



# CONSULTANCY PROPOSAL FOR

# Human Capital Disclosure

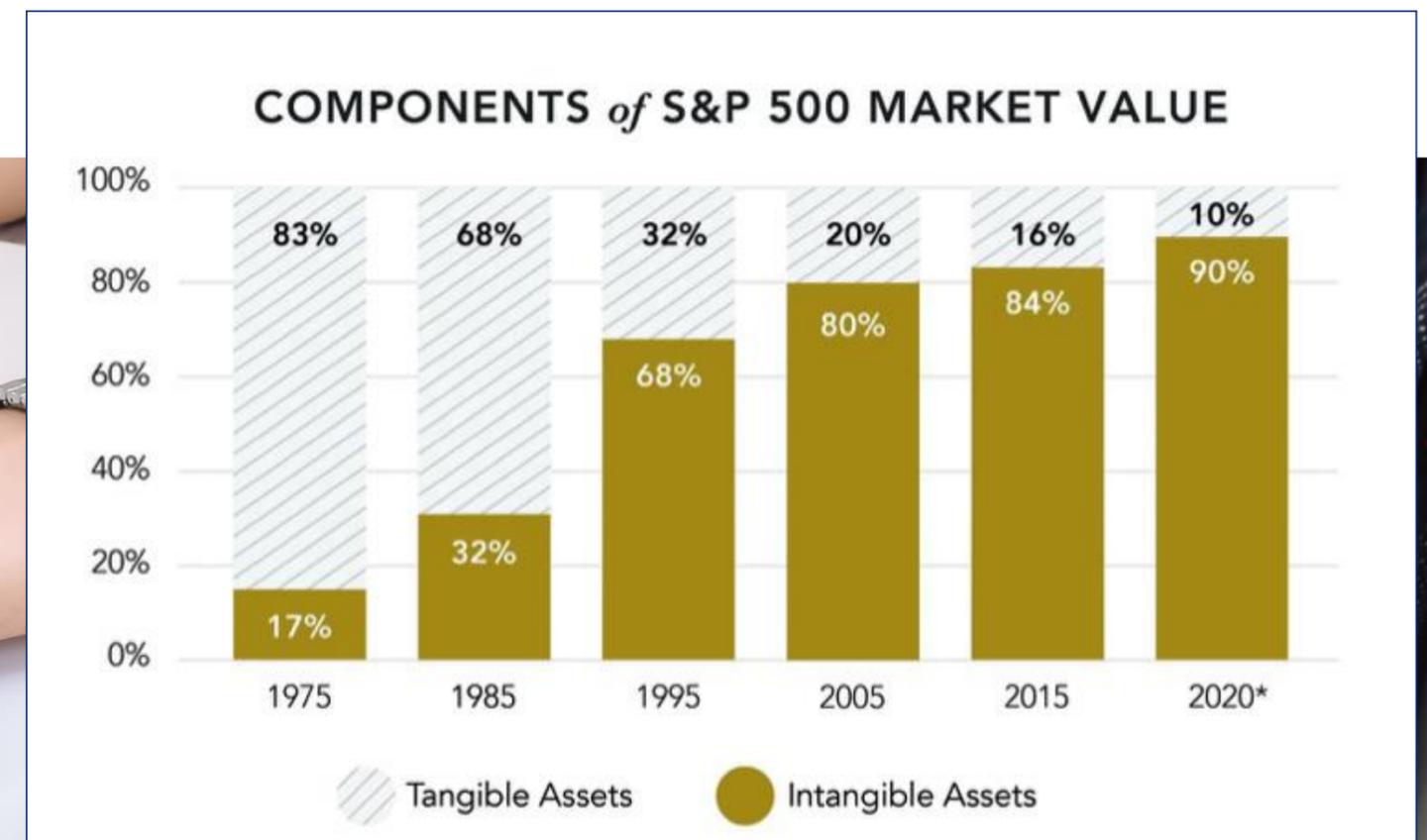


# How Global Economy is Transforming from Tangibles to Intangible Assets?

Global economy is transforming from physical to intellectual capital. According to Ocean Tomo Intellectual Capital Equity USA, In 500 Fortune Companies, 90% of value creation in S&P 500 firms is attributed to intangible assets. Human capital cost consumes lion's share of intangible assets. With the rising investment in workforce, shareholders are keen to know as how this investment impacts the organization bottom line. There is a swell of interest by investors in human capital measurement and impact on the sustainability of organization.

