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Director, Standardization and Technical Policy

**TO THE ISO MEMBER BODIES**

Reference: IWA 48  
Date: 2024-04-05

## **INVITATION TO AN INTERNATIONAL WORKSHOP**

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### **ISO International Workshop Agreement (IWA 48) - Framework for Implementing Environmental, Social and Governance (ESG) Principles**

Dear ISO Members,

Following approval by the ISO Technical Management Board of the above referenced IWA proposal from the British Standards Institution (BSI), the Brazilian Association of Technical Standards (ABNT) and Standards Council of Canada (SCC), we are pleased to invite you to develop an International Workshop Agreement (IWA 48) Framework for Implementing Environmental, Social and Governance (ESG) Principles.

Briefing meetings will be held online, in May, to outline purpose of IWA, introduce the initial draft and confirm IWA process. All registered participants will be advised of the dates in due course.

A series of international workshops will then take place between July and September 2024. The initial Workshop meeting dates are:

#### **Workshop 1 (virtual)**

- 8<sup>th</sup> July 2024, 11:00 – 14:30 UTC

#### **Workshop 2 (virtual)**

- 10<sup>th</sup> July 2024, 18:00 – 21:30 UTC

These first two workshops will focus on the draft IWA 48 and stakeholder comments received. Stakeholders are requested to attend both workshops as these are not intended to be duplicate sessions.

There will be further workshops in August and September on dates to be announced. Different time zones will be accommodated for these further workshops.

Meeting credentials will be distributed to registered individuals near the date of the meetings.

**International Organization  
for Standardization**

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Please visit the [ESG IWA registration page](#) (which is being hosted by BSI) to register your interest and participate in the workshops and receive updates, including relevant research and documentation. An initial draft of the IWA will be shared for feedback to registered stakeholders by 1 May 2024 and details on how to submit comments will accompany the draft.

We would be grateful if you could publicize this event widely in your country.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Marco Rossi', is positioned above the printed name.

**Marco Rossi**

Director, Standardization and Technical Policy

Cc. Vice-President (Technical Management)

- *Summary note*
- *IWA Proposal (includes timeline)*

## SUMMARY NOTE

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### Invitation to participate in ISO IWA 48 - Framework for Implementing Environmental, Social and Governance (ESG) Principles

#### Register for ISO International Workshop Agreement (ISO IWA 48)

First workshop: Monday 8<sup>th</sup> July, 11.00-14.30 UTC (virtual, via Zoom)

ABNT, BSI, and SCC invites interested stakeholders to participate in the development of the ISO *Framework for Implementing Environmental, Social and Governance (ESG) Principles* – through a series of ISO International Workshops.

#### Background

ESG provides a serious opportunity to ‘do good’ by helping to tackle the most important global issues – climate change, social justice, good governance. ESG is a rapidly evolving way for organisations to establish their sustainability and sustainable governance principles, while allowing others to have transparency on claims and disclosures an organisation makes.

#### Scope

The IWA will provide a high-level framework and set of principles to address how to implement and embed ESG within the culture of an organization to enhance ESG reporting and to ensure consistency, comparability, and reliability of ESG reporting and practices globally. It will provide guidance identifying high-level existing requirements which covers all elements of “E”, “S” and “G” in a holistic way to provide integrated solutions, with requirements that specify measurable key performance.

This IWA is intended to be useful to all types of organizations, regardless of the type, size and nature of the activity, whether large or small, and whether operating in developed or developing countries. It is intended to be complementary and interoperable with existing voluntary and regulatory reporting frameworks to facilitate global harmonization and alignment on ESG principles and approaches and is not in itself a reporting framework.

The ESG Standards Framework’s scope will include environmental, social and governance aspects that relate to activities related to the UN SDGs, ISO London Declaration, and ISO work on sustainability and CSR, along with KPIs and the needs and where needed, alignment to international frameworks.

#### Stakeholders

The IWA has identified the following groups that will gain from engagement in the workshop process:

- Industry and commerce – SMEs
- Industry and commerce – large industry
- Financial community – banks, pension funds and other investment groups, ratings agencies
- Consumers
- Labour
- Academic and research bodies
- Non-governmental bodies (NGOs)

#### Workshops

A series of international workshops will then take place virtually between July and September 2024 and the initial Workshop meeting dates for review and discussion of the IWA are as follows:

### **Workshop 1 (virtual)**

- 8<sup>th</sup> July 2024, 11:00 – 14:30 UTC

### **Workshop 2 (virtual)**

- 10<sup>th</sup> July, 18:00 – 21:30 UTC

These first two workshops will focus on the draft IWA 48 and stakeholder comments received. Stakeholders are requested to attend both workshops as these are not intended to be duplicate sessions.

