



**SLOVENSKI STANDARD**  
**oSIST prEN ISO 14019-1:2025**  
**01-januar-2025**

---

**Informacije o trajnostnosti - 1. del: Splošna načela in zahteve za validacijo in preverjanje (ISO/DIS 14019-1:2024)**

Sustainability information - Part 1: General principles and requirements for validation and verification (ISO/DIS 14019-1:2024)

Nachhaltigkeitsinformationen - Teil 1: Allgemeine Grundsätze und Anforderungen für Validierung und Verifizierung (ISO/DIS 14019-1:2024)

Validation et vérification de l'informations en matière de durabilité - Partie 1: Principes généraux et exigences (ISO/DIS 14019-1:2024)

**Ta slovenski standard je istoveten z: prEN ISO 14019-1**

[oSIST prEN ISO 14019-1:2025](http://standards.sist.net/catalog/standards/sist/017365c-119a-4b36-b167-c61510079160/01-pr-en-iso-14019-1-2025)

**ICS:**

03.120.20	Certificiranje proizvodov in podjetij. Ugotavljanje skladnosti	Product and company certification. Conformity assessment
13.020.20	Okoljska ekonomija. Trajnostnost	Environmental economics. Sustainability

**oSIST prEN ISO 14019-1:2025**

**en,fr,de**





# DRAFT International Standard

## ISO/DIS 14019-1

### Sustainability information —

#### Part 1: General principles and requirements for validation and verification

ICS: 13.020.20; 03.120.20

ISO/TC 207/SC 2

Secretariat: **UNI**

Voting begins on:  
**2024-11-06**

Voting terminates on:  
**2025-01-29**

Standards  
(<https://standards.iteh.ai>)  
Document Preview

[oSIST prEN ISO 14019-1:2025](https://standards.iteh.ai/catalog/standards/sist/c117365e-f19a-4b3b-bf04-eeef3400794e8/osist-pren-iso-14019-1-2025)

<https://standards.iteh.ai/catalog/standards/sist/c117365e-f19a-4b3b-bf04-eeef3400794e8/osist-pren-iso-14019-1-2025>

This document is circulated as received from the committee secretariat.

**ISO/CEN PARALLEL PROCESSING**

Reference number  
ISO/DIS 14019-1:2024(en)

THIS DOCUMENT IS A DRAFT CIRCULATED FOR COMMENTS AND APPROVAL. IT IS THEREFORE SUBJECT TO CHANGE AND MAY NOT BE REFERRED TO AS AN INTERNATIONAL STANDARD UNTIL PUBLISHED AS SUCH.

IN ADDITION TO THEIR EVALUATION AS BEING ACCEPTABLE FOR INDUSTRIAL, TECHNOLOGICAL, COMMERCIAL AND USER PURPOSES, DRAFT INTERNATIONAL STANDARDS MAY ON OCCASION HAVE TO BE CONSIDERED IN THE LIGHT OF THEIR POTENTIAL TO BECOME STANDARDS TO WHICH REFERENCE MAY BE MADE IN NATIONAL REGULATIONS.

RECIPIENTS OF THIS DRAFT ARE INVITED TO SUBMIT, WITH THEIR COMMENTS, NOTIFICATION OF ANY RELEVANT PATENT RIGHTS OF WHICH THEY ARE AWARE AND TO PROVIDE SUPPORTING DOCUMENTATION.

© ISO 2024

## ISO/DIS 14019-1:2024(en)

# iTeh Standards (<https://standards.iteh.ai>) Document Preview

[oSIST prEN ISO 14019-1:2025](https://standards.iteh.ai/catalog/standards/sist/c117365e-f19a-4b3b-bf04-eeef3400794e8/osist-pren-iso-14019-1-2025)

<https://standards.iteh.ai/catalog/standards/sist/c117365e-f19a-4b3b-bf04-eeef3400794e8/osist-pren-iso-14019-1-2025>



### **COPYRIGHT PROTECTED DOCUMENT**

© ISO 2024

All rights reserved. Unless otherwise specified, or required in the context of its implementation, no part of this publication may be reproduced or utilized otherwise in any form or by any means, electronic or mechanical, including photocopying, or posting on the internet or an intranet, without prior written permission. Permission can be requested from either ISO at the address below or ISO's member body in the country of the requester.