With the emergence of Environmental, Social, and Governance (ESG) framework, human capital has become important for investment analysis, both from social and financial impact perspective. Human capital is now a key consideration for most companies around the world.

It is recognized as one of the most important drivers of competitiveness, value creation, and sustainable competitive advantage. Worldwide investors are engaging with companies to improve the workforce risk disclosure to cope with rapid environmental and technological change. CEOs are under growing pressure from investors, government, regulators, customers, employees, and communities, to become more transparent in their investments and outcomes.



# Why Human Capital Disclosure is Important in ESG Sustainability Context?

## 01 Enhancing Transparency and Accountability

HCD provides stakeholders with clear insights into how an organization manages, develops, and invests in its people – a critical asset in today's knowledge economy.

## 02 Supporting Investor Decision-Making

Investors increasingly consider human capital as a material factor. Disclosures help assess the long-term value creation and sustainability of a business.

## 03 Compliance with Global Standards and National Regulations

Many jurisdictions (SECP, U.S. SEC, EU CSRD, ISO 30414) are mandating or encouraging human capital reporting, making it a legal and reputational necessity.

## 04 Demonstrating Commitment to ESG and Sustainability

HCD is a vital part of the Social (S) pillar of ESG, showcasing how companies support diversity, equity, inclusion, employee well-being, and labor rights.

## 05 Attracting and Retaining Talent

Transparent communication on career development, workplace culture, and employee engagement builds trust and attracts purpose-driven talent.

## 06 Benchmarking and Continuous Improvement

Disclosure facilitates internal assessments and external benchmarking, enabling companies to identify performance gaps and implement better HR strategies.

## 07 Building Stakeholder Trust

Customers, employees, regulators, and communities want to engage with ethical employers. Human capital data builds credibility and stakeholder confidence.

## 08 Enhancing Corporate Reputation and Brand Value

Companies seen as people-focused are more likely to enjoy brand loyalty, public goodwill, and positive media attention.

## 09 Supporting Strategic Business Decisions

Disclosures help leadership make informed decisions based on metrics such as turnover, productivity, learning hours, and workforce diversity.

