ESG approaches include academic and non-academic literature, government and EU documents, websites, blog posts and podcasts.

In-depth, semi-structured interviews formed a major source of evidence for this report. In total, we conducted 29 in-depth semi structured interviews, each lasting approximately 1 hour. We spoke to 18 global trade union affiliates and leaders across five global regions, 8 international travel and tourism associations and business leaders, 2 financial analysts and 1 consultant. Interviews were electronically transcribed, then coded and analysed thematically.

Our analysis involved a meta-analysis of four ESG frameworks and standards, followed by mapping and analysing key social indicators and metrics using Excel. The analysis identified key trends, where there is consistency across approaches, and how they differ. As part of this process, we considered governance indicators that often overlap or closely relate to social issues. We considered direct employees and supply chain workers in the same category based on the fragmented and complex labour structure in the industry.

Finally, case studies were chosen based on interviews, existing knowledge and desk research. Where possible, we provide references to the case studies, however, some of the information relies solely on evidence from the interviews that inform and support the overall narrative of this report.

APPENDIX 2

SUMMARIES OF THE FOUR MEASUREMENT APPROACHES

Table 8:
SUMMARIES OF THE FOUR MEASUREMENT APPROACHES

EUROPEAN SUSTAINABILITY REPORTING STANDARDS (ESRS)
Type: Standard
Approach: Aligned with Operational Business Practices, e.g., strategies, policies, operational areas (employees / supply chain), business targets and metrics
<p>ESRS Social Themes / Dimensions</p> <ul style="list-style-type: none"> • Working conditions • Equal treatment and opportunities for all • Other work-related rights • Communities' economic, social and cultural rights • Communities' civil and political rights • Rights of indigenous peoples • Information-related impacts for consumers and/or end-users • Personal safety of consumers and/or end-users • Social inclusion of consumers and/or end-users • Corporate culture • Protection of whistle-blowers • Animal welfare • Political engagement and lobbying activities • Management of relationships with suppliers including payment practices • Corruption and bribery.

UN TOURISM – STATISTICAL FRAMEWORK FOR MEASURING THE SUSTAINABILITY OF TOURISM (SF-MST)

Type: Framework

Approach:

Multiple Capitals (e.g., Economic, Environmental, Social) with measurement of Stocks and Flows

SF-MST Social Themes / Dimensions

- Visitor flows
- Visitor engagement with, and appreciation of, community
- Visitor satisfaction
- Visitor access to, and participation in, tourism
- Tourism density
- Tourism intensity, including in terms of perceptions of tourism impacts on community
- Characteristics of employed persons
- Entrepreneurship
- Decent work
- Strategy / plans / regulations / local limits (including concerning sustainability, cultural assets, accessibility, health, human rights)
- Extent of civic engagement and stakeholder participation.

GLOBAL SUSTAINABLE TOURISM COUNCIL (GSTC) CRITERIA

Type:

Framework (and voluntary standard, when used with supporting indicators, guidance and other materials)

Approach:

Aligned with Sustainable Development Goals (SDGs): identifies minimum sustainability criteria and performance indicators

GSTC Social Themes / Dimensions

- Community Support
- Local employment
- Local purchasing
- Local entrepreneurs
- Exploitation and harassment
- Equal opportunity
- Decent work
- Community services
- Local livelihoods
- Staff engagement
- Customer experience
- Access for all.

WORLD BENCHMARKING ALLIANCE (WBA)

Type:

Ratings and Rankings

Approach:

Aligned with Sustainable Development Goals (SDGs): focus on the business and its human rights agenda

WBA Social Themes / Dimensions

- Commitment to respect human rights
- Commitment to respect the human rights of workers
- Identifying human rights risks and impacts
- Assessing human rights risks and impacts
- Integrating and acting on human rights risks and impacts
- Engaging with affected and potentially affected stakeholders
- Grievance mechanisms for workers
- Grievance mechanisms for external individuals and communities
- Health and safety fundamentals
- Living wage fundamentals
- Working hours fundamentals
- Collective bargaining fundamentals
- Workforce diversity disclosure fundamentals
- Gender equality and women's empowerment fundamentals
- Personal data protection fundamentals
- Responsible tax fundamentals
- Anti-bribery and anti-corruption fundamentals
- Responsible lobbying and political engagement fundamentals.