ISO copyright office  
CP 401 • Ch. de Blandonnet 8  
CH-1214 Vernier, Geneva  
Phone: +41 22 749 01 11  
Email: [copyright@iso.org](mailto:copyright@iso.org)  
Website: [www.iso.org](http://www.iso.org)

Published in Switzerland

## ISO/DIS 14019-1:2024(en)

## Contents

	Page
<b>Foreword</b> .....	<b>iv</b>
<b>Introduction</b> .....	<b>v</b>
<b>1 Scope</b> .....	<b>1</b>
<b>2 Normative references</b> .....	<b>1</b>
<b>3 Terms and definitions</b> .....	<b>1</b>
3.1 Terms related to sustainability information.....	1
3.2 Terms related to entities involved in declared sustainability information validation and verification.....	3
3.3 Terms used in the validation and verification of declared sustainability information.....	5
<b>4 Principles</b> .....	<b>11</b>
4.1 General.....	11
4.2 Principles for the validation/verification process.....	11
4.2.1 Evidence-based approach and sampling.....	11
4.2.2 Consistency and documentation.....	11
4.2.3 Impartiality.....	11
4.2.4 Competence and capacity.....	12
4.2.5 Confidentiality.....	12
4.2.6 Integrity.....	12
4.2.7 Fair presentation.....	12
4.2.8 Due professional care.....	12
4.2.9 Professional judgement.....	12
<b>5 Declared sustainability information</b> .....	<b>13</b>
5.1 General.....	13
5.2 Quantitative and qualitative information.....	14
5.3 Difference between data and information.....	14
<b>6 Assurance opinions and other deliverables</b> .....	<b>15</b>
6.1 General.....	15
6.2 Assurance opinion.....	15
6.3 Mixed engagements.....	15
6.4 Development of the deliverable and its format.....	16
<b>7 Validation/Verification programme</b> .....	<b>16</b>
7.1 General.....	16
7.2 Description of the declared sustainability information.....	17
7.3 Specified requirements and criteria applying to the declared sustainability information.....	17
7.4 Specified requirements and criteria for executing the validation/verification.....	18
7.5 Rules and procedures and competence for validation/verification activities.....	18
7.6 Types of validation/verification outcome.....	18
<b>8 Validation and verification processes</b> .....	<b>19</b>
<b>Annex A (informative) Terminology comparison between conformity assessment (ISO) and assurance (ISSA 5000)</b> .....	<b>20</b>
<b>Annex B (informative) Intended users and interested parties</b> .....	<b>21</b>
<b>Annex C (informative) Declared sustainability information</b> .....	<b>25</b>
<b>Annex D (informative) Deliverables from validation and verification activities</b> .....	<b>30</b>
<b>Annex E (informative) Assurance and types of assurance opinions</b> .....	<b>32</b>
<b>Annex F (informative) Reference to assurance opinions and use of marks</b> .....	<b>40</b>
<b>Annex G (informative) Examples of reports of factual findings (AUP reports)</b> .....	<b>42</b>
<b>Bibliography</b> .....	<b>46</b>

## ISO/DIS 14019-1:2024(en)

### Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see [www.iso.org/directives](http://www.iso.org/directives)).

ISO draws attention to the possibility that the implementation of this document may involve the use of (a) patent(s). ISO takes no position concerning the evidence, validity or applicability of any claimed patent rights in respect thereof. As of the date of publication of this document, ISO had not received notice of (a) patent(s) which may be required to implement this document. However, implementers are cautioned that this may not represent the latest information, which may be obtained from the patent database available at [www.iso.org/patents](http://www.iso.org/patents). ISO shall not be held responsible for identifying any or all such patent rights.