There will be further workshops in August and September, on dates to be announced. Different time zones will be accommodated for these further workshops.

Meeting credentials will be distributed to registered individuals near the date of the meetings.

Due to the need for an inclusive process to ensure “all voices are heard”, all workshops will take place virtually.

### **Briefing meetings**

Briefing meetings will be held online, in May, to outline purpose of IWA, introduce the initial draft and confirm IWA process. We will announce the dates in due course.

### **To participate**

Please visit the [ESG IWA registration page](#), (which is being hosted by BSI) to register your interest and participate in the workshops and receive updates, including relevant research and documentation. An initial draft of the IWA will be shared for feedback to registered stakeholders by 1 May 2024 and details on how to submit comments will accompany the draft.

In case of any queries, please email [esgiwa@bsigroup.com](mailto:esgiwa@bsigroup.com).

### **Outline structure**

The IWA proposed structure for the document(s) are intended to include:

1. Scope
2. Normative references
3. Terms and definitions
4. Introduction
5. Understanding ESG
6. How to get started
7. Risk and Opportunity Management
8. Governance and Stakeholder Engagement
9. Organisational Culture and Embedding
10. Decision-making framework
11. ESG Maturity and Embedding
12. Reporting Principles and Quality
13. Key Performance Indicators (KPI) Measurement Framework for ESG
14. Integration with Financial Reporting
15. Compliance and Conformance
16. Introduction to ESG and reporting schemes/directives
17. Communications and Disclosure
18. References and resources



## PROPOSAL FOR AN INTERNATIONAL WORKSHOP AGREEMENT

A proposal for an International Workshop Agreement (IWA) shall be submitted to the secretariat of the Technical Management Board at ISO/CS ([tmb@iso.org](mailto:tmb@iso.org)). Proposals will be referred to the ISO Technical Management Board for approval (4-week ballot).

Once the proposal for the IWA is approved by the TMB, the proposer will be requested to prepare an announcement/ invitation to the workshop, which will be circulated to the ISO members by ISO/CS. Please note that the announcement must be made at least 90 days in advance of the agreed date to allow potential attendees adequate time to plan on attending the workshop (Annex SI.3).

See the [ISO Supplement Annex SI](#) for full details of the Procedure for the development of IWAs.

### Proposer

*A proposal to hold an ISO workshop for the purpose of developing one or more IWAs on a particular subject may come from any source, including ISO member bodies, liaison organizations, corporate bodies etc. An organization that is not an ISO member body or liaison organization, or is not international in scope, shall inform the ISO member body in its country of its intent to submit such a proposal.*

### ABNT, BSI and SCC

#### Contact details of proposer

**Name:** Jorge Cajazeira, Brazil; David Jackman, UK; Patricia McCarney, Canada, as Leadership of the ISO/TMB ESG CC

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#### Title of the proposed IWA

***Framework for Implementing Environmental, Social and Governance (ESG) Principles***

### **Purpose and justification**

The IWA will provide a high-level framework and set of principles to address how to implement and embed ESG within the culture of an organization to support management of ESG performance, and to support measurement and reporting under existing frameworks to enable consistency, comparability, and reliability of ESG reporting and practices globally.

It will provide guidance identifying high-level existing requirements which covers all elements of “E”, “S” and “G” in a holistic way to provide integrated solutions, with requirements that specify measurable key performance indicators to support the evaluation of levels of maturity within the organization.

The IWA can be used by all organizations in all sectors but in particular SMEs and organizations in developing countries. It will be complementary and interoperable with existing voluntary and regulatory reporting frameworks to facilitate global harmonization and alignment on ESG principles and approaches, and is not in itself a reporting framework.

This IWA will respond directly to identified user needs – businesses, investors, governments, and consumers, who in turn need to respond to accountancy or regulatory body requirements. The IWA will be outcome, performance based in focus; enabling an approach based on making change happen in meaningful way.

The IWA will provide guidance for users engaging in the ESG ecosystem to support their compatibility with other ESG frameworks including for example, IFRS S1 and S2, as well as EFRAG’s ESRS.

