



2023/2463

10.11.2023

**COMMISSION DECISION (EU) 2023/2463**

**of 3 November 2023**

**on the publication of the user's guide setting out the steps needed to participate in the EU eco-management and audit scheme (EMAS) pursuant to Regulation (EC) No 1221/2009 of the European Parliament and of the Council**

*(notified under document C(2023) 720)*

**(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a EU eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC <sup>(1)</sup>, and in particular Article 46(5) thereof,

Whereas:

- (1) The user's guide was adopted by Commission Decision 2013/131/EU <sup>(2)</sup> and was subsequently amended by Commission Decisions (EU) 2017/2285 <sup>(3)</sup> and (EU) 2020/1802 <sup>(4)</sup>. Since further amendments are to be made, Decision 2013/131/EU should be replaced in the interest of clarity.
- (2) The objective of the Union eco-management and audit scheme (EMAS) is to promote continuous improvements in the environmental performance of organisations by the establishment and implementation of an environmental management system, the evaluation of the performance of such a system, the provision of information on environmental performance, an open dialogue with the public and other interested parties and the active involvement of employees.
- (3) Interested organisations should receive additional information and guidance about the steps needed to participate in EMAS. That information and guidance shall be kept up to date based on the experience gained in the operation of EMAS and in response to additional needs for guidance identified.
- (4) Regulation (EC) No 1221/2009 has recently been amended as regards the reference value of the core indicators and the structured context analysis of the organisation. Those changes should be reflected in the users' guide. In addition, the guidance on the sampling method for verification of multisite organisations should be simplified and the structure the user guide improved. Finally, additional examples should be provided in order to make the users' guide more user-friendly and potentially increase the number of EMAS registrations,

<sup>(1)</sup> OJ L 342, 22.12.2009, p. 1.

<sup>(2)</sup> Commission Decision 2013/131/EU of 4 March 2013 establishing the user's guide setting out the steps needed to participate in EMAS, under Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) (notified under document C(2013) 1114) (OJ L 76, 19.3.2013, p. 1).

<sup>(3)</sup> Commission Decision (EU) 2017/2285 of 6 December 2017 amending the user's guide setting out the steps needed to participate in EMAS, under Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) (notified under document C(2017) 8072) (OJ L 328, 12.12.2017, p. 38)

<sup>(4)</sup> Commission Decision (EU) 2020/1802 of 27 November 2020 amending the user's guide setting out the steps needed to participate in EMAS, under Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) (notified under document C(2020) 8151) (OJ L 402, 1.12.2020, p. 51).

HAS ADOPTED THIS DECISION:

*Article 1*

The user's guide setting out the steps needed to participate in Union eco-management and audit scheme as set out in the Annex is hereby published.

*Article 2*

Decision 2013/131/EU is repealed.

*Article 3*

This Decision is addressed to the Member States.

Done at Brussels, 3 November 2023.

*For the Commission*  
Virginijus SINKEVIČIUS  
*Member of the Commission*

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## ANNEX

## EMAS USER GUIDE

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## INTRODUCTION

Organisations wishing to contribute to more sustainable production and consumption models in our society face the challenges of making the products and services they provide more sustainable along the whole supply chain, using resources more efficiently, and reducing their environmental and climate impacts.

The point of environmental management systems like EMAS <sup>(1)</sup> is to help organisations improve their environmental performance while also saving costs. When the EU established EMAS in 1993, the aim was to provide organisations with a management tool they could use to evaluate, report, and improve their environmental performance. EMAS supports environmental compliance by, for instance, meeting the reporting requirements for legal acts such as the Industrial Emission Directive <sup>(2)</sup>, the Corporate Sustainability Reporting Directive <sup>(3)</sup> or to support companies in carrying out environmental due diligence under the upcoming the Corporate Sustainability Due Diligence Directive <sup>(4)</sup>.

This guide outlines the main features of the scheme and explains what organisations need to do to take part. The aim is to make it easier for organisations to join the scheme, thereby increasing uptake. More generally, the EMAS Regulation is also designed to harmonise implementation throughout Member States and create a common legislative framework. This EMAS User Guide <sup>(5)</sup> meets the requirements laid down in Article 46(5) of the EMAS Regulation.

### 1. What is EMAS?

EMAS is a tool available to any organisation, active in any economic sector within or outside the EU, which wants to:

- ✓ take responsibility for its environmental and economic impact.
- ✓ improve its environmental performance.
- ✓ inform the public and stakeholders about that performance.

EMAS enables organisations to systematically identify and record their environmental impacts. On this basis, they can develop a strategy to improve their environmental sustainability. With EMAS's help, a company can answer the following three questions:

1. what is our environmental impact today?
2. how can we improve our environmental performance?
3. how will we achieve that goal?

### 2. EMAS's costs and benefits

Implementing EMAS involves internal and external costs, such as consultancy support, human resources to implement and follow up measures, inspections, registration fees, etc. Costs and benefits vary widely, depending on such factors as organisation size, type of activities, current environmental management practices, and the country concerned. Registering with EMAS is an investment, as it generally leads to significant savings as well as reputational benefits, considering that the public is more and more demanding in terms of sustainability, leading to more profits. Studies show that organisations increase their revenue and thereby recoup implementation costs quickly, mostly within a year or two.

<sup>(1)</sup> Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32009R1221>.

<sup>(2)</sup> Commission proposal for a Revision of the Industrial Emissions Directive, [https://environment.ec.europa.eu/publications/proposal-revision-industrial-emissions-directive\\_en](https://environment.ec.europa.eu/publications/proposal-revision-industrial-emissions-directive_en) Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) and Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022PC0156R%2802%29>.

<sup>(3)</sup> Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) No 537/2014, as regards corporate sustainability reporting, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52021PC0189>.

<sup>(4)</sup> Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022PC0071>.

<sup>(5)</sup> The content of this Users' Guide, including the examples given, reflects the views of the European Commission and as such is not legally binding. The binding interpretation of EU legislation is the prerogative of the Court of Justice of the European Union.

Overall, environmental management systems like EMAS help organisations improve resource efficiency, reduce risks, and set an example by making a public declaration of good practice.

The savings achieved outweigh the cost of implementing a scheme.

✓ **Improved environmental performance.**

Indicators should show demonstrable improvement, and thus reduced environmental impact, over time.

✓ **More efficiency savings**

Increased annual savings for organisations of all sizes which exceed the annual costs of maintaining EMAS.

✓ **Ensuring environmental compliance and better internal control processes**

Fewer breaches of environmental law mean better relations with regulatory authorities.

✓ **Better relations with stakeholders**

Increased stakeholder trust, particularly with public administration and service companies.

✓ **More market opportunities**

Better accountability to existing customers and improved chances of gaining new markets. EMAS can also enable registered companies to show they have the technical means to fulfil contractual requirements for environmental management in public tenders. Organisations may encourage their suppliers to have an environmental management system in place as part of their own environmental policy. Being EMAS-registered may make business-to-business procedures easier for both parties.

✓ **Regulatory relief**

- ✓ Benefit from regulatory relief <sup>(6)</sup>. Several Member States offer advantages to EMAS-registered organisations under national and regional environmental laws and regulations. This can mean simplified reporting obligations, fewer inspections, lower waste fees and longer periods between permit renewals.

<sup>(6)</sup> For a fuller list of instances of regulatory relief that is regularly updated, see EMAS's website [https://green-business.ec.europa.eu/publications/annex-ii-compendium-regulatory-relief-measures\\_en](https://green-business.ec.europa.eu/publications/annex-ii-compendium-regulatory-relief-measures_en)

### Regulatory relief – some examples

- In 2022, **Spain** brought in a new waste law that provides regulatory relief for EMAS-registered organisations. These are not required to submit a hazardous waste minimisation plan if they already have hazardous waste reduction targets, and this information is included in the validated environmental statement.
- In **Bulgaria**, the Ministry of the Environment and Water reduces water use fees by 30% for EMAS-registered organisations. This regulatory relief, introduced in 2017, is a big incentive for water management companies and businesses consuming large amounts of water to register as EMAS users. So far, 2 of Bulgaria's 24 water supply companies have implemented EMAS.
- In **Portugal**, under General Regime of Waste Management, specific flow management entities and individual systems registered under EMAS are exempted from auditing the technical part of the activity balance

### Financial incentives – some examples

- In **Belgium**, the Service Public de Wallonie provides higher subsidies for investment in companies that are EMAS-registered.
- **Croatia's** national recovery and resilience plan funds investment in green transition measures in the tourism sector. Eligible activities include upgrading hotels to EU Ecolabel and EMAS level. EMAS also counts as evidence of compliance with the 'Do no significant harm' principle (an incentive valid from 2022 to 2023).
- In the **Basque Country**, EMAS-registered organisations in the construction sector are dispensed from paying a deposit required under the 2012 legal framework for the production and management of construction and demolition waste. As a result, 10% of Basque EMAS registrations are in the building sector, with registration numbers rising steadily.
- In **Portugal**, EMAS-registered organisations benefit from a 5% reduction in the effluent discharge fee

### Policy supports measures – some examples.

- **Bulgaria's** 2011 national action plan for green public procurement stated that public sector bodies managing procurement procedures should include environmental criteria, including EMAS, in calls for tender at certain levels. Bulgarian municipal authorities issuing calls for tenders in the waste management sector now require EMAS or an equivalent management system. Currently, the waste management sector accounts for most registrations.
- **Sweden's** Ordinance on environmental management systems in government agencies (2009:907), covering nearly 200 such agencies, encourages them to implement EMAS. Three public agencies have registered with EMAS since 2009.

Studies confirm the positive effect of such incentives <sup>(7)</sup>. In some Member States, the state subsidises efforts to introduce EMAS. Information on these support measures can be obtained from the competent body in each country. A compendium of EMAS promotion and policy support in EU Member States is available online <sup>(8)</sup>. The Commission also provides general information about introducing EMAS and putting it into practice. For instance, its EMAS Helpdesk provides information and tools to support implementation.

**Micro, small and medium-sized enterprises (SMEs)**, defined in EU Recommendation 2003/361, are classed as 'small organisations. A business is an SME if it has no more than 249 employees and generates annual sales of no more than EUR 50 million or has a balance sheet total not exceeding EUR 43 million.

The term 'small organisations' also includes local authorities serving fewer than 10 000 inhabitants or other authorities employing fewer than 250 people that either have an annual budget not exceeding EUR 50 million or an annual balance sheet total of no more than EUR 43 million.

<sup>(7)</sup> Study on the Costs and Benefits of EMAS to Registered Organisations, <https://green-business.ec.europa.eu/system/files/2022-12/EMAS%20-%20Study%20on%20the%20Costs%20and%20Benefits%20of%20EMAS%20to%20Registered%20Organisations.pdf>.

<sup>(8)</sup> Compendium of EMAS Promotion and Policy support in EU Member States <https://green-business.ec.europa.eu/system/files/2022-12/EMAS%20-%20promotion%20and%20policy%20support%20in%20member%20states.pdf>.

### 3. EMAS support for SMEs

**Small organisations (SMEs)** also benefit from:

- ✓ easy access to information and support programmes tailored to their needs <sup>(9)</sup>;
- ✓ registration fees <sup>(10)</sup> designed to encourage participation.
- ✓ technical assistance measures.

### 4. 'EMAS Easy' method

Although not mentioned in the Regulation, the 'EMAS Easy' <sup>(11)</sup> method should be seen as a tool for the use of small organisations. It can help them implement all EMAS requirements quickly, cheaply, and simply.

The EMAS Easy toolbox <sup>(12)</sup>, which provides standardised templates, is useful for cluster projects. It enables participating organisations to 'share' an EMAS-qualified consultant, or to commission a joint environmental verifier for the final certification process if necessary.

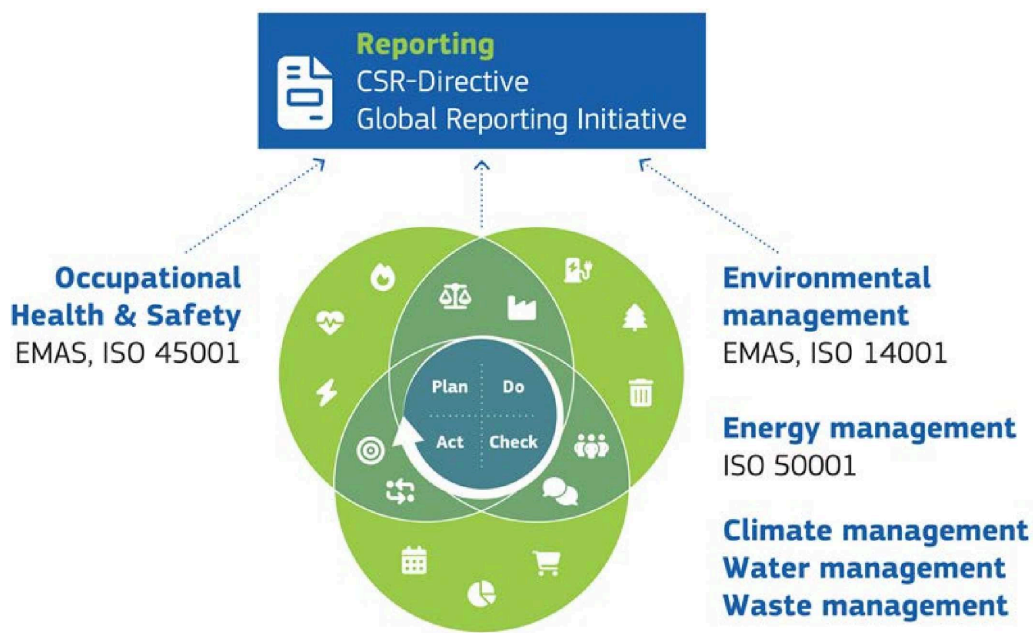
Low-threshold environmental management approaches and other environmental management systems often overlap and cover EMAS requirements in parts. They can thus be used as part of a step-by-step move towards EMAS, reducing the efforts required and facilitating EMAS registration.

### 5. Synergies with other legislation and voluntary instruments

EMAS complements existing standards and certificates. If an organisation is already using management systems such as ISO 14001 or ISO 9001 for quality, ISO 50001 for energy, or ISO 45001 for occupational health and safety management systems, this reduces the work needed because EMAS can build on existing management processes. This is because EMAS works on the same 'plan-do-check-act' principle and includes similar processes.

Figure 1

*Integrative interaction of different standardised management systems (source: The Umweltbundesamt, UBA)*



<sup>(9)</sup> According to article 7 of the EMAS Regulation SMEs benefit from less frequent verifications as well as simplified access through EMAS Easy method.

<sup>(10)</sup> A list of EMAS registration costs is available and regularly updated on EMAS website <https://green-business.ec.europa.eu/system/files/2023-07/EMAS%20registration%20costs.pdf>

<sup>(11)</sup> EMAS 'easy' toolkit for small and medium-sized enterprises, [https://green-business.ec.europa.eu/publications/emas-easy\\_en](https://green-business.ec.europa.eu/publications/emas-easy_en)

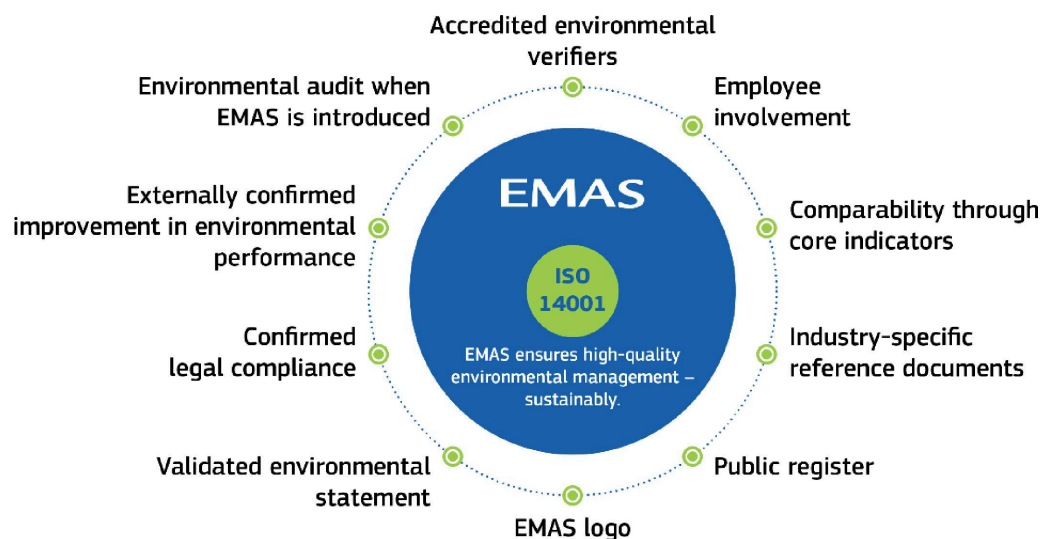
<sup>(12)</sup> idem

EMAS goes further in terms of environmental requirements than many existing environmental management systems and schemes. As the following main features show, it is more demanding than other environmental management systems such as ISO 14001:

- ✓ continuous improvement of environmental performance.
- ✓ appointment of a top management representative.
- ✓ the need for an environmental review.
- ✓ systematic demonstration of legal compliance.
- ✓ setting out environmental objectives with respect to direct and indirect aspects quantified in the mandatory six core indicators.
- ✓ employee involvement.
- ✓ communication, transparency and reporting through the environmental statement.