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see [www.iso.org/iso/foreword.html](http://www.iso.org/iso/foreword.html).

This document was prepared by Technical Committee ISO/TC 207, Environmental management, Subcommittee SC 2, Environmental auditing and related environmental investigations in conjunction with ISO/CASCO, Committee on Conformity Assessment.

A list of all parts in the ISO 14019 series can be found on the ISO website.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at [www.iso.org/members.html](http://www.iso.org/members.html).

## ISO/DIS 14019-1:2024(en)

### Introduction

**0.1** With increasing public demand and advancing legal provisions (regulatory and contractual) for declarations, disclosures and reporting of sustainability information, there is a significant market need for the validation, verification and assurance of this information.

**0.2** Standards are needed for both:

- a) identifying metrics and indicators, monitoring, compiling, reporting, declaring and disclosing information about sustainability matters (including environmental, social and governance (ESG) matters); and
- b) harmonised approaches to validation/verification and assurance of that information.

Validated and verified sustainability information can be used for decision making including investment decisions, procurement decisions, or individual choices during consumer purchasing, the use of services and decisions on where to work.

**0.3** In this document, the sustainability information that is declared by a responsible party is the object of the validation or verification. Validation and verification bodies assess the declared sustainability information for its conformity and fulfilment of 'specified requirements and criteria'.

**0.4** Specified requirements and criteria are set by a validation/verification programme, which could be a mandatory regulatory reporting programme, or a voluntary programme for a specific sector or sustainability matter. The result of a completed validation/verification activity can be the provision of an assurance opinion which attests that the specified requirements and criteria have been fulfilled and:

- a) the reasonableness of the assumptions, limitations and methods that support declared sustainability information about a future outcome has been validated; and
- b) the material correctness and fair representation of historical data and information has been verified.

**NOTE** The primary outcome of validation/verification activities under the ISO 14019 series of standards is an assurance opinion. In addition, the ISO 14019 series of standards allows for alternative non-assurance outcomes or deliverables. The deliverable chosen for each specific validation/verification activity (i.e. an assurance opinion or a non-assurance deliverable) is specified in the relevant validation/verification programme and confirmed between the validation/verification body and its client in a specific engagement agreement. Non-assurance deliverables include reports of factual findings based on agreed-upon procedure (AUP report), findings reports and evidence reports. These non-assurance deliverables can be appropriate for situations where an assurance opinion is not required, for example, in voluntary or internal reporting, reporting from organizations upstream or downstream in the value chain, or for small and medium-sized enterprises (SMEs), or in situations where capacity building is being undertaken, or when the expense of an assurance opinion is prohibitive.

**0.5** The overall aim of validation/verification is to give confidence to intended users that the declared sustainability information is fairly stated, can be used for the defined purpose and fulfils specified requirements and criteria. This confidence is provided through an impartial validation or verification process undertaken by a competent validator/verifier.

**0.6** Parties that have an interest in validation/verification include, but are not limited to:

- a) clients of validation/verification bodies;
- b) validation/verification programme owners and other developers of standards;
- c) regulatory authorities;
- d) intended users of validated/verified declared sustainability information (e.g. investors, supply chain partners, industry bodies, NGOs, consumers) and other interested parties.

**0.7** Frameworks, principles and processes guiding validation/verification methodologies should be compatible with the globally accepted quality infrastructure (standardisation, conformity assessment by validation/verification, peer assessment, accreditation). Furthermore developing these methodologies as

## ISO/DIS 14019-1:2024(en)

ISO standards would allow all interested parties, especially those with already implemented structures and existing instruments, to participate.