### **Market need and urgency**

The TMB ESG Coordinating committee (comprising chairs of ISO Technical Committees with ESG-related work) has identified an urgent market need for such an ISO deliverable. This proposal is submitted by the Proposers on behalf of the ESG Coordinating Committee.

- The IWA deliverable has been identified as the most appropriate deliverable as it is critical that an ISO deliverable in the ESG ecosystem engages all relevant international stakeholders, including international partners, to participate directly, and equally in its development.
- The IWA model enables a faster development track (for publication in October 2024) which corresponds with the urgent market need.
- Other organizations are developing their own deliverables rapidly and we cannot afford to be left behind. Additionally, this work should support and be complementary to on-going initiatives.
- Preliminary work on a draft has already commenced and a draft will be available for all workshop participants as a base document.

ESG, when considered in a holistic framework that represents not just climate action and conformity but also key principles of social inclusion and sound governance, can **represent a cultural shift** across a broad spectrum of users.

The focus is on **embedding a culture of ESG that will last and add real value** to businesses, governments, investors and consumers. It is by embedding a culture of ESG that the behaviour of business, government and society changes, and the outcomes for the environment and communities can improve sustainably.

Some segments of the marketplace are regulated, significant sections are not. The proposed IWA will be principles, performance and outcomes based, taking into account user needs in the existing ESG landscape.

The IWA should demonstrate **high levels of effectiveness and efficiency** by using the most up-to-date methodologies of standard-setting and conformity assessment as now required by the leading international voluntary and regulatory frameworks.

The IWA will

- 1) have an outcomes focus that prioritizes year-over-year change with measurable Key Performance Indicators (KPI), and enable the monitoring of the impacts on communities and people's everyday lives; and
- 2) the evaluation of levels of corporate maturity, making ESG a journey and not a matter of simple pass/fail. This last point also has implications for a more long-lasting and deeper relationship between ISO and ESG users.

Developing the IWA via workshop(s) will allow for the opportunity to involve a wide range of stakeholders and partners in the development process, beyond those currently in the ISO ecosystem, including those responsible for existing and evolving voluntary and regulatory reporting and disclosure frameworks. This will benefit not only the process but also create a greater awareness of ISO's offering and value proposition, particularly in developing countries and in the SME community.

The IWA should be seen as a first step in positioning ISO in the ESG space. It is anticipated there will be future iterations and improvements through the ISO standards review process. The IWA can be assigned to a new or existing TC and be revised as an International Standard.

### **Key considerations**

The key issues identified by the ISO TMB's ESG Coordinating Committee in relation to ISO's activities generally are as follows.

- 1) Whilst there are a number of ISO International Standards on the topics of 'Environment', 'Social' and 'Governance', ISO is currently invisible in the ESG ecosystem. Current frameworks do not as yet refer to ISO Standards,
- 2) ISO and IFRS have committed to future cooperation (recent statement at COP28 about [future cooperation between IFRS Foundation and ISO](#)) and CEN have recently signed an MOU with EFRS to refer to CEN and ISO standards
- 3) Incorporating ESG into an organizations framework is perceived as complex, costly, and confusing. ISO could take a lead by subtitling ESG in a way that includes economic dimensions and sustainable development.
- 4) The reporting ecosystem is evolving. The first major trend is the increase in assurance requirements, and the second is the rise of context-based sustainability threshold indicators being used as evidence of meaningful impact and conformity with international commitments. With these developments, the degree of complexity and risk for reporting entities will increase and the management challenges and demands will evolve. This is particularly true in the frameworks focused on sustainable development that are aligned with ISO's Strategy 2030, ISO's London Declaration, and core pillars of ISO competency.
- 5) Many organizations are already using ISO resources, such as management system standards and conformity assessment practices (including first, second and third-party auditing) – this IWA will help them to understand how to use the management system

reporting and auditing to embed ESG principles in the organization and may support them to their overall sustainability performance and support data driven ESG reporting. Strengthening relationships with ESG framework providers to advance collaboration, as well as linking the work of ISO Technical Committees to the global developments on ESG frameworks, will help create efficiencies and provide value to stakeholders responsible for, and impacted by, ESG reporting.

### **Benefits of the IWA**

In addition to the benefits outlined above, by providing clear high level principles and performance based outcomes, the proposed IWA on ESG would encourage organizations to adopt more responsible and sustainable business practices, contributing to broader societal and environmental goals.

