

# Towards an ESG Framework for Tourism Businesses

*8th meeting of the UN Committee of Experts  
on Business and Trade Statistics  
24 – 26 June 2025, Singapore*

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# What is Tourism



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# What is Tourism?



**Tourism** is a social, cultural and economic phenomenon related to the movement of people to places outside their usual environment for not more than a year, for a main purpose (personal, business and professional), other than to be employed by a resident entity in the place they visit.

Tourism englobes all these industries:



Accommodation  
for visitors



Food and  
beverage serving  
activities



Travel  
agencies



Cultural  
activities



Sports and  
recreational  
activities



Air passenger  
transport



Railway  
passenger  
transport



Road  
passenger  
transport



Water  
passenger  
transport



Transport  
equipment  
rental



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# Key figures on Tourism



Tourism constitutes **3.4% of global GDP** (2023)



Tourism represented on average **5.6%** of the total number of employed persons globally in the period 2015 - 2023

In 2023, **127 million persons** were employed in tourism  
(based on data reported by 89 countries and comprising 68% of the world population)



**1.4 billion** inbound tourist arrivals recorded globally for 2024



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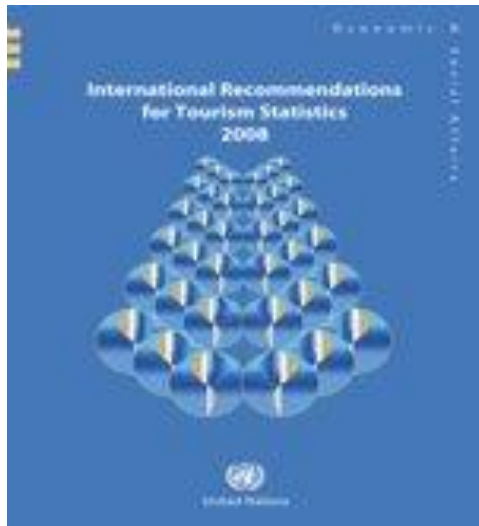


# Measuring Tourism



# UN Measurement Standards for Tourism

## Basic Tourism Statistics



Visitor flows and  
characteristics  
Tourism expenditure  
Tourism industries

## Economic Contribution



Tourism Direct GDP  
Value added of tourism  
industries  
Employment

## Sustainability

### Statistical Framework for Measuring the Sustainability of Tourism (MST)



(endorsed by the UN Statistical  
Commission, 55<sup>th</sup> session, 1  
March 2024)

**Environmental:** emissions, water, energy, waste, land  
**Social:** employment, decent work, education and skills, culture  
**Economic:** GDP, tourism establishments, seasonality



# Statistical Framework for Measuring the Sustainability of Tourism



**Internationally agreed reference for measuring the economic, social and environmental aspects of tourism**



Recognized by **UN Chief Executives Board** in *Valuing What Counts: United Nations System-wide Contribution on Beyond Gross Domestic Product (GDP)* as 1st sectoral example of going beyond GDP



Download the framework:

## **Led by UN Tourism Committee on Statistics**

Co-chaired by Austria and Spain, vice-chairs: Saudi Arabia and Seychelles

## **Developed by Expert Group on MST**

Chaired by Austria

## **Adopted by the UN Tourism General Assembly** (2023, Samarkand, Uzbekistan)

## **Endorsed by the UN Statistical Commission, at its 55th session** (2024, NY), supporting interventions:

- 34 countries,
- 3 regional joint statements: Africa (voiced by Benin), European Statistical System incl. European Union and its Member States and EFTA countries (voiced by Finland), Gulf Cooperation Council (voiced by Saudi Arabia)
- ILO and the grouping of 40+ international organizations (incl. UN System)





# Measuring the Sustainability of Tourism: a 360° approach to measure tourism

## Across dimensions

Economic  
Environmental  
Social

## Across territorial scales

International  
National  
Subnational

## Multistakeholder endorsement

Tourism community  
Statistics community

**Following UN processes on  
Research and Development-  
Engagement and consensus-  
building**

**Align with other statistical  
standards for  
National Accounts, Environmental-  
economic Accounts, Labour  
statistics, etc**

## Across relevant areas of expertise

Tourism statistics  
Tourism Satellite Account  
Environment statistics  
Environmental-Economic Accounting  
Labour statistics  
Geospatial data, etc...