**0.8** Standards for the declaration and reporting of sustainability information already existing or under development relate, for instance, to organizations (e.g. listed companies or suppliers) that are increasingly required to report specific ESG or sustainability matters under voluntary or mandatory arrangements (e.g. as a pre-requisite to supply chain or market access, precondition for tenders and government procurement, and as part of securities exchange or regulatory annual reporting).

**0.9** Within the existing legal framework of many countries and regions, the global system of conformity assessment and its recognition (e.g. through multilateral arrangements between accreditation bodies), the tools for reliable assessment and confirmation of declared information (claims, reports etc.) currently exist. However, standardised specifications of a consistent process for validating and verifying declared sustainability information is lacking.

**0.10** Parties interested in qualitatively trustworthy and quantitatively comparable information will benefit from standardised validation/verification processes to be performed by legal entities that fulfil the requirements of ISO/IEC 17029, *Conformity assessment — General principles and requirements for validation and verification bodies*.

**0.11** While validation and verification both result in a confirmation of declared information, they differ significantly in their execution. Assessing historic data with respect to truthful and correct statements in a verification requires different methodological approaches than determining whether declarations on an intended purpose or future effect is reasonable and plausible in a validation. It is therefore decided to develop separate documents for the validation process (ISO 14019-3) and the verification process (ISO 14019-2).

**0.12** As for the type of information to be validated or verified, distinction could be made according to the subject matter (e.g. environmental, social, governance). However, taking the perspective of describing methodologies, the distinction according to the nature of the assessed information, being quantitative or qualitative, appears more rational.

**0.13** ISO 14019 is developed in separate parts to provide a consistent overview of the entire validation/verification of sustainability information, and give general and specific requirements for validation/verification processes. Where the principles and requirements undergo rapid development, the individual parts can undergo revision separately as required.

**0.14** In summary the parts to ISO 14019 are:

- Part 1 (this document) specifies terminology, principles and general requirements applicable to both validation and verification.
- The process specifics of verification (Part 2, under development) and validation (Part 3, development intended) are provided in separate documents.
- Part 4 (under development) contains the specific requirements applying to the validation/verification bodies and their personnel, the validators and verifiers, in addition to generic requirements of ISO/IEC 17029.



# Sustainability information —

## Part 1: General principles and requirements for validation and verification

### 1 Scope

**1.1** This document specifies general principles and requirements for the validation/verification of declared sustainability information, including reporting on environmental, social, governance and other sustainability matters. It applies to quantitative and qualitative information.

**NOTE** These principles and requirements complement the set of rules and procedures that are provided in validation/verification programmes.

**1.2** This document can also be used as the basis for validation/verification activities that support other conformity assessment schemes.

**NOTE** This document can be applied by validation/verification bodies operating according to ISO/IEC 17029.

### 2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO/IEC 17029:2019, *Conformity assessment — General principles and requirements for validation and verification bodies*

### 3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

- ISO Online browsing platform: available at <https://www.iso.org/obp>
- IEC Electropedia: available at <https://www.electropedia.org/>

**NOTE** [Annex A](#) provides a comparison table between ISO/IEC and ISSA 5000 terminology.

#### 3.1 Terms related to sustainability information

##### 3.1.1 sustainability

state of the global system in which the needs of the present are met without compromising the ability of future generations to meet their own needs

Note 1 to entry: Sustainability is the goal of sustainable development.

Note 2 to entry: Sustainability can include environmental, social, economic, governance and other aspects.

## ISO/DIS 14019-1:2024(en)

[SOURCE: ISO Guide 82:2019, 3.1, modified. Reference to “environmental, social and economic aspects” removed from definition and Note 1 from ISO Guide 82 deleted. Note 2 to entry added.]

### 3.1.2

#### **sustainability matters**

attribute that can influence sustainability, including an organization’s governance, objectives, goals, plans, processes and performance

Note 1 to entry: Sustainability matters are also referred to as “underlying subject matter”.