APPENDIX 3

SOCIAL SUSTAINABILITY

CRITERIA AND INDICATORS

Table 9:
SOCIAL AND GOVERNANCE MATTERS COVERED IN TOPICAL ESRs¹⁵⁸

TOPICAL ESRs			
SUSTAINABILITY MATTERS COVERED IN TOPICAL ESRs			
	Topic	Sub-topic	Sub-sub-topics
ESRS S1	Own workforce	Working conditions	<ul style="list-style-type: none"> • Secure employment • Working time • Adequate wages • Social dialogue • Freedom of association, the existence of works councils and the information, consultation and participation rights of workers • Collective bargaining, including rate of workers covered by collective agreements • Work-life balance • Health and safety
		Equal treatment and opportunities for all	<ul style="list-style-type: none"> • Gender equality and equal pay for work of equal value • Training and skills development • Employment and inclusion of persons with disabilities • Measures against violence and harassment in the workplace • Diversity
		Other work-related rights	<ul style="list-style-type: none"> • Child labour • Forced labour • Adequate housing • Privacy

**TOPICAL
ESRS**

SUSTAINABILITY MATTERS COVERED IN TOPICAL ESRS

ESRS S2	Workers in the value chain	Working conditions	<ul style="list-style-type: none"> • Secure employment • Working time • Adequate wages • Social dialogue • Freedom of association, including the existence of work councils • Collective bargaining • Work-life balance • Health and safety
		Equal treatment and opportunities for all	<ul style="list-style-type: none"> • Gender equality and equal pay for work of equal value • Training and skills development • The employment and inclusion of persons with disabilities • Measures against violence and harassment in the workplace • Diversity
		Other work-related rights	<ul style="list-style-type: none"> • Child labour • Forced labour • Adequate housing • Water and sanitation • Privacy
ESRS S3	Affected communities	Communities' economic, social and cultural rights	<ul style="list-style-type: none"> • Adequate housing • Adequate food • Water and sanitation • Land-related impacts • Security-related impacts
		Communities' civil and political rights	<ul style="list-style-type: none"> • Freedom of expression • Freedom of assembly • Impacts on human rights defenders
		Rights of indigenous peoples	<ul style="list-style-type: none"> • Free, prior and informed consent • Self-determination • Cultural rights

TOPICAL ESRs		SUSTAINABILITY MATTERS COVERED IN TOPICAL ESRs	
ESRS S4	Consumers and end-users	Information-related impacts for consumers and/or end-users	<ul style="list-style-type: none"> • Privacy • Freedom of expression • Access to (quality) information
		Personal safety of consumers and/or end-users	<ul style="list-style-type: none"> • Health and safety • Security of a person • Protection of children
		Social inclusion of consumers and/or end-users	<ul style="list-style-type: none"> • Non-discrimination • Access to products and services • Responsible marketing practices
ESRS G1	Business conduct	<ul style="list-style-type: none"> • Corporate culture • Protection of whistle-blowers • Animal welfare • Political engagement and lobbying activities • Management of relationships with suppliers including payment practices 	
		<ul style="list-style-type: none"> • Corruption and bribery 	<ul style="list-style-type: none"> • Prevention and detection including training • Incidents