Figure 2

Advantages of EMAS over and above EN ISO 14001 (source: The Umweltbundesamt)



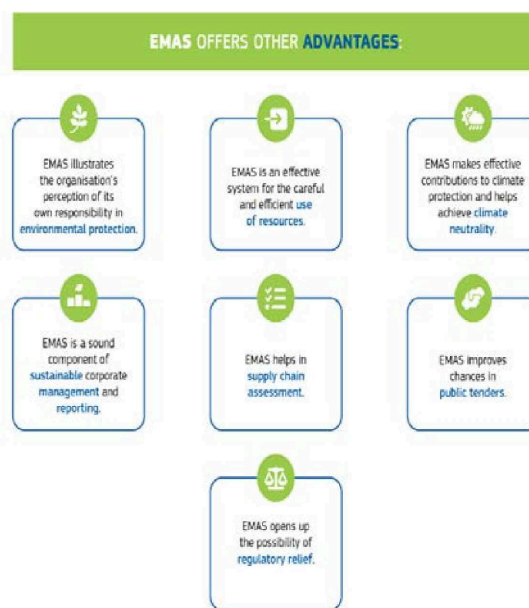
EMAS also offers policy benefits such as material efficiency, lower environmental impacts, support in reducing the climate footprint on a path to achieving climate neutrality <sup>(13)</sup> achieving climate neutrality, and support in supply chain assessment. It can also include mandatory elements of sustainable corporate reporting and promoting green public procurement.

<sup>(13)</sup> “Climate neutrality” of non-state entities (including organisations and companies) is not an unambiguously defined notion. Work on more precise rules for climate action claims, e.g., with regard to the role of offsets inside and outside the own value chain vs necessary reductions of greenhouse gases in the entities own-value chain, is currently ongoing in different pieces of EU legislation. Until a clear definition has been established, caution with regards to assertive claims of “climate-neutrality” may be advisable, as these may have to be revised in the future.



Figure 3

## Other advantages of EMAS



Under the Industrial Emissions Directive, an environmental management system is considered as the best available technique for industrial installations. Organisations that operate industrial installations can therefore benefit from EMAS in two ways. EMAS promotes ongoing improvements in the environmental performance of such installations or helps maintain high performance levels. It also supports legal compliance.

There are various synergies between EMAS and existing environmental legislation. An example is the Industrial Emissions Directive <sup>(14)</sup>, which classes EMAS as the best available technique <sup>(15)</sup> and grants regulatory relief to organisations participating in EMAS. Other areas where EMAS complements existing legislation are waste management, eco-design of products and services, energy efficiency, and emissions trading.

EMAS' environmental statement and the information generated within an environmental management system can also serve as primary inputs for sustainability reporting. EMAS can be used to meet voluntary reporting standards, such as those from the Global Reporting Initiative <sup>(16)</sup> or legal requirements, such as those of the European Corporate Sustainability Reporting Directive <sup>(17)</sup>. Moreover, EMAS' management approach is close to voluntary instruments and forthcoming legislation designed to avoid and reduce adverse impacts in global value chains – known as due diligence obligations <sup>(18)</sup>. EMAS provides a suitable framework for carrying out environmental due diligence and can serve as a basis for broader sustainability management in the value chain.

<sup>(14)</sup> Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02010L0075-20110106>

<sup>(15)</sup> Template for Best Available techniques, page 16 [https://eippcb.jrc.ec.europa.eu/sites/default/files/inline-files/Standard\\_text\\_%28AFTER\\_FORUM\\_13%29.pdf](https://eippcb.jrc.ec.europa.eu/sites/default/files/inline-files/Standard_text_%28AFTER_FORUM_13%29.pdf)

<sup>(16)</sup> The Global Reporting Initiative (known as GRI) is an international independent standards organization that helps businesses, governments, and other organizations understand and communicate their impacts on issues such as climate change, human rights, and corruption. <https://www.globalreporting.org/>

<sup>(17)</sup> Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32022L2464>

<sup>(18)</sup> Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937 <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022PC0071>

## 6. Recognition of other management systems and approaches to EMAS - Article 45 of the EMAS Regulation

Under the EMAS Regulation, the European Commission can recognise existing environmental management systems or parts of them as equivalent to the relevant requirements under the EMAS Regulation. Official recognition of some or all parts of these systems can ease an organisation's transition to EMAS.

The procedure is described below.

- (a) Member States send the Commission a written request for the recognition of an environmental management system or parts of it.
- (b) The request must analyse and specify relevant parts of that system and those elements of it that correspond to EMAS. Evidence of equivalence to EMAS must be provided.
- (c) The Commission submits the proposal to the EMAS Committee (set up under Article 49 of the Regulation).
- (d) The EU's Official Journal publishes details of the recognised environmental management system, or parts of it, after the Committee has approved them.

There is no need for organisations that have implemented a recognised environmental management system or parts of one to have components that are already recognised revalidated when switching to EMAS. Organisations that are in the process of implementing EMAS can publicly consult the relevant Commission recognition decision or contact their competent body to ask whether an environmental management approach or system they already apply is a recognised system <sup>(19)</sup>.

So far, the Commission has issued two decisions recognising that parts of other environmental management systems are equivalent to EMAS: Eco-Lighthouse, Norway <sup>(20)</sup> and Eco-profit, Austria <sup>(21)</sup>.

## 7. The eight steps to EMAS

The chapters that follow describe what preparations an organisation needs to make before introducing EMAS, from planning to registration (see Figure 4 below) and explain the procedure in more detail.

Figure 4

The eight steps to EMAS



<sup>(19)</sup> Overview of the competent bodies of all EU Member States: [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/helpdeskcontact\\_en#competent-bodies](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/helpdeskcontact_en#competent-bodies).

<sup>(20)</sup> Commission Implementing Decision (EU) 2017/2286 of 6 December 2017 on the recognition of the requirements of the Eco-Lighthouse environmental management system as complying with the corresponding requirements of the eco-management and audit scheme (EMAS) in accordance with Article 45 of Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32017D2286>.

<sup>(21)</sup> Commission Implementing Decision (EU) 2023/1533 of 24 July 2023 on the recognition of the requirements of the Eco profit environmental management system as complying with the corresponding requirements of the eco-management and audit scheme (EMAS) in accordance with Article 45 of Regulation (EC) No 1221/2009 of the European Parliament and of the Council [https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ%3AJOL\\_2023\\_186\\_R\\_0005&qid=1690264664508](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ%3AJOL_2023_186_R_0005&qid=1690264664508)

Before introducing EMAS, an organisation must bear in mind the need for time, knowledge, experts, and financial resources. Its management procedures may be tested, altered, or replaced during the process. Employees will need to be trained, audits prepared, and environmental statements drafted. The organisation will also need to be audited by an external environmental verifier.

More resources will be needed, notably for the following activities:

- ✓ external consulting services to help introduce an environmental management system in line with EMAS (if the organisation lacks the necessary skills and resources).
- ✓ in-house staff.
- ✓ training employees.
- ✓ environmental verification (external audit) by an environmental verifier.
- ✓ sending the information required to the competent body for registration in the EMAS register.
- ✓ registration fees, if applicable.
- ✓ possible investments, including in environmentally friendly technologies, products, services, and procurement.

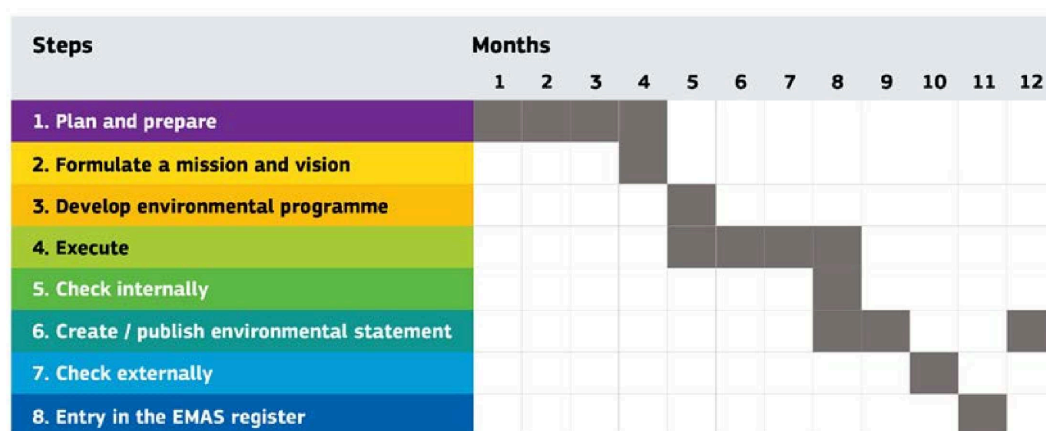
To reduce effort and costs, organisations should check before starting whether:

- ✓ regulatory relief is applicable <sup>(22)</sup>;
- ✓ any free templates, tools <sup>(23)</sup> or guidelines are available.
- ✓ there are any funding opportunities at Member State or EU level.
- ✓ there is any possibility of simplifying the assessment and/or registration process <sup>(24)</sup> (e.g., by using group registration or multi-site registration under the conditions set out in Chapter 7.2.).

On average, it takes about 1 year from the beginning of the process until the competent body adds the organisation to the EMAS register. The process may be shorter for smaller organisations, but it can be lengthy for large corporations, given the complex coordination steps involved. The project plan (Figure 5) shows examples of the time frame generally required for the various steps to achieve validation/registration as effectively and reliably as possible.

Figure 5

Timeline for the registration process



<sup>(22)</sup> Compendium of regulatory relief given to EMAS registered companies available and updated on EMAS website [https://green-business.ec.europa.eu/publications/annex-ii-compendium-regulatory-relief-measures\\_en](https://green-business.ec.europa.eu/publications/annex-ii-compendium-regulatory-relief-measures_en)

<sup>(23)</sup> All EMAS Tools, Templates and Guidelines are available on the EMAS website [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-tools\\_en](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-tools_en)

<sup>(24)</sup> Contacts of all Competent Bodies in each Member State is available on the EMAS website [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/helpdeskcontact\\_en#competent-bodies](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/helpdeskcontact_en#competent-bodies)

Before beginning to plan the introduction of EMAS, organisations should first assess which requirements, offers and possibilities are applicable and which fit their particular situation.

Case studies for different sectors are available on the EU EMAS Helpdesk website <sup>(25)</sup>. Some regional governments and organisations have also developed their own EMAS implementation tools. For example, the EMAS Club in Catalonia <sup>(26)</sup> and the Bavarian Environment Ministry (Germany) <sup>(27)</sup> have both developed sets of tools. To find out more, it could be useful to contact the competent bodies in the countries where the organisations concerned are based.

## 8. **Actors and institutions involved in implementing and maintaining EMAS**

### — **Environmental verifier** <sup>(28)</sup>

— The environmental verifier as referred to in Article 2 (20) of the EMAS Regulation is:

- a conformity assessment body as defined in Regulation (EC) No 765/2008 or any association or group of such bodies, which has obtained accreditation in accordance with this Regulation; or
- a natural or legal person or any association or group of such persons that has been granted accreditation by Member States according to their procedures and relevant institutions, in accordance with the EMAS Regulation.

Environmental verifiers check whether an organisation's environmental review, environmental policy, environmental management system, environmental audit procedures and their implementation meet the requirements of the EMAS Regulation. They also attest that the information and data in the environmental statement and any updates to that statement are reliable, credible, and accurate. Environmental verifiers are subject to monitoring by the accreditation or licensing bodies.

Information on accredited/licensed environmental verifiers can be obtained from the EMAS competent bodies or the EMAS accreditation or licensing body in the EU country where the organisation is based. Information on suitable environmental verifiers from Member States other than the organisation's is available through the EU EMAS register <sup>(29)</sup>.

### — **Competent bodies** <sup>(30)</sup>

Competent bodies are designated by the Member States. As independent and neutral bodies, they are usually responsible for registering organisations based in their Member State within the EU but may also be responsible for registering organisations based outside the EU. They also monitor the registration and renewal of registration, including the suspension or deletion of registrations. The location of the organisation's headquarters or management centre usually determines which competent body is to be contacted for registration (for more details, see Chapter 7.1, Third-party verification).

### — **Enforcement authority**

Enforcement authorities are bodies designated by Member States to monitor compliance with the applicable environmental legislation and, where necessary, to take measures to enforce that legislation. These authorities' responsibilities are based on national regulations in the country concerned for the implementation of environmental legislation.

## **A step-by-step guide to EMAS**

<sup>(25)</sup> [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-publications/emas-publications-studies\\_en](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-publications/emas-publications-studies_en)

<sup>(26)</sup> [https://clubemas.cat/forms/peticio\\_eines\\_viver\\_emas](https://clubemas.cat/forms/peticio_eines_viver_emas)

<sup>(27)</sup> Bayerische EMAS -Kompass, <https://www.umweltpakt.bayern.de/emaskompass/>

<sup>(28)</sup> List of EMAS environmental verifiers, [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/helpdeskcontact\\_en#competent-bodies](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/helpdeskcontact_en#competent-bodies)

<sup>(29)</sup> EMAS register, [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/about-emas/statistics-and-graphs-0\\_en#paragraph\\_1123](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/about-emas/statistics-and-graphs-0_en#paragraph_1123)

<sup>(30)</sup> List of EMAS competent bodies, [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/helpdeskcontact\\_en#competent-bodies](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/helpdeskcontact_en#competent-bodies)

## Step 1: Plan and prepare

### 1.1. *Defining the scope of EMAS registration inside and outside the EU – Annex II A.4.3 to the EMAS Regulation*

Each organisation defines and documents the scope of its environmental management system. As regards the scope of the registration, the organisation must consider:

- ✓ external and internal issues.
- ✓ compliance obligations.
- ✓ its organisational units, functions, and physical boundaries.
- ✓ its activities, products, and services.
- ✓ its authority and ability to exercise control and influence.

All activities, products and services associated with the site to be registered (or sites for multi-site registration) must be included within the scope of the environmental management system.

EMAS is applicable inside and outside the EU ('global EMAS') to sites in various EU and non-EU countries that can be included in the scope of registration. Organisations located outside the EU, with sites exclusively outside the EU, can also register with EMAS.

An organisation with a number of sites in one or more Member States or in non-EU countries can apply for corporate registration of all or some of these sites (Article 3(2) of the EMAS Regulation). In such a case, the organisation must contact the environmental verifier(s) and the relevant competent body early on to clarify any language issues related to the documentation required for registration.

For specific questions on Global EMAS, please consult Commission Decision 2011/832/EU of 7 December 2011 concerning a guide on EU corporate registration, third country and global registration under Regulation (EC) No 1221/2009 <sup>(31)</sup>.

Guiding questions to prepare and plan EMAS registration.

- ✓ Is the organisation a small organisation as defined in the introduction to this user guide?
- ✓ How many sites belong to the organisation where EMAS is to be introduced?
- ✓ Which economic sector does the organisation belong to?
- ✓ Are there any support programmes or other forms of support available in the Member State or region concerned, or even at local level?
- ✓ Is there an industry-specific reference document for the sector to which the organisation belongs? (See Chapter 1.4.5. for more information.)
- ✓ What other management systems or environmental management approaches are already being implemented within the organisation?
- ✓ Are these environmental management approaches or systems already recognised as a sub-step on the way to EMAS?
- ✓ Are there any other reporting requirements with which the organisation voluntarily complies or wishes to comply, or to which it is subject to under legal requirements that could be combined with EMAS reporting?
- ✓ Does the organisation have many comparable sites where EMAS is to be implemented?
- ✓ If the organisation has different sites in one or more Member States or in non-EU countries, does it want to implement EMAS at these sites and register them under a single registration number?
- ✓ Which environmental verifier is eligible to assess its activity?
- ✓ Which competent body is responsible for the organisation?

<sup>(31)</sup> COMMISSION DECISION of 7 December 2011 concerning a guide on EU corporate registration, third country and global registration under Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) <https://eurlex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:330:0025:0038:EN:PDF>

- ✓ Is there an EMAS implementation cluster in the organisation's local or regional environment that it could join?
- ✓ Who – within the organisation's senior management – should be responsible for implementing EMAS?
- ✓ If the organisation is a small organisation, is the application of the 'EMAS Easy' method an option?
- ✓ Which member of staff should be involved as environmental management representative? Are there any other representatives for specific areas (waste, emissions control, safety, etc.) within the organisation to whom this task could be entrusted?
- ✓ Should there be an environmental team to support the environmental management representative? If so, which members of staff should be on the team? Can other existing structures within the organisation be used for this purpose?
- ✓ What resources (financial, technical) are available or need to be made available to successfully implement and maintain EMAS?

## 1.2. **Entity to register in EMAS** – Article 2(21) and 2(22) of the EMAS Regulation

According to the EMAS Regulation:

'Organisation' means a company, corporation, firm, enterprise, authority, or institution, located inside or outside the EU, or part or combination thereof, whether incorporated or not, public, or private, which has its own functions and administration.

'Site' means a distinct geographic location under the management control of an organisation covering activities, products, and services, including all infrastructure, equipment, and materials; a site is the smallest entity to be considered for registration.

'Corporate registration' means a single registration of all or some sites of an organisation with sites located in one or more Member States or non-EU countries.

Organisations must correctly define the entity to be registered, which will implement EMAS. It is vital that it strengthen relationships with stakeholders through increased transparency and accountability. Unlike other environmental management systems, EMAS can only be applied to entire sites, not parts of a site. A single site is therefore the smallest entity which an organisation can register in EMAS.

From the outset, participants in EMAS should bear in mind that environmental verifiers, and where appropriate, competent bodies, have a say in which entities must be registered (see Article 25(2) of Regulation (EC) No 1221/2009). Equally, all participants are required to produce an environmental statement, which must have a clear and unambiguous description of the organisation or site being registered under EMAS and a summary of its activities, products, and services and its relationship with any parent organisation (see Annex IV, point B(a) to Regulation (EC) No 1221/2009).

