***भारतीय मानक***

***Indian Standard***

**IS/ISO 14016 : 2020**

**Doc. No. CHD 34/23021 F**

**पर्यावरणीय प्रबंधन — पर्यावरण रिपोर्ट का आश्वासन पर दिशानिर्देश**

**Environmental management — Guidelines on the assurance of environmental reports**

ICS 13.020.10

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भारतीय मानक ब्यूरो

BUREAU OF INDIAN STANDARDS

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Environmental Management Sectional Committee, CHD 34

NATIONAL FOREWORD

The Indian Standard which is identical with ISO 14016 : 2020 ‘Environmental management — Guidelines on the assurance of environmental reports’ issued by the International Organization for Standardization was adopted by the Bureau of Indian Standards on the recommendation of the Environmental Management Sectional Committee and approval of the Chemical Division Council.

This standard provides principles and guidelines for assuring the environmental information an organization includes in environmental reports. It also provides guidance on:

— the output of the assurance engagement, i.e. the assurance statement and/or the assurance report;

— how the assurance engagement should address materiality, in terms of both:

— determining if material issues have been included in the environmental report;

— identifying any material misstatements and/or omissions.

This standard is applicable for assuring other types of reports in principle provided that special consideration is paid to identify the competence needed by the assurance provider.

The text of ISO Standard has been approved as suitable for publication as an Indian Standard without deviations. Certain conventions are, however, not identical to those used in Indian Standards. Attention is particularly drawn to the following:

1. Wherever the words ‘International Standard’ appears referring to this standard, they should be read as ‘Indian Standard’.
2. Comma (,) has been used as a decimal marker, while in Indian Standards, the current practice is to use a point (.) as the decimal marker.