- Consumers, employees, and the public increasingly expect companies to operate sustainably and ethically. An ISO IWA on ESG can help organizations meet these expectations, improving their public image and brand reputation.
- A focus on ESG often drives innovation in products and services, leading to long-term value creation for businesses. An ISO IWA would guide companies in integrating ESG considerations into their strategies and operations, fostering innovation and sustainable growth.

### **Conformity assessment considerations**

- The IWA can be used as a starting point for providing supporting information on ESG as part of the organization's existing evidence base for conformity assessment.
- This IWA will provide an opportunity for scheme owners concerning ESG related requirements to reference this deliverable in their documents.
- The IWA deliverable will be considered in terms of whether and how it can be used by conformity assessment bodies. An important USP for ISO is the international recognition and acceptance of the CASCO toolbox being the glue that sticks credibility to claims.

The IWA deliverable will have input from experienced CA practitioners, so it is in accordance with CASCO rules.

It is intended to be developed so assessment by internal (to the organization) and external (2<sup>nd</sup> and/or 3<sup>rd</sup> parties) CA can be carried out.

Please note that the IWA should not incorporate the conformity assessment requirements within the current document, e.g. it should not have the CA body requirements built into the framework document. They can be a separate part if needed but should only be used to support and clarification of the CASCO toolbox requirements.

### **Contribution to Sustainable Development Goals (SDGs):**

These guidelines would contribute to the following goals:

ESG considerations are closely linked with the SDGs and we believe that this IWA will contribute to SDGs 1-16, in particular

- 3 Good health and wellbeing
- 8 Decent work and economic growth
- 9 Industry, innovation and infrastructure
- 10 Reduced inequalities
- 11 Sustainable cities and communities
- 13 Climate action
- 16 Peace, justice and strong institutions



<p><b>Does the proposed IWA relate to or impact on any existing work in ISO committees?</b></p> <p><input checked="" type="checkbox"/> Yes      <input type="checkbox"/> No</p> <p><b>Please list any relevant documents and/or ISO committees</b></p> <p>See Annex A for initial list of standards identified by ISO TMBG ESG Coordinating Committee Task Group 2.</p>
<p><b>Relevant stakeholders (list of organizations that may be interested)</b></p> <p>There are a number of identified international strategic partners that we will engage with through the ISO/CS team responsible for this activity.</p> <p>Annex D outlines the stakeholder groups that should be made aware, and we will ensure that these groups are approached and informed of the proposal in a coordinated manner to publicize it to interested parties.</p> <p>SMEs and SME representative bodies at international, regional and national level must be encouraged to be involved and we will work with national member bodies, ISO DevCo and existing stakeholders to identify these bodies. Targeted support material will be developed to provide suitable background to the IWA and its rationale. Examples include International Chambers of Commerce (ICC), European Small Business Alliance, World Association for Small and Medium Enterprises, UK Federation of Small Businesses.</p> <p>The stakeholders that can be identified in the ISO system, either as national member body experts in relevant ISO technical committees (TC/SC/PC) or national mirror committees or as representatives of appropriate external liaison organizations are set out in Annexes B and C. They will be approached through the respective TC/SC/PC in the first instance, or through ISO CS if appropriate (for example in relation to potential strategic partners).</p> <p>See: Annex B – ISO TC and PC currently represented on ESG CC membership Annex C – ISO external liaison organizations to be invited Annex D – Stakeholder groups to be represented</p>
<p><b>Member body willing to act as secretariat</b></p> <p>ABNT, BSI and SCC (jointly) – the three organizations will provide a Project Team, consisting of convenors, project managers, editors etc.</p>

**Number of meetings to be held (if more than one is envisaged) and proposed dates**

Based on 10 March 2024 approval, we would propose to hold 4-6 workshops (June- August).

See Annex E for detailed timetable.

- 90 days announcement of the first workshop.
- Draft IWA circulated well in advance of the first meeting.
- Briefing meeting(s) for all stakeholders.
- 4-6 weeks of Workshops.
- 1-2 weeks to finalise the document.
- 4 weeks for final publication stages.