Table 10:
GENERAL DISCLOSURES IN ESRS 2¹⁵⁹

ESRS 2 GENERAL REQUIREMENTS		
Disclosure Requirement		Requirement
1. Basis for preparation		
BP-1	General basis for preparation of sustainability statements	The undertaking shall disclose the general basis for preparation of its sustainability statement.
BP-2	Disclosures in relation to specific circumstances	The undertaking shall provide disclosures in relation to specific circumstances.
2. Governance		
GOV-1	The role of the administrative, management and supervisory bodies	The undertaking shall disclose the composition of the administrative, management and supervisory bodies, their roles and responsibilities and access to expertise and skills with regard to sustainability matters.
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	The undertaking shall disclose how the administrative, management and supervisory bodies are informed about sustainability matters and how these matters were addressed during the reporting period.
GOV-3	Integration of sustainability-related performance in incentive schemes	The undertaking shall disclose information about the integration of its sustainability-related performance in incentive schemes.
GOV-4	Statement on due diligence	The undertaking shall disclose a mapping of the information provided in its sustainability statement about the due diligence process.
GOV-5	Risk management and internal controls over sustainability reporting	The undertaking shall disclose the main features of its risk management and internal control system in relation to the sustainability reporting process.

ESRS 2 GENERAL REQUIREMENTS		
3. Strategy		
SBM-1	Strategy, business model and value chain	The undertaking shall disclose the elements of its strategy that relate to or impact sustainability matters, its business model and its value chain.
SBM-2	Interests and views of stakeholders	The undertaking shall disclose how the interests and views of its stakeholders are taken into account by the undertaking's strategy and business model.
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	The undertaking shall disclose its material impacts, risks and opportunities and how they interact with its strategy and business model.
4. Impact, risk and opportunity management		
<i>4.1 Disclosures on the materiality assessment process</i>		
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	The undertaking shall disclose its process to identify its impacts, risks and opportunities and to assess which ones are material.
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	The undertaking shall report on the Disclosure Requirements complied with in its sustainability statements.
<i>4.2 Minimum disclosure requirement on policies and actions</i>		
Policies MDR-P	Policies adopted to manage material sustainability matters	The undertaking shall apply the minimum disclosure requirements defined in this provision when it discloses the policies it has in place with regard to each sustainability matter identified as material.

ESRS 2 GENERAL REQUIREMENTS		
Actions MDR-A	Actions and resources in relation to material sustainability matters	The undertaking shall apply the requirements for the content of disclosures in this provision when it describes the actions through which it manages each material sustainability matter including action plans and resources allocated and/or planned.
5. Metrics and targets		
Metrics MDR-M	Metrics in relation to material sustainability matters	The undertaking shall apply the requirements for the content of disclosures in this provision when it discloses on the metrics it has in place with regard to each material sustainability matter.
Targets MDR-T	Tracking effectiveness of policies and actions through targets	The undertaking shall apply the requirements for the content of disclosures in this provision when it discloses information about the targets it has set with regard to each material sustainability matter.

Table 11:
SOCIAL THEMES AND INDICATORS COVERED BY UN TOURISM'S SF-MTS – ADAPTED FROM UNWTO (2023)¹⁶⁰

LENS / PERSPECTIVE	POTENTIAL INDICATORS	FURTHER DETAILS
Visitor	Visitor flows	e.g. Average length of stay, Visitor dependency rates.
	Visitor engagement with, and appreciation of, the community	e.g. Participation in local traditions and customs; Levels of interaction with, and attitudes towards, local residents; Visitation to museums; Participation and attendance in cultural performances.
	Visitor satisfaction	e.g., Overall visitor satisfaction; Number of repeat visitors; Extent to which visitors would recommend a destination.
	Visitor access to and participation in tourism	Data on the extent to which people in a country or region participate in tourism and what challenges may exist to such participation.
Host communities	Tourism density	e.g. Number of visitors compared to the number of residents (visitor to local resident ratio); Number of visitors compared to the spatial area (visitor to area ratio).
	Tourism intensity including in terms of perceptions of tourism impacts on community	Impacts on, e.g., Quality of life, Employment and income, Cultural heritage, Prevailing beliefs, Access to services (such as health care, education, transport and infrastructure and housing).
	Overall perception of host communities of visitors	e.g. Tourism Acceptance Score ¹⁶¹ .