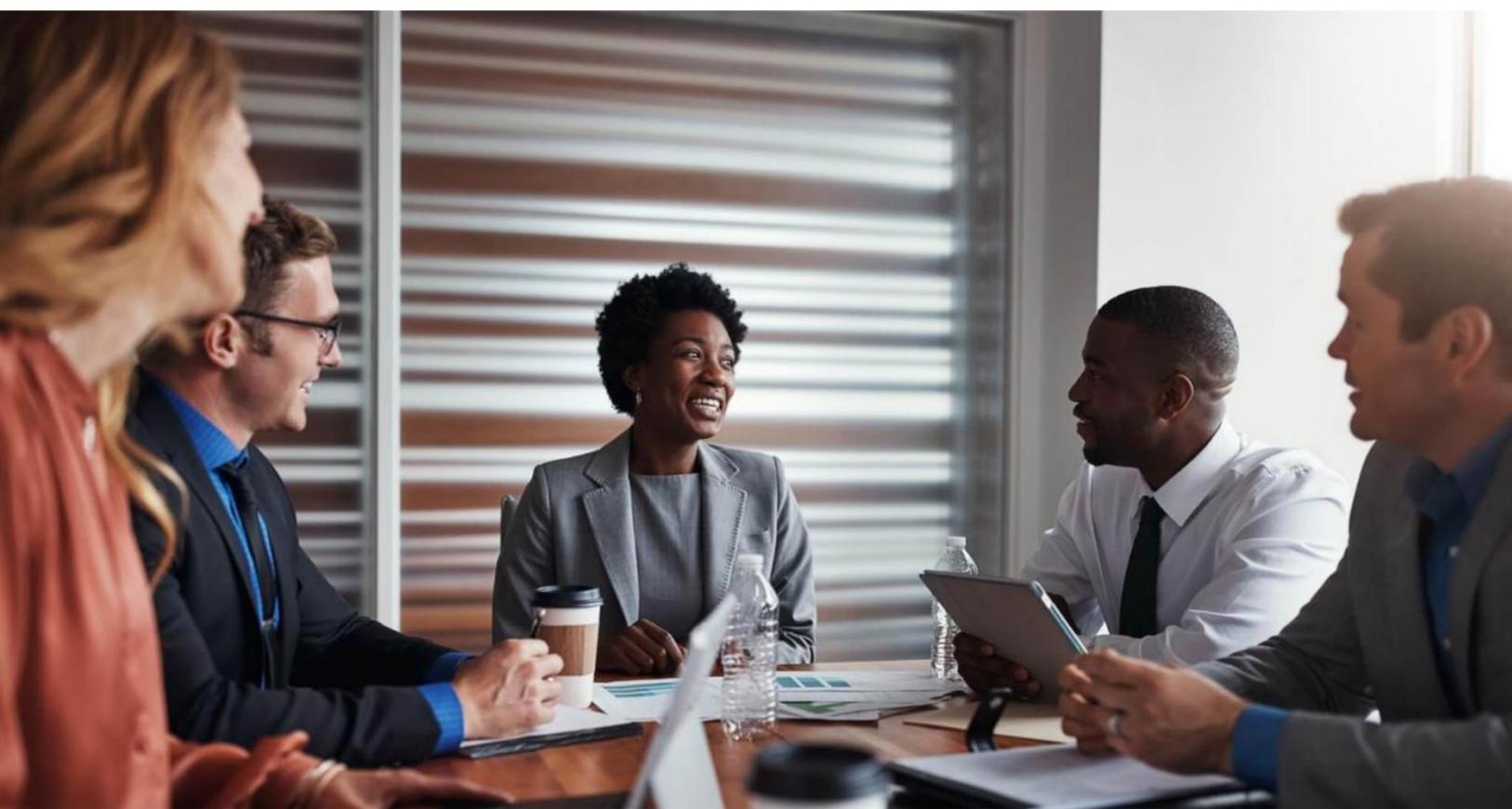
## 10 Aligning with Stakeholder Capitalism Principles

HCD reflects a shift from shareholder to stakeholder value, emphasizing that people are not a cost but a strategic asset.

# What Standard Setter Organizations are Doing about ESG Disclosure?

- 01 The International Organization of Securities Commissions (IOSCO) harmonizing sustainability standards worldwide.
- 02 The European Union has issued European Sustainability Reporting Standards under Corporate Sustainability Directive Report.
- 03 The US Securities and Exchange Commission (SEC) has amended its rules to enhance human capital disclosures.  
The International Financial Reporting Standards (IFRS) Foundation is consulting on broadening its mandate to include
- 04 sustainability issues.  
The International Federation of Accountants (IFAC) has called for the creation of an International Sustainability Standards Board to sit alongside the International Accounting Standards Board (IASB) under the auspices of the IFRS Foundation.
- 05 Leading voluntary framework and standard setters including Climate Disclosure Project (CDP), the Climate Disclosure Standards Board (CDSB), the Global Reporting Initiative (GRI), the International Integrated Reporting Council (IIRC) and the Sustainability Accounting Standards Board (SASB) have for the first time committed to work towards a joint vision.
- 06 These developments form the natural building blocks of a single, coherent, global ESG reporting system for sustainability of
- 07 corporate value creation system.





## What is ISO 30414:2025?

ISO 30414 is an international standard titled "ISO 30414:2025 Human resource management – Requirements and recommendation for human capital reporting and disclosure . " It provides a set of guidelines for organizations to report on various aspects of their human capital, both internally and externally. The standard aims to help organizations measure, manage, and report on their workforce effectively, with a focus on improving workforce productivity, ROI, transparency and accountability. ISO 30414:2025 provides a framework for measuring reporting 58 metrics on following 11 aspects of human capital, such as:

- 1) **Workforce Composition Metrics:** Number and employment types of workers contributing to an organisation's outcomes
- 2) **Diversity Metrics:** Demographics and other personal characteristics of individual's contributing to an organisation's outcomes
- 3) **Costs Metrics:** Efficiencies associated with the financial allocations to an organisation's workforce
- 4) **Productivity Metrics:** Effectiveness associated with the financial allocations to an organisation's workforce
- 5) **Health, Safety, and Well-being Metrics:** Wellness or well-being associated with an organisation's workforce
- 6) **Leadership, Culture and Engagement Metrics:** Internal stakeholder synergies associated with an organisation's outcomes
- 7) **Compliance, Ethics, and Workforce Relations Metrics:** Governance and social commitments associated with maintaining a sustainable organisation
- 8) **Recruitment Metrics:** Efficiency and effectiveness of an organisation's talent management system
- 9) **Mobility and Succession Planning Metrics:** Resilience associated with an organisation's workforce
- 10) **Workforce Turnover Metrics:** Fragility associated with an organisation's workforce
- 11) **Skills, Capabilities and Development Metrics:** Robustness associated with an organisation's workforce



# What are the Benefits of Human Capital Disclosure for Organization?

01

Identify measurement opportunities; diagnose HR financial and operational measures, understand the messages in measured data, with a view to become competitive, cost effective and yet responsive to business needs;

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02

Quantify HR department's contribution to the overall bottom line, through solid, factual, and verifiable data and analyze toughest workforce decisions with easy-to-use mathematical formulas;

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03

The use of standardized and agreed data, describes organizational HC value in a broadly comparable sense;

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04

The improvement of HRM processes that support good practice in establishing and maintaining positive employment relations;

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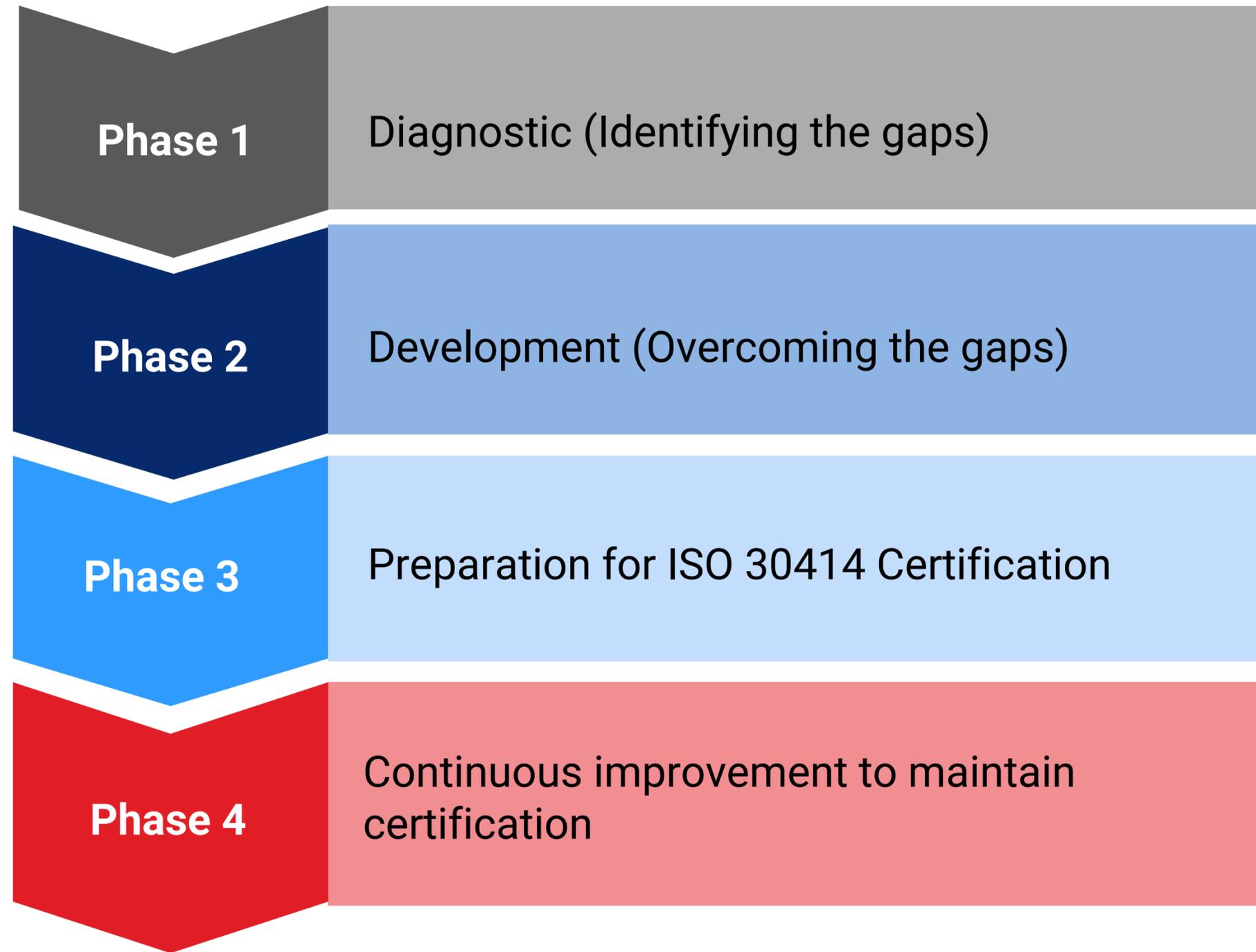
Greater understanding of the financial and non-financial returns that are generated as a result of investments in human capital;