**Publication date would be 1 October 2024, in time for suitable profile at COP29.**

**Annexes are included with this proposal (give details)**

Annex A – ISO Standards and other frameworks of relevance

Annex B – ISO TC and PC currently represented on ESG CC membership

Annex C – ISO external liaison organizations to be invited

Annex D – Stakeholder groups to be represented

Annex E – Proposed timeline for IWA process

Annex F – Outline IWA structure

## **Annex A – ISO Standards and other frameworks of relevance**

### **ISO Standards**

Initial standards identified include:

- IWA 42 Net Zero Guidelines
- ISO 14001 Environmental management systems
- ISO 20121 Event sustainability management systems
- ISO 26000 Social Responsibility
- ISO 30415 Human resource management – Diversity and inclusion
- ISO 31000 Risk management
- ISO 32210 Sustainable Finance Framework
- ISO 37000 Governance of Organizations – Guidance
- ISO 37004 Governance maturity model
- ISO 37301 Compliance Management Systems
- ISO 37120 Sustainable cities and communities — Indicators for city services and quality of life
  
- CASCO Toolbox

### **Other relevant standards and frameworks**

- IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information
- IFRS S2 Climate-related Disclosures
- EFRG European Sustainability Reporting Standards (ESRS)

## **Annex B – ISO TC and PC represented on ESG CC**

ISO/TC 68, Financial services  
ISO/TC 176, Quality management and quality assurance  
ISO/TC 207, Environmental management  
ISO/TC 224, Service activities relating to drinking water supply, wastewater and stormwater systems  
ISO/TC 251, Asset management  
ISO/TC 260, Human resource management  
ISO/TC 262, Risk management  
ISO/TC 268, Sustainable cities  
ISO/TC 282, Water reuse  
ISO/TC 283, Occupational health and safety management  
ISO/TC 287, Sustainable processes for wood and wood-based products  
ISO/TC 292, Security and resilience  
ISO/TC 301, Energy management and energy savings  
ISO/TC 309, Governance of organizations  
ISO/TC 322, Sustainable finance  
ISO/TC 323, Circular economy  
ISO/TC 331, Biodiversity  
ISO/TC 339, Small hydropower plants  
ISO/TC 340, Natural gas fuelling stations  
ISO/PC 343 UN SDGs  
ISO/TMB Climate Change Coordinating Committee (CCCC)  
ISO/CASCO  
ISO/COPOLCO  
ISO/DEVCO  
ISO/TMBG/JTCG Joint Technical Coordination Group on MSS  
IEC representative

Note: Subcommittees with ESG-related work will also be invited to participate in the IWA.

### Annex C – ISO external liaison organizations to be invited

All external liaison organizations represented on the TC/PC in Annex B will be able to participate. The following have been identified as liaison organizations which should be specifically invited.

<a href="#">CB Initiative</a>	Climate Bonds Initiative
<a href="#">CEPI</a>	Confederation of European Paper Industries
<a href="#">CI</a>	Consumers International
<a href="#">CLEPA</a>	European Association of Automotive Suppliers
<a href="#">ANEC</a>	European Association for the Co-ordination of Consumer Representation in Standardization
<a href="#">EBRD</a>	European Bank for Reconstruction and Development
<a href="#">EC - European Commission</a>	European Commission
<a href="#">ecoDa</a>	European Confederation of Directors Association
<a href="#">ECOS (Environment)</a>	Environmental Coalition on Standards
<a href="#">EEA</a>	European Environment Agency
<a href="#">EEB</a>	European Environmental Bureau
<a href="#">EMF</a>	Ellen MacArthur Foundation
<a href="#">ENEP</a>	European Network of Environmental Professionals
<a href="#">ETUC</a>	European Trade Union Confederation
<a href="#">FIEC</a>	European Construction Industry Federation
<a href="#">GABV</a>	Global Alliance for Banking on Values
<a href="#">IAF</a>	International Accreditation Forum, Inc.
<a href="#">IAI - aluminium</a>	International Aluminium Institute
<a href="#">ICGN</a>	International Corporate Governance Network
<a href="#">IEMA</a>	Institute of Environmental Management and Assessment
<a href="#">IFC</a>	International Finance Corporation
<a href="#">IIOC</a>	Independent International Organization for Certification
<a href="#">IISD</a>	International Institute for Sustainable Development
<a href="#">IQNet</a>	IQNet Association - The International Certification Network
<a href="#">IRM</a>	Institute of Risk Management
<a href="#">ISEAL</a>	ISEAL
<a href="#">LMA</a>	Loan Market Association
<a href="#">OECD</a>	Organisation for Economic Co-operation and Development
<a href="#">SBS</a>	Small Business Standards
<a href="#">SIERRA Club</a>	Sierra Club
<a href="#">SPTF</a>	Social Performance Task Force
<a href="#">SVI</a>	Social Value International
<a href="#">The CQI</a>	Chartered Quality Institute
<a href="#">TIA</a>	Telecommunications Industry Association
<a href="#">UEAPME</a>	European Association of Craft, Small and Medium-sized Enterprises
<a href="#">UN Habitat</a>	United Nations Centre for Human Settlements
<a href="#">UNECE</a>	United Nations Economic Commission for Europe
<a href="#">UNEP</a>	United Nations Environment Programme
<a href="#">UNFCCC</a>	United Nations Framework Convention on Climate Change
<a href="#">UNIDO</a>	United Nations Industrial Development Organization
<a href="#">UNISDR</a>	UN Office for Disaster Risk Reduction
<a href="#">The World Bank</a>	World Bank Group
<a href="#">WBCSD</a>	World Business Council for Sustainable Development
<a href="#">WFEO</a>	World Federation of Engineering Organizations

