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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

Reference number
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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.

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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.

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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.

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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.

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.

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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".

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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.

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[SOURCE: ISO 37005:2024, 3.9, modified — "outcome as a result of an organization's decisions or execution," replaced "organizational outcome because of a governing body's decision, execution" in the definition. Notes 1 and 4 to entry deleted. New Note 3 to entry added.]

3.2 Terms used in the validation and verification of declared sustainability information

3.2.1
validation/verification programme
set of rules and procedures that describes *declared sustainability information* (3.1.4), identifies the *specified requirements* (3.2.3) and *criteria* (3.2.2), and provides the methodology for performing *validation* (3.2.6)/*verification* (3.2.7)

Note 1 to entry: Programmes can 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* (3.2.34) (see 6.3 for more information on mixed engagements).

Note 4 to entry: A programme can be a set of activities specified by a *validation body* (3.3.6)/*verification body* (3.3.7) in agreement with their *client* (3.3.1) 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 — "validation/verification programme" replaced "conformity assessment scheme" as the term. Admitted term deleted. "declared sustainability information" replaced "objects of conformity assessment", "and criteria" added and "validation/verification" replaced "conformity assessment" in the definition. Notes to entry replaced.]

3.2.2
criteria
policy, procedure or requirement used as a reference against which *declared sustainability information* (3.1.4) is validated or verified

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

Note 2 to entry: The phrase "specified requirements and criteria" is used in place of the phrase "specified requirements" used in ISO/IEC 17029.

Note 3 to entry: An example of criteria can be the benchmark to measure or evaluate the *sustainability matter* (3.1.2).

[SOURCE: ISO 14064-3:2019, 3.6.10, modified — "declared sustainability information is validated or verified" replaced "GHG statement is compared". Notes to entry added.]

3.2.3
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: The phrase "specified requirements and criteria" is used in place of the phrase "specified requirements" used in ISO/IEC 17029.

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

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3.2.4
product
any goods or service

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

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

3.2.5
value chain
sequence of activities, or parties, that create or receive value through the provision of a *product* (3.2.4)

Note 1 to entry: In this document, "value chain" is regarded as a broader concept than "supply chain" (persons or *organizations* (3.3.10) 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* (3.3.5) and interested parties can be persons or organizations outside the value chain.

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

3.2.6
validation
process for evaluating the reasonableness of the assumptions, limitations and methods that support *declared sustainability information* (3.1.4) about the outcome of future activities

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

[SOURCE: ISO 14065:2020, 3.3.16, modified — Preferred term deleted. "declared sustainability information" replaced "an environmental information statement". Note 1 to entry replaced.]

3.2.7
verification
process for evaluating *declared sustainability information* (3.1.4) of a historical nature to determine if the declared sustainability information is materially correct and conforms to *specified requirements* (3.2.3) and *criteria* (3.2.2)

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

Note 2 to entry: Evaluation activities performed that do not provide *assurance* (3.2.23) are called *agreed-upon procedures* (3.2.25).

[SOURCE: ISO 14065:2020, 3.3.15, modified — Preferred term deleted. "declared sustainability information of a historical nature" replaced "an environmental information statement based on historical data and information" in the definition. Note 1 to entry replaced. Note 2 to entry added.]

3.2.8
level of assurance
degree of confidence in the *declared sustainability information* (3.1.4)

Note 1 to entry: The levels of assurance and the conditions to achieve them can be specified in the programme (e.g. reasonable, limited).

[SOURCE: ISO/IEC 17029:2019, 3.15, modified — "declared sustainability information" replaced "claim" in the definition. "specified" replaced "defined" and "absolute" deleted in Note 1 to entry.]

3.2.9
material
significant to *intended users* (3.3.4)

[SOURCE: ISO/IEC 17029:2019, 3.16, modified — Notes 1 and 2 to entry deleted.]