Note 2 to entry: Identification of sustainability matters can be undertaken from various viewpoints, including from the viewpoint of intended users, interested parties and from the viewpoint of those that may be affected by decisions of others in relation to sustainability. It may also be possible to take a viewpoint from a non-human perspective such as another species or ecosystem, or a natural system at local, regional or global scales (e.g. carbon or water cycle).

Note 3 to entry: Sustainability matters can be a description of a classification of underlying sustainability attributes and can be an aggregation of those attributes.

Note 4 to entry: Sustainability matters can relate to an organization’s influence as well as influence on an organization.

Note 5 to entry: Sustainability matters include attributes related to impacts, dependencies and performance.

Note 6 to entry: Attributes can relate to activities, products, services, value chains, natural and economic systems.

Note 7 to entry: Often sustainability matters will be interdependent and have complex cause and effect relationships and feedback loops.

### 3.1.3

#### **sustainability information**

information about sustainability matters

Note 1 to entry: Sustainability information can result from measuring or evaluating sustainability matters against specified requirements and criteria. Sustainability information is also referred to as “subject matter information”.

Note 2 to entry: Sustainability information is grounded in systems thinking and includes consideration of the interaction and interdependence between different sustainability matters.

Note 3 to entry: Sustainability information can be numerical, verbal, written, recorded, visual, virtual, etc.

Note 4 to entry: Validation/verification programmes can use alternative terms to categorise sustainability information, such as “issues”, “factors”, etc.

### 3.1.4

#### **declared sustainability information**

sustainability information that is declared by a responsible party

Note 1 to entry: The responsible party determines the relevance of what it chooses to declare based on consideration of its intended users and their needs for information to make decisions for a purpose (see [Annex B](#) for more information on intended users).

Note 2 to entry: The term “declared sustainability information” in ISO 14019 is used in place of the term “claim” in ISO/IEC 17029.

Note 3 to entry: Declared sustainability information can represent a situation at a point in time or could cover a period of time (see [Annex C](#) for more information on declared sustainability information).

Note 4 to entry: Declared sustainability information is clearly identifiable and capable of consistent evaluation or measurement against specified requirements and criteria.

Note 5 to entry: Declared sustainability information can be provided in the form of a report, a statement, a disclosure, a declaration, a project plan, consolidated data or performance indicator. It can be provided in any format be that written, oral, recording, video, website or a combination thereof.

Note 6 to entry: Declared sustainability information can include information about more than one sustainability matter (e.g. an ESG declaration or a natural capital report).

## ISO/DIS 14019-1:2024(en)

### 3.1.5

#### disclosed sustainability information

sustainability information that is made available to parties external to the responsible party

Note 1 to entry: Examples of parties external to the responsible party to which sustainability information is disclosed can be: an intended user, a current or potential investor or lender, a supplier, a customer, a regulator, the public or any other organization or person.

Note 2 to entry: Disclosed sustainability information can be, in full or in part, *declared sustainability information*.

### 3.1.6

#### relevance determination process

process used by the responsible party to determine what sustainability information is to be included in the declared sustainability information to meet the need of identified intended users to make decisions for their stated purpose

Note 1 to entry: The relevance determination process may also be referred to as “the process to identify reporting elements”, “materiality process”, amongst other terms.

### 3.1.7

#### impact

positive or negative change in an outcome as a result of an organization’s decisions or execution, and the consequences of those decisions

Note 1 to entry: Taking account of other causes of any change in those outcomes.

Note 2 to entry: The change in an outcome can be positive or negative depending on its relation to a threshold.

Note 3 to entry: There may be interim points between actions and their resulting impacts where measurement can support management towards achieving organizational purpose.

[SOURCE: ISO 37005:2024, modified: the words “organizational outcome (3.8) because of a governing body’s” in the definition replaced by the words “organization”, Note 4 to entry deleted.]