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06

Accessible and transparent reporting of human capital data and insights that enhances internal and external understanding and assessment of an organization's human capital and its present and future performance

# What Consulting Services Do We Offer?



# CEO Profile



## Zahid Mubarik

SHRM-SCP, SPHRi, GPHR

CEO HR Metrics

President SHRM Forum Pakistan

Member ISO HR Standards Technical  
Committee 260

Member Pakistan Stock Exchange Task Force  
on ESG

Zahid Mubarik is an internationally acclaimed visionary thinker, writer, speaker, thought leader and influencer of ISO Geneva Technical Committee 260 on human capital development, analytics, diversity and inclusion. He is the founding member for developing HR global Standards. He actively took part in ISO face to face meetings for global HR Standards development at American National Standards Institute (Washington DC), British Standards Institute (London), Standards Australia (Melbourne), The Royal Netherlands Standardization Institute (Rotterdam), Association Française de Normalisation (Paris), Singapore Standards Council, The National Standardization Agency of Indonesia (Bali) and UNI-Ente Nazionale Italiano di Unificazione (Milan). Zahid has the honor of being distinguished speaker in in-person international conferences and seminars on human capital analytics at Las Vegas, Beijing, Moscow, Baku, Hanoi, Dubai and Abu Dhabi. His analytical papers and expert talks have been featured by national/international media including Microfinance Gateway World Bank Washington, CNBC, Dawn, Business Recorder, Business Plus TV and Gulf Economist. Zahid served as Global Chair of ISO Working Group on HR Metrics Standards. During his leadership, ISO published two global HR standards including ISO 30410: Impact of Hire and ISO 30411: Quality of Hire. He also served as member of Working Group developing ISO 30414: Guidelines for Internal and External Human Capital Reporting. He groomed and facilitated certification of 700+ consultants/practitioners worldwide with a heavy concentration in Tokyo Japan. Zahid is SHRM USA Partner in Pakistan. SHRM is world largest HR association having 340,000+ members in 165 countries. He introduced SHRM competency based global HR certifications in Pakistan and developed more than 200 people. He served as Board Director, The Centre for Global Inclusion USA. He introduced Global Diversity, Equity & Inclusion Benchmarks Standards in Pakistan and facilitated 65 large multinational and national corporations in implementing Global DEI Benchmarks Standards. Zahid is a former member of Pakistan Stock Exchange and Pakistan Institute of Corporate Governance Task Force on ESG Disclosure. He has a knack in linking human capital metrics with business outcomes to transform organization on (S-Social) part of ESG. He is the Chief Editor of HR Magazine Workforce Tomorrow.

# Consultant Profile



**Dr. Muhammad A. Laghari**

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Managing Partner  
Antal International  
UAE



Based in Dubai, UAE, he is passionate about helping organizations achieve excellence through talent. With access to a global network of over 130 offices, he connects businesses with top-tier professionals from around the world.

Beyond recruitment, he specializes in HR consulting, learning and development, and ISO certification. His tailored solutions support leadership development, organizational growth, and compliance with international standards.

Recognized for his commitment to excellence, he brings world-class programs to the region, helping businesses attract the right talent, build capabilities, and align with global best practices for long-term success.

