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**NATIONAL STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

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

环境管理 环境报告鉴证指南

(English Translation)

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Foreword

This document complies with the provisions of GB/T 1.1-2020 "Standardization Work Guidelines Part 1: Structure and Drafting Rules of Standardization Documents".

Drafting.

This document adopts ISO 14016:2020, "Environmental Management - Guidelines for the Assurance of Environmental Reporting".

Please note that some content in this document may involve patents. The issuing organization of this document assumes no responsibility for identifying patents.

This document was proposed and is under the jurisdiction of the National Technical Committee on Standardization of Environmental Management (SAC/TC207).

Introduction

This document aims to address the need for credible verification of environmental reports.

An environmental report includes environmental information that an organization voluntarily discloses and/or as required by laws and regulations. It can serve as an independent environmental report, or as...

This information is non-financial information included in an organization's annual report or as part of a sustainability report. This information is intended to meet the needs of the organization's stakeholders (who may...).

This can include the needs and expectations of investors, regulators, stock exchanges, and customers.

External verification from impartial verification providers can improve the credibility and reliability of reported environmental information (GB/T 2400.1-the reliability of the information is given in section 7.4.1 of 2016, and it may improve stakeholders' perception of the reporting organization).

Environmental reports can take the following forms.

- Independent environmental report;
- Including the environmental section of sustainability reports that contains non-environmental information;
- Environmental section of the annual consolidated report;
- Environmental reports provided to the public on the organization's website;
- Environmental information disclosed using specific frameworks, such as. CDP (formerly known as the Carbon Disclosure Project), Global Reporting Initiative.

(GRI);

---Real-time reporting of environmental performance.

This type of verification is considered to increase the trust and credibility of environmental reports, as well as the expected level of user reliance on them.

Weaving can obtain several benefits from authentication, including the following.

a) Leadership is using environmental information more in decision-making. This is driven by increased interest in non-financial sustainability information, including information related to the environment.

The relevant information and its importance in driving improvements in organizational strategy, performance, and reputation are being addressed by top management in their pursuit of sustainability.

Information disclosures and data deemed accurate, credible, and reliable are more likely to be used for internal decision-making.

b) Reduce data quality risks and enhance trust. Data quality remains a significant issue for reporting organizations and users.

In this context, it's not uncommon for large companies to reissue sustainability disclosure statements. A.2011 study found that the world's largest...

Of the 250 companies surveyed, one-third published restatements of non-financial information. This highlights the role of assurance in mitigating data quality risks.

Information disclosures that are widely accepted are more likely to be trusted, thus increasing the value of the report.

c) Increase the engagement of potential users. Assurance services include reviewing the reporting organization's processes with relevant parties. Some organizations use a cyclical approach...

Based on environmental reporting processes and/or sustainability reports, ongoing dialogue with relevant stakeholders is essential. Both contribute to promoting [cooperation/development].

Mutual information exchange and understanding.

d) Strengthen internal environmental reporting to improve performance. A sound internal environmental reporting system and controls are essential for managing sustainable development.

External assurance plays a crucial role in performance and impact. It helps confirm the soundness of internal systems and controls and provides recommendations.

Any necessary improvements.

e) Improve image and reputation. A certified environmental report can give stakeholders greater confidence in the disclosure. Among other things, it reflects the serious attitude the reporting organization takes towards the report. Investors, rating agencies, and other analysts make investment and rating decisions based on this information.

More and more people are seeking verification regularly.

This document provides principles and guidelines for verifying environmental information in an organization's environmental reports, and it also provides guidance on the following aspects.

---The output of an assurance engagement is an assurance statement and/or an assurance report;

---How should the substantive aspects of the following assurance engagements be handled.

- Determine whether the environmental report includes substantive issues;
- Identify material misstatements and/or omissions.

Assurance is based on the review and/or verification of environmental information and the processes used to provide that information, depending on the scope of the assurance engagement and the environment.

The intended use of the report depends on that.

In this document, the term "verification" is used to refer to the process of determining whether historical data or other information in an environmental report is substantially accurate.

If the information in the forecast, especially the information about future environmental performance or outcomes, is to be reviewed, then it is deemed appropriate.

Verification is the result of a process that determines whether reported environmental information meets its intended specific needs. For example, although regarding a particular...

While emissions data may be accurate and reliable, verification may reveal that the information is inappropriate or irrelevant to the intended user.

The reporting organization defines its substantive methodology to ensure that the environmental report is appropriate for its intended use. This may be part of the assurance engagement.

The assessment provider is required to review the rationale used to determine what constitutes a substantive method, depending on the scope of the assessment engagement.

Therefore, attestation can extend to information in environmental reports, processes used