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ISO/FDIS 14019-2

Sustainability information —

Part 2: Principles and requirements for verification processes

Informations en matière de durabilité —

Partie 2: Principes et exigences pour les processus de vérification

ISO/TC 207/SC 2

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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

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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*.

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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

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);
- b) 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.

0.3 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.

0.4 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:

- a) the specified requirements and criteria have been fulfilled;
- b) the reasonableness of the assumptions, limitations and methods that support declared sustainability information about a future outcome has been validated;
- c) 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 ISO 14019-1:—, Annex D, 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/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, non-governmental organizations (NGOs), consumers) and other interested parties;
- e) accreditation bodies.