

This is a preview of "DS/EN ISO 14065:2021". [Click here to purchase the full version from the ANSI store.](#)

## Generelle principper og krav til organer, der validerer og verificerer miljøinformation

General principles and requirements for bodies validating and verifying environmental information (ISO 14065:2020)

**DANSK STANDARD**  
Danish Standards Association

Göteborg Plads 1  
DK-2150 Nordhavn

Tel: +45 39 96 61 01  
dansk.standard@ds.dk  
www.ds.dk

This is a preview of "DS/EN ISO 14065:2021". Click here to purchase the full version from the ANSI store.

DS projekt: M338126  
ICS: 13.020.40

Første del af denne publikations betegnelse er:

DS/EN ISO, hvilket betyder, at det er en international standard, der har status både som europæisk og dansk standard.

Denne publikations overensstemmelse er:

IDT med: ISO 14065:2020

IDT med: EN ISO 14065:2021

DS-publikationen er på engelsk.

Denne publikation erstatter: [DS/EN ISO 14065:2013](#)

---

### **DS-publikationstyper**

Dansk Standard udgiver forskellige publikationstyper.

Typen på denne publikation fremgår af forsiden.

Der kan være tale om:

#### **Dansk standard**

- standard, der er udarbejdet på nationalt niveau, eller som er baseret på et andet lands nationale standard, eller
- standard, der er udarbejdet på internationalt og/eller europæisk niveau, og som har fået status som dansk standard

#### **DS-information**

- publikation, der er udarbejdet på nationalt niveau, og som ikke har opnået status som standard, eller
- publikation, der er udarbejdet på internationalt og/eller europæisk niveau, og som ikke har fået status som standard, fx en teknisk rapport, eller
- europæisk præstandard

#### **DS-håndbog**

- samling af standarder, eventuelt suppleret med informativt materiale

#### **DS-hæfte**

- publikation med informativt materiale

Til disse publikationstyper kan endvidere udgives

- tillæg og rettelsesblade

### **DS-publikationsform**

Publikationstyperne udgives i forskellig form som henholdsvis

- fuldttekstpublikation (publikationen er trykt i sin helhed)
- godkendelsesblad (publikationen leveres i kopi med et trykt DS-omslag)
- elektronisk (publikationen leveres på et elektronisk medie)

### **DS-betegnelse**

Alle DS-publikationers betegnelse begynder med DS efterfulgt af et eller flere præfikser og et nr., fx **DS 383**, **DS/EN 5414** osv. Hvis der efter nr. er angivet et **A** eller **Cor**, betyder det, enten at det er et **tillæg** eller et **rettelsesblad** til hovedstandard, eller at det er indført i hovedstandard.

DS-betegnelse angives på forsiden.

### **Overensstemmelse med anden publikation:**

Overensstemmelse kan enten være IDT, EQV, NEQ eller MOD

- **IDT:** Når publikationen er identisk med en given publikation.
- **EQV:** Når publikationen teknisk er i overensstemmelse med en given publikation, men præsentationen er ændret.
- **NEQ:** Når publikationen teknisk eller præsentationsmæssigt ikke er i overensstemmelse med en given standard, men udarbejdet på baggrund af denne.
- **MOD:** Når publikationen er modificeret i forhold til en given publikation.

This is a preview of "DS/EN ISO 14065:2021". [Click here to purchase the full version from the ANSI store.](#)

EUROPÄISCHE NORM

October 2021

ICS 13.020.40

Supersedes EN ISO 14065:2013

English Version

## General principles and requirements for bodies validating and verifying environmental information (ISO 14065:2020)

Principes généraux et exigences pour les organismes  
de validation et de vérification de l'information  
environnementale (ISO 14065:2020)

Anforderungen an Validierungs- und  
Verifizierungsstellen für Treibhausgase zur  
Anwendung bei der Akkreditierung oder anderen  
Formen der Anerkennung (ISO 14065:2020)

This European Standard was approved by CEN on 24 October 2021.

CEN members are bound to comply with the CEN/CENELEC Internal Regulations which stipulate the conditions for giving this European Standard the status of a national standard without any alteration. Up-to-date lists and bibliographical references concerning such national standards may be obtained on application to the CEN-CENELEC Management Centre or to any CEN member.

This European Standard exists in three official versions (English, French, German). A version in any other language made by translation under the responsibility of a CEN member into its own language and notified to the CEN-CENELEC Management Centre has the same status as the official versions.

CEN members are the national standards bodies of Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Republic of North Macedonia, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey and United Kingdom.



