# ISO 14019-1:2026-02 (E)

## Sustainability information - Part 1: General principles and requirements for validation and verification

## Contents

Page


**Foreword** ... **iv**

**Introduction** ... **v**

**1 Scope** ... **1**

**2 Normative references** ... **1**

**3 Terms and definitions** ... **1**
3.1 Terms related to sustainability information ... 2
3.2 Terms used in the validation and verification of declared sustainability information ... 4
3.3 Terms related to entities involved in declared sustainability information validation and verification ... 9

**4 Principles for the validation/verification process** ... **12**
4.1 General ... 12
4.2 Evidence-based approach and sampling ... 12
4.3 Consistency and documentation ... 12
4.4 Impartiality ... 12
4.5 Competence and capacity ... 13
4.6 Confidentiality ... 13
4.7 Integrity ... 13
4.8 Fair presentation ... 13
4.9 Due professional care ... 13
4.10 Professional judgement ... 13

**5 Declared sustainability information** ... **14**
5.1 General ... 14
5.2 Quantitative and qualitative information ... 15
5.3 Difference between data and information ... 16

**6 Assurance opinions and other deliverables** ... **16**
6.1 General ... 16
6.2 Assurance opinion ... 16
6.3 Mixed engagements ... 17
6.4 Development of the deliverable and its format ... 17

**7 Validation/verification programme** ... **18**
7.1 General ... 18
7.2 Description of the declared sustainability information ... 18
7.3 Specified requirements and criteria applying to the declared sustainability information ... 19
7.4 Requirements and criteria for executing the validation/verification ... 19
7.5 Rules and procedures and competence for validation/verification activities ... 20
7.6 Categories of validation/verification deliverables ... 20

**8 Validation and verification processes** ... **20**

**Annex A** (informative) **Terminology comparison between conformity assessment (ISO/IEC) and assurance (ISSA 5000)** ... **22**

**Annex B** (informative) **Intended users and interested parties** ... **23**

**Annex C** (informative) **Declared sustainability information** ... **26**

**Annex D** (informative) **Deliverables from validation and verification activities** ... **31**

**Annex E** (informative) **Assurance statements and assurance opinions** ... **33**

**Annex F** (informative) **Reference to validation/verification and validation/verification marks** ..... **42**
**Annex G** (informative) **Examples of reports of factual findings (AUP reports)** ..... **44**
**Annex H** (informative) **Evaluation of information from artificial intelligence systems** ..... **48**
**Bibliography** ..... **49**