# Consultant Profile



## Tham Chien Ping

Principal Associate Consultant  
JustHR Pte Ltd  
Singapore



CP is a Asian HR Leader based in Singapore with more than 10 years of combined experience in HR Business Partnering, Learning, Talent and Organisation Development locally and regionally in Asia. Currently leading the development of people practices and capabilities in Fintech start-ups and sector in Singapore with a Singapore Government supported organisation, he has worked in various HR roles in the Singapore Civil Service, Multi-National Corporations (IT, Medical, Insurance Brokerage & Professional Services), Banking & Finance Institutions and high-growth technology-driven start-ups. He is active with HR professional bodies in US (SHRM), UK (CIPD), Singapore (IHRP and SHRI) and Australia (AHRI), contributing to the HR profession in both voluntary and paid roles as a content developer and reviewer, committee member (ethics and continuous professional development), mentor, career coach, adjunct lecturer and trainer. As a Singapore Certified Management Consultant by TÜV SÜD, he also provides ad-hoc HR consultancy and advisory services to companies based in Singapore. Since 2019 CP is the Master Facilitator and Representative for SHRM in South-East Asia. A trusted partner to business leaders looking to elevating organization performance through their people.

# Consultant Profile



**Aisha Garba**

Chartered MCIPD

CEO

Aifa Consulting Limited

Nigeria



Aisha, CEO of Aifa Consulting Limited, has established the firm as a leader in human capital advisory services, excelling in OKR strategy, ISO 30414 training, and workforce alignment for sustainable growth. Her leadership has driven transformative solutions that enhance organizational performance and strategic alignment.

At Veritas Kapital Assurance, Aisha's exceptional leadership advanced workforce potential and fostered compliance through robust procurement governance and risk management frameworks. She introduced OKRs to align goals with strategy and launched the VKA e-Academy with gamification, achieving significant learning and cost efficiencies. Her efforts earned the company the "People First Organization Award" during the pandemic, reflecting her dedication to employee well-being and productivity.

At TAK Asset Management Ltd., Aisha played a pivotal role in strategic planning, attracting investors, and fostering growth from the company's inception. Her tenure with Mainstreet Bank saw significant revenue growth through innovative business development, while at UBA, she led the Embassies & Airlines unit to profitability by strengthening client relationships.

As a Founding Member of the Society for People Analytics and Community Lead for Nigeria, Aisha advances workforce management through data-driven insights. Her contributions extend to international standardization as Co-chairperson of the National Technical and Mirror Committee on HR Management for the Standards Organization of Nigeria. Her expertise continues to shape HR practices and national standards, cementing her reputation as a leader in human capital strategy.

# Consultant Profile



**Dr. Sabrina Pit**

Director  
Work Wiser International  
Australia



Dr. Sabrina Pit is the Director of Work Wiser International, and an HR, health, and ageing consultant with a special interest in digital technology and workforce analytics. Sabrina has completed Australian state-wide rural health workforce needs assessments, which supports state-wide workforce solutions. Her aim is to introduce key Human Resources International ISO Standards into organisations to realize long-term growth and sustainable practices.

Sabrina's intimate knowledge of ISO standards is an asset for organizations seeking to improve their outcomes. She is the Chair of Standards Australia Mirror Board Ageing Societies MB027 and Committee-member of Standards Australia HRM Board MB009. She was honoured as a 2022 Standards Hero for her expertise and service to Standards Australia for the benefit of the Australian community. On international level, Sabrina has been the Australian Head of Delegation for ISO TC314 Ageing Societies since 2018, where she led the development of ISO 25550:2022 Ageing societies – General requirements and guidelines for an age-inclusive workforce. Currently, she is the convenor of TC314 Ageing Societies Metrics, and serves on several other ISO working groups, including HR Metrics, age-inclusive digital economies, and the working group updating "ISO 30414:2018, HRM – Guidelines for internal and external human capital reporting".