<a href="#">World Steel Association</a>	World Steel Association
<a href="#">WRI</a>	World Resources Institute
<a href="#">WTO</a>	World Trade Organization
<a href="#">WWF</a>	World Wide Fund for Nature

This list is not complete and an exercise will be undertaken to identify any other relevant ISO liaison organizations.

There is no reference to ISO partners and those already active in this space like IFRS, EFRAG etc.?

### **Annex D – Stakeholder groups to be represented**

The IWA should involve the following stakeholder categories:

- Industry and commerce – SMEs
- Industry and commerce – large industry
- Financial community – banks, pension funds and other investment groups, ratings agencies
- Consumers
- Labour
- Academic and research bodies
- Non-governmental bodies (NGOs)

We will also ensure that the main categories identified in the SAG ESG report are covered in the IWA process, namely:

#### **1. Investor Coalitions and Initiatives**

Examples: ClimateAction100, Investor Group on Climate Change

#### **2. Broader Coalitions and Initiatives**

Examples: B-Corporation, CERES, United Nations Global Compact

#### **3. Framework Developers**

Examples: IFRS/ISSB, TCFD, Climate Disclosure Standards Board (CDSB)

#### **4. Standards Developers**

Examples: Global Reporting Initiative (GRI), IAASB

#### **5. Assurers**

Examples: TIC community, KPMG, PWC, Ernst & Young, Deloitte

#### **6. Data Providers**

Examples: MSCI or Dow Jones, Sustainalytics, CDP

#### **7. Governments and Regulators**

Examples: EFRAG, SEC

As indicated above, particular importance is attached to stakeholders in these categories from ISO developing countries.

**Annex E – TIMETABLE FOR IWA PROCESS (assuming approval on 10 March 2024).**

<b>Dates</b>	<b>Stage</b>	<b>Activity</b>
10 March 2024	Announcement of IWA	Implementation of communications plan
To 1 April	Drafting of IWA document	Drafting Group plus TG2
11 March to June <i>0-13 weeks</i>	Stakeholder engagement	Internal stakeholders – TC/PC/SC via ESG CC External stakeholders, incl. ISO Strategic Partnerships - From 10 March
15 April – 13 May	Distribute DRAFT IWA for comment	<i>Intend to use ISO Online Collaborative Tool (OSD), if possible</i>
w/c 15 April – 3 May	Stakeholder Briefing Meetings – sessions of 1.5 hours	Outline purpose of IWA Introduction to draft Confirm process
13 May – 3 June	Review IWA feedback Issue collated comments to IWA stakeholders for discussion at Workshop(s)	
June to August	IWA virtual workshops. Each workshop would comprise two sessions of 3.5 hours each, to allow for different time zones.	
<b>10 and 11 June</b>	<b>Workshop 1</b>	Review and discussion of comments received via OSD
<b>12 and 13 June</b>	<b>Workshop 2</b>	
17-21 June	Project editing teams	Update draft according to comments received.
24 June	Circulate WD2 of IWA	
<b>8 and 9 July</b>	<b>Workshop 3</b>	Review and discussion of comments
<b>10 and 11 July</b>	<b>Workshop 4</b>	
15-19 July	Project editing teams	Update draft according to comments received.
22 July	Circulate final draft of IWA	
<b>August</b>	<b>Final Workshop(s)</b>	
12-19 August	Final edits, document confirmed	IWA leadership and project team leaders

19 August	Final sign-off meeting	Face to face for IWA leadership
20 August-20 September	ISO CS publication process	
1 October	PUBLICATION	

*Note: COP29, Azerbaijan, runs from 11-22 November*



## Annex F – Initial example of structure

Some initial work has been done on the structure of the IWA, as set out below.

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