These requirements ensure organisations have a good understanding of the environmental factors that have significant environmental impacts at each of their sites. Participants are therefore advised to have clear and reasoned justifications for each site they have selected for registration. This will also prepare them for the requirements of the environmental statement and any questions, notably from verifiers and competent bodies, but also from other interested parties. The competent body may refuse registration if the entity chosen for registration does not correspond to the definitions provided in Article 2(22) of Regulation (EC) No 1221/2009. Organisations should therefore consult competent bodies from the outset of the EMAS implementation process.

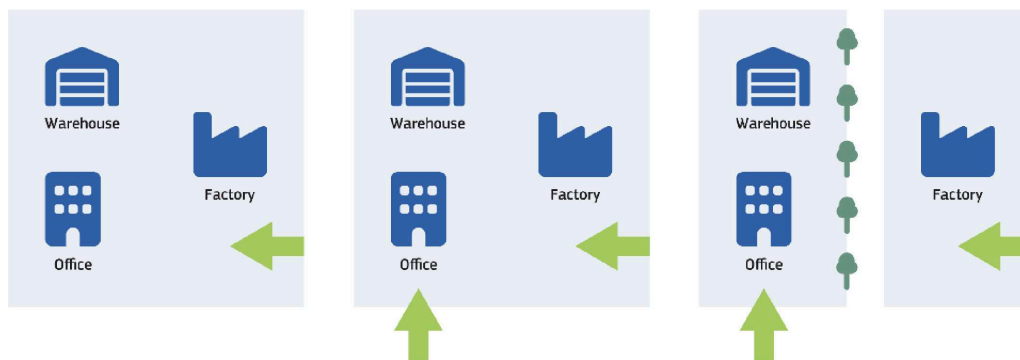
If an organisation considers registering only one or several sites separately, its decision should be based on the following principles. First, separate registration should be carefully considered. An organisation must be able to prove its ability to monitor and carry out checks on the significant environmental aspects of the site and prove that the entity it intends to register has not been intentionally separated from other poorly performing sites. Second, communication with the public is a key element of EMAS. As a best practice, an organisation should inform the public clearly and comprehensibly in its environmental statement about why it has chosen to separate some sites from registration.

### 1.2.1. **Organisations operating on a single site or at a single location.**

The simplest case for EMAS registration is when the organisation's operations take place at a single site. A single site usually refers to a situation in which a number of buildings and areas belonging to the organisation being assessed and registered could be surrounded by a fence.

Figure 6

Three examples of operations concentrated on a single site.



In most cases, it is a simple matter to determine what constitutes a site and where its boundaries lie. For example:

- a factory with all the necessary facilities to carry out its activities (warehousing, offices, adjacent storage areas for raw materials and waste, sewage treatment plant, parking area, etc.) located in the same place (Figure 6, example 1); and
- a tourist resort that includes a hotel building, gardens, swimming pool areas, restaurant, technical premises, etc.

An organisation operating on just one site is the simplest case because the management and the geographic location dovetail. It is irrelevant whether individual buildings have different postal addresses because a site could have two entrances, for example, one to access the offices and one for lorries to drive in from another street (Figure 6, example 2). Sometimes, public traffic routes run between the buildings and areas or other buildings belonging to other organisations located in between. This would mean that the site could not be enclosed within a single fence, but not that an organisation cannot be considered a site. An organisation with production activities and a storage building nearby non-contiguous area are also considered to form a single site (Figure 6, example 3).

### 1.2.2. **Organisation operating across different sites/locations.**

According to the EMAS Regulation, participants who have operations on several sites can choose to individually register sites, or to register as 'an organisation' (defined in Article 2(21) and 2(22)). Either way, the organisation or site will be required to demonstrate continuous improvement in its performance on significant aspects and impacts in line with the organisation's environmental statement, programme, and targets. The organisation will also have to clarify and justify its choice of a site or combination of sites. As a good practice, organisations seeking registration under EMAS, whether in the private or public sector, should also be prepared to clarify and justify their intentions regarding as yet unregistered sites to their stakeholders.

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Examples of sectors:

- banks
  - travel agencies
  - retail chains
  - consultants.
-

a. *With the same or similar products or services*

Organisations often operate across several geographical sites/locations, but with the same or similar products or services and common management procedures. Banks, travel agencies, retail chains and consultants are examples. In such cases, activities at the various sites have similar environmental aspects and impacts, are subject to a similar environmental management system, and operate within the same structures. Examples include branches, business offices, and operational and workshop installations.

The organisation may wish to have these sites validated together, either by way of a corporate registration or as a single site. To have a corporate registration, an organisation should be able to show the verifier that its environmental management procedures and policy are applied consistently at all locations. Such organisations often use the same management procedures, such as a shared environmental management handbook, at all locations/sites. If an organisation can demonstrate that it has full management control over all the sites it wishes to register and that they abide by the same procedures, verification can be less burdensome and may not need to be carried out at all sites. This is referred to as the 'sampling technique', and more information is available in Step 7.2. Sampling method.

b. *With different products or services*

If an organisation operates across several locations, with different management and control systems, along with different environmental aspects and impacts, then the sampling technique cannot be applied for verification, as each site has different operating procedures and impacts. The organisation chooses whether to register each site separately or under a single registration number.

In any case, all sites must be individually verified, and the environmental data gathered reported separately in the environmental statement. An organisation can start by registering some single sites and subsequently unify them under one registration number as one organisation.

**1.2.3. Organisation for which a specific site cannot be properly defined.**

Certain organisations, such as those in the service distribution, delivery services, telecommunications, transport, and waste collection sectors, might struggle to define a specific site or location for their activities. Indeed, these types of activities may or may not have offices and warehouses, and their infrastructure may be dispersed. This applies to heat, water, gas, electricity distribution or telecommunication companies, or means (vehicles, waste containers, antennas, cash machines, etc.), as in the case of transport, telecommunications, or waste collection.

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*Examples of sectors:*

- *service distribution (heat, water, gas, electricity, etc.)*
  - *telecommunications*
  - *transport*
  - *waste collection*
- 

For organisations for which a site cannot easily be determined, it is particularly important in the event of any doubt that both the organisations and verifiers consult the relevant competent body to see whether the chosen entity is suitable for registration in line with the principles of EMAS. These organisations must set out their operations and infrastructure clearly, integrate them comprehensively in their management system, and describe them precisely in their environmental statement. In such organisations, it is important that the responsibilities for significant environmental aspects are clearly defined and that the verifier has evidence that the organisation has a proper procedure in place to check such aspects.

**1.2.4. Organisations managing different sites in a dispersed area.**

There are cases in which an organisation, despite controlling different facilities in a defined area, cannot operate each site separately, and in such situations the environmental impacts of these are linked. For example, an organisation producing electricity through wind turbines that are located in the same area, (no matter how big that area is). An organisation producing electricity from solar panels will face a similar situation (Figure 7).



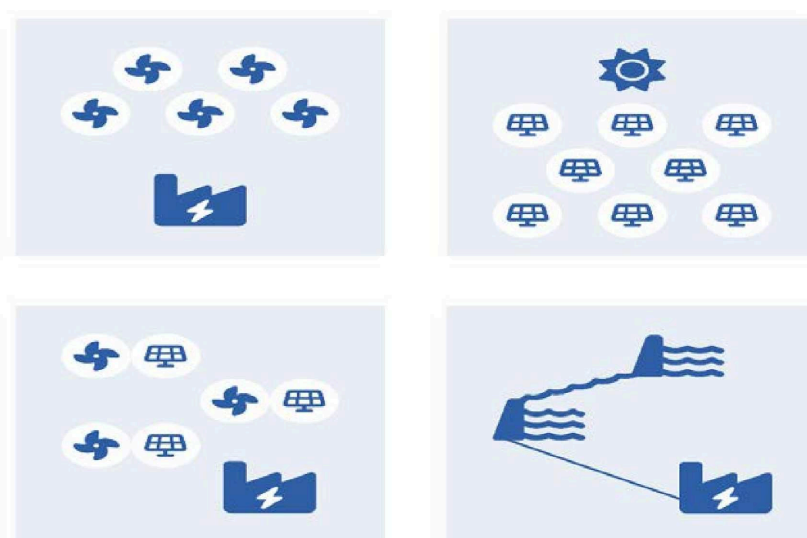
Another possible combination could be that the same organisation generates electricity both through wind turbines and solar panels located in different places (different production activities and sites). Lastly, solar panels and wind turbines could be located together in the same area.

Similarly, a hydroelectric power plant that has several structures and infrastructures located along the course of a river, but which are nevertheless functional for the primary purpose, could be considered as a whole.

In this case, the separate facilities could be considered as a single organisation for registration under EMAS or they can be registered together under a corporate registration.

Figure 7

*Examples of organisations controlling different sites in dispersed area.*

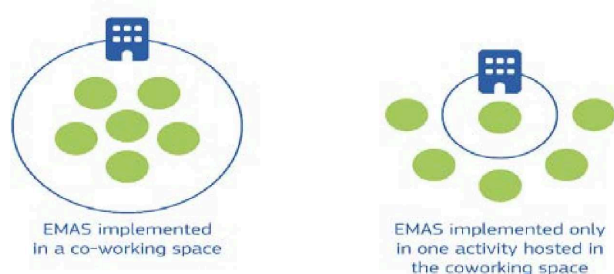


#### 1.2.5. Organisations controlling temporary shared spaces.

There are new ways of using spaces, and it is now common for several organisations to share a co-working space or a 'ghost' kitchen, for example. In these cases, it must be clear whether EMAS will be implemented at co-working level (the whole site), so the space will register, or whether only some of the activities hosted in these spaces will be implementing EMAS.

Figure 8

*Examples of shared spaces*



Ghost kitchens are kitchen spaces rented out for several catering activities, whether simultaneously or at different times. In this case, the site is the kitchen, regardless of the users that may come and go.

If organisations perform operations at locations that they do not own for set periods of time, the verifier will check the organisation's management system and its environmental performance at selected temporary sites that are considered representative of the organisation's environmental management capability.

The verifier applies auditing sampling techniques that meet good practice standards when checking the effectiveness of procedures at a chosen facility. The organisation has to demonstrate that it has adopted procedures and technologies appropriate to the specific sites where it has to operate temporarily.

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*Examples of sectors:*

- construction companies
  - cleaning companies
  - service providers
  - circuses.
- 

Temporary sites are thus spot-checked as part of the verification process. Their activities are registered, not just their location.

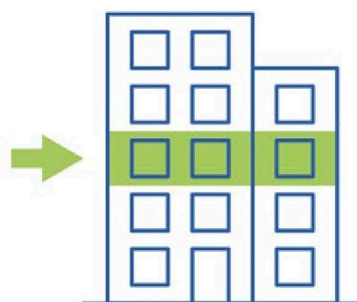
#### 1.2.6. ***Different organisations at a single location***

An organisation, or part of an organisation, may occupy part of a building or facility, as in Figure 9. In this case, the site is the floor or space the organisation occupies, although it may also share spaces with other organisations, such as car parks. This can apply both to unrelated activities located in the same building and to activities that may have links with each other.

In this case, each organisation, with its management and control system, needs to be registered separately.

Figure 9

*Example of organisation located at shared site.*



#### 1.2.7. ***Cluster concept – Article 37 of the EMAS Regulation***

A **‘cluster’** is a way of implementing EMAS as a group, useful for organisations in the same sector of activity or located in the same geographical area. Organisations from different sectors (business, administration, etc.) can also form clusters<sup>1</sup>. These organisations can then collaborate on the implementation process and proceed to register individually.

To minimise entry barriers for small organisations wishing to introduce EMAS, local or regional administrations in some Member States may organise advisory and support services in ‘clusters’. They can either do this alone or in cooperation with chambers of industry and commerce, industry associations and other bodies.

Forming clusters is a cost-effective approach focused on shared learning. Participants learn the basic concepts of EMAS at workshops, each of which covers specific EMAS topics, with practical examples. Participants also benefit from sharing their best practices and experiences, thereby motivating one another. Speakers on special topics run workshops as a knowledge platform.

Each organisation from the cluster is registered separately.

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**Example of a cluster:** the Bavarian Ministry of the Environment subsidises the initial introduction of environmental management schemes, such as EMAS, including validation, certification, and external auditing. This subsidy is only available to organisations that take part in a project group (5-15 participants), organised by a project sponsor. Users thus save on consulting costs and benefit from networking and support from other participants.

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### 1.3. **Management commitment to the environmental management system** – Annex II A.5.1, 5.3, B.2 <sup>(32)</sup>

By registering with EMAS, the highest level of management commits itself to providing leadership and accountability in environmental management and to promoting continuous improvement in environmental performance. How can top management best achieve this? It should consider fundamental strategic questions, such as:

- ✓ how does the business model relate to environmental protection issues?
- ✓ how can environmental management considerations be meaningfully integrated into business operations and how can synergies be created?
- ✓ which areas of environmental management implementation need to take place at management level?
- ✓ where is delegation necessary and useful?

The EMAS Regulation uses the term 'top management' to refer to the most senior management body within organisations, responsible for defining the company's objectives and taking the necessary decisions.

It is important to clearly define who is responsible for each task.

Top management must appoint one or more specific top management representatives, who have clearly defined roles and responsibilities, and the authority, independent of their other responsibilities. This is to ensure that the environmental management system to be introduced or implemented meets the requirements of the EMAS Regulation in full and functions at all times. The environmental management representative may also be a member of top management itself and possibly have some previous experience in environmental management.

In organisations with a uniform, centrally controlled environmental management system and without significant differences between sites, only one person needs to be designated for all sites.

In organisations where sites differ significantly, operate independently to a large extent, or are located in different countries, more than one person should be designated.

These are simply guidelines for organisations, as each case should be considered on its own merits. Should any doubt arise, it is advisable to designate additional people and clearly define their different responsibilities.

Management and staff need to be notified of the role, responsibilities, and competencies of this top management representative. The top management representative will have clearly specified roles, responsibilities, and authority to:

- ✓ ensure that an environmental management system is established, implemented, and maintained in line with the requirements of the EMAS Regulation.
- ✓ report to top management on the performance of the environmental management system, informing them of its strengths and weaknesses and any necessary improvements.

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<sup>(32)</sup> Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02009R1221-20230712>).

- ✓ ensure that compliance with other requirements, such as waste legislation, in which they may lack the necessary knowledge, is checked by other internal or external people.

Small organisations, in particular, usually combine these roles. For an environmental management system to work effectively, management representatives must have sufficient authority. Ideally, they should be part of the company's management (or at least work closely with it), be independent and have the trust of managers and staff. They coordinate the environmental management process and are the point of contact for questions from both the workforce and top management, as well as third parties. They can be supported by an 'EMAS team'. If possible, members of this team should come from all relevant areas of the organisation, such as production, facility management, sales, or procurement, and should have the broadest possible environmental expertise (e.g., emissions control or waste management officer).

It is also worth making use of existing structures. For example, the company's occupational safety committee or quality management system can be expanded to include or integrate EMAS topics. The EMAS team could conduct the environmental audit of the organisation, but also contribute knowledge, experience and the resulting proposals for design and improvement in all further steps.

The EMAS Regulation defines 'environmental review' as an 'initial comprehensive analysis of environmental aspects, environmental impacts and environmental performance related to an organisation's activities, products and services'.<sup>71</sup>

#### 1.4. **Carrying out an environmental review** – Article 4(1a), Annex I, Annex II B.3 to the EMAS Regulation <sup>(33)</sup>

The first step in implementing EMAS is to conduct a thorough assessment of an organisation's internal structure and activities. The aim is to identify environmental aspects (defined as 'an element of an organisation's activities, products or services that has or can have an impact on the environment') <sup>(34)</sup> associated with the organisation's environmental impact. This assessment will serve as a starting point for setting up a formal environmental management system.

The environmental review covers the following areas, described in depth below:

- a. determining the organisation's context.
- b. identifying interested parties and their needs and expectations.
- c. identifying the applicable legal requirements relating to the environment.
- d. identifying all direct and indirect environmental aspects.
- e. assessing the significance of environmental aspects.
- f. assessing previous incidents.
- g. determining opportunities and risks.
- h. examining existing processes, practices, and procedures.

The organisation should remember that it will have to disclose the environmental aspects it identifies, along with the results of their evaluation, to external stakeholders and this exercise constitutes its first systematic and documented inventory of these elements.

<sup>(33)</sup> Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02009R1221-20230712>).

<sup>(34)</sup> Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02009R1221-20230712>).

The initial environmental review described in Annex I should not be confused with the management review described in Annex II No 9.3 or with the internal audit described in Annex II No 9.2, in conjunction with Annex III. Annexes II and III concern measures to be carried out regularly once the environmental management system is in place.

The environmental review is an important part of implementing an environmental management system, and organisations must establish procedures to ensure that the environmental aspects identified in the initial environmental review are appropriately followed up. Environmental aspects and related environmental pressures may change, as may the activities of the organisation itself. If substantial changes occur in the organisation, the environmental review will need to be updated/completed in accordance with Article 8 <sup>(35)</sup>, at the latest during the internal audits. An organisation should also keep track of new developments, practices or research findings that may help with reassessing the significance of environmental aspects and the need for a new environmental assessment in the event of a significant change in its operations.

The initial environmental review described in Annex I should not be confused with the management review described in Annex II No 9.3 or with the internal audit described in Annex II No 9.2, in conjunction with Annex III. Annexes II and III deal with measures to be carried out regularly once the environmental management system is established.

#### 1.4.1. **Determining the context of the organisation** – Annex I No.1, Annex II A.4.1 to the EMAS Regulation

The organisation needs to identify the internal and external factors that may affect the introduction of the environmental management system, whether positively or negatively.