LENS / PERSPECTIVE	POTENTIAL INDICATORS	FURTHER DETAILS
Tourism suppliers ¹⁶²	Characteristics of employed persons	<ul style="list-style-type: none"> • Gender, Age, Education level, Hours of work, Time in job, Nationality, Formal or informal employment, Average compensation / earnings, Percentages of permanent and temporary workers. • Measures of Job satisfaction, Retention, Staff turnover, and Seasonality of employment are relevant to the economic sustainability of tourism-related businesses and, consequently, their ability to sustain social outcomes.
	Entrepreneurship	<ul style="list-style-type: none"> • Data concerning the characteristics of independent workers: e.g. Age, Sex, Level of education, Time employed in the tourism industry. • From a sustainability perspective, high levels of entrepreneurship are likely to help establish an environment with more dynamic, outward facing, tourism supply.
	Decent work ^{163 164 165}	<ul style="list-style-type: none"> • People employed in tourism industries as a % of working-age population. • % of people employed in tourism industries that work part-time. • Average hourly earnings of employees in tourism industries relative to average earnings of employees, economy-wide and for the services sector. • Proportion of women in managerial positions in tourism industries. • Proportion of informal employment in total employment in tourism industries. • % of persons employed in tourism industries who are covered by a pension scheme.

LENS / PERSPECTIVE	POTENTIAL INDICATORS	FURTHER DETAILS
Governance	Strategy / plans / regulations / local limits (including concerning sustainability, cultural assets, accessibility, health, human rights)	<ul style="list-style-type: none"> • Existence and effectiveness of policies and strategies for sustainable tourism and wider policies, e.g., regulations concerning decent work and human rights. • Official measures that limit the number and flow of visitors.
	Extent of civic engagement and stakeholder participation	e.g. Number of responses to planning processes; Extent to which development of strategy and regulations is advertised / communicated
	Indicators on accessibility of tourism	e.g. Visitor perceptions of accessibility; provision of a wide range of facilities for accessibility

CORE SOCIAL INDICATORS OF THE WBA SOCIAL FRAMEWORK¹⁶⁶

**Table 12:
LINKS BETWEEN ENABLERS OF THE SOCIAL TRANSFORMATION
AND THE CORE INDICATORS**

ENABLERS FOR SOCIAL TRANSFORMATION	...DEMONSTRATED BY MEETING EXPECTATIONS...	...THAT ARE SIGNPOSTED BY CORE SOCIAL INDICATORS (CSI):
Respect human rights	Commit to respect human rights	CSI 1 Commitment to respect human rights
		CSI 2 Commitment to respect the human rights of workers
	Carry out human rights due diligence	CSI 3 Identifying human rights risks and impacts
		CSI 4 Addressing human rights risks and impacts
		CSI 5 Integrating and acting on human rights risks and impacts
	Embed respect for human rights	CSI 6 Engaging with affected and potentially affected stakeholders
	Provide access to remedy	CSI 7 Grievance mechanisms for workers
		CSI 8 Grievance mechanisms for external individuals and communities

ENABLERS FOR SOCIAL TRANSFORMATION	...DEMONSTRATED BY MEETING EXPECTATIONS...	...THAT ARE SIGNPOSTED BY CORE SOCIAL INDICATORS (CSI):
Provide and promote decent work	Provide healthy and safe workplaces	CSI 9 Health and safety fundamentals
		CSI 11 Working hours fundamentals
	Pay a living wage	CSI 10 Living wage fundamentals
		CSI 11 Working hours fundamentals
		CSI 12 Collective bargaining fundamentals
	Enable worker empowerment	CSI 12 Collective bargaining fundamentals
	Achieve diversity balance across management	CSI 13 Workforce diversity disclosure fundamentals
		CSI 14 Gender equality and women's empowerment fundamentals
Act ethically	Protect data privacy	CSI 15 Personal data protection fundamentals
	Pay fair taxes	CSI 16 Responsible tax fundamentals
	Eliminate bribery and corruption	CSI 17 Anti-bribery fundamentals
	Responsibly lobby and influence policy	CSI 18 Responsible lobbying and political engagement fundamentals