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3.2.10
materiality
concept that *misstatements* (3.2.11), individually or aggregated, can influence the reliability of the *declared sustainability information* (3.1.4) and hence decisions made by the *intended user* (3.3.4)

Note 1 to entry: Materiality can be qualitative or quantitative.

[SOURCE: ISO 14065:2020, 3.3.19, modified — "misstatements, individually or aggregated" replaced "individual misstatements or the aggregation of misstatements" and "can influence the reliability of the declared sustainability information and hence decisions made by the intended user" replaced "could influence the intended users' decisions" in the definition. Note 1 to entry added.]

3.2.11
misstatement
error, omission, misreporting or misrepresentation in *declared sustainability information* (3.1.4)

Note 1 to entry: Misstatement can be qualitative or quantitative.

Note 2 to entry: Misstatements are not limited to numerical errors but include errors in presentation, declared sustainability information, *sustainability matters* (3.1.2) or assumptions as well as the potential for statements to mislead the *intended user* (3.3.4).

Note 3 to entry: Misstatement can be unintentional or intentional, including fraud.

[SOURCE: ISO 14065:2020, 3.3.21, modified — "declared sustainability information" replaced "environmental information statement". Notes 2 and 3 to entry added.]

3.2.12
material misstatement
individual *misstatement* (3.2.11) or the aggregate of actual misstatements in *declared sustainability information* (3.1.4) that can affect the decisions of the *intended users* (3.3.4) for their stated purpose

[SOURCE: ISO 14065:2020, 3.2.22, modified — "declared sustainability information" replaced "environmental information statement" and "for their stated purpose" added.]

3.2.13
engagement risk
risk that an *assurance opinion* (3.2.24) results in an inappropriate conclusion when the *declared sustainability information* (3.1.4) is materially misstated

3.2.14
sampling risk
risk that a *validator's* (3.3.8)/*verifier's* (3.3.9) conclusion based on a sample can be different from the conclusion if the entire population were subjected to the same validation/verification procedure

3.2.15
information risk
likelihood of a *material misstatement* (3.2.12) materializing and its consequences

[SOURCE: ISO 28004-1:2007, 3.1, modified — "information" added before "risk" in the term. "material misstatement" replaced "security threat" in the definition.]

3.2.16
risk assessment
overall process for risk identification, risk analysis, risk evaluation and risk mitigation

[SOURCE: ISO 31073:2022, 3.3.8, modified — "and risk mitigation" added.]

3.2.17
scope limitation
specific situation in which part of a *validation* (3.2.6)/*verification* (3.2.7) cannot be performed as intended

Note 1 to entry: Conclusions, including the *assurance opinion* (3.2.24) provided, can be affected by these limitations.

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Note 2 to entry: Scope limitations can be due to various factors, such as limited access to information, time constraints, inadequate resources or restrictions imposed by the *client* (3.3.1) or *responsible party* (3.3.3).

Note 3 to entry: Scope limitations can prevent the *validator* (3.3.8)/*verifier* (3.3.9) from obtaining complete and unrestricted access to all relevant information or conducting a thorough examination of certain areas or activities.

3.2.18
inherent limitation
constraint or uncertainty present in any *validation* (3.2.6)/*verification* (3.2.7)

Note 1 to entry: Inherent limitations can arise due to factors beyond the control of the *validator* (3.3.8)/*verifier* (3.3.9) and are integral to the nature of the validation/verification activities. Examples include the reliability of information, the possibility of fraud or error, the effectiveness of internal controls or the future-oriented nature of validation activities.

Note 2 to entry: Even with a well-planned and executed validation/verification process, there is always a residual risk that some *material misstatements* (3.2.12) or issues can go undetected.

3.2.19
strategic analysis
documented process to comprehend the context for validation/verification activities

Note 1 to entry: The process includes researching, gathering and analysing information in relation to a *responsible party* (3.3.3), its business environment and its *declared sustainability information* (3.1.4).