##### Key questions

- ✓ Which issues are strategically relevant, and how do they affect the set-up and success of environmental management? How significant are external and internal factors, particularly as regards their positive or negative impacts?
- ✓ Which factors, in particular environmental conditions, could influence the organisation or be influenced by it?

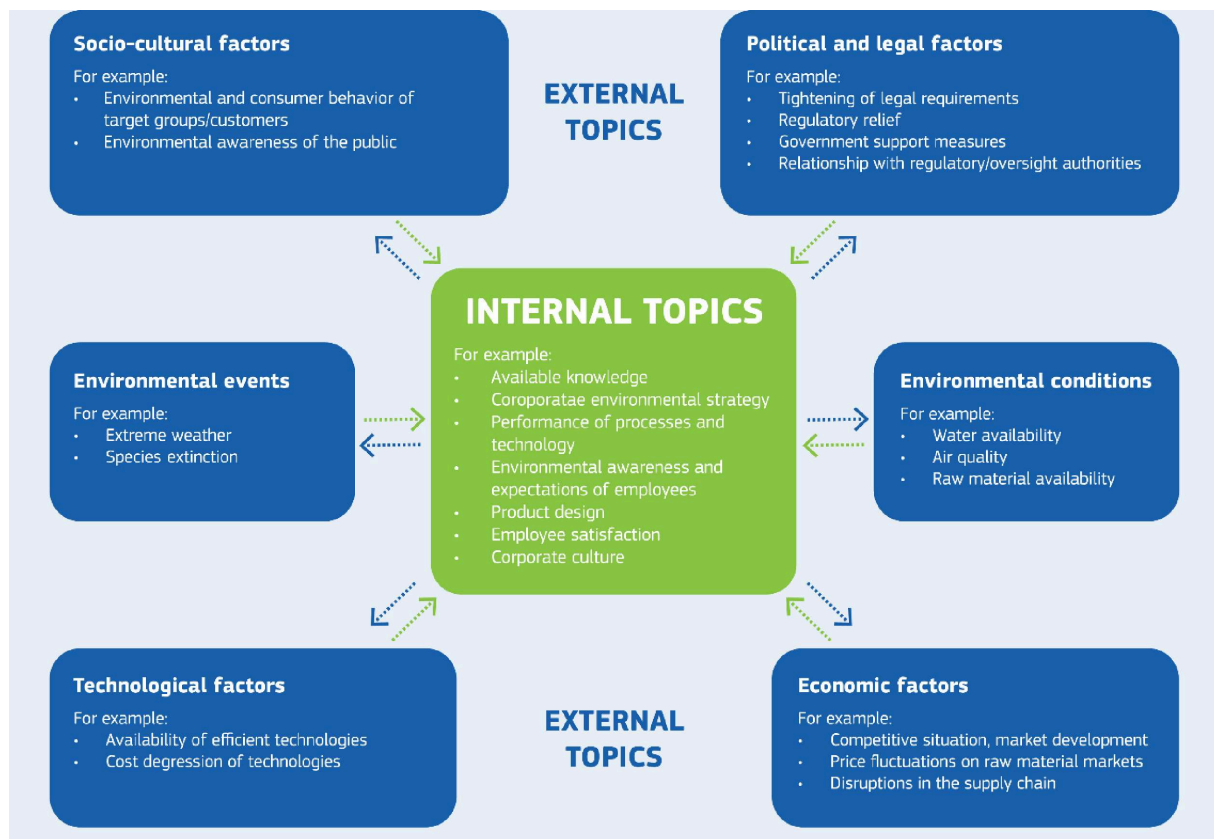
Determining the context of an organisation provides the content-related starting point for environmental management and its integration in strategic business planning. It may also be useful for sustainability topics beyond the environment. Relevant environmental conditions must be considered, such as climate, air or water quality, use of resources, and biodiversity. Other external conditions (cultural, social, political, legal, regulatory, financial, technological, competitive, etc.) may be considered. Internal conditions, such as activities, products and services, strategic direction, culture, and capacity, should also be scrutinised, as shown in Figure 10 below.

In determining the context, the environmental top management representative should draw on the expertise of the EMAS team, if one already exists, and of other relevant departments, to identify these influencing factors.

<sup>(35)</sup> Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02009R1221-20230712>).

Figure 10

Examples of internal and external factors that determine the context of the organisation.



#### 1.4.2. **Identifying interested parties and their needs and expectations** – Annex I No 2, Annex II A. 4.2 to the EMAS Regulation

Annex I to the EMAS Regulation notes that, in the context of their initial environmental review, organisations should identify interested parties and ascertain their needs and expectations. Interested parties are stakeholders both within the organisation, such as employees or service providers on its own premises, and outside the organisation, such as public authorities, customers, investors, suppliers, neighbours, or other groups that are or may be affected by the organisation's activities, products, and services.

This is important because interested parties may have certain expectations of the organisation, or of its environmental aspects and impacts, which could present risks or opportunities as far as the organisation and its environmental management system are concerned.

It could be useful to put the questions below to the interested parties identified, with a view to analysing the context.

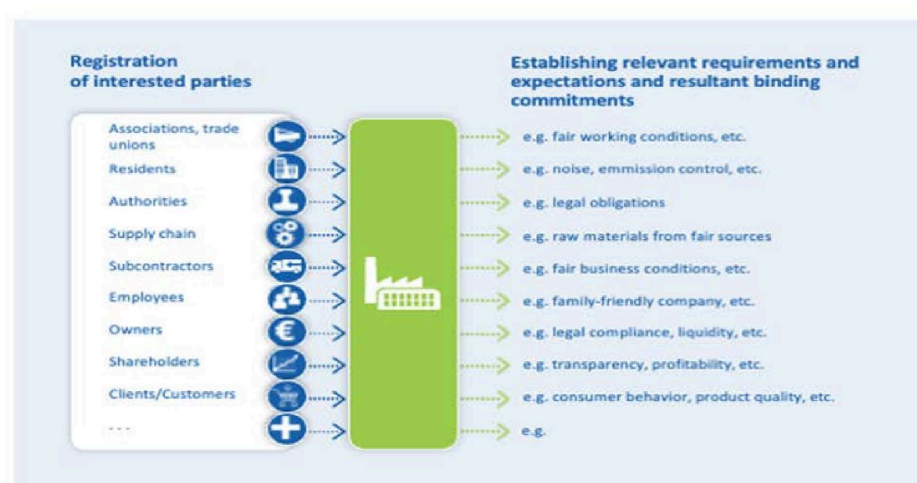
- ✓ What are their requirements or expectations as regarding the way the organisation treats the environment?
- ✓ Does this result in compliance obligations? Which of these requirements and expectations must be followed or are followed voluntarily?

Identifying interested parties and their expectations can provide useful insights into the impact of some environmental aspects, as well as into the criteria used to assess their significance (Figure 11). Organisations should incorporate the issues identified into their environmental management.

Crucially, when an organisation decides to voluntarily meet needs or expectations that are not subject to legal obligations, and includes them in its environmental statement, they become part of its binding commitments. Such voluntary commitments are typically part of mission statements, organisational plans or strategies, or memoranda of understanding (letter of intent), and are also reflected in contractual agreements.

Figure 11

Examples of interested parties and possible expectations (source: the Umweltbundesamt).



#### 1.4.3. **Identifying the applicable legal requirements and other compliance obligations relating to the environment – Annex I No 3, Annex II A. 6.1.3 and B. 4 to the EMAS Regulation**

The environmental assessment includes identifying the applicable legal requirements on environmental matters. It is also useful to make a systematic and complete inventory of such an environmental legal register and to make a comparison with applicable permits, including limit values and other requirements or provisions, and other official findings, such as administrative acts.

Recording the environmental legal requirements relevant to the organisation helps the organisation identify those requirements that are not yet met and monitor the development of the relevant legislation. Prior to verification and validation, these gaps in compliance with the relevant legislation should be closed by taking corrective action.

When recording environmental legislation relevant to the organisation, note that such legislation may apply EU-wide, at Member State level, or only regionally or locally.

If organisations located outside the EU wish to implement EMAS, they must, when recording legal obligations in the environmental field, take account both regulations applicable to them in their own country and of those covering similar organisations in the Member States where they want to apply for registration <sup>(36)</sup>.

It might be useful to make note of regulations that specify how authorities are to carry out their activities in compliance with legal regulations on environmental aspects, which has an indirect effect on organisations. For example, an organisation preparing a permit application could usefully look at such regulations, even if they impose no direct obligations on the organisation itself, to help it consider the expected ancillary provisions. However, since such regulations apply only conditionally to that organisation, it could also refrain from recording them.

The same consideration applies to compliance with binding obligations. Since no direct obligation arises from an administrative regulation, it is not mandatory to take it into consideration. However, in addition to the legal requirements applicable in environmental terms, organisations always have other legal requirements that they have to take into account, but which are not directly related to the environment. For instance, regulations on the construction of buildings often include fire protection requirements. It is useful for such specifications, which are relevant to environmental aspects and compliance, to be included in the legal review and monitored.

<sup>(36)</sup> Commission Decision of 7 December 2011 concerning a guide on EU corporate registration, third country and global registration under Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a community eco-management and audit scheme (EMAS), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32011D0832>.

The legal review could also include other non-legal documents, such as contractual agreements and voluntary commitments entered into by the organisation together with interested parties (see also the previous chapter, 1.4.2.).

#### 1.4.4. **Identifying direct and indirect environmental aspects** - Annex I No 4, Annex II A.6.1.2 to the EMAS Regulation

An environmental aspect is an element of an organisation's activities, products or services which interacts or may interact with the environment, and which may thus have an impact, or various kinds of impact, upon it. EMAS requires organisations to examine the environmental aspects of their activities and any environmental impact they may have. Organisations must also consider whether they can control these directly through their activities, products, and services, or only influence them indirectly. This is particularly important as regards the environmental aspects of an organisation's main activity. All environmental aspects identified, whether positive or negative, must be listed in an inventory.

'Direct environmental aspect' means an environmental aspect associated with the activities, products, and services of the organisation itself, over which it has direct management control.

'Indirect environmental aspect' means an environmental aspect which may result from the interaction of an organisation with third parties, and which can be influenced by an organisation to a reasonable degree.

Organisations must take account of both direct and indirect environmental aspects.

As regards direct environmental aspects, an organisation typically has control over activities such as:

- ✓ product design.
- ✓ resource use (e.g., energy and raw materials, additives and auxiliary materials, and semi-finished products, including water, fauna, and flora).
- ✓ emissions from on-site facilities (e.g., climate-damaging, and other air pollutants, noise, vibrations, heat, light, odours, dust).
- ✓ discharges into and from bodies of water, including infiltration into groundwater (e.g., pollutants, heat, germs).
- ✓ waste generation, recycling, reuse, transport and disposal of solid and other waste, especially hazardous waste.
- ✓ use and contamination of soils.
- ✓ local issues (noise, vibration, odour, dust, visual appearance, etc.).
- ✓ aspects of the transport of products and items needed to provide services.
- ✓ transport of personnel on business trips (this could involve indirect control).
- ✓ risk of environmental accidents.
- ✓ other emergency situations.
- ✓ and, potentially, unintended incidents.

Direct environmental aspects of organisations' activities may relate to the requirements of relevant legislation, binding environmental commitments, and the requirements and conditions set out in permits (e.g., thresholds). This means that if thresholds or other requirements have been laid down for certain pollutants, the corresponding emissions should be classed as direct environmental aspects.

This applies, in particular, to:

- ✓ installations requiring official permits to operate.
- ✓ installations covered by Directive 2010/75/EU (Industrial Emissions Directive).
- ✓ installations covered by Directive 2012/18/EU (Seveso III Directive).
- ✓ plants that are energy-intensive in terms of power, heating or cooling, and installations subject to environmental checks and inspections.



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*Examples of direct environmental aspects:*

- *air emissions.*
  - *water emissions.*
  - *waste.*
  - *use of natural resources and raw materials.*
  - *local issues (noise, vibration, odours).*
  - *land use.*
  - *air emissions arising from transport; and*
  - *risks of environmental accidents and emergency situations.*
- 

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*Examples of indirect aspects:*

- *product life-cycle-related issues.*
  - *capital investment.*
  - *insurance services.*
  - *procurement.*
  - *event management.*
  - *administrative and planning decisions.*
  - *environmental performance of contractors, subcontractors, and suppliers.*
  - *choice and composition of services, e.g., commuting, catering.*
- 

Direct environmental aspects can also be related to non-regulated issues (e.g., GHG emissions from installations not covered by the ETS, use of land, noise, etc.).

An organisation may influence indirect environmental aspects to some extent through its interaction with third parties, but such influence is not guaranteed. It may, for example, indirectly influence the environmental aspects and impacts arising from the activities of third parties, such as suppliers, sub-suppliers or customers, or employees.

#### **1.4.5. Sectoral Reference Documents – Article 46(1) of the EMAS Regulation**

The Commission provides industry-specific reference documents for certain sectors, known as sectoral reference documents (SRDs) <sup>(37)</sup>. These list best environmental management practices and sector-specific environmental performance indicators. They also include performance benchmarks and methods for assessing organisations' environmental performance, which can be helpful for environmental auditing.

If SRDs are available for a given sector, the organisation concerned should consult them when it identifies and evaluates the environmental aspects and impacts known in that sector.

SRDs have two objectives: to help organisations identify the most important environmental aspects and to ensure uniform application of the EMAS Regulation. If an SRD exists for a sector, an organisation must take it into account when implementing EMAS, and environmental verifiers must check that this has been done, especially as regards Article 4 of the EMAS Regulation, which requires organisations to refer to SRDs in their environmental statement.

Reference documents have been developed for the following sectors <sup>(38)</sup>:

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<sup>(37)</sup> Sectoral Reference Documents can be found on the EMAS Publications webpage [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-publications\\_en](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-publications_en)

<sup>(38)</sup> idem

Figure 12

Sectors for which sectoral reference documents are available.



Organisations can take account of SRDs by looking at the good environmental management practices listed there, which fall into three groups:

- ✓ practices that are not relevant to the organisation.
- ✓ practices already implemented by the organisation; and
- ✓ practices that should be considered for future goals and actions.

Here is an example of how an organisation could use the sectoral reference documents:

Figure 13

One possible way to integrate SRDs.

### BEST ENVIRONMENTAL MANAGEMENT PRACTICES FOR THE PUBLIC ADMINISTRATION SECTOR

| BEST ENVIRONMENTAL MANAGEMENT PRACTICES FOR SUSTAINABLE OFFICES         | OFFICES | <div> <div>DONE</div> <div>IN PROGRESS</div> <div>TO BE EVALUATED</div> <div>NOT VIABLE</div> <div>NA</div> </div> |  |  |  |  | COMMENTS |
|-------------------------------------------------------------------------|---------|--------------------------------------------------------------------------------------------------------------------|--|--|--|--|----------|
|                                                                         |         |                                                                                                                    |  |  |  |  |          |
| Managing and minimising energy consumption                              |         |                                                                                                                    |  |  |  |  |          |
| Managing and minimising water consumption                               |         |                                                                                                                    |  |  |  |  |          |
| Managing and minimising waste consumption                               |         |                                                                                                                    |  |  |  |  |          |
| Minimising consumption of paper and consumables                         |         |                                                                                                                    |  |  |  |  |          |
| Minimising the environmental impact of commuting and business travel    |         |                                                                                                                    |  |  |  |  |          |
| Minimising the environmental impact of canteens and coffee bars         |         |                                                                                                                    |  |  |  |  |          |
| Minimising the environmental impact of meetings and events organisation |         |                                                                                                                    |  |  |  |  |          |

| BEST ENVIRONMENTAL MANAGEMENT PRACTICES FOR SUSTAINABLE ENERGY AND CLIMATE CHANGE                                                       | MUNICIPALITY | <div> <div>DONE</div> <div>IN PROGRESS</div> <div>TO BE EVALUATED</div> <div>NOT VIABLE</div> <div>NA</div> </div> |  |  |  |  | COMMENTS |
|-----------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------|--|--|--|--|----------|
|                                                                                                                                         |              |                                                                                                                    |  |  |  |  |          |
| Establishing an inventory of energy consumption and emissions of the territory of a municipality                                        |              |                                                                                                                    |  |  |  |  |          |
| Establishing and implementing a municipal energy and climate action plan                                                                |              |                                                                                                                    |  |  |  |  |          |
| Establishing and implementing a strategy for climate change adaptation within the territory of the municipality                         |              |                                                                                                                    |  |  |  |  |          |
| Implementing energy efficient street lightening                                                                                         |              |                                                                                                                    |  |  |  |  |          |
| Improve the energy efficiency of public buildings                                                                                       |              |                                                                                                                    |  |  |  |  |          |
| Improving the energy efficiency of social housing                                                                                       |              |                                                                                                                    |  |  |  |  |          |
| Achieving energy efficiency in public buildings through energy performance contracts                                                    |              |                                                                                                                    |  |  |  |  |          |
| Improving the energy performance of existing public buildings through monitoring, energy management and fostering of behavioural change |              |                                                                                                                    |  |  |  |  |          |
| Implementing district heating and/or district cooling networks                                                                          |              |                                                                                                                    |  |  |  |  |          |

Using sectoral reference documents in the initial environmental analysis can help in visualising the organisation's position, environmentally speaking, which helps it set priorities. Using SRDs also helps save time, as they provide a quick way to learn about the good practices and technologies relevant to a sector. They also provide useful information and input for implementing such practices and technologies, including their advantages and costs.

