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Sustainability information —

Part 4: Principles and requirements for bodies validating and verifying sustainability information

Informations en matière de durabilité —

Partie 4: Principes et exigences pour les organismes validant et vérifiant les informations en matière de durabilité

Reference number
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Contents

Page

Foreword ..... **v**

Introduction ..... **vi**

1 Scope **1**

2 Normative references **1**

3 Terms and definitions **1**

4 Principles for the validation/verification process and for validation/verification bodies and teams **2**
4.1 General 2
4.2 Professional scepticism 2
4.3 Conservativeness 3

5 General requirements **3**
5.1 Legal entity 3
5.2 Responsibilities for validation/verification statements 3
5.3 Management of impartiality 3
5.4 Liability 3

6 Structural requirements **3**
6.1 Organizational structure and top management 3
6.2 Operational control 4

7 Resource requirements **4**
7.1 General 4
7.2 Personnel 4
7.3 Management process for the competence of personnel 4
7.4 Outsourcing 5

8 Validation/verification programme **5**

9 Process requirements **5**
9.1 General 5
9.2 Pre-engagement 5
9.3 Engagement 5
9.4 Planning 6
9.5 Validation/verification execution 6
9.6 Review 6
9.7 Decision and issue of the assurance statement 7
9.7.1 Decision 7
9.7.2 Issue of the assurance statement 8
9.7.3 Issue of non-assurance deliverables 9
9.8 Facts discovered after the issue of the validation/verification statement 9
9.9 Handling of appeals 9
9.10 Handling of complaints 9
9.11 Records 9

10 Information requirements **9**
10.1 Publicly available information 9
10.2 Other information to be available 9
10.3 Reference to validation/verification and use of marks 10
10.4 Confidentiality 10

11 Management system requirements **10**
11.1 General 10
11.2 Management review 10
11.3 Internal audits 10
11.4 Corrective action 10
11.5 Actions to address risks and opportunities 11

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11.6 Documented information 11
Annex A (normative) **Competence requirements** **12**
Bibliography **18**

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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.

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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 ISO 14019-1:2026, 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 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 (this document) 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.

Users of declared sustainability information want to know whether it is accurate and reliable. They seek assurance through verification that statements of historical information are truthful and correct, and through validation that projected and forecasted information is based on reasonable assumptions and methods.

This document identifies the principles and specifies the following requirements for validation/verification bodies:

— general requirements (see Clause 5, including legal, impartiality, liability and contractual matters);

— structural requirements (see Clause 6, including organizational structure and operational control);

— resource requirements (see Clause 7, including personnel and competency management);

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

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— programme requirements (see Clause 8);

— process requirements (see Clause 9, including process steps such as pre-engagement, engagement, execution, review, and issuance of assurance opinions and records management);

— information requirements (see Clause 10, including communication and confidentiality);

— management system requirements (see Clause 11, including the internal management system of the body, internal audits, management review and corrective actions).

This document is an application of ISO/IEC 17029. It references the requirements of ISO/IEC 17029 and also includes specific requirements related to bodies that validate or verify declared sustainability information that apply in addition to the requirements of ISO/IEC 17029.

According to ISO/IEC 17029, bodies shall apply one or more validation/verification programmes consisting of the rules and procedures for carrying out a specific validation/verification. The specific requirements and criteria of such programmes shall be consistent with the generic requirements of ISO/IEC 17029 and shall not exclude any of those. This document specifies the application to sustainability information. Where a programme further specifies or complements the requirements of this document, these specifications apply additionally.

Bodies operating in accordance with this document can perform validation/verification as first-party, second-party or third-party activities. Bodies can provide validation only, verification only, or provide both validation and verification, and can perform AUP.

This document provides programme owners, regulators and accreditation bodies with a basis for assessing and recognizing the competence, ethics and impartiality of validation/verification bodies. It can also be used in other ways, such as in peer assessment within groups of validation/verification bodies or between such groups.

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Sustainability information —

Part 4:
Principles and requirements for bodies validating and verifying sustainability information

1 Scope

This document specifies principles and requirements for the competence, consistent operation and impartiality of bodies performing validation/verification of declared sustainability information.

This document is an application of ISO/IEC 17029, which contains general principles and requirements for the competence, consistent operation and impartiality of bodies performing validation/verification as conformity assessment activities.

This document includes specific requirements related to bodies performing validation/verification of declared sustainability information in addition to the requirements of ISO/IEC 17029.

Any programme requirements related to bodies are additional to the requirements of this document.

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 14019-1:2026, *Sustainability information — Part 1: General principles and requirements for validation and verification*

ISO/IEC 17029:2019, *Conformity assessment — General principles and requirements for validation and verification bodies*

3 Terms and definitions

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

3.1
appeal
request by the responsible party or client to the validation/verification body for reconsideration by that body of a decision it has made relating to the issuance of an assurance opinion

[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”.]

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3.2
complaint
expression of dissatisfaction, other than *appeal* (3.1), by any person or organization to a validation/verification body, relating to the activities of that 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".]

3.3
safe harbour
legal provision to avoid legal or regulatory liability in certain situations, provided that certain conditions are met

4 Principles for the validation/verification process and for validation/verification bodies and teams

4.1 General

4.1.1 The principles in ISO 14019-1:2026, Clause 4, apply.

NOTE 1 ISO 14019-1:2026, 4.2, includes the following principles related to validation and verification activities:

a) evidence-based approach and sampling;

b) consistency and documentation;

c) impartiality;

d) competence and capacity;

e) confidentiality;

f) integrity;

g) fair presentation;

h) due professional care;

i) professional judgement.

NOTE 2 Programmes, applicable code of ethics or other normative documents can include specific requirements to address situations impacting independence and threats to impartiality. In such cases, these specific provisions are mandatory for the validation/verification body in addition to the general principles of independence and impartiality.

4.1.2 The principles in ISO/IEC 17029:2019, 4.3.4, 4.3.5, 4.3.6 and 4.3.7, apply.

NOTE ISO/IEC 17029:2019, 4.3.4, 4.3.5, 4.3.6 and 4.3.7, include the following principles:

a) openness;

b) responsibility;

c) responsiveness to complaints;

d) risk-based approach.

4.2 Professional scepticism

Based on situations that can cause material misstatements in declared sustainability information, the validation/verification body applies a questioning attitude to the information provided and the evidence gathered.

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