## 3.2 Terms related to entities involved in declared sustainability information validation and verification

### 3.2.1

#### client

organization or person requesting validation/verification

Note 1 to entry: The client is the party instructing the validating/verifying body to carry out the validation/verification of the declared sustainability information.

Note 2 to entry: The client can be the responsible party or the intended user of the validated/verified declared sustainability information.

[SOURCE: ISO/IEC 17029:2019, 3.13, modified — The word “claim” is replaced by the words “declared sustainability information”. Note 2 to entry added.]

### 3.2.2

#### programme owner

person or organization responsible for developing and maintaining a specific validation programme or verification programme

Note 1 to entry: The programme owner can be the validation/verification body itself, a governmental authority, a trade association, a group of validation bodies/verification bodies, an external programme owner or others.

[SOURCE: ISO/IEC 17029:2019, 3.10]

## ISO/DIS 14019-1:2024(en)

### 3.2.3

#### **responsible party**

organization or person providing the declared sustainability information

Note 1 to entry: The responsible party is responsible for all information supporting the declared sustainability information, irrespective of whether they gathered it themselves or it was gathered by another party. The sources, methodologies and technologies used to gather such information may be provided by another party, however responsibility for the accuracy and veracity of the information remains with the responsible party.

### 3.2.4

#### **intended user**

organization or person that is intended by the responsible party to use the declared sustainability information to make decisions for its or their stated purpose

Note 1 to entry: An intended user can act on behalf of one or more interested parties.

### 3.2.5

#### **interested party**

person or organization that can affect, be affected by, or perceive itself to be affected by sustainability matters or sustainability information

Note 1 to entry: Interested parties can include, but are not limited to, employees, material suppliers, manufacturers, trade associations, purchasers, users, consumers, non-governmental organizations (NGOs), public agencies, conformity assessment bodies, indigenous communities and vulnerable individuals.

Note 2 to entry: 'affected by' can also include being 'impacted by'.

[SOURCE: ISO 14050:2020, 3.1.2, modified — Reference to “by a decision or activity” replaced by a reference to “sustainability matters or sustainability information”. Notes to entry modified and added.]

### 3.2.6

#### **validation body**

body that performs validation

Note 1 to entry: A validation body can be an organization, or part of an organization.

[SOURCE: ISO/IEC 17029:2019, 3.4, modified — Note 1 to entry added.]

### 3.2.7

#### **verification body**

body that performs verification

Note 1 to entry: A verification body can be an organization or part of an organization.

[SOURCE: ISO/IEC 17029:2019, 3.5]

### 3.2.8

#### **validator**

competent and impartial person with responsibility for performing and reporting on a validation

[SOURCE: ISO 14065:2020, 3.3.6]

### 3.2.9

#### **verifier**

competent and impartial person with responsibility for performing and reporting on a verification

[SOURCE: ISO 14065:2020, 3.3.5]

### 3.2.10

#### **organization**

person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its objectives

[SOURCE: ISO 14050:2020, 3.1.1, modified — Note 1 to entry has been deleted.]

## ISO/DIS 14019-1:2024(en)

### 3.2.11

#### **technical expert**

person who provides specific knowledge on a specified subject

Note 1 to entry: Specific knowledge or expertise is that which relates to the organization or the process or activity associated with the subject to be verified or validated, finance, local regulations, language or culture.

Note 2 to entry: A technical expert does not act as a verifier or validator in the validation/verification team.

[SOURCE: ISO 14066:2023, 3.3.5, modified — Notes 1 and 2 to entry have been revised.]

### 3.2.12

#### **competence**

ability to apply knowledge and skills to achieve intended results

[SOURCE: ISO 14066:2023, 3.1.2]

### 3.2.13

#### **team leader**

person who manages the *validation team* (see [3.1.7](#)) or *verification team* (see [3.1.8](#))

[SOURCE: ISO 14066:2023, 3.4.9]

### 3.2.14

#### **validation team**

one or more validators conducting validation activities, supported if needed by technical experts

Note 1 to entry: One person of the validation team is appointed as the team leader.