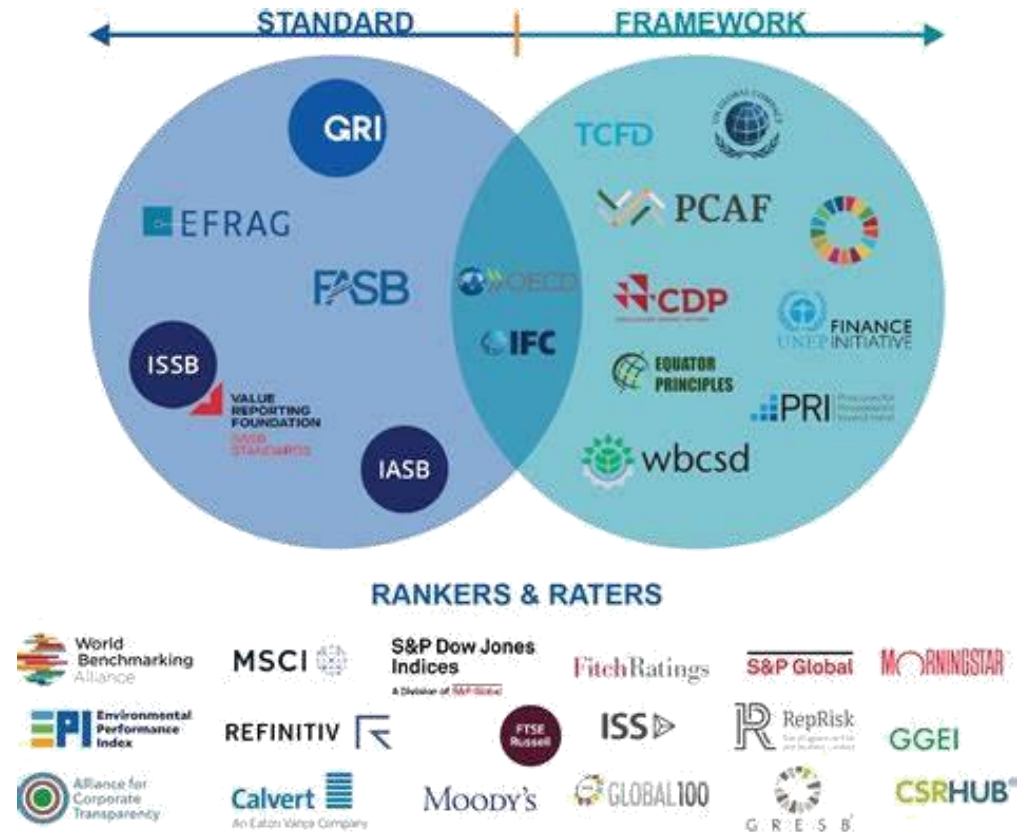
# From official statistics to ESG data





# ESG Framework for Tourism Businesses:

## The Landscape



- ESG reporting is a complex "**alphabet soup**": GRI, EFRAG, ISSB, IASB, FASB, OECD, TCFD, PCAF, CDP, IFC, WBCSD, and more
- **ESG regulations have increased** by over 640% since the early 2000s, with more than 2,400 individual regulations globally
- In 2023, the EU introduced the CSRD/ESRS, raising expectations for disclosure, now under revision



# ESG Framework for Tourism Businesses:

## The Challenge



**Lack of standardisation** across frameworks



**Limited comparability** of ESG data



**No dedicated ESG framework** for tourism



Field research and engagement with over 600 tourism companies, show a  
**clear call for alignment and clarity**

## Our Objective

To harmonize ESG reporting in tourism, ensuring consistency, comparability, and alignment with UN standards for measuring sustainability in the sector.



# ESG Framework for Tourism Businesses

## a 360° approach





# ESG Framework for Tourism Businesses:

## How?



### Research & Development

The ESG Framework is grounded in field research, surveys and interviews



### Global Mapping

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



### Consensus-building

Multiple stakeholders engaged throughout the development



### Piloting in companies

The framework is developed through pilot studies. To date, the project has engaged with 600+ tourism companies



### Alignment with SF-MST



### Advisory Panel

Will provide guidance on the development of the Framework





# ESG Framework for Tourism Businesses: Proposed Measurement Themes (2024)

Measurement Themes		
Environmental (E)	Social (S)	Governance (G)
Climate change and energy resources  Energy consumption  Greenhouse gas emissions	Workforce  Employee characteristics  Compensation metrics  Employee wellbeing	Ethical governance  Governance structure  Ethical governance
Water  Water consumption	Customers  Customers wellbeing  Sustainability engagement	Reporting practices  Reporting oversight
Circular economy and waste management  Waste output	Community  Community impact	
Biodiversity  Biodiversity conservation and restoration		
Supply chain (SC)		
Local procurement Ethical and sustainable supply chains		



# ESG Framework for Tourism Businesses:

## Project Roadmap



### FINAL ESG FRAMEWORK

DECEMBER 2026



### DRAFT ESG FRAMEWORK

FEBRUARY 2026



### PHASE 2 RESEARCH

JANUARY 2024 – SEPTEMBER 2025



### LAUNCH ESG PROJECT

JANUARY 2023

### IMPLEMENTATION

2027



### TESTING

Q3-Q4 2026



### FIRST ADVISORY PANEL MEETING

FEBRUARY 2026



### ADVISORY PANEL CREATION

DECEMBER 2025



### PHASE 1 RESEARCH

JANUARY – SEPTEMBER 2023



# ESG Framework for Tourism Businesses:

## How you can be involved?



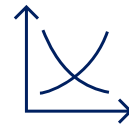
### **Advisory Panel Membership**

Join our panel of experts and stakeholders to guide the development process



### **Pro Bono Expertise**

Contribute your knowledge to the development of the ESG Framework



### **Sponsorship**

Sponsor key activities, research, expert contracts, etc



### **Hospitality**

Host meetings or events



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A wide-angle photograph of Singapore's skyline. On the left, the massive Singapore Flyer Ferris wheel stands prominently against a blue sky with scattered white clouds. To its right, the dense urban landscape of Singapore is visible, including several modern high-rise buildings. In the foreground and middle ground, lush greenery and the iconic Supertrees of Gardens by the Bay are visible. A calm body of water, likely the Marina Bay Sands lake, reflects the scene. A wooden walkway runs along the water's edge in the lower left. The overall atmosphere is bright and scenic.

# Thank you!

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UNITED NATIONS  
WORLD TOURISM ORGANIZATION