Table 13:
SOCIAL AND ECONOMIC IMPACTS IN GSTC CRITERIA FOR TOUR OPERATORS^{167 168}

SECTION B: MAXIMIZE SOCIAL AND ECONOMIC BENEFITS TO THE LOCAL COMMUNITY AND MINIMIZE NEGATIVE IMPACTS	
Criteria	Indicators
B1 Community support	
The organization actively supports initiatives for local infrastructure and social community development. Examples of initiatives include education, training, health and sanitation and projects that address the impacts of climate change.	a. The organization supports initiatives with local communities in areas where it is particularly active.
	b. The level and nature of contributions made to schemes in the local communities is recorded.
	c. In selecting service providers and products/ experiences to feature in programmes, the organization favours those that engage with and support local communities.
B2 Local employment	
Local residents are given equal opportunities for employment and advancement, including in management positions.	a. The organization seeks to provide employment opportunities for local residents in its operations and activities.
	b. The organization monitors the level and proportion of employment it provides for local residents.
	c. Training is offered to local residents to enhance their employment opportunities.
	d. In selecting service providers and products/ experiences to feature in programmes, the organization favours those that provide local employment.
B3 Local purchasing	
When purchasing and offering goods and services, the organization gives priority to local and fairtrade suppliers whenever these are available and of sufficient quality.	a. The organization regularly audits its sources of supply of goods and services.
	b. In selecting service providers and products/ experiences to feature in programmes, the organization favours those that are locally owned and operated.

**SECTION B:
MAXIMIZE SOCIAL AND ECONOMIC BENEFITS TO THE LOCAL COMMUNITY
AND MINIMIZE NEGATIVE IMPACTS**

B4 Local entrepreneurs

<p>The organization supports local entrepreneurs in the development and sale of sustainable products and services that are based on the area's nature, history and culture.</p>	<p>a. Where appropriate, the organization provides advice and support to local service providers with whom it engages, on the quality and sustainability of their service.</p>
	<p>b. Opportunities for joint ventures and partnerships with local entrepreneurs are considered and pursued where appropriate.</p>

B5 Exploitation and harassment

<p>The organization has implemented a policy against commercial, sexual or any other form of exploitation or harassment, particularly of children, adolescents, women, minorities and other vulnerable groups.</p>	<p>a. The organization has a documented policy against exploitation and harassment of vulnerable groups.</p>
	<p>b. Action is taken to communicate and implement the policy.</p>
	<p>c. The organization engages with the local community, in destinations where it is particularly active, in working against exploitation and harassment.</p>
	<p>d. Records of employee ages are kept and show absence of any form of child labour (as defined by ILO).</p>
	<p>e. The organization supports action against child sex tourism.</p>
	<p>f. Services providers and premises where there is any evidence of possible exploitation are not contracted or visited.</p>

B6 Equal opportunity

<p>The organization offers employment opportunities, including in management positions, without discrimination by gender, race, religion, disability or in other ways.</p>	<p>a. The organization has identified groups at risk of discrimination, including women and local minorities.</p>
	<p>b. The proportion of employees drawn from each of these groups is monitored.</p>
	<p>c. Internal promotion includes members of these groups.</p>

**SECTION B:
MAXIMIZE SOCIAL AND ECONOMIC BENEFITS TO THE LOCAL COMMUNITY
AND MINIMIZE NEGATIVE IMPACTS**

B7 Decent work

<p>Labour rights are respected, a safe and secure working environment is provided and employees are paid at least a living wage. Employees are offered regular training, experience and opportunities for advancement.</p>	<p>a. The organization demonstrates awareness of, and compliance with, international labour standards and regulations.</p>
	<p>b. Wage levels are monitored and regularly reviewed against norms for a living wage in the countries of employment.</p>
	<p>c. Training records are kept for all staff, showing the level and frequency of training received.</p>
	<p>d. Employee contracts show support for health care and social security.</p>
	<p>e. Water, sanitation and hygiene facilities are provided for all onsite workers.</p>
	<p>f. Employee satisfaction is monitored.</p>
	<p>g. An employee grievance mechanism is in place.</p>