EUROPEAN COMMITTEE FOR STANDARDIZATION  
COMITÉ EUROPÉEN DE NORMALISATION  
EUROPÄISCHES KOMITEE FÜR NORMUNG

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

This is a preview of "DS/EN ISO 14065:2021". [Click here to purchase the full version from the ANSI store.](#)

<b>Contents</b>	<b>Page</b>
<b>European foreword.....</b>	<b>3</b>

This is a preview of "DS/EN ISO 14065:2021". [Click here to purchase the full version from the ANSI store.](#)

## **European foreword**

This document (EN ISO 14065:2021) has been prepared by Technical Committee ISO/TC 207 "Environmental management" in collaboration with CCMC.

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 April 2022, and conflicting national standards shall be withdrawn at the latest by April 2022.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. CEN shall not be held responsible for identifying any or all such patent rights.

This document supersedes EN ISO 14065:2013.

This document has been prepared under a Standardization Request given to CEN by the European Commission and the European Free Trade Association.

Any feedback and questions on this document should be directed to the users' national standards body/national committee. A complete listing of these bodies can be found on the CEN website.

According to the CEN-CENELEC Internal Regulations, the national standards organizations of the following countries are bound to implement this European Standard: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Republic of North Macedonia, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey and the United Kingdom.

## **Endorsement notice**

The text of ISO 14065:2020 has been approved by CEN as EN ISO 14065:2021 without any modification.

This is a preview of "DS/EN ISO 14065:2021". [Click here to purchase the full version from the ANSI store.](#)

This is a preview of "DS/EN ISO 14065:2021". [Click here to purchase the full version from the ANSI store.](#)

Third edition  
2020-12

---

---

## **General principles and requirements for bodies validating and verifying environmental information**

*Principes généraux et exigences pour les organismes de validation et  
de vérification de l'information environnementale*



Reference number  
ISO 14065:2020(E)

© ISO 2020

This is a preview of "DS/EN ISO 14065:2021". [Click here to purchase the full version from the ANSI store.](#)



**COPYRIGHT PROTECTED DOCUMENT**

© ISO 2020

All rights reserved. Unless otherwise specified, or required in the context of its implementation, no part of this publication may be reproduced or utilized otherwise in any form or by any means, electronic or mechanical, including photocopying, or posting on the internet or an intranet, without prior written permission. Permission can be requested from either ISO at the address below or ISO's member body in the country of the requester.

ISO copyright office  
CP 401 • Ch. de Blandonnet 8  
CH-1214 Vernier, Geneva  
Phone: +41 22 749 01 11  
Email: [copyright@iso.org](mailto:copyright@iso.org)  
Website: [www.iso.org](http://www.iso.org)

Published in Switzerland

This is a preview of "DS/EN ISO 14065:2021". [Click here to purchase the full version from the ANSI store.](#)

## Contents

	Page
<b>Foreword</b> .....	<b>v</b>
<b>Introduction</b> .....	<b>vi</b>
<b>1 Scope</b> .....	<b>1</b>
<b>2 Normative references</b> .....	<b>1</b>
<b>3 Terms and definitions</b> .....	<b>1</b>
3.1 Terms related to environmental information.....	2
3.2 Terms related to personnel and organization.....	3
3.3 Terms related to validation and verification.....	4
<b>4 Principles</b> .....	<b>9</b>
4.1 General.....	9
4.2 Principles for the validation/verification process.....	9
4.3 Principles for validation/verification bodies.....	9
4.4 Conservativeness.....	9
4.5 Professional scepticism.....	9
<b>5 General requirements</b> .....	<b>9</b>
5.1 Legal entity.....	9
5.2 Responsibility for validation/verification statements.....	9
5.3 Management of impartiality.....	9
5.4 Liability.....	10
<b>6 Structural requirements</b> .....	<b>10</b>
6.1 Organizational structure and top management.....	10
6.2 Operational control.....	10
<b>7 Resource requirements</b> .....	<b>10</b>
7.1 General.....	10
7.2 Personnel.....	10
7.3 Management process for the competence of personnel.....	10
7.4 Outsourcing.....	11
<b>8 Validation/verification programme</b> .....	<b>11</b>
<b>9 Process requirements</b> .....	<b>12</b>
9.1 General.....	12
9.2 Pre-engagement.....	12
9.3 Engagement.....	12
9.4 Planning.....	12
9.5 Validation/verification execution.....	13
9.6 Review.....	14
9.7 Decision and issue of the validation/verification statement.....	14
9.7.1 Decision.....	14
9.7.2 Issue of the validation/verification statement.....	15
9.8 Facts discovered after the issue of the validation/verification statement.....	16
9.9 Handling of appeals.....	16
9.10 Handling of complaints.....	16
9.11 Records.....	16
<b>10 Information requirements</b> .....	<b>16</b>
10.1 Publicly available information.....	16
10.2 Other information to be available.....	16
10.3 Reference to validation/verification and use of marks.....	17
10.4 Confidentiality.....	17
<b>11 Management system requirements</b> .....	<b>17</b>
11.1 General.....	17
11.2 Management review.....	17

This is a preview of "DS/EN ISO 14065:2021". [Click here to purchase the full version from the ANSI store.](#)

