

BUREAU OF INDIAN STANDARDS

DRAFT FOR COMMENTS ONLY

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Draft Indian Standard

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

भारतीय मानक मसौदा

पर्यावरण प्रबंधन — पर दिशानिर्देश पर्यावरण रिपोर्ट का आश्वासन

ICS 13.020.10

Environmental Management Sectional Committee, CHD 34

Last date for Comments: 25-11-2023

NATIONAL FOREWORD

(Formal clause shall be added later)

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 document is applicable to assuring other types of reports in principle provided that special consideration is paid to identifying 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:

- a) Wherever the words ‘International Standard’ appears referring to this standard, they should be read as ‘Indian Standard’.

b) Comma (,) has been used as a decimal marker, while in Indian Standards, the current practice is to use a point (.) as the decimal marker.