# Certified Professionals to Conduct Human Capital Disclosure Audit

## GLOBAL



**Adewalekan Arowojobe**  
CEO  
Leadworth Consulting Limited  
Nigeria



**Ahmed Ali Zaharani**  
Talent Development Director  
National Center for Non-Profit  
Saudi Arabia



**Aisha Garba**  
CEO  
Aifa Consulting Limited  
Nigeria



**Ana Gagua**  
Organisational Development,  
Human Capital Management,  
Learning and Development Consultant  
Georgia



**Bob Obirieze**  
Head, Zenith Learning Centre  
Zenith Bank  
Nigeria



**Fumie Nakao**  
Senior HR Operations Manager,  
Ubisoft  
USA



**Hammad Akram**  
Head, Organizational Effectiveness & Rewards  
SIPCHEM  
Saudi Arabia



**Hongchuan Randolph Lin**  
Co-Chairman,  
HR Risk Chapter  
RIMAS  
Singapore



**Juan Paolo Arao**  
Chief People Officer  
TecSurge  
Philippines



**Kei Murakami**  
Executive Consultant  
Kotora Co., Ltd.  
Japan



**Ketevan Gabinashvili**  
Career Consultant and Trainer  
Georgia



**Kohei Sugawara**  
Co-founder & Officer  
HCProduce Inc.  
Japan



**Koichiro Sugie**  
Director  
Kotora Co., Ltd.  
Japan



**Lee Tee Ling**  
Principal Consultant  
Just HR Pte Ltd  
Singapore



**Lovina Xie**  
HR Manager  
iNova Pharmaceuticals  
Singapore



**Margaret Balogun**  
HR & Training Advisor  
KC Gaming Networks Ltd  
(Bet9ja)  
Nigeria



**Masanori Koide**  
Senior Strategy-Manager  
Customer Success Group  
Salesforce  
Tokyo, Japan



**Muhammad A. Laghari**  
Managing Partner  
Antal International  
UAE



**M. Awal Pascal Naatinmbah**  
Senior Advisor,  
Employee Relations.  
Gold Fields Limited –  
Ghana Assets



**Noriaki Kagawa**  
Representative Director -  
HR Technology Consortium,  
CEO- High Growth Company  
Co., Ltd.,  
Japan



**Olawale Agunbiade**  
Human Resources  
Manager  
PIC Group  
Nigeria



**Oliver Kothrade**  
HR Director  
Panasonic Consumer  
Electronics Europe  
Germany



**Rebeca Fernández**  
CEO & Co-Founder  
AwAre  
UK



**Rupak M. Zaidi**  
HR Consultant &  
Senior Faculty  
Cambridge Academy of  
Professionals  
& World Academy UK  
Bangladesh