3.2.20
scope of validation/verification
identification of:

— the *declared sustainability information* (3.1.4) to be the object of *validation* (3.2.6) or *verification* (3.2.7), including the boundaries of the declared sustainability information;

— the applicable *validation/verification programme* (3.2.1);

— the *specified requirements* (3.2.3) and *criteria* (3.2.2) to which the declared sustainability information is validated/verified

[SOURCE: ISO/IEC 17029:2019, 3.11, modified — “declared sustainability information” replaced “claim” twice and “specified requirements and criteria” replaced “standards and other normative documents, including their date of publication,”.]

3.2.21
evidence report
issue of results from evidence-gathering activities

Note 1 to entry: An evidence report includes the evidence gathered. It does not include the outcome of any review or any decision as to whether *specified requirements* (3.2.3) and *criteria* (3.2.2) have been fulfilled, and thus does not provide an *assurance opinion* (3.2.24).

3.2.22
findings report
issue of review results from a review of evidence gathering

Note 1 to entry: A findings report includes consideration of whether the evidence-gathering activities have been suitable, adequate and effective, and whether they have resulted in conclusive evidence with regard to the fulfilment of *specified requirements* (3.2.3) and *criteria* (3.2.2). It does not include any decision as to whether specified requirements and criteria have been fulfilled, and thus does not provide an *assurance opinion* (3.2.24).

3.2.23
assurance
confidence that can be placed on *declared sustainability information* (3.1.4) as a result of *validation* (3.2.6) or *verification* (3.2.7)

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3.2.24
assurance opinion
declaration by a *validation body* (3.3.6)/*verification body* (3.3.7) on *assurance* (3.2.23) in accordance with an engagement agreement

Note 1 to entry: Assurance opinions can be referred to using specific programme terminology.

Note 2 to entry: The assurance opinion reflects only the situation at the point in time it is issued.

Note 3 to entry: The assurance opinion for a *verification* (3.2.7) can be confirming or not confirming the information declared by the *responsible party* (3.3.3), with or without comments, according to the programme requirements.

Note 4 to entry: The assurance opinion for *validation* (3.2.6) can be confirming or not confirming the assumptions, limitations and methods used to develop the projected future information that is declared by the responsible party, with or without comments, according to the programme requirements.

Note 5 to entry: The assurance opinion is included in the *assurance statement* (3.2.25).

3.2.25
assurance statement
assurance information and the *assurance opinion* (3.2.24)

3.2.26
agreed-upon procedures
AUP
engagement agreement that results in a report on validation or verification activities and does not provide an *assurance opinion* (3.2.24)

[SOURCE: ISO 14064-3:2019, 3.6.4, modified — A revised definition replaced “engagement that reports on the results of verification activities and does not provide an opinion”.]

3.2.27
agreed-upon procedures report
AUP report
report of factual findings
documented output of *AUP* (3.2.26)

3.2.28
nonconformity
non-fulfilment of a requirement

Note 1 to entry: Some programmes can require that nonconformities raised against legal requirements related to the programme are raised as non-compliances.

Note 2 to entry: This document uses “specified requirements and criteria” for the word “requirement” referred to in this definition.

[SOURCE: ISO 14050:2020, 3.1.17, modified — Notes 1 and 2 to entry added.]

3.2.29
professional scepticism
attitude that includes a questioning mind and a critical assessment of evidence

[SOURCE: ISO 14066:2023, 3.1.1]

3.2.30
impartiality
objectivity with regard to the outcome of a validation/verification activity

Note 1 to entry: Objectivity can be understood as freedom from bias or freedom from conflicts of interest.

Note 2 to entry: Other terms that are useful in conveying the element of impartiality include “independence”, “freedom from conflicts of interest”, “freedom from bias”, “lack of prejudice”, “neutrality”, “fairness”, “open-mindedness”, “even-handedness”, “detachment” and “balance”.