In addition, an organisation should consider which of the indicators cited in the applicable sectoral reference documents are already being measured and, if a performance benchmark is cited, the extent to which the organisation is already achieving that benchmark. This information can be included in the tool the organisation uses to measure and monitor its environmental performance (for example, a spreadsheet with the relevant data and indicators) and will also be referred to in its environmental statement when it provides information about its performance. In principle, organisations should aim to consider the entire life cycle of their activities, products and services when assessing their environmental aspects. They should examine all stages of the life cycle. While these may vary, depending on the nature of the organisation's activities, they typically include raw material acquisition, procurement and purchasing, development and design, production, transport, distribution, use, end-of-life treatment, and final disposal. However, organisations are not required to perform a full life-cycle assessment.

Organisations are expected to identify and address significant environmental impacts not only in their own operations, but also in their value chain. At international level, these expectations are codified in the OECD Guidelines for Multinational Enterprises and involve the implementation of a due diligence process. In the EU, the Commission has proposed mandatory human rights and environmental due diligence rules, covering the company's own operations, subsidiaries, as well as upstream and downstream value chains. <sup>(39)</sup>

With EMAS, organisations also consider the environmental aspects of the life cycle of their products and services and the resultant impacts and take action to tackle them. Given the many parallels between the due diligence approach and environmental management, EMAS can be used as a framework for setting up and implementing due diligence processes. The table below compares the steps in a due diligence process, as described in the OECD Due Diligence Guidance <sup>(40)</sup> for Responsible Business Conduct, and the corresponding elements of an environmental management system like EMAS.

Table 1

**‘OECD Handbook on Environmental Due Diligence in Mineral and Metal Supply Chains’**

| <b>Relevant step of the OECD Due Diligence Framework</b>                                             | <b>General elements of EMAS</b>                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Forms part of Step 1 and Step 2 of the OECD Responsible Business Conduct Due Diligence Process       | Understand the context in which an enterprise operates, including the needs and expectations of its stakeholders and its legal requirements                                                                                                                   |
| Step 1: Embed RBC in policies and management systems                                                 | Ensure leadership and commitment of an enterprise's top management, determining an environmental policy, organisational structures, and processes for environmental management. Ensure necessary resources, competencies, and adequate internal communication |
| Step 2: Identify and assess adverse impacts in operations, supply chains and business relationships; | Identify, assess, and internally communicate the environmental aspects and impacts and associated risks and opportunities                                                                                                                                     |
| Step 3: Cease, prevent or mitigate adverse impacts                                                   | Establish environmental objectives. Plan and take action                                                                                                                                                                                                      |
| Step 4: Track implementation and results                                                             | Track implementation by evaluation of environmental performance and compliance<br>Achieve continual improvement                                                                                                                                               |

<sup>(39)</sup> Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022PC0071>.

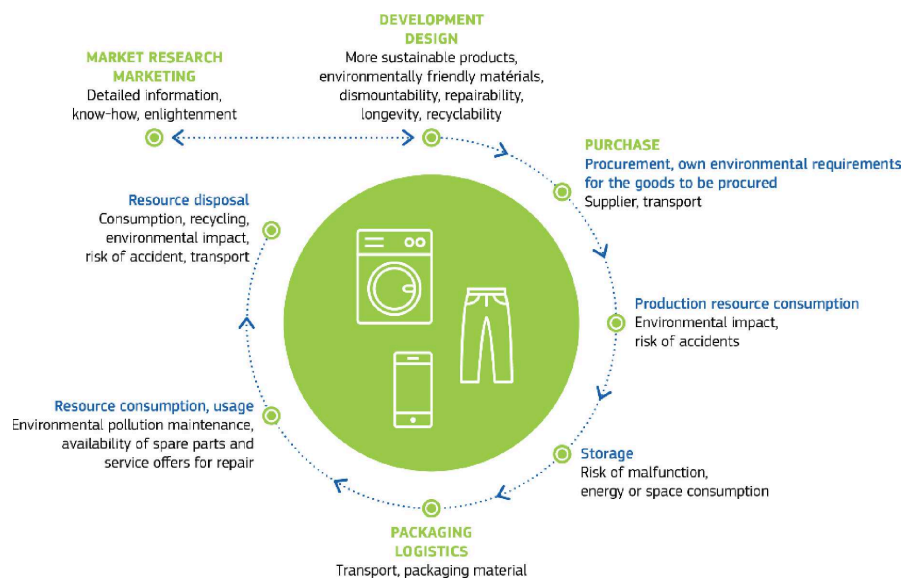
<sup>(40)</sup> Handbook on Environmental Due Diligence in Mineral Supply Chains, [https://www.oecd-ilibrary.org/finance-and-investment/handbook-on-environmental-due-diligence-in-mineral-supply-chains\\_cef843bf-en](https://www.oecd-ilibrary.org/finance-and-investment/handbook-on-environmental-due-diligence-in-mineral-supply-chains_cef843bf-en).

|                                                                                                                         |                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| Step 5: Communicate how impacts are addressed                                                                           | Ensure adequate external communication about the environmental management system and its outcomes |
| Step 6: Provide for or cooperate in remediation when appropriate and Step 3: Cease, prevent or mitigate adverse impacts | Address non-conformity and take corrective action                                                 |

All environmental aspects should be quantified as far as possible using self-selected indicators. Alternatively, they should at least be classified qualitatively. Since significant environmental aspects must be published in the environmental statement as EMAS core indicators, it is recommended to include these core indicators as parameters when determining the environmental aspects (more detailed explanations and an overview of the core indicators in Step 6, Environmental Statement).

Figure 14

Typical environmental aspects to be considered in a product life cycle (Source: EMAS Environmental Management System Guideline for operational practice, Chamber of Industry and Commerce in Bavaria)



The organisation can develop a procedure for identifying all environmental aspects. This can be done by:

- ✓ reviewing all sources of information that can provide information about inputs and outputs (purchase invoices, meters, equipment data, etc.).
- ✓ checking which raw materials, supplies, semi-finished products or other products and goods are used or which products, waste, effluents, emissions, etc. are discharged (purchasing and sales departments are often useful starting points).
- ✓ identifying environmental aspects to be considered as a result of applicable environmental legislation and/or in any environmental permits, licences, and similar documents affecting the site(s).
- ✓ visiting site(s) to verify on-site process inputs and outputs (taking notes, making drawings as needed).
- ✓ creating or obtaining site plans and situation sketches.
- ✓ identifying key personnel (management and workers); employees involved in all internal systems could be asked to provide information.
- ✓ requesting information from subcontractors that may significantly affect an organisation's environmental performance.

- ✓ considering past accidents, results from monitoring and inspections.
- ✓ recording the conditions at the start or completion of activities or the start-up and shutdown of processes and the hazards identified in the process.

Eco-mapping in the EMAS Easy methodology <sup>(41)</sup> is a good way to record environmental aspects clearly, especially where small organisations are concerned.

Each environmental aspect identified is assigned an environmental impact, as shown in Table 2 below.

Table 2

**Examples of environmental aspects and their environmental impact**

| Activity          | Environmental aspect                                                                                                                                                                                                        | Environmental impact                                                                                                                                                                           |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Traffic           | <ul style="list-style-type: none"> <li>— consumed machine oils, fuel consumption.</li> <li>— vehicle emissions</li> <li>— tyre abrasion (fine dust)</li> </ul>                                                              | <ul style="list-style-type: none"> <li>— soil, water, air pollution</li> <li>— greenhouse effect, noise</li> </ul>                                                                             |
| Construction      | <ul style="list-style-type: none"> <li>— primary raw material (resource) consumption</li> <li>— air emissions, noise, vibrations, etc. from construction machinery</li> <li>— land consumption</li> </ul>                   | <ul style="list-style-type: none"> <li>— raw material availability</li> <li>— noise, soil, water, air pollution</li> <li>— destruction of ground cover</li> <li>— biodiversity loss</li> </ul> |
| Office services   | <ul style="list-style-type: none"> <li>— consumption of materials, e.g., paper, toner</li> <li>— electricity consumption (leads to indirect CO<sub>2</sub> emissions)</li> </ul>                                            | <ul style="list-style-type: none"> <li>— environmental pollution from mixed municipal waste</li> <li>— greenhouse effect</li> </ul>                                                            |
| Chemical industry | <ul style="list-style-type: none"> <li>— primary raw material (resource) consumption</li> <li>— wastewater</li> <li>— emissions of volatile organic compounds</li> <li>— emissions of ozone-depleting substances</li> </ul> | <ul style="list-style-type: none"> <li>— raw material availability</li> <li>— water pollution</li> <li>— photochemical ozone</li> <li>— destruction of the ozone layer</li> </ul>              |

**1.4.6. Assessing the significance of environmental aspects – Annex I No 5, Annex II No 6.1.2 to the EMAS Regulation**

Once the aspects and their impacts have been identified, the next step is to conduct a detailed assessment of each to determine the significance of the environmental aspects.

All environmental aspects recorded are to be evaluated qualitatively or quantitatively using self-selected criteria. The criteria, which should be comprehensive, should take account of legislation. It should also be possible to verify them independently.

The organisation should identify the environmental aspects of its activities, products and services that have significant environmental impacts, considering the life cycle in the assessment.

In assessing the significance of the environmental impacts of the organisation's activities, the following should be considered:

- ✓ the potential for harm or benefits to the environment, including biodiversity and people, through material and energy use, discharges, wastes and emissions, etc.
- ✓ the state of the local, regional, or global environment and its vulnerability as a result of the organisation's environmental impacts.
- ✓ the extent, number, frequency, and reversibility of aspects or impacts.
- ✓ the presence of relevant environmental legislation and its requirements.

<sup>(41)</sup> See EMAS website Tools page [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-tools\\_en](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-tools_en)

- ✓ the organisation's activities that have significant environmental costs and benefits.
- ✓ how important the organisation's environmental impact is to its stakeholders and employees, in terms of their expectations and needs.

The assessment should check how far the organisation can influence these environmental aspects and whether it can reduce the environmental impacts associated with each aspect. The assessment should cover normal operations, as well as incidents and emergencies, for past, current and future activities.

Based on these criteria, the organisation can establish an internal procedure to assess the significance of the environmental aspects or use other tools for this purpose. Small organisations can use EMAS's implementation tools <sup>(42)</sup>, which contain very useful information and procedures, or EMAS easy, <sup>(43)</sup> or tools provided by individual Member States, if applicable.

The environmental impact of each environmental aspect should be classified by:

- ✓ extent – emission level, energy, and water consumption, etc.
- ✓ severity – hazards, toxicity, etc.
- ✓ frequency/probability
- ✓ concerns of interested parties.
- ✓ legal requirements.

Table 3

#### Assessing environmental aspects using the example of waste.

| Assessing criteria                                                                     | Example                                                          |
|----------------------------------------------------------------------------------------|------------------------------------------------------------------|
| Which outputs or activities of the organisation may negatively affect the environment? | Waste: mixed municipal waste, packaging waste, hazardous waste   |
| Magnitude of aspects which may affect the environment                                  | Quantity of waste: high, medium, low                             |
| Severity of aspects which may affect the environment                                   | Hazardousness of waste, toxicity of materials: high, medium, low |
| Frequency of aspects which may affect the environment                                  | High, medium, low                                                |
| Public and employee awareness of aspects associated with the organisation              | Severe, some, no complaints                                      |
| Those of the organisation's activities that are regulated by environmental legislation | Waste law permit, monitoring obligations                         |

Note: It is useful to quantify criteria and the overall significance of particular aspects.

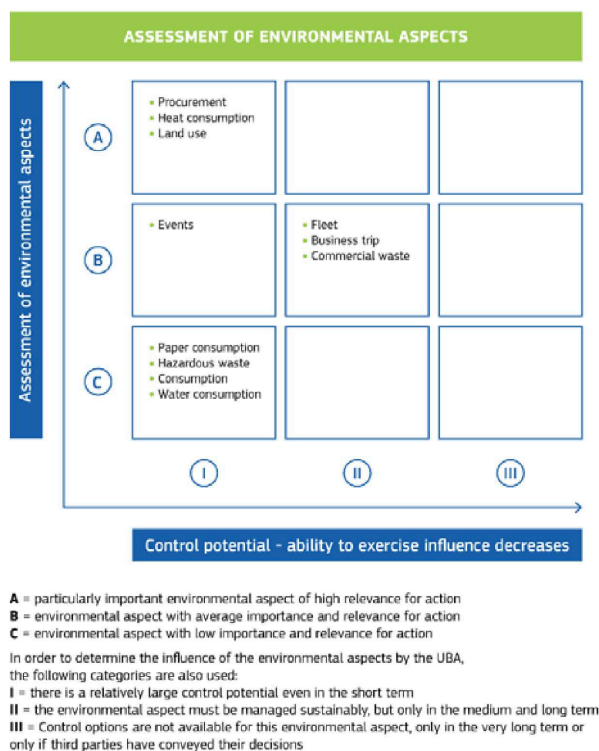
The evaluation scheme developed by the German Federal Environment Agency using an ABC analysis (see Figure 15) is an example of how to evaluate the significance of the environmental aspects of an organisation's activities, products, and services. Based on the activities of the organisation and the site conditions, the environmental aspects are classified in categories A to C, in decreasing order of importance. The potential for verification of the respective environmental aspect is also divided into three categories, from I to III, in decreasing order of relevance.

<sup>(42)</sup> See EMAS website, tools page [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-tools\\_en](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-tools_en).

<sup>(43)</sup> See EMAS website, tools page [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-tools\\_en](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-tools_en).

Figure 15

Example of an evaluation matrix with the ABC analysis (source: Environmental Statement of the German Federal Environmental Agency, 2020)



Once the significant environmental aspects have been identified, it is recommended, as a second step, that the organisation identify the corresponding environmentally relevant facilities and associated processes. This enables aspects relevant to the environment to be more readily identified. In particular, subsequently defining targets and measures to improve environmental performance becomes easier. The environmental aspects identified should also be linked to the reporting on indicators included later on in the organisation's environmental statement. The results of the identification of environmental aspects should be systematically integrated into the environment management system. In particular, they should also be taken into account in strategic decisions <sup>(44)</sup>.

#### 1.4.7. **Evaluate feedback from investigation of previous incidents** – Annex I, No 6 to the EMAS Regulation

Feedback from the investigation of previous incidents is also evaluated and incorporated into the environment management system within each cycle as a measure to prevent risk recurrence (preventive measure).

This evaluation can be done through research with insurance companies, etc. to see whether there have been incidents in the past. Evaluate these and define appropriate measures.

#### 1.4.8. **Determination and documentation of opportunities and risks** – Annex I No 7, Annex II A. 6.1 to the EMAS Regulation

The organisation determines and documents risks and opportunities associated with its environmental aspects, compliance obligations and other issues and requirements identified above. The opportunities and risks are to be determined and documented for the following topics:

- ✓ organisational context (internal and external issues)
- ✓ interested parties.

<sup>(44)</sup> Further guidance on the development of environmental and climate-related criteria can be found in the Commission Recommendation of September 7, 2001, Annex III - Guidance for the identification of environmental aspects and the assessment of their significance <https://op.europa.eu/en/publication-detail/-/publication/c58095f7-fc2e-4864-b8bf-cb7f7e5d7e17/language-en/format-RDF>.

- ✓ binding commitments
- ✓ environmental aspects.

This enables early identification of factors that have a positive (opportunities) or negative (risks) impact on the organisation's environmental performance. In this way, opportunities can be targeted, and risks reduced. Opportunities include cost savings through the use of new technologies or improved cooperation with interested parties. Risks may include environmental damage occurring upstream in the supply chain, potential impacts of climate change on the organisation's site, increasing environmental expectations from interested parties, or changes in legislation that the organisation has not yet adequately addressed. The organisation focuses on the opportunities and risks that help it achieve continuous improvement in environmental performance and avoid undesirable effects or accidents.

For small and medium-sized organisations wishing to benefit from simplified requirements under Article 7 of the EMAS Regulation, it is important to demonstrate, as part of the risk identification, that there are no significant environmental risks.

The systematically recorded and documented opportunities and risks are important in subsequent action planning.

The advantages of the opportunity/risk identification are that it:

- ✓ recognises long-term trends, identifies room for manoeuvre and avoids undesirable developments.
- ✓ supports the future viability of the organisation through forward-looking management.
- ✓ increases responsiveness and tolerance to potential environmental events, changing environmental conditions, and associated negative impacts.
- ✓ increases legal certainty.

There are many methods to assess opportunities and risks, e.g., environmental failure modes and effect analysis, ABC analysis (see Figure 15) or SWOT analysis.

#### 1.4.9. **Examining existing processes, practices, and procedures** – Annex I No 8 to the EMAS Regulation

This involves reviewing the organisation's existing processes, practices and procedures and determining those that are relevant to environmental management. Hardly anyone starts from scratch. In-house guidelines for waste separation or energy conservation are often already in place or there are officers for waste, hazardous materials, hazardous substances, energy, hygiene, etc. who can be included in the environmental management system. Existing environmental management approaches (see the section 'Recognition of other management systems and approaches to EMAS') or management systems such as quality management can also be used here.

'Environmental policy' means the overall intentions and direction of an organisation relating to its environmental performance as formally expressed by top management (...). It provides a framework for action and for the setting of environmental objectives and targets.

## **Step 2: Define environmental policy.**

### 2.1. **Defining the environmental policy** – Annex II A.5.2 to the EMAS Regulation

The environmental policy must include commitment to:

- ✓ compliance with legal and other requirements relating to environmental aspects.
- ✓ pollution prevention.
- ✓ continuous improvement of environmental performance.

The environmental policy is a framework for action and for setting strategic environmental objectives and targets (see below). It needs to be clear and must address the top priorities under which specific objectives and targets can be further defined.