**Ryan Seah**  
Director,  
Kairos HR Solutions  
Pte. Ltd  
Singapore



**Ryoichi Suwa**  
Associate Client Partner  
Korn Ferry  
Japan



**Dr. Sabrina Pit**  
Director  
Work Wiser International  
Australia



**Serene Wong**  
Head Group Human  
Resources,  
Hong Leong Asia Ltd  
Singapore



**Shunsuke Hosaka**  
Founder & CEO  
HCProduce Inc.  
Japan



**Takashi Iwamoto**  
Professor of Yamagata  
University, & Contract Consultant  
of HCProduce Inc.  
Japan



**Tamica Price**  
Client Relationship  
Manager  
Dekh Solutions  
The Bahamas



**Tham Chien Ping**  
Principal Associate  
Consultant  
JustHR Pte Ltd  
Singapore



**Tipu Zaheer**  
Head of Compensation  
& Benefits  
ENGIE  
UAE



**Tsuyoshi Hara**  
Senior Representative  
Japan International  
Cooperation Agency  
Japan



**William Liu**  
Senior Managing  
Partner Human  
Future Co., Ltd.  
Tokyo, Japan

## PAKISTAN



**Nadia Akbar Huda**  
Director- HR  
Vital Pakistan Trust  
Pakistan



**Dr. Sitwat Husain**  
CEO  
OptimizeHR  
Pakistan



**Rizwan Mahmud**  
General Manager HR, Admin, IT and  
Security  
AJCL (Pvt) Limited  
Pakistan



**M. Haroon Khan**  
Director People & Organization  
Mobilink Microfinance Bank  
Pakistan



**Adnan Saeed**  
Head of Training & OD Ferozsons  
Laboratories Ltd.  
Pakistan



**Anam Ayub**  
Lead - HR  
Shared Services  
Midas Safety  
Pakistan



**Ayesha Sikander**  
Manager HR &  
Process Improvement  
eshifa  
Pakistan



**Faizan Arafat**  
Senior Consultant  
and Facilitator  
CUBE Consulting  
Pakistan



**Farooq Ahmad**  
Additional Director  
(HR & Admin)  
Punjab Healthcare Commission  
Pakistan



**Farooq Bilal**  
Deputy Director HR, DHA Karachi  
Pakistan



**Farhat Ali**  
Vice President  
Abacus Consulting  
Pakistan



**Fatima Chishti**  
Head of HR,  
Samsung Electronics  
Pakistan & Afghanistan  
Pakistan

# Certified Professionals to Conduct Human Capital Disclosure Audit

## PAKISTAN



**Hashim Khan**

Director Administration  
Defence Housing Authority  
(DHA) Karachi  
Pakistan



**Jehanzeb Khan**

HR Professional  
Pakistan



**Junal Maria D'cruz**

HR Business Partner Bayer  
Pakistan (Pvt) Ltd.  
Pakistan



**Kashan Akram**

Head of Human Resources  
Cnergyico Pk Limited  
Pakistan



**Khadija Bint Qasim**

Senior Executive  
FFBL  
Pakistan



**Maryam Basit**

Senior Executive  
(Talent Acquisition, Learning  
& Development)  
FFBL  
Pakistan



**Mohsin Nishat**

Head of Human Resources  
Sustainability &  
Communications  
Sapphire Textile Mills Limited  
Pakistan



**Muhammad Bilal**

Head of HR Operations  
Bayer Pakistan (Pvt) Ltd.  
Pakistan



**M. Waqas**

Head of HR  
Governance & Services  
Khushhali Microfinance  
Bank Limited  
Pakistan



**M.Waqas Rafique**

Head Of OD  
Cotton Web Ltd.  
Pakistan



**Muhkam Wali Khan**

Head of HR  
Aga Khan Agency  
for Habitat  
Pakistan



**Romana Azaz**

HR Professional  
Pakistan



**Sadia Shah**

Senior Manager Performance  
HR Metrics  
Pakistan



**Sadia Jehanzeb**

Former Senior Manager  
HR Habib University  
Pakistan



**Sameer Damani**

HR Business Partner  
Midas Safety  
Pakistan



**Dr. Samina Karim**

Executive Manager  
Organizational Development  
Mobilink Microfinance Bank  
Pakistan



**Sana Rehman**

DM Recruitment &  
Training  
Pakistan Suzuki Motors  
Pakistan



**Sanna Fakher**

Lead HR Business  
Partner  
Insights Driven Research  
Pakistan



**Dr. Saqlain Sher**

Head HR  
Communications &  
Employer Branding  
National Bank of Pakistan



**Shahina Hussaini**

Senior Manager HR  
Policies & Governance  
HBL  
Pakistan



**Shams Iqbal**

Freelance Consultant  
Pakistan



**Sidra Jamal**

Deputy Executive-  
Compensation & Benefits  
Fauji Fertilizer Company Ltd.  
Pakistan



**Sikander Rathore**

Business Partner  
Transformation Segment  
Bayer Pakistan (Pvt) Ltd.  
Pakistan



**Syed Sajid Raza**

Senior Human Resource  
Consultant, Milan  
Solutions  
Pakistan



**Dr. Syed Qasim Shah**

Postdoctoral Research  
Fellow International  
Islamic  
University Malaysia  
Pakistan



**Syed Wasiq  
Ahmed Kalimi**

Manager Human  
Resources  
Aga Khan University  
Pakistan



**Tashfeen Abdullah**

Department Head  
HR Analytics  
Faysal Bank Limited  
Pakistan



**Umer Raza Bhutta**

CEO & Founder  
Abundance Business  
and Consulting  
Pakistan



**Usman Shabbir**

Manager Corporate  
Administration  
PTCL  
Pakistan



**Uzair Ejaz Virk**

Assistant Manager – HR  
Samsung Electronics  
Pakistan



**Waqas Waseem**

Head of HR & Admin  
Askari Life Assurance  
Company Limited  
Pakistan



**THANK YOU**