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[SOURCE: ISO/IEC 17000:2020, 5.3, modified — "validation/verification" replaced "conformity assessment" in the definition. Note 2 to entry added.]

3.2.31
consultancy
provision of specific expertise on the matter that supports the preparation of the *declared sustainability information* (3.1.4)

Note 1 to entry: Arranging training and participating as a trainer is not considered consultancy, provided that, where the course relates to *validation* (3.2.6)/*verification* (3.2.7) or the declared sustainability information being validated or verified, it is confined to the provision of generic information, i.e. the trainer should not provide client-specific advice or solutions.

3.2.32
appeal
request by the *responsible party* (3.3.3) or *client* (3.3.1) to the *validation body* (3.3.6)/*verification body* (3.3.7) for reconsideration by that body of a decision it has made relating to the issuance of an *assurance opinion* (3.2.24)

[SOURCE: ISO/IEC 17000:2020, 8.6, modified — "responsible party or client to the validation/verification body" replaced "person or organization that provides, or that is, the object of conformity assessment to a conformity assessment body or an accreditation body" and "the issuance of an assurance opinion" replaced "that object".]

3.2.33
complaint
expression of dissatisfaction, other than appeal, by any person or *organization* (3.3.10) to a *validation body* (3.3.6)/*verification body* (3.3.7), relating to the activities of that validation/verification body, where a response is expected

[SOURCE: ISO/IEC 17000:2020, 8.7, modified — "validation/verification body" replaced "conformity assessment body or an accreditation body".]

3.2.34
engagement
arrangement between the *validation body* (3.3.6)/*verification body* (3.3.7) and its *client* (3.3.1) with the terms to perform services, usually specified in the form of a contract

Note 1 to entry: The word "engagement" is also sometimes used to refer to the activities performed under an engagement, such as a *validation* (3.2.6) or a *verification* (3.2.7), or an agreement to perform *agreed-upon procedures* (3.2.26).

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

3.3.1
client
person or *organization* (3.3.10) requesting *validation* (3.2.6)/*verification* (3.2.7)

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* (3.1.4).

Note 2 to entry: The client can be the *responsible party* (3.3.3) or the *intended user* (3.3.4) of the validated/verified declared sustainability information.

[SOURCE: ISO/IEC 17029:2019, 3.13, modified — Notes 1 and 2 to entry added.]

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3.3.2
programme owner
person or *organization* (3.3.10) responsible for developing and maintaining a specific *validation programme or verification programme* (3.2.1)

Note 1 to entry: The programme owner can be the *validation body* (3.3.6)/*verification body* (3.3.7) 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]

3.3.3
responsible party
person or *organization* (3.3.10) providing *declared sustainability information* (3.1.4)

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 can be provided by another party; however, responsibility for the accuracy and veracity of the information remains with the responsible party.

3.3.4
intended user
person or *organization* (3.3.10) that is intended by the *responsible party* (3.3.3) to use *declared sustainability information* (3.1.4) to make decisions for its stated purpose

Note 1 to entry: An intended user can act on behalf of one or more *interested parties* (3.3.5).

3.3.5
interested party
person or *organization* (3.3.10) that can affect, be affected by, or perceive itself to be affected by *sustainability matters* (3.1.2) or *sustainability information* (3.1.3)

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: The phrase “affected by” can also include being “impacted by”.

[SOURCE: ISO 14050:2020, 3.1.2, modified — Admitted term deleted. “sustainability matters or sustainability information” replaced “by a decision or activity” in the definition. Notes 1 and 2 to entry added.]

3.3.6
validation body
body that performs *validation* (3.2.6)

Note 1 to entry: A validation body can be an *organization* (3.3.10), or part of an organization.

[SOURCE: ISO/IEC 17029:2019, 3.4]

3.3.7
verification body
body that performs *verification* (3.2.7)

Note 1 to entry: A verification body can be an *organization* (3.3.10) or part of an organization.