In the environmental policy, top management sets out a vision of how it sees itself tackle environmental protection. This should be done early in the implementation process, but not before completion of the environmental review, which forms the basis of the policy. Top management must ensure that this environmental policy is also implemented and applied in the organisation.

*The questions below could help in formulating the topics to be covered by the environmental policy.*

- *What impact do the organisation's activities, products and services have on the environment? This should be identified in the initial environmental review.*
- *How important is environmental protection to the organisation and interested parties?*
- *What is the organisation willing to do to protect the environment and meet other specific commitments relevant to the context in which it operates?*
- *How does the environmental policy fit with the organisation's philosophy and broader ethical issues?*

The environmental policy is the central guideline for the further development of EMAS and is published in the environmental statement. It forms the framework for the definition of environment-related goals, targets (individual objectives) and measures and should fit with the corporate culture.

The environmental policy could be integrated into existing corporate guidelines or the organisation's corporate policy. In addition, it should be communicated to everyone working for or on behalf of the organisation and be available to interested parties (by direct handout, internet, intranet, notice board, briefing, etc.).

In the event of significant changes, the environmental policy should be adapted. It is important that the full environmental statement, including any updates, is kept fully accessible and updated by the EMAS organisation.

'Environmental programme' means a description of the measures taken, the responsibilities assumed, and the means employed or envisaged to achieve environmental objectives and targets, plus the deadlines for achieving them.

'Environmental objective' means an overall environmental goal, arising from the environmental policy, which an organisation has decided to achieve. Wherever practicable, it is quantified.

'Environmental target' means a detailed performance requirement arising from the environmental objectives and applicable to an organisation or parts thereof, which needs to be set and met to achieve those objectives.

### **Step 3: Develop an environmental programme – Annex II A.6.2.1, B.5 to the EMAS Regulation**

In this step, specific objectives and targets are set and measures are developed to improve environmental performance. These are referred to in the EMAS Regulation as the environmental programme. The objectives must be clearly and unambiguously linked to the significant environmental aspects, contribute to the organisation's environmental policy and lead to an actual improvement in the environmental performance of the direct and indirect environmental aspects. The environmental programme translates the organisation's environmental policy into daily practice and drives continuous improvement. Figure 16 below shows an example of interaction between environmental policy, review, objectives, and measures.

Figure 16

Interaction of environmental review, environmental policy, environmental objectives, and targets, planned measures and environmental programme (Source: EMAS Environmental Management System Guideline for operational practice, Chamber of Industry and Commerce in Bavaria)



If relevant parts of the sectoral reference documents referred to in Article 46 of the EMAS Regulation are available for the sector concerned, organisations should make use of them. They should be used in setting and reviewing the organisation's environmental targets and objectives in line with the relevant environmental aspects identified in the environmental review. However, meeting the benchmarks of excellence identified is not mandatory, because EMAS leaves it to the organisations themselves to assess their feasibility and how to implement best practices, in terms of costs and benefits.

The environmental programme includes responsibilities, a realistic time frame, and the resources required to achieve the objectives. It is a tool to help the organisation plan and implement improvements from day to day. The programme should be continuously updated, and it should be detailed enough to provide an overview of progress towards goals. The results of the internal environmental review serve as the basis for setting objectives and targets and ensuring continuous improvement.

First, general environmental objectives such as 'reducing emissions harmful to the climate' or 'improving energy efficiency' are set. The financial, technical, or human resources required for implementation are not themselves environmental goals; they merely serve to achieve them. The environmental objectives are then specified in detail and assigned a target deadline, e.g., 'Reduce CO<sub>2</sub> emissions in production by 20% within 3 years of date X' or 'Reduce fuel consumption of the vehicle fleet by 10% by date Y'. The targets should be specified as clearly as possible.

The targets should be SMART.

- ✓ **Specific** – each target must address a single issue.
- ✓ **Measurable** – each target should be expressed in quantitative terms.
- ✓ **Achievable** – it must be possible to achieve the targets.
- ✓ **Realistic** – targets should be demanding and drive continuous improvement; but should not be overly ambitious. They can always be revised once they have been met.
- ✓ **Time-bound** – there should be a deadline for achieving each target.

Targets should be set on the basis of the organisation's significant environmental aspects and associated compliance obligations, taking account of its risks and opportunities as identified in the environmental review. Priority should be given to these environmental aspects.

The next step is to draw up concrete measures that are necessary to achieve the targets. Measures must not be confused with environmental targets.

Table 4

**Examples of interaction between environmental objectives, targets, and measures**

| <b>Environmental objective (overall goal)</b> | <b>➡ Target (individual target)</b>                                                             | <b>➡ Measure</b>                                                                                                                         |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| Minimising the generation of hazardous waste  | Reduction in the use of organic solvents in the process by 20% within 3 years                   | Reuse solvents as far as possible<br>Recycle organic solvents                                                                            |
| Reduction in climate-damaging emissions       | Reduction of CO <sub>2</sub> emissions in production by 20% within 3 years from baseline time X | Conversion of gas-fired preheating of moulded parts to use waste heat from other production areas                                        |
| Improving energy efficiency                   | Fuel used by the vehicle fleet to be reduced by 10% by deadline Y                               | Replacement of a vehicle with an internal combustion engine in the fleet with an electrically powered vehicle, and use green electricity |

The person or team responsible for implementing each measure and when and how it will be financed should be specified, if necessary. This helps determine the priority of all potential improvement measures by estimating effort (investment, personnel costs) against savings. High-priority measures should be included in the environmental programme first <sup>(45)</sup>.

Tasks and responsibilities covered by the environmental programme and the authorities in charge are documented and also communicated internally. All employees should be informed about the measures planned and receive regular progress updates.

Later, the environmental programme is integrated into the environmental statement – often in tabular form – and published. If names or costs are not to be published, a version with less content can be made available. However, the environmental verifier will also see the detailed environmental programme.

It is important to consistently link the objectives defined with the other elements, such as indicators, binding commitments, opportunities/risks, and stakeholders.

In the event of significant changes, the environmental programme is adjusted.

**Step 4: Set up and implement an environmental management system – Article 4(1b), Annex II to the EMAS Regulation**

The environmental management system <sup>(46)</sup> is the part of the overall management system that includes the organisational structure, planning activities, responsibilities, procedures, processes and means for establishing, implementing, carrying out, reviewing, and continuing the environmental policy and management of environmental aspects.

During the environmental review (Step 1), particularly in the analysis of the environment and the identification of significant environmental aspects, a database and network between employees and management have already been created – two cornerstones of successful environmental management. The task now is to set up a functioning management system with specific structures and processes. The aim is to integrate environmental management in the relevant business processes. The requirements are described in Annex II to the EMAS Regulation. Organisations with ISO 14001 should already be compliant with Annex II, part A of the EMAS Regulation, which is also part of ISO 14001.

<sup>(45)</sup> See Step 11 of the EMAS 'easy' Guide [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-tools\\_en](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/emas-resources/emas-tools_en)

<sup>(46)</sup> The environmental management definition stems from Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32009R1221>.

#### 4.1. **Set out resources, tasks, responsibility, and authority** – Annex II, A.5.1., A.5.3, A.7.1. to the EMAS Regulation

The EMAS Regulation stipulates that the organisation's management provides leadership and commitment as regards the environmental management system. Active cooperation and support from the organisation's various management levels is therefore required. This is the only way to ensure that the necessary financial, human, and technical resources are available. EMAS requirements are to be integrated into the business processes and the environmental objectives linked to the strategic direction the organisation is pursuing.

Resources, roles, tasks, responsibilities, and authorities need to be set out, documented, and communicated. All the relevant tasks performed by everyone involved in environmental management are described. This can be done through organisational charts, job or workplace descriptions, the assignment of specific tasks, etc.

The definition of tasks, responsibilities and authorities is particularly relevant for the following positions:

- ✓ corporate and organisational management
- ✓ business or site management
- ✓ division and department management
- ✓ environmental management representatives
- ✓ EMAS team and internal auditors or environmental verifiers
- ✓ employees who have an influence on environmental management in areas such as production, facility management, product development, purchasing, quality management, occupational safety, IT, and monitoring
- ✓ external suppliers, service providers and business partners.

The organisation's top management must appoint a management representative, i.e., a person ultimately responsible for the environmental management system. Their role as management representative is to make sure that all the environmental management system requirements are in place, working and up to date, as well as to keep the general management team informed about how the system is working. The representative should report on its strengths and weaknesses and on any improvements needed, they should be qualified and experienced in environmental issues, environment-related legal requirements, and management. They should be capable of coordination and of leading working groups. To the extent possible and also depending on the size of the organisation, these competencies should be available "in house".

#### 4.2. **Establish a procedure for determining compliance obligations and evaluation of compliance** – Annex II, A.6.1.3, B.4, and A.9.1.2. to the EMAS Regulation

Compliance is a key requirement under the EMAS Regulation. The term 'compliance obligations may cover:

environmental requirements applicable to an organisation based on EU, national, regional, or local legislation, plus dedicated consent, such as environmental permits.

environmental requirements originating from other sources such as voluntary commitments and business agreements, and the needs and expectations of interested parties which the organisation has decided to comply with.

An organisation that does not meet its compliance obligations cannot be registered under EMAS. EMAS stipulates that organisations must establish processes for:

- ✓ determining legal and other requirements on a continual, up to date basis.
- ✓ carrying out compliance reviews and retaining relevant documentation.

These processes are strongly interlinked, as compliance reviews cannot be effective without a good understanding of compliance obligations. The process for determining compliance obligations must ensure that information on compliance obligations is documented, complete, up-to-date, comprehensible, and available to relevant members of staff.

The following elements are to be included:

- ✓ setting up responsibilities and authorities.
- ✓ ensuring resources.
- ✓ determining frequency of action and information flow.

Compliance evaluation addresses all determined compliance obligations, taking into account specific conditions of the organisation. An example is shown in Table 5 below.

Assessing whether organisations are complying with all relevant environmental legislation is not always easy. Freely accessible legal databases, paid services that provide information on legal changes or cooperation with external service providers are helpful.

There are special IT solutions that can be tailored to the needs of the organisation so that an overview of relevant developments regarding legal requirements can always be maintained. Some of these solutions offer more advanced content that can be used to identify, delegate, and control the associated duties, in addition to pure regulation management.

Table 5

## Example of legal compliance review

| Applicable environmental law                 | Specific requirements for an organisation                                                             | Compliance status / evidence                                                               | Action required                                                                                                  |
|----------------------------------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| Waste Law (national law)                     | Waste storage permit required                                                                         | <b>Non-compliance</b><br>The permit expired                                                | Applying for a new permit<br>Implementing a procedure ensuring timely application for permits before they expire |
| Waste Law (national law)                     | Waste segregation must be carried out for at least 50% of waste                                       | <b>Compliance</b><br>Waste segregation reaches 60% of waste                                | N/A                                                                                                              |
| Air Emission Law (national law)              | Emissions limits (NO <sub>x</sub> , SO <sub>x</sub> , particulates, etc.)                             | <b>Compliance</b><br>Results of measurements below the limits                              | N/A                                                                                                              |
| Air Emission Law (national law)              | Boiler approval                                                                                       | <b>Compliance</b><br>Permit valid until 31/12/2023                                         | N/A                                                                                                              |
| Noise Protection Law (national law)          | Noise limit on the northern border (inhabited area):<br>55 dB daytime<br>45 dB night-time             | <b>Compliance</b><br>Results of measurements below the permissible limit                   | N/A                                                                                                              |
| Water Law (national law)                     | Groundwater abstraction permit                                                                        | <b>Compliance</b><br>Permit valid for 3 more years                                         | N/A                                                                                                              |
| Greenhouse Gas Emissions Law (EU Regulation) | Allocated greenhouse gas limits                                                                       | <b>Compliance</b><br>Annual emissions below the limit                                      | Opportunity: the sale of some emission rights is possible                                                        |
| F-gases Law (EU Regulation)                  | Preventing the escape of F-gases into the atmosphere                                                  | <b>Non-compliance</b><br>Leak test failed                                                  | Leak test schedule to be implemented                                                                             |
| Producer Responsibility Law (national law)   | Recycling of wastepaper packaging must be made for a minimum of 85% of packaging placed on the market | <b>Compliance</b><br>Recycling of paper packaging placed on the market reached 86% in 2022 | N/A                                                                                                              |

In addition to legal requirements, organisations may take other environmental requirements into account.

Examples are provided in Table 6 below.

Table 6

**Example of other environmental requirements compliance review**

| Applicable requirements                                                                                                     | Specific requirements                                                     | Compliance status / evidence                                                                                        | Action required                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Commitment on air quality improvement in city area signed by a company                                                      | Fuel shift from coal to natural gas by end 2023                           | <b>Non-compliance</b><br>Task not completed, but technical documentation prepared, and financing ensured            | Inform interested parties about the delay.<br>Continue according to the plan                   |
| Contract with the waste contractor (recycler)                                                                               | Wood waste – maximum permissible content of non-wooden elements 5 kg/Mg   | <b>Compliance</b><br>— No claims from the contractor                                                                | — Improvement in waste treatment to 100% segregation                                           |
|                                                                                                                             | Paper/cardboard – maximum moisture 15%                                    | <b>Compliance</b><br>No claims from the contractor                                                                  | — N/A                                                                                          |
|                                                                                                                             | Plastics – polyurethane waste segregated from other plastics              | <b>Compliance</b><br>— No claims from the contractor                                                                | — N/A                                                                                          |
| Environmental programme set out by organisation in response to complaints from neighbours regarding noise and visual impact | Heavy transport (lorries) not allowed to operate at night (22:00-06:00)   | <b>Non-compliance</b><br>due to temporary higher market demand, the heavy transport has been allowed when necessary | — Questioning the neighbours on their noise acceptance<br>— Checking for compensation measures |
|                                                                                                                             | Planting trees to form a green barrier on the northern border of the site | <b>Compliance</b><br>Planting trees completed                                                                       | Providing appropriate maintenance                                                              |

The frequency of the compliance review needs to ensure that an organisation can update its legal compliance review and other environmental requirements regularly, including those that the organisation has committed itself.

#### 4.3 **Employee engagement, competence, training, and awareness** – Annex II A7.2, B.6 to the EMAS Regulation

Actively involving employees is the basis for a successful environmental management system. Implementation will only work in the long term if the system and the associated measures are co-designed, understood and accepted by the workforce. For this reason, it is helpful to introduce a system of employee participation early on and at all levels, with the involvement of employee representatives. Progress with EMAS implementation should be highlighted as shared successes.

It is important to train all persons carrying out activities with significant environmental impacts on the organisation. For this, skills and training need first need to be identified, then addressed accordingly. The measures carried out should be documented. Training and continuous learning are particularly recommended or even required in the event of changes in internal processes, follow-up to accidents or incidents, changes in legal requirements, or when new employees are hired.

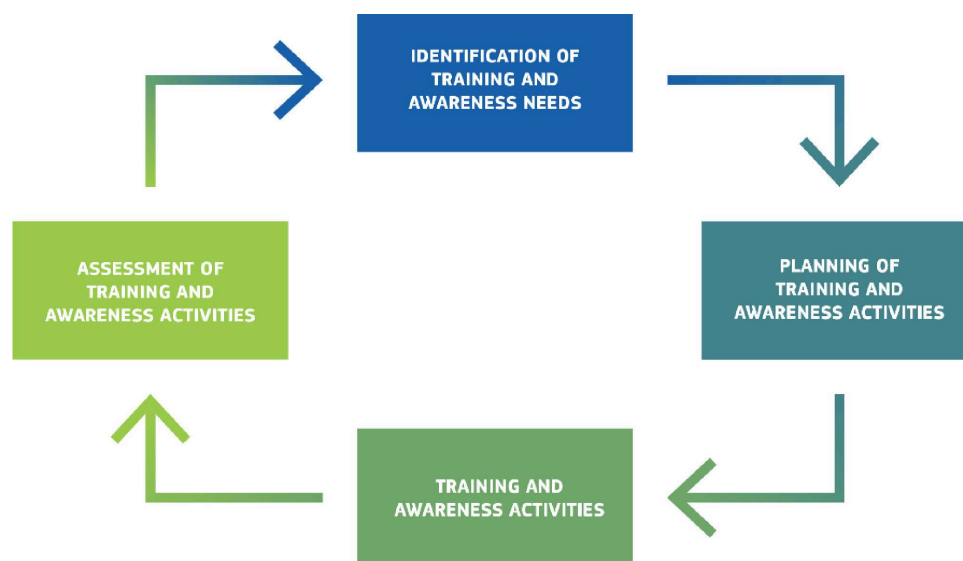
The organisation must draw up, implement, and maintain a procedure to identify training needs and do whatever is necessary to ensure that staff involved in the environmental management system has appropriate knowledge of:

- ✓ the organisation's environment policy
- ✓ legal requirements and other environmental requirements applicable to the organisation
- ✓ the objectives and targets set for the organisation as a whole and for their specific work areas.
- ✓ environmental aspects and impacts and the methodology for monitoring them.
- ✓ their roles and responsibilities within the environmental management system.

Everyone working for the organisation or on their own behalf should be aware of their role within EMAS and the environmental benefits of the system. They should receive, or at least have access to, training on environmental awareness and on the organisation's environmental management system.

Figure 17

Flowchart of training courses within the environmental management system



*In some EMAS cluster projects in Germany, the personalised 'environmental identity card' made available in the EMAS easy toolbox has proven its worth in practice in many, mostly smaller, companies. This achieves a high level of commitment and awareness raising of each individual employee to EMAS.*

The organisation's employees, suppliers, contractors, etc. should develop an awareness of the significant environmental aspects and impacts associated with their activities and how they can help improve them through their personal performance. This requires the roles and responsibilities of each individual and the consequences of deviating from the established processes to be clearly communicated.