B8 Community services

<p>The activities of the organization do not jeopardize the provision of basic services, such as food, water, energy, healthcare or sanitation, to neighbouring communities.</p>	<p>a. The organization monitors its impact on the availability of local services in the main areas of operation/visited.</p>
	<p>b. A communication/feedback/grievance mechanism is in place for communities in the main areas of operation/visited.</p>
	<p>c. Any reduction in availability of basic services to local communities, identified as the result of the organization's activities, is addressed.</p>

B9 Local livelihoods

<p>The activities of the organization do not adversely affect local access to livelihoods, including land and aquatic resource use, rights-of-way, transport and housing.</p>	<p>a. Local access to livelihoods is considered in decisions about development and operations.</p>
	<p>b. A communication mechanism is in place for local communities to report any instance of reduced access to local livelihoods in the main areas of operation/visited.</p>

APPENDIX 4

USEFUL LINKS AND RESOURCES

ECPAT and The Code (short for “The Code of Conduct for the Protection of Children from Sexual Exploitation in Travel and Tourism”)

Global Compact Overview about Social Sustainability and business conduct, including definitions, case studies and learning resources

ILO, Guidelines on Decent Work and Socially Responsible Tourism: These guidelines provide practical information for developing and implementing policies and programmes to promote sustainable tourism and strengthen labour protection, including anti-forced labour measures.

ILO definition and indicators of forced labour

Living Wage Foundation, UK

PACT Child trafficking and exploitation

PANTOUR – Pact for Next Tourism Generation Skills offers a range of resources and a toolkit for travel and tourism skills and training

Roundtable Human Rights in Tourism Resource centre

Roundtable Human Rights in Tourism Human Rights Impact Assessment to identify the human rights-related impacts caused by your business operations – Step by step!

Social Value UK/Social Value International principles and guidance

World Sustainable Hospitality Alliance Guide to resources on human rights

Thai Stock Exchange Modern Slavery Guidance, outlines high-risk industries and provides a checklist to monitor a company's performance on modern slavery

UN Global Code of Ethics for Tourism explicitly requires companies and associations to report on labour and human rights

Workforce Disclosure Initiative (WDI) is an investor-backed platform for disclosure of company workforce data covering both direct operations and supply chains

World Travel & Tourism Council (WTTC) Preventing Human Trafficking – An Action Framework for the Travel and Tourism Sector

World Benchmarking Alliance benchmarking and tools for gender, labour practises and human rights

APPENDIX 5

GLOSSARY

DECENT WORK sums up the aspirations of people in their working lives. It involves opportunities for work that are productive and deliver a fair income, security in the workplace and social protection for all, better prospects for personal development, social integration, freedom for people to express their concerns, organise and participate in the decisions that affect their lives, and equality of opportunity and treatment for all people¹⁶⁹.

DOUBLE MATERIALITY was formally introduced in 2019 by the European Commission in their guidelines on non-financial reporting¹⁷⁰. The concept requires companies to report materiality from two perspectives 1) how sustainability affects company performance, and 2) their impact on people and the planet. Stakeholder involvement is a core aspect of double materiality¹⁷¹.

EQUALITY, DIVERSITY AND INCLUSION (EDI) means that everyone in a diverse workforce is respected as individuals, that their different views are respected and valued, and that everyone has equal opportunities to thrive and contribute (see UDHR articles 2 and 23). This includes fair and transparent hiring practices, equal pay for equal work, zero tolerance for workplace harassment, and equal opportunities for professional development including for women, LGBTQ+, migrant workers and minority groups, including in the supply chain.

ESG refers to active corporate involvement and the establishment of strategies and corporate practices that focus on Environmental, Social and corporate Governance issues.

HUMAN RIGHTS are rights inherent to all human beings, regardless of race, sex, nationality, ethnicity, language, religion or any other status. Human rights include the right to life and liberty, freedom from slavery and torture, freedom of opinion and expression, the right to work and education, and many more. Everyone is entitled to these rights, without discrimination¹⁷².

NET POSITIVE A business approach in which a company puts back more into society, the environment and the global economy than it takes out.

SUSTAINABLE TOURISM is defined as “tourism that takes full account of its current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities”¹⁷³.

ENDNOTES

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