11.3	Internal audits .....	17
11.4	Corrective action .....	17
11.5	Actions to address risks and opportunities .....	17
11.6	Documented information.....	17
<b>Annex A (informative) Types of opinions .....</b>		<b>18</b>
<b>Annex B (informative) Reference to validated/verified statements and use of marks .....</b>		<b>19</b>
<b>Annex C (informative) Examples of reports of factual findings.....</b>		<b>21</b>
<b>Annex D (normative) Additional requirements applicable to green bond validation, verification and AUP .....</b>		<b>26</b>
<b>Annex E (normative) Additional requirements applicable to greenhouse gas validation, verification and AUP .....</b>		<b>27</b>
<b>Annex F (normative) Additional requirements applicable to validation, verification and AUP associated with reporting investments and financing activities related to climate change .....</b>		<b>30</b>
<b>Bibliography .....</b>		<b>31</b>

This is a preview of "DS/EN ISO 14065:2021". [Click here to purchase the full version from the ANSI store.](#)

## 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 documents 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](http://www.iso.org/directives)).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see [www.iso.org/patents](http://www.iso.org/patents)).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

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](http://www.iso.org/iso/foreword.html).

This document was prepared by Technical Committee ISO/TC 207, *Environmental management*, Subcommittee SC 7, *Greenhouse gas management and related activities*, in collaboration with the European Committee for Standardization (CEN) Technical Committee CEN/SS S26, *Environmental management*, in accordance with the Agreement on technical cooperation between ISO and CEN (Vienna Agreement).

This third edition cancels and replaces the second edition (ISO 14065:2013), which has been technically revised. The main changes compared with the previous edition are as follows:

- the Scope has been expanded to include bodies performing validation, verification and agreed upon procedures in all areas of environmental information (not only greenhouse gas);
- it has been aligned with the requirements of ISO/IEC 17029;
- [Annex D](#) has been added for additional requirements applicable to green bonds;
- [Annex E](#) has been added for additional requirements applicable to greenhouse gases;
- [Annex F](#) has been added for additional requirements applicable to non-financial disclosure.

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](http://www.iso.org/members.html).

This is a preview of "DS/EN ISO 14065:2021". [Click here to purchase the full version from the ANSI store.](#)

## Introduction

Environmental information is increasingly being used for decision-making by individuals and organizations. Environmental information can be seen in various forms, including but not limited to:

- greenhouse gas statements;
- environmental footprints (e.g. carbon and water);
- environmental performance;
- environmental labelling claims, including environmental product declarations;
- environmental information as part of sustainability reporting;
- calculations associated with the valuation of environmental resources;
- environmental information related to “green bonds”, “climate finance” and other financial instruments.

Users of environmental information want to know whether it is accurate and reliable. They seek assurance on statements of historical information, and validation that forecasted information is based on reasonable assumptions and methods. This document identifies principles and defines requirements for validation and verification bodies that meet these needs.

Requirements for validation/verification bodies in this document include:

- 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);
- programme requirements (see [Clause 8](#));
- process requirements (see [Clause 9](#), including process steps such as pre-engagement, engagement, execution, review, and issuance of opinions and records management);
- information requirements (see [Clause 10](#), including communication and confidentiality);
- management systems requirements (see [Clause 11](#), including the internal management system of the body, internal audits, management review and corrective actions).

This document is a sector application of ISO/IEC 17029:2019. It references the requirements of ISO/IEC 17029 and also includes specific requirements related to bodies that validate or verify environmental information.

Bodies operating in accordance with this document can be first-party, second-party or third-party bodies. Bodies can provide validation only, verification only, or provide both validation and verification, and perform agreed-upon procedures (AUP).

This document provides programme owners, regulators and accreditation bodies with a basis for assessing and recognizing the competence of validation and 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.

This is a preview of "DS/EN ISO 14065:2021". [Click here to purchase the full version from the ANSI store.](#)

# General principles and requirements for bodies validating and verifying environmental information

## 1 Scope

This document specifies principles and requirements for bodies performing validation and verification of environmental information statements.

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

This document is a sector application of ISO/IEC 17029:2019, 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 sector-specific requirements in addition to the requirements of ISO/IEC 17029:2019.

## 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 14030-4,<sup>1)</sup> *Environmental performance evaluation — Green debt instruments — Part 4: Verification programme requirements*

ISO 14064-3, *Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements*

ISO 14066, *Greenhouse gases — Competence requirements for greenhouse gas validation teams and verification teams*

ISO 14097,<sup>2)</sup> *Framework including principles and requirements for assessing and reporting investments and financing activities related to climate change*

ISO/IEC 17000, *Conformity assessment — Vocabulary and general principles*

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

---

1) Under preparation. Stage at the time of publication: ISO/DIS 14030-4:2020.

2) Under preparation. Stage at the time of publication: ISO/DIS 14097:2020.