Actively involved employees are a driving force for continuous and successful environmental improvements and contribute to a successful anchoring of EMAS in the organisation. Employees should therefore be motivated especially by top management, for instance through communication campaigns or surveys, to actively participate and contribute or by regularly integrating environmental matters in the agenda of management and staff. In this context, it is important that both top management and employees give each other continuous feedback on their expectations and needs or criticism and appreciation.

Employee participation within EMAS may be based, for example, on an employee suggestions scheme, incentive programmes, project-related group work, environmental committees or the permanently appointed EMAS team. In principle, it makes sense to actively involve employees in all steps.

For example, they can be involved in the following activities <sup>(47)</sup>:

- ✓ identifying and evaluating environmental aspects.
- ✓ establishing and revising procedures and/or instructions.
- ✓ proposing environmental objectives and targets.
- ✓ participating in an internal environmental audit.
- ✓ drawing up or updating the EMAS environmental statement.

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*The Commission established EMAS Ambassadors, including from management, who communicate short personal messages to staff highlighting how they reduce their own environmental impact. Staff awareness is further reinforced through a network of EMAS correspondents across the services who participate in centrally organised awareness campaigns and serve as a focal point for environmental information and for voluntary action at the service level. Staff engagement is also a key dimension of the Commission's Communication on Greening ([https://commission.europa.eu/about-european-commission/organisational-structure/people-first-modernising-european-commission/people-first-greening-european-commission\\_en](https://commission.europa.eu/about-european-commission/organisational-structure/people-first-modernising-european-commission/people-first-greening-european-commission_en)) that sets out, as its main objective, how it seeks to achieve climate neutrality in its day to day operations by 2030.*

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A comprehensive employee survey is a very useful tool in the initial phase of introducing EMAS. It has frequently proven that it can provide useful feedback to reduce environmental impacts, which can become part of the environment management system and corporate identity.

#### 4.4. **Establish a procedure for internal and external communication**— Annex II A 7.4. to the EMAS Regulation

Openness, transparency, and the provision of environmental information are key features of EMAS that differentiate it from other existing environmental management systems. This is why a procedure for internal and external communication must be set out, monitored, and corrected if necessary. Binding obligations must be included and specific communication channels, time intervals and topics specified.

Good internal and external communication from employees to management (bottom-up) and vice versa (top-down) is essential. Possible channels include the intranet, brochures, internal publications, newsletters, the company suggestion scheme, meetings, and bulletin boards.

The organisation recognises the need for, and the value of, communication with stakeholders. EMAS organisations are therefore committed to engaging in dialogue with the public and informing interested parties about the environmental impacts of organisations' activities, products, and services. This includes the publication and dissemination of the EMAS environmental statement. Other examples of external communication opportunities include the internet, a website, social media, campaign days, press releases, brochures, and the use of the EMAS logo where permitted and possible <sup>(48)</sup>. It is important to take external inquiries and complaints seriously and to respond to them by creating fixed processes for handling complaints. In the fast-moving social media sector in particular, competent, swift, and professional action is crucial to protect the organisation's image.

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<sup>(47)</sup> Complete employee involvement requirements for EMAS can be found in Annex II to Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC.

<sup>(48)</sup> See Article 10 and Annex V to the EMAS Regulation.



#### 4.5. **Documentation and control of documents** – Annex II, A.7.5 to the EMAS Regulation

Appropriate documentation serves to ensure the smooth running of the environmental management system in its everyday operations and the internal flow of information. It is also subject to the audit by the environmental verifier. On the one hand, the documentation fulfils the requirements of the EMAS Regulation. On the other hand, it meets the organisation's needs and conditions in terms of reliably monitoring business processes and ensuring business continuity.

The organisation should maintain sufficient documented information to ensure confidence that the processes have been carried out as planned <sup>(49)</sup>.

- ✓ Documentation on the environmental management system should cover the following:
- ✓ scope of the environmental management system
- ✓ environmental review
- ✓ results of the management review
- ✓ legal obligations
- ✓ significant environmental aspects and impacts
- ✓ opportunities and risks
- ✓ environmental policy
- ✓ environmental objectives, targets (specific objectives) and measures
- ✓ skills and responsibilities
- ✓ communication
- ✓ trainings
- ✓ monitoring (environmentally) relevant processes or activities, in particular the functions, responsibilities and authorities needed for the environment management system, the procedure for sequence control, the operational processes and work instructions.
- ✓ emergency preparedness and response
- ✓ monitoring, measurement, analysis, and evaluation
- ✓ non-conformity and corrective action
- ✓ internal audits
- ✓ other action that the organisation has deemed necessary to ensure the effectiveness of the environmental management system.

Documents are used to regulate processes. They are instructional and must therefore be handled, released, and managed according to certain procedures.

Records are used to preserve evidence. They are environmentally relevant data collections, logs (operating diaries), environmental reports etc. They serve as traceable documentation for the relevant activities and provide data to continuous improvement in the company.

The organisation should create, maintain, and monitor documented information in a manner sufficient to ensure a suitable, adequate, and effective environmental management system.

Particular attention should be paid to keeping records.

<sup>(49)</sup> Point 8.1 of Annex II to Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC.

A diverse range of information can be used to document the environmental management system. It is therefore important to establish clear labelling (e.g., title, date, author, or reference number) and an appropriate format (e.g., in terms of language, software version, graphics, electronic or paper), and to ensure that content is presented in an up-to-date and user-friendly manner and in a reviewable form.

To ensure that documents are available where needed and protected from misuse or loss, the answers to questions below must be known.

- ✓ Who are the addressees? What access rights should they have (read, change)?
- ✓ Where is a suitable storage location?
- ✓ How is the document used?
- ✓ How is the storage secured in the long term (e.g., regular back-ups)?
- ✓ How are updates and changes identified?
- ✓ How is archiving handled after the documents have expired/become invalid?
- ✓ Documents on procedures that describe HOW, WHEN and by WHOM should be handled.

The handling of external documents and their distribution should also be carefully managed. Documents include legislation and standards, information from local authorities and public administrations, user manuals for equipment, collections of sheets on safety and health protection, and customer specifications.

Examples of records are documents containing or describing:

- electricity, water, and raw material consumption
- waste generation (hazardous and non-hazardous waste)
- greenhouse gas emissions
- incidents, accidents, and complaints
- legal requirements
- reports on environmental audits and management assessments
- inspection reports
- significant environmental aspects
- non-conformity, corrective and preventive action
- communication and training
- proposals from staff
- workshop sessions and seminars.

The procedure for handling documents must follow the flow shown in Figure 18 below.

Figure 18

Procedure for handling documents within an environmental management system



The system should ensure that different versions of documents remain available, and that documents remain legible and readily identifiable.

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Examples of procedures:

- identifying and evaluating significant aspects.
  - managing legal compliance.
  - managing the significant environmental aspects identified.
  - managing monitoring and measurements.
  - managing emergency preparedness.
  - managing non-conformity, preventive and corrective action.
  - identifying and managing skills, training, and awareness.
  - managing communication.
  - managing documents.
  - managing records.
  - managing internal audits.
- 

Work instructions stipulate specific operational procedures. They should explain an activity's importance, the environmental risk associated with it, specific training for the personnel responsible for carrying it out, and appropriate supervision. Work instructions must be clear and easy to understand, e.g., using pictures, pictograms or similar.

Many organisations summarise the written information required for EMAS in a centrally accessible environmental handbook or environmental management manual. It contains the information to be documented for all of the elements mentioned at the beginning of this chapter. This ensures that all important documents are available quickly and clearly, and that all documented information required by EMAS is available. It may be integrated into the organisation's annual management plan. The manual does not need to be extensive or complex. It should inform staff about how the organisation has set up and structured its environmental management system, the relationship between its various parts, and the role of each stakeholder in the system. Such a manual is not mandatory, but it is good practice. With digitisation, electronic filing systems have become increasingly common.

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*Under Article 26 of the EMAS Regulation, small organisations benefit from simplified documentation requirements: the verification or validation is thus tailored so that small organisations only have to document their procedures to a limited extent. The Bavarian EMAS Compass provides working materials, in German, to help with the preparation of an environmental handbook.*

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If a documentation system is already in place, e.g., for quality or occupational safety management, it makes sense to integrate the EMAS documents into it or to optimise it to avoid duplicating work and reduce bureaucracy.

#### 4.6. **Operational planning and control** – Annex II A.8.1 to the EMAS Regulation

Operational planning and control encompass all the investigation, planning and implementation activities needed to avoid or minimise significant environmental impacts or address risks and opportunities. It might also cover activities such as equipment maintenance, start-up and shutdown, management of on-site contractors, and services provided by suppliers or vendors.

Procedures are needed to address the risks identified, set targets, and measure environmental performance (preferably through clear environmental indicators). The procedures must define normal conditions. Abnormal conditions and emergencies must also be set out and described. Operational control procedures should be well-documented and subject to internal audits.

Operational controls can take different forms. The most effective are those that address environmental impacts at source, for example by eliminating harmful products or operations or by replacing hazardous substances with less hazardous ones. Engineering controls generally involve the use of equipment or technology to control the way an operation is carried out. For example, this can be done by introducing process automation that improves an installation's energy efficiency or by installing containment basins which prevent water and soil pollution in the event of an incident. Administrative controls include plans, rules, procedures, instructions, training, and inspections that can be used to guide how people work or conduct their activities. This can include working procedures for operating equipment and installations, as well as rules for environmentally conscious procurement or eco-design.

The EMAS process scheme 'plan-do-check-act' also supports setting up sustainable supply value chain management and adequate due diligence processes. First, companies should have a clear picture of their supply value chains, some of which are complex and global. Current and potential environmental impacts should then be identified and prioritised. On that basis, targets should be set, and measures set out, implemented, and reviewed, so that the result is a continuous improvement in the supply value chain. A central element required by EMAS is setting out environmental requirements for procurement and product and service development. Environmental requirements for procurement can, for example, be agreed in contracts via a code of conduct and verified via audits.

Operational controls can be applied individually or in combination. For example, administrative controls can be used to ensure that engineering controls are consistently applied and working properly. The number and types of operational controls needed depends upon the complexity of an organisation's activities and significant environmental aspects.

If changes in work processes are planned, they must be monitored, and the consequences evaluated so that appropriate countermeasures can be taken if necessary.

The environmental consequences of unintended changes must also be kept in mind.

With EMAS, an organisation's indirect environmental aspects are managed, in addition to direct environmental aspects and impact on sites. The environmental review carried out during the evaluation of the environmental aspects (see Step 1, Planning and preparing) shows where environmental impacts occur in the upstream and downstream value chains. The task now is to recognise the existing processes and set up new effective ones to prevent potential impacts on the environment and to minimise or eliminate existing environmental impacts. To that end, environmental requirements must be set out at each stage of the life cycle of a product or service (e.g., for product or service development, procurement, or outsourced processes) and enshrined in relevant procedural and work instructions. Essential environmental requirements should be communicated to the organisation's contractual partners. If necessary, customers and other stakeholders must be provided with environmental information on transportation and delivery, use, end-of-life treatment and final disposal of products and services. Outsourced processes and environmental aspects, risks and opportunities must be monitored.

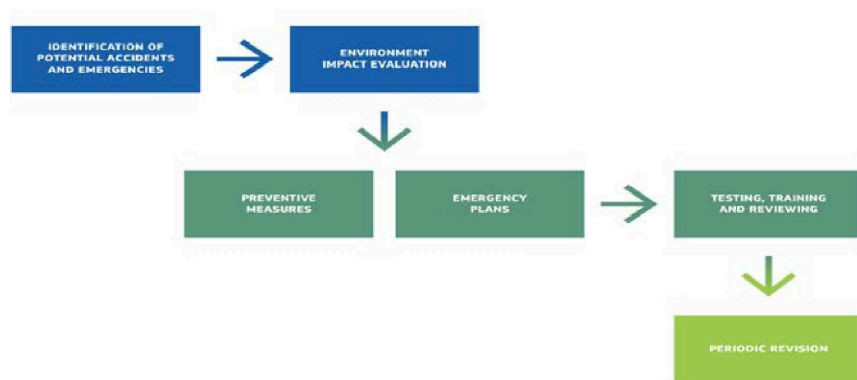
#### 4.7. ***Emergency preparedness and response – Annex II A.8.2 to the EMAS Regulation***

Potential emergency situations that may impact the environment should be identified. Processes that, ideally, avoid those situations, or limit their impact, by means of a planned response, must be set up (see Figure 19). Negative environmental impacts (planned/unplanned) will thus be prevented or mitigated.

Emergency preparedness and response measures should be reviewed regularly with a view to preventing emergencies. Processes and emergency plans should be tested regularly, if possible. It is recommended that incidents or emergency situations be documented, and not just those that have occurred, but also near misses. This helps to identify and defuse potential danger in good time.

Figure 19

Managing emergency plans.



Employees and other interested parties should be informed and trained on emergency preparedness and hazard prevention measures. The area of emergency preparedness is the interface between EMAS and occupational health and safety. The know-how of the organisation's experts can be used at this point because environmental accidents often also involve risks to employees. Hazard assessments or safety briefings, which are legal obligations for the organisation in any event, can easily be extended to include environmental aspects. External agencies, such as environmental authorities, employers' liability insurance associations or the local fire department may also be involved in developing an emergency approach.

#### 4.8. **Monitoring, measurement, and analysis of environmental performance** – Annex II A.9.1 of EMAS Regulation

To keep track of the effectiveness of EMAS, the organisation should monitor and measure its environmental performance. It should then analyse and evaluate the results so that the following can regularly be adjusted:

- ✓ its significant environmental aspects, such as emissions into the atmosphere, wastewater, noise, raw materials, and energy consumption.
- ✓ its environmental policy and programme.
- ✓ the environmental awareness of employees.
- ✓ the organisation should draw valuable conclusions from the results to improve its environmental performance.

Legal requirements on monitoring must be taken into account, and monitoring criteria, such as the frequency of inspections, and the methodology used must comply with them.

Information on the above is useful to ensure:

- ✓ compliance with legal requirements and regulations.
- ✓ accurate evaluation of environmental performance.
- ✓ a complete and transparent environmental statement.

Depending on the organisation's needs, other factors can also be measured and monitored:

- ✓ significant environmental aspects.
- ✓ environmental policy and objectives.
- ✓ level of awareness among employees, etc.

Only calibrated or tested measuring equipment may be used for measurement, as appropriate. That equipment must be checked regularly and, if necessary, replaced or maintained, and records must be kept.

#### 4.9. **Procedure for dealing with non-conformity and taking corrective action** – Annex II, A.10.2 of EMAS Regulation

Non-conformity means any non-fulfilment of requirements specified in the EMAS Regulation. This includes any binding legal requirement, permits and voluntary binding requirements. Where a non-conformity issue is found, the competent body may also postpone the EMAS registration in such cases.

Despite good planning, non-conformity issues due to human error or execution errors cannot always be prevented, even in EMAS-registered organisations. It is important to tackle this and develop a constructive culture with a view to recognising deviations and taking corrective action. Depending on the severity, the EMAS registration may be suspended until remedial action is taken, or it may even be removed.

Non-conformity can be detected within the framework of flow control, environmental audit, management assessment, inspections or daily work.

The organisation may wish to draw up, implement and maintain a procedure for dealing with current or potential non-conformity with the EMAS requirements. The procedure could specify how to:

- ✓ identify and correct the non-conformity.
- ✓ investigate the cause and effects of the non-conformity.
- ✓ assess the need for action in order to avoid recurrence.

- ✓ record the results of corrective action taken.
- ✓ assess the need for measures to prevent non-conformity.
- ✓ implement appropriate preventive action to avoid that non-conformity.
- ✓ review the effectiveness of corrective and preventive action.
- ✓ inform the relevant parties.

#### *Example of potential non-conformity*

*Although the organisation has a procedural directive requiring lights to be turned off, that does not happen, resulting in unnecessary energy consumption. That would be a non-conformity. The root cause analysis (employee forgetfulness) and a specific preventive measure, such as the installation of motion detectors, serve to minimise the non-conformity and lead to an improvement (by saving energy).*

*Other examples could be:*

- ☐ *inappropriate recordings.*
- ☐ *error in signposting the waste deposit area.*
- ☐ *incomplete information about hazardous areas or hazardous substances.*
- ☐ *internal procedures that cannot be accessed by employees.*
- ☐ *fire extinguishers used temporarily to keep doors open, then left in place rather than being returned to their proper storage location.*

In cases of non-conformity, the organisation must:

- ✓ Carry out a root cause analysis <sup>(50)</sup>
- ✓ respond to them and, if necessary, take appropriate measures to control and correct them and deal with their consequences, in particular to mitigate adverse environmental impacts.
- ✓ evaluate the need for action to eliminate the cause.
- ✓ take any necessary action and verify its effectiveness.
- ✓ if necessary, modify the environmental management system.

The nature of the non-conformity and any subsequent action taken, as well as the results of the corrective action taken, must be recorded, and included in the documented information (see previous Chapter 4.5.).

The appointed environmental top management representative is responsible for identifying non-conformity and initiating corrective action and is normally supported by other designated responsible staff. Besides any employee could do that as well. In particular, employees should be aware of the need to ensure the quickest possible response time.

### **Step 5: Internal audit – Article 9, Annex III of the EMAS Regulation**

#### **5.1. Put in place an internal environmental audit procedure.**

Internal environmental audit is the systematic, documented, periodic and objective evaluation of an organisation's environmental performance, management system and processes for protecting the environment. It should not be confused with the initial environmental review (see also Chapter 1.4.).

