SLOVENSKI STANDARD
SIST EN ISO 14019-1:2026

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Informacije o trajnostnosti - 1. del: Splošna načela in zahteve za validacijo in preverjanje (ISO 14019-1:2026)

Sustainability information - Part 1: General principles and requirements for validation and verification (ISO 14019-1:2026)

Nachhaltigkeitsinformationen - Teil 1: Allgemeine Grundsätze und Anforderungen für Validierung und Verifizierung (ISO 14019-1:2026)

Informations en matière de durabilité - Partie 1: Principes généraux et exigences pour leur validation et leur vérification (ISO 14019-1:2026)

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Sustainability information - Part 1: General principles and requirements for validation and verification (ISO 14019-1:2026)

Informations en matière de durabilité - Partie 1: Principes généraux et exigences pour leur validation et leur vérification (ISO 14019-1:2026)

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CEN-CENELEC Management Centre:
Rue de la Science 23, B-1040 Brussels

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European foreword

This document (EN ISO 14019-1:2026) has been prepared by Technical Committee ISO/TC 207 "Environmental management" in collaboration with Technical Committee CEN-CENELEC/ JTC 1 “Criteria for conformity assessment bodies” the secretariat of which is held by BSI.

This European Standard shall be given the status of a national standard, either by publication of an identical text or by endorsement, at the latest by August 2026, and conflicting national standards shall be withdrawn at the latest by August 2026.

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The text of ISO 14019-1:2026 has been approved by CEN-CENELEC as EN ISO 14019-1:2026 without any modification.

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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).

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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 14019-3[1)]) 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 14019-3[1)] 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.

1) Under preparation. Stage at the time of publication: ISO/AWI 14019-3:2025.

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.

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.

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.

[SOURCE: ISO Guide 82:2019, 3.1, modified — "environmental, social and economic aspects" deleted in the definition. Note 1 to entry deleted. New Note 2 to entry added.]

3.1.2
sustainability matter
attribute that can influence *sustainability* (3.1.1), including an *organization's* (3.3.10) governance, objectives, goals, plans, processes and performance

Note 1 to entry: Attributes can relate to activities, *products* (3.2.4), services, *value chains* (3.2.5), natural and economic systems.

Note 2 to entry: Sustainability matters can relate to forecasting based on assumptions, limitations and methods aiming to predict the future that support *declared sustainability information* (3.1.4).

Note 3 to entry: Identification of sustainability matters can be undertaken from various viewpoints, including from the viewpoint of *intended users* (3.3.4), *interested parties* (3.3.5) and those that can be affected by the decisions of others in relation to sustainability. It can 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. nitrogen, carbon or water cycle).

Note 4 to entry: Sustainability matters can be a description of a classification of underlying sustainability attributes and can be an aggregation of those attributes.

Note 5 to entry: Sustainability matters can relate to an *organization's* (3.3.10) influence as well as influence on an organization.

Note 6 to entry: Sustainability matters include attributes related to *impacts* (3.1.7), dependencies and performance.

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

Note 8 to entry: "Sustainability matter" can be considered and also referred to as "underlying subject matter".

3.1.3
sustainability information
information about *sustainability matters* (3.1.2)

Note 1 to entry: Sustainability information can result from measuring or evaluating sustainability matters against *specified requirements* (3.2.3) and *criteria* (3.2.2).

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* (3.2.1) can use alternative terms to categorize sustainability information, such as "issues", "factors", etc.

Note 5 to entry: "Sustainability information" can also be referred to as "subject matter information".

3.1.4
declared sustainability information
sustainability information (3.1.3) that is declared by a *responsible party* (3.3.3)

Note 1 to entry: The responsible party determines the relevance of what it chooses to declare based on consideration of its *intended users* (3.3.4) 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 the ISO 14019 series 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 can cover a period of time (see Annex C for more information on declared sustainability information).

Note 4 to entry: Declared sustainability information can represent past results, current state or predicted future outcomes.

Note 5 to entry: Declared sustainability information that represents a current state is clearly identifiable and capable of consistent evaluation or measurement against *specified requirements* (3.2.3) and *criteria* (3.2.2).

Note 6 to entry: Declared sustainability information that represents predicted future outcomes is clearly identifiable and capable of consistent evaluation of the assumptions, limitations and methods against specified requirements and criteria.

Note 7 to entry: Declared sustainability information can be provided in the form of a report, a claim, statement, disclosure, declaration, project plan, consolidated data or performance indicator. It can be provided in any format (e.g. written, oral, recording, video, website or a combination thereof).

Note 8 to entry: Declared sustainability information can include information about more than one *sustainability matter* (3.1.2) (e.g. an environmental, social and governance (ESG) declaration or a natural capital report).

Note 9 to entry: Declared sustainability information can include both current state and predicted outcome of future activities.

3.1.5
disclosed sustainability information
sustainability information (3.1.3) that is made available to parties external to the *responsible party* (3.3.3)

Note 1 to entry: Examples of parties external to the responsible party to which sustainability information is disclosed can be an *intended user* (3.3.4), a current or potential investor or lender, a supplier, a customer, a regulator, the public or any other *organization* (3.3.10) or person.

Note 2 to entry: Disclosed sustainability information can be, in full or in part, *declared sustainability information* (3.1.4). See Clause C.7 for more information on disclosed sustainability information.

3.1.6
relevance determination process
process used by the *responsible party* (3.3.3) to determine what *sustainability information* (3.1.3) is to be included in the *declared sustainability information* (3.1.4) to meet the needs of identified *intended users* (3.3.4) to make decisions for their stated purpose

Note 1 to entry: The "relevance determination process" can also be referred to as the "process to identify reporting elements" or "materiality process" among other terms.

3.1.7
impact
positive or negative change in an outcome as a result of an *organization's* (3.3.10) decisions or execution, and the consequences of those decisions

Note 1 to entry: The change in an outcome can be positive or negative depending on its relation to a threshold.

Note 2 to entry: There can be interim points between actions and their resulting impacts where measurement can support management towards achieving organizational purpose.

Note 3 to entry: Impact can be determined based on current outcome or predicted future outcome.