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**Informacije o trajnostnosti - 2. del: Načela in zahteve za postopke preverjanja  
(ISO/DIS 14019-2:2024)**

Sustainability information - Part 2: Principles and requirements for verification processes  
(ISO/DIS 14019-2:2024)

Nachhaltigkeitsinformationen - Teil 2: Grundsätze und Anforderungen für den  
Verifizierungsprozess (ISO/DIS 14019-2:2024)

Validation et vérification de l'informations en matière de durabilité — Partie 2: Processus  
de vérification (ISO/DIS 14019-2:2024)

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## ISO/DIS 14019-2

### Sustainability information —

#### Part 2: Principles and requirements for verification processes

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### 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.

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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).

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### 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-medium sized enterprises (SMEs), or in situations where capacity building is being undertaken, or when the expense of an assurance opinion is prohibitive (see Annex H of ISO 14019-1 for more information).

**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 rules and procedures should be compatible with the globally accepted quality infrastructure (standardisation, conformity assessment by validation/verification, peer assessment, accreditation). Furthermore, developing these rules and



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procedures as 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 entities (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, pre-condition 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 assessing declared sustainability information (claims, reports etc.) and providing assurance on its fair presentation 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 ISO 14019 parts dedicated to the validation process (ISO 14019-Part 3) and the verification process (ISO 14019 Part 2, this document).

**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** Verification processes are generally planned and performed to reach a decision on providing assurance whether or not the declared sustainability information fulfils the specified requirements and criteria. This conclusion is issued as assurance opinion. Where the process is organized to gather evidence regarding the fulfilment of specified requirements and criteria only, the report on these evidence gathering results can be issued as non-assurance deliverable. Resulting from a review of the evidence, a non-assurance report can include findings on the suitability, adequacy and effectiveness of the evidence gathering considered with regard to fulfilment of specified requirements and criteria. Different terms can be used to make reference to such non-assurance deliverables with reviewed evidence (e.g. findings report) or without (e.g. evidence report).

**0.14** 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.

**0.15** In summary, the parts to ISO 14019 are:

- Part 1 specifies terminology, principles, and general requirements applicable to both validation and verification.
- The process specifics of verification (Part 2, this document) 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.

**0.16** For the verification of quantitative information, Part 2 details the approach for continuous and discrete forms of data and the types of evidence gathering activities that can be applicable to each. Continuous data

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can be further categorized as ratio and interval data. Verification approaches include an assessment of data collection, data editing, data transformation, data control processes as well as numerical techniques that aid in verification of analytical testing.

**0.17** For verification of qualitative information, which can be based on numerical and non-numerical information, Part 2 details the approach to both types, including review of language, terms, adjectives used in the declared sustainability information to ensure it is appropriate, consistent with the available information and truthful. Verification approaches include an assessment of the selection, determination, collection, editing, control processes associated with the qualitative information. It can also include use of professional judgement to review the overall qualitative information to ensure it is fair and truthful and can be relied on by interested parties.

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# Sustainability information —

## Part 2: Principles and requirements for verification processes

### 1 Scope

This document specifies requirements and includes guidance for the verification of declared sustainability information, including information presented in quantitative and qualitative formats.

NOTE Declared sustainability information can include reporting on environmental, social, governance and other sustainability matters.

### 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*

ISO 14019-1:xxxx, *Validation and verification of sustainability information — Part 1: General principles and requirements*

### 3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO 14019-1:xxxx and the following 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/>

### 4 Pre-engagement

#### 4.1 General

In pre-engagement, the verification body shall confirm the following:

- a) fulfilment of preconditions, including specified requirements and criteria for declared sustainability information (see 4.2), suitability of specified requirements and criteria (see 4.3), relevance determination process and rational purpose (see 4.4), common understanding (4.5) and the actions that may be undertaken if preconditions are found not to have been fulfilled after the execution has been started (see 4.6);
- b) the objective is verification (see 4.7), or a mixture of both validation and verification;  
NOTE Declared sustainability information can have elements that need validation/verification.
- c) type of deliverable (i.e. report of factual findings or assurance opinion) (see 4.8);

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- d) scope of verification, specified requirements and criteria to be used to prepare the information to be verified (e.g. specified requirements for declaring information, including categories of sustainability matter) (see [4.9](#));
- e) materiality (see [4.10](#));
- f) level of assurance (see [4.11](#)); and
- g) inherent limitations of the deliverable (see [4.12](#)).

### 4.2 Required information

**4.2.1** The verification body shall ensure that the verification programme that has been agreed with the client includes:

- a) applicable specified requirements and criteria for the declared sustainability information;
- b) a process for verification consistent with the requirements of this document; and
- c) the process and methodology to confirm the relevance determination process of the responsible party's declared sustainability information (see [4.4](#)).

**4.2.2** The verification body shall ensure that the client obtains from the responsible party sufficient information to fulfil the requirements of:

- a) ISO/IEC 17029:2019, 9.2.1; and
- b) the applicable parts of this ISO 14019 series.

**4.2.3** The verification body shall consider whether the party responsible for the declared sustainability information has adequately identified and taken into account the specified requirements and criteria, reporting boundaries, relevance determination process and value chain considerations that have been specified in:

- a) the agreed verification programme;
- b) any external reporting framework for the declared sustainability information; or
- c) a framework established by the responsible party or the verification body.

**4.2.4** The verification body shall ensure that the client has obtained confirmation from the responsible party that the responsible party has a reasonable basis for issuing the declared sustainability information.

### 4.3 Suitability of specified requirements and criteria

**4.3.1** The verification body shall assess whether the specified requirements and criteria proposed by the responsible party are suitable for the verification to be agreed on with the engagement, including whether the declared sustainability information and sustainability matters:

- a) are capable of consistent measurement (quantitative information) or evaluation (qualitative information) against applicable specified requirements and criteria;
- b) have been subjected to a relevance determination process; and
- c) can be subjected to verification activities for obtaining sufficient appropriate evidence.

**NOTE** Specified requirements and criteria in established programmes (such as regulatory or voluntary reporting programmes, applicable ISO or other assurance standards) are considered to satisfy this clause.