



International
Standard

ISO 14019-1

Sustainability information —

Part 1:

**General principles and
requirements for validation and
verification**

Informations en matière de durabilité —

*Partie 1: Principes généraux et exigences pour leur validation et
leur vérification*

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

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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 document 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).

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. 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.

This document was prepared by Technical Committee ISO/TC 207, *Environmental management*, Subcommittee SC 2, *Environmental auditing and related practices*, in collaboration with the European Committee for Standardization (CEN) Technical Committee CEN/CLC/JTC 1, *Criteria for conformity assessment bodies*, in accordance with the Agreement on technical cooperation between ISO and CEN (Vienna Agreement), and in collaboration 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.

Introduction

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.

Standards are needed for both:

- identifying metrics and indicators, monitoring, compiling, reporting, declaring and disclosing information about sustainability matters (including environmental, social and governance (ESG) matters);
- harmonized 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.

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

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

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

NOTE The primary outcome of validation/verification activities in accordance with the ISO 14019 series is an assurance opinion. In addition, the ISO 14019 series 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 procedures (AUP) reports, findings reports and evidence reports. These non-assurance deliverables can be appropriate for situations where an assurance opinion is not required (e.g. in voluntary or internal reporting, reporting from organizations upstream or downstream in the value chain, for small and medium-sized enterprises (SMEs), in situations where capacity building is being undertaken, when the expense of an assurance opinion is prohibitive) (see Annex D for more information).

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/verification process undertaken by a competent validator/verifier.

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

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

Frameworks, principles and processes guiding validation/verification methodologies should be compatible with the globally accepted quality infrastructure (standardization, conformity assessment by validation/verification, peer assessment, accreditation). Furthermore, developing these methodologies as International Standards allows all interested parties, especially those with already implemented structures and existing instruments, to participate.

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, as part of securities exchange or regulatory annual reporting).

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), tools for reliable assessment and confirmation of declared information (claims, reports, etc.) currently exist.

Parties interested in qualitatively trustworthy and quantitatively comparable information will benefit from standardized validation/verification processes performed by legal entities that fulfil the requirements of ISO/IEC 17029.

While both validation and verification 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 are reasonable and plausible in a validation. Therefore, this series includes separate documents for the validation process (see ISO 14019-3¹⁾) and the verification process (see ISO 14019-2).

As for the type of information to be validated or verified, a distinction can be made according to the sustainability 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. Hence, this latter approach has been taken in this document.

The ISO 14019 series provides a consistent overview of the entire validation/verification of sustainability information, and gives general and specific requirements for validation/verification processes.

In summary, the ISO 14019 series comprises the following parts:

- ISO 14019-1 (this document) contains terminology, principles and general requirements applicable to both validation and verification;
- ISO 14019-2 contains specific principles and requirements for verification processes;
- ISO 14019-3¹⁾ contains specific principles and requirements for validation processes;
- ISO 14019-4 contains specific principles and requirements for validation/verification bodies and their personnel, the validators and verifiers, in addition to the generic requirements of ISO/IEC 17029.

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Sustainability information —

Part 1: General principles and requirements for validation and verification

1 Scope

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.

This document is applicable to quantitative and qualitative information.

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

This document is also applicable as the basis for validation/verification activities that support other conformity assessment schemes.

This document is applicable to validation/verification bodies operating in accordance with 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.

<https://standards.iteh.ai/catalog/standards/iso/1a8d4c4b-4631-49e0-950c-c8e9a36d4e26/iso-14019-1-2026>
ISO 14019-4:2026, *Sustainability information — Part 4: Principles and requirements for bodies validating and verifying sustainability information*

ISO/IEC 17029, *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^[65] terminology.