Note 2 to entry: The validation team may be accompanied by validators-in-training.

[SOURCE: ISO 14066:2023, 3.4.7]

### 3.2.15

#### **verification team**

one or more verifiers conducting verification activities, supported if needed by technical experts

Note 1 to entry: One person of the verification team is appointed as the team leader.

Note 2 to entry: The verification team may be accompanied by verifiers-in-training.

[SOURCE: ISO 14066:2023, 3.4.8]

### 3.2.16

#### **independent reviewer**

competent person, who is not a member of the validation/verification team, who reviews the verification or validation activities and conclusions

[SOURCE: ISO 14064-3:2019, 3.2.9]

## 3.3 Terms used in the validation and verification of declared sustainability information

### 3.3.1

#### **validation/verification programme**

set of rules and procedures that describe the declared sustainability information, identifies the specified requirements and criteria, and provides the methodology for performing validation/verification

Note 1 to entry: Programmes may be operated at international, regional, national, sub-national, sector-specific or organizational levels.

Note 2 to entry: A programme can also be called a “scheme”.

Note 3 to entry: A programme can include a combination of validation and verification activities, and result in mixed engagements.

## ISO/DIS 14019-1:2024(en)

Note 4 to entry: A programme can be a set of activities defined by a validation/verification body in agreement with their client or refer to a formal programme document which has a set of rules with varying degrees of specification and complexity.

Note 5 to entry: Programmes can be voluntary or mandatory in the case of regulation or contractual requirements.

[SOURCE: ISO/IEC 17000:2020 4.9, modified — “declared sustainability information” has been substituted for “object of conformity assessment” and “validation/verification” has been substituted for “conformity assessment”. Notes to entry have been added.]

### 3.3.2 criteria

policies, procedures or requirements used as a reference against which the declared sustainability information is validated or verified

Note 1 to entry: Criteria may be established by governments, regulators, programmes, voluntary reporting initiatives, standards, codes of practice, or internal procedures.

Note 2 to entry: “specified requirements and criteria” is used in place of “specified requirements” used in ISO/IEC 17029.

[SOURCE: ISO 14064-3:2019, 3.6.10, modified — “declared sustainability information” has replaced “GHG statement”. Notes 1 and 2 to entry have been added.]

### 3.3.3 specified requirement

need or expectation that is stated

Note 1 to entry: Specified requirements can be stated in normative documents such as regulations, standards and technical specifications.

Note 2 to entry: Specified requirements can be detailed or general.

Note 3 to entry: “specified requirements and criteria” is used in place of “specified requirements” used in ISO/IEC 17029.

[SOURCE: ISO/IEC 17000:2020, 5.1, modified— Note 3 to entry added.]

### 3.3.4 product

any good or service

Note 1 to entry: The definition of product can refer to the process of producing the good or service.

[SOURCE: ISO 14050:2020, 3.5.12, modified — Note 1 to entry added.]

### 3.3.5 value chain

sequence of activities, or parties, that create or receive value through the provision of a *product* ([3.3.4](#))

Note 1 to entry: In this document, value chain is regarded as a broader concept than supply chain (persons or organizations that perform a sequence of activities to produce and deliver a product). The supply chain is a part of the value chain, but the value chain can also include other persons or organizations upstream and downstream from the supply chain and not directly involved in the supply chain. All the persons or organizations in the value chain are all or part of the interested parties and interested parties may be persons or organizations outside the value chain.

[SOURCE: ISO 14050:2020, 3.5.28, modified — commas added to the definition and Note 1 to entry added.]

### 3.3.6 validation

process for evaluating the reasonableness of the assumptions, limitations and methods that support declared sustainability information about the outcome of future activities

Note 1 to entry: The term “declared sustainability information” in ISO 14019 is synonymous with the term “claim” in ISO/IEC 17029.