ISO 14019-2:2026-02 (E)

Sustainability information - Part 2: Principles and requirements for verification processes

Contents

Page

Foreword ..... **v**

Introduction ..... **vi**

1 Scope **1**

2 Normative references **1**

3 Terms and definitions **1**

4 Pre-engagement **1**
4.1 General 1
4.2 Required information 2
4.3 Suitability of specified requirements and criteria 2
4.4 Relevance determination process and rational purpose 3
4.5 Lack of mutual understanding 4
4.6 Verification objectives 4
4.7 Category of deliverable 4
4.8 Specification of scope, requirements and criteria 5
4.9 Materiality 5
4.10 Level of assurance 5
4.11 Inherent limitations and scope limitations 6
4.11.1 General 6
4.11.2 Evaluating consequences of inherent limitation 6

5 Engagement **6**
5.1 Engagement agreement 6
5.2 Conditions not met after acceptance of the engagement 7

6 Planning **7**
6.1 Verification team selection 7
6.2 Strategic analysis 7
6.2.1 General 7
6.2.2 Context for the strategic analysis 7
6.2.3 Strategic analysis approach 8
6.2.4 Output from and review of strategic analysis 9
6.3 Risk assessment 9
6.3.1 General 9
6.3.2 Context for risk assessment 10
6.3.3 Process for risk assessment 10
6.3.4 Output from and review of the risk assessment 11
6.4 Assessment of materiality 11
6.4.1 Process for assessing materiality 11
6.4.2 Output of assessing materiality 12
6.5 Evidence-gathering activities 13
6.5.1 General 13
6.5.2 Process for evidence gathering 13
6.5.3 Designing evidence-gathering activities 13
6.5.4 Use of the responsible party's internal controls 14
6.5.5 Evidence gathering for quantitative information 14
6.5.6 Evidence gathering for qualitative information 15
6.5.7 Evidence-gathering techniques 15
6.5.8 Evidence-gathering plan 16
6.5.9 Verification plan 16

6.5.10 Approval of evidence-gathering plan and verification plan ... 17
6.6 Scope limitations ... 17
7 Execution ... 18
7.1 General ... 18
7.2 Communication ... 18
7.3 Insufficient information ... 18
7.4 Intentional misstatement or noncompliance ... 19
7.5 Completion of verification activities ... 19
8 Review ... 19
9 Decision ... 19
10 Assurance statement and opinion ... 20
10.1 Content of the assurance statement ... 20
10.1.1 General ... 20
10.1.2 Content of assurance information ... 20
10.1.3 Subject covered in the assurance opinion ... 21
10.2 Assurance opinions ... 21
10.3 Unmodified opinion ... 22
10.4 Level of assurance — Language in an unmodified opinion ... 22
10.5 Qualified opinion ... 22
10.6 Adverse opinion ... 23
10.7 Disclaimed opinion ... 23
10.8 Amplifications in assurance opinion ... 23
10.9 Assurance opinion when changes have been made to the declared sustainability information to state that there are material misstatements ... 24
11 Facts discovered after issue of the assurance opinion ... 24
12 Records ... 24
Annex A (informative) **Sampling ... 26**
Annex B (informative) **Level of assurance ... 28**
Annex C (informative) **Inherent risk ... 29**
Annex D (informative) **Uncertainty ... 30**
Annex E (informative) **Verification approach for qualitative information ... 31**
Bibliography ... 33