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

3.3.8
validator
competent and impartial person with responsibility for performing and reporting on a *validation* (3.2.6)

[SOURCE: ISO 14050:2020, 3.4.25, modified — “impartial person” replaced “independent person or persons” and “performing and reporting on a validation” replaced “performing a validation and reporting on the results of the validation”.]

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3.3.9
verifier
competent and impartial person with responsibility for performing and reporting on a *verification* (3.2.7)

[SOURCE: ISO 14050:2020, 3.4.5, modified — "impartial person" replaced "independent person or persons" and "verification" replaced "verification process".]

3.3.10
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]

3.3.11
technical expert
person who provides specific knowledge on a specified *sustainability matter* (3.1.2)

Note 1 to entry: Specific knowledge or expertise is that which relates to the *organization* (3.3.10) 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* (3.3.9) or *validator* (3.3.8) in the *validation team* (3.3.14)/ *verification team* (3.3.15).

[SOURCE: ISO 14050:2020, 3.4.36, modified — "sustainability matter" replaced "subject" in the definition. Notes 1 and 2 to entry added.]

3.3.12
competence
ability to apply knowledge and skills to achieve intended results

[SOURCE: ISO 14050:2020, 3.1.10]

3.3.13
team leader
person who manages a *validation team* (3.3.14)*or verification team* (3.3.15)

[SOURCE: ISO 14066:2023, 3.4.9]

3.3.14
validation team
one or more *validators* (3.3.8) conducting validation activities, supported if needed by *technical experts* (3.3.11)

Note 1 to entry: One person of the validation team is appointed as the *team leader* (3.3.13).

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

[SOURCE: ISO 14050:2020, 3.4.23, modified — "validation activities" replaced "a validation" in the definition. Notes 1 and 2 to entry added.]

3.3.15
verification team
one or more *verifiers* (3.3.9) conducting verification activities, supported if needed by *technical experts* (3.3.11)

Note 1 to entry: One person of the verification team is appointed as the *team leader* (3.3.13).

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

[SOURCE: ISO 14050:2020, 3.4.3, modified — "verification activities" replaced "a verification" in the definition Notes 1 and 2 to entry added.]

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3.3.16
independent reviewer
competent person, who is not a member of the *validation team* (3.3.14)/*verification team* (3.3.15), who reviews the validation or verification activities and conclusions

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

4 Principles for the validation/verification process

4.1 General

The application of principles is fundamental to ensure that declared sustainability information is presented fairly and truthfully. Principles provide the basis for and guide the application of the requirements in the ISO 14019 series.

NOTE Principles for declared sustainability information are included in Annex C.

4.2 Evidence-based approach and sampling

4.2.1 The validation/verification process deploys methodology for reaching accurate, defensible, reliable and reproducible validation/verification conclusions that are based on sufficient and appropriate objective evidence.

4.2.2 The assurance opinion is based on evidence collected through an objective validation/verification process of the declared sustainability information.

4.2.3 Evidence can be based on sampling of information. Sampling is undertaken appropriately to ensure confidence in the assurance opinion and the level of assurance.

4.2.4 The validation/verification body exercises due professional care and judgement in validation/verification, especially in the case of qualitative information.

4.3 Consistency and documentation

4.3.1 The validator/verifier follows a consistent approach throughout the validation/verification process.

4.3.2 Where changes in the engagement agreement are necessary, any associated effects on the validation/verification activities and intended outcomes are determined and explained in the assurance opinion.

4.3.3 The validation/verification process is documented and forms the basis for the conclusion and decision regarding assurance provided for the declared sustainability information.

4.4 Impartiality

4.4.1 Decisions are based on objective evidence obtained through the validation/verification process and are not influenced by other interests or parties.

4.4.2 Threats to impartiality can include but are not limited to the following:

a) self-interest: threats that arise from a person or body acting in their own interest (e.g. commercial or financial self-interest);

b) self-review: threats that arise from a person or body reviewing the work done by themselves (e.g. consultancy);

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