The organisation must set up an internal audit procedure as part of the management system. This must cover responsibilities and requirements for planning and conducting audits, reporting results, and keeping records, and determining audit criteria, scope, frequency, and methods.

The objective of the environmental audit is to determine:

- ✓ whether the environmental management system meets the requirements of the EMAS Regulation.
- ✓ whether it has been properly implemented and maintained.

<sup>(50)</sup> One possible method for the root cause analysis could be the "Five whys (or 5 whys) method" which is an iterative interrogative technique used to explore the cause-and-effect relationships underlying a particular problem.

- ✓ whether the organisation's management receives the information it needs to evaluate the organisation's environmental performance.
- ✓ conformity with the organisation's policy and programme, which must include compliance with legal requirements and other requirements relating to the environment.
- ✓ how effectively EMAS is working.

The internal environmental audit differs from the external audit in that it is primarily a self-audit of the environmental management system for internal purposes, and its results remain within the organisation. Identified 'deficiencies' therefore have no influence on the status of the EMAS registration but should be used as an incentive to adapt and improve the system. The external audit by environmental verifiers normally takes place after the environmental statement has been prepared. The internal audit provides a basis for the external audit.

The organisation must carry out the activities below.

- ✓ Draw up an audit programme.
- ✓ Define the scope of the audit. This will depend on the size and type of organisation. The scope must specify the subject areas covered, the activities to be audited, the environmental criteria to be considered and the period to be covered.
- ✓ Specify the resources needed to carry out the audit, for example, well-trained personnel with a good knowledge of the activity, technical aspects, environmental aspects, and legal requirements.
- ✓ Ensure that all of the organisation's activities are carried out in line with previously defined procedures.
- ✓ Identify potential new problems and put measures in place to prevent them from arising.

Personnel involved in the audit must try to remain objective and independent and have a clear understanding of the environmental objectives set, as well as the specific role of each stakeholder (directors, middle managers, employees, environmental auditors etc.). It can often be helpful to use a team of auditors that includes people from different areas. The audit can be performed by in-house personnel or by external parties, such as consultants, environmental managers from other organisations, environmental auditors.

The result of the environmental audit is to ensure that all organisation's activities are carried out according to previously established procedures. Potential problems and corrective and preventive measures can also be identified.

#### 5.1.1. **Audit frequency**

The organisation must conduct internal environmental audits at planned intervals in order to obtain a good overview of its significant environmental aspects. The audit cycle, which covers all of the organisation's activities, must be completed within 3 years <sup>(31)</sup>. This means that all areas of the organisation must have been audited at least once during that period. Small organisations can extend this period to 4 years <sup>(32)</sup>.

The frequency with which any specific activity is audited will vary, depending on:

- ✓ the nature, scale and complexity of the activities concerned.
- ✓ the significance of associated environmental impacts.
- ✓ the importance and urgency of the problems detected by previous audits.
- ✓ the history of environmental problems.

Complex activities with a more significant environmental impact need to be audited more frequently.

#### 5.1.2. **Activities within the scope of internal environmental auditing**

An audit manager can be appointed to organise and manage the environmental audit. To implement the audit programme, tasks should be distributed within the audit team. Checklists can support the environmental audit as well. The audit programme should be communicated to all participants in order to ensure that the process runs smoothly.

<sup>(31)</sup> In line with Article 6(2) of the EMAS Regulation, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02009R1221-20230712>

<sup>(32)</sup> In line with Article 7(1) of the EMAS Regulation, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02009R1221-20230712>

The audit usually consists of site inspections, interviews with employees, and a document review. It includes, for example, comparing environmental performance indicators with the objectives and measures set, examining operating conditions and equipment, records, written procedures and other relevant documentation. This aims to assess the organisation's understanding of the environmental management system. Another task is evaluating the environmental performance of the particular activity audited. This helps determine whether applicable regulations and obligations are being complied with and whether the environmental objectives and targets formulated in the environmental programme are being achieved. This contributes to assessing the strengths and weaknesses of the management system. The environmental audit must also determine whether the system in place is adequate to effectively and appropriately manage environmental responsibilities and performance. Compliance with all of these criteria is checked on a sample basis.

Employees should treat this situation as an opportunity to state openly where they see room for potential improvements. The goal of the environmental audit is to identify possible weak points in the system. Together with employees, the verifiers can identify and develop opportunities for change and improvement.

If the company's employees perform the environmental audit, it is advisable to involve employees from other work areas or sites in order to avoid 'operational blindness' and to ensure the necessary objectivity.

Finally, the results of the environmental audit are evaluated, and conclusions are drawn up, which are to be summarised in a report. The results provide an important basis for further developing the environmental management system and environmental performance.

#### 5.1.3. **Reporting on conclusions of the environmental audit**

The aim of the audit report is to provide top management with:

- ✓ written evidence concerning the scope of the audit.
- ✓ information on the extent to which objectives have been met.
- ✓ information on whether objectives are in line with the organisation's environmental policy.
- ✓ information on the state of compliance with legal requirements and other requirements relating to the environment, and information regarding the measures taken to ensure that compliance can be demonstrated.
- ✓ information on the reliability and effectiveness of the monitoring system.
- ✓ proposed corrective actions if required.

The report must be submitted to the EMAS management representative, who finalises corrective actions where non-conformity (or non-compliance) has been identified.

#### 5.2. **Management review – Annex II A.9.3 to the EMAS Regulation**

Top management should review the management system regularly (at least once a year) in order to ensure that it is fit for purpose and verify its effectiveness, suitability, and adequacy.

The management review must be carried out regularly at planned intervals. The timing and frequency of the management review can be self-determined. However, the management review must be completed before the first registration and on renewal of the registration every 3 years (every 4 years for small organisations). The management review must be duly documented. The management review is prepared and accompanied by the environmental top management representative.

The environmental representative can compile the following input for the organisation's top management:

- ✓ the status of measures from previous management reviews.
- ✓ changes in environmental aspects, context analysis, binding commitments, and risks and opportunities.
- ✓ the degree of achievement of environmental objectives and targets.
- ✓ information on the organisation's environmental performance, including non-conformity and corrective action, monitoring and measurement of results, compliance with applicable legislation and other binding obligations, internal audit results.
- ✓ the adequacy of resources.
- ✓ relevant comments from interested parties, including complaints, and external communication measures.
- ✓ opportunities for continuous improvement.



As a result of the management review, the top management, should, as a minimum:

- ✓ draw conclusions on the continued suitability, adequacy, and effectiveness of the environmental management system.
- ✓ decide on opportunities for continuous improvement.
- ✓ decide on any need for changes to the environmental management system, including resources required.
- ✓ define any measures required if environmental targets are not achieved.
- ✓ discuss ways to improve the integration of the environmental management system into other business processes.
- ✓ identify any implications for the organisation's strategic direction.

In particular, the EMAS Regulation emphasises the importance of integrating the environmental management system into the organisational strategy. Accordingly, top management takes a leadership role in environmental management and drives continuous improvement of environmental performance. Providing appropriate resources and infrastructure is important. Furthermore, managers at all levels and in all areas of the organisation should be involved in this process and participate at as early a stage as the recording and evaluation of environmental aspects. This commitment increases the visibility of environmental management and should also increase motivation among the entire workforce to achieve the environmental goals.

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#### *Examples of questions for top management*

*The environmental representative could be involved in the management review process and be available to provide clarification for top management on the issues below.*

- *What courses of action arise from the results of the internal environmental audit?*
  - *Were the environmental goals set achieved? If not: why not?*
  - *Are we complying with all binding commitments? Is there a need for action on new ones?*
  - *Are there any new developments in legal and other requirements with regard to environmental aspects?*
  - *Do we need to update our environmental policy?*
  - *How do we evaluate our environmental performance?*
  - *Are the defined tasks and responsibilities still sufficient and appropriate?*
  - *Did we use our resources correctly and efficiently?*
  - *What are the suggestions for potential improvement?*
  - *Are employees involved?*
  - *How effective is our internal and external communication?*
  - *Are there any complaints or comments from external parties and what response have they received?*
  - *Was corrective action required and what is the status?*
  - *Have actions from previous management reviews been implemented?*
  - *Were there any significant changes? If so, was the environmental assessment adapted?*
- 

#### **Step 6:** Create the environmental statement.

'Environmental statement' means the comprehensive information provided to the public and other interested parties regarding the organisation's: structure and activities; environmental policy and environmental management system; environmental aspects and impacts; environmental programme, objectives, and targets; and environmental performance and compliance with applicable legal obligations relating to the environment.

## 6.1 **Prepare the environmental statement** — Annex IV to the EMAS Regulation

The special feature of EMAS is **transparency through public environmental reporting**. This is one of the unique characteristics of EMAS that sets it apart from other environmental management systems. It makes understandable to the public the organisation's commitment to take environmental actions that contribute to improving its environmental performance.

The environmental top management representative supervises the preparation and drafting of the environmental statement. It is recommended that the top management writes a foreword in which it emphasises the importance of environmental protection and the reasons for participation in the EMAS system.

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*For example, the environmental statement can be published on the organisation's website in order to show its interested parties what it is doing to protect the environment. For more information, read the case study Writing and disseminating the environmental statement.*

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The contents of the environmental statement must be verified by a licensed/accredited environmental verifier and be made publicly available <sup>(53)</sup>.

An electronic version should also be provided to the competent bodies that are responsible for uploading it in the European Commission's EMAS register <sup>(54)</sup>.

Collections of environmental statements are also kept at a central location in national EMAS registers in most Member States.

### 6.1.1 **Minimum requirements for the EMAS environmental statement** — Annex IV B to the EMAS Regulation

The organisation can decide on the details, structure, and design of the statement, provided that its content is clear, reliable, credible, and correct.

The specified minimum content can be supplemented with as much information and as many messages and images as the organisation deems appropriate.

The environmental statement must be written in the official language of the country where the site or organisation is located. When a site is located outside the Member State where the organisation is registered, the environmental statement must be available in one of the official languages of that country. When publishing an overall environmental statement across multiple sites and countries, it must be published either in an official language of the Member State where the organisation is registered or in a language agreed with the competent body.

The organisation is free to include its environmental statement in its annual report or other reports, such as a sustainability report. When integrating it into reporting documents of that kind, a clear distinction must be made between validated and non-validated information. The environmental statement must be clearly identified (e.g., by using the EMAS logo) and the document must include a brief explanation of the validation process in the context of EMAS.

The preparation of the environmental statement includes at least the following content:

- a) a summary of the organisation's activities, products and services, the organisation's relationship to any parent organisations as appropriate and a clear and unambiguous description of the scope of the EMAS registration including a list of the sites included in this registration.

Charts, maps, flowcharts, aerial photographs, etc. can be used to illustrate the environmental statement. In addition, NACE codes should be added to describe the activity.

- b) The organisation's environmental policy and a brief description of its governance structure supporting the environmental management system of the organisation.

The organisation's environmental policy must be included in full in the environmental statement. A description of the environmental management system, the work and organisational structure can be clearly mapped.

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<sup>(53)</sup> Case study, *Writing and disseminating the environmental statement*, [https://green-business.ec.europa.eu/publications/emas-case-study-writing-and-disseminating-environmental-statement-sscs\\_en](https://green-business.ec.europa.eu/publications/emas-case-study-writing-and-disseminating-environmental-statement-sscs_en)

<sup>(54)</sup> EMAS Register [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/about-emas/statistics-and-graphs-0\\_en#paragraph\\_1123](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/about-emas/statistics-and-graphs-0_en#paragraph_1123)

- c) A description of all the significant direct and indirect environmental aspects which result in significant environmental impacts of the organisation, a brief description of the approach used to determine their significance and an explanation of the nature of the impacts as related to these aspects.

There should be a brief description of the procedure for determining the significance of these aspects. Direct and indirect environmental aspects should be listed separately. The environmental impacts to be described can be illustrated by means of tables or diagrams.

- d) A description of the environmental objectives and targets in relation to the significant environmental aspects and impacts.

Based on the environmental programme, with its environmental goals and specific targets, the indicators can be used to assess the respective progress on improving environmental performance with regard to the organisation's key environmental aspects and to place and explain it within the context of the specific measures taken or planned for that purpose.

If the organisation's environmental performance is to be related to its industry, the sectoral reference document, where available, can assist in this. Reference should be made to the relevant best environmental management practices outlined in the sectoral reference document to identify and possibly prioritise measures and actions to (further) improve environmental performance. The relevance and applicability of environmental best management practices and performance benchmarks should be assessed by the organisation based on the significant environmental aspects identified, and on technical and financial aspects.

- e) A description of the actions implemented and planned to improve environmental performance, achieve the objectives and targets, and ensure compliance with legal requirements related to the environment.

Where available, reference should be made to the relevant best environmental management practices presented in the sectoral reference documents as referred to in Article 46.

- f) A summary of the data available on the environmental performance of the organisation with respect to its significant environmental aspects.

The data shown can include information on the actual inputs and outputs. It needs also to:

- ✓ present the organisation's environmental performance in an unbiased manner.
- ✓ be easily understandable and unambiguous.
- ✓ allow for year-to-year comparison to assess whether the organisation's environmental performance has improved (including progress towards targets); to which end, the report must cover at least 3 years of activity, if the data are available.
- ✓ allow, where appropriate, a comparison between different sectoral, national, or regional reference values (benchmarks); and
- ✓ if necessary, enable a comparison with specifications from legal regulations.

To support this, the organisation briefly defines the scope covered by each indicator, taking into account organisational and material limitations, fitness for purpose and the calculation procedure.

Measured against the environmental goals and targets of the environmental programme, the corresponding data should be compiled and mapped for the key environmental aspects on the basis of the core indicators and other relevant environmental performance indicators already available. Graphic formats for mapping developments over time are particularly suitable for this purpose.

It is not always possible to express environmental performance in figures. Soft factors such as changes in behaviour, improvements in processes etc. play just as important a role. If no figures are available, the organisation reports on the relevant aspects of its performance using qualitative indicators.

In choosing the indicators to be used for reporting on their environmental performance, organisations should take into account the relevant industry-specific environmental performance indicators in the sectoral reference document, where such documents exist for the industry concerned. The environmental statement should therefore also explain the extent to which relevant best-practice performance benchmarks have been used. It must also explain whether the core indicators have been adapted on the basis of the reference document, or why they have not been used.

The core indicators focus on six key areas: energy efficiency, emissions, water, material efficiency, waste, and biodiversity.

- g) A reference to the main legal provisions to be taken into account by the organisation to ensure compliance with legal requirements related to the environment and a statement regarding legal compliance.

Participation in EMAS requires compliance with legislation. The environmental statement allows an organisation to demonstrate how it meets that requirement. This can be done, for example, by using tables and/or graphs to compare the limits laid down in the relevant legislation with the values measured or calculated by the organisation.

The environmental statement is not required to present all of the relevant legal regulations. A brief outline of how to deal with the requirement to comply with legislation and reference to the most important regulations and obligations is sufficient in this context.

- h) Name and accreditation number of the environmental verifier and the date of validation.

In addition, in accordance with Article 25(8), a confirmation of compliance with the requirements is needed for the environmental statement. Alternatively, the declaration signed by the environmental verifier in accordance with Annex VII can also be used.

Elements of the sectoral reference documents (indicators, best environmental management practices or performance benchmarks) that were not found to be relevant to the significant environmental aspects identified by the organisation in its environmental review should not be identified or described in the environmental statement.

Organisations may include additional factual information in their environmental statement relating to their activities, products, and services, or to their compliance with specific requirements.

The environmental statement may be integrated into the organisation's other reporting documents (e.g., management, sustainability, or corporate social responsibility reports). In that event, a clear distinction must be made between validated and non-validated information. The environmental statement must be clearly identified (e.g., by using the EMAS logo) and the document should include a short explanation of the validation process in the context of EMAS.

#### 6.1.2. **Core environmental performance indicators** — *Annex IV C to the EMAS Regulation*

Reporting on core environmental performance indicators (also referred to as environmental performance indicators) is mandatory for all organisations. That reporting must provide data on actual input/impact. If disclosure would adversely affect the confidentiality of the organisation's commercial or industrial information, where such confidentiality is provided for by national or Union law in order to protect a legitimate economic interest, the organisation may be permitted to index this information in its reporting, e.g., by establishing a baseline year (with the index number 100) from which the development of the actual input/impact would appear.

However, in assessing the relevance of these indicators in the context of its significant environmental aspects and impacts, an organisation may consider one or more core indicators not to be relevant to those aspects and impacts. In that case, it does not need to present information on those core indicators but must provide a clear and reasoned explanation for this in the environmental statement.

Each core indicator is composed of a number A (indicating the total annual inputs/outputs in the area concerned) and a number B (indicating a reference value for the organisation's activity). Number R, the relationship between those two numbers, produces the core indicators (number A / number B = number R, core indicator). Information on all three elements of each indicator is required for all key areas.

The core indicators are used to measure environmental performance in the key areas below and are reported for inputs/outputs as annual totals for **number A** as follows.

#### ✓ **Energy**

- a) total direct energy consumption as total energy consumption.
- b) total consumption of renewable energy as total consumption of energy from renewable sources.

The indicator (b) captures the percentage of annual energy consumption from renewable energy sources actually produced by the organisation. Energy purchased from an energy provider is not included under this indicator and may be considered as part of 'green procurement' measures.

c) total renewable energy generation as total generation of energy from renewable sources.

Energy should preferably be reported in kWh, MWh, GJ, or other metric units commonly used to report energy consumed or generated.

If different types of energy are consumed or, in the case of renewable energy, generated (e.g., electricity, heat, fuels or other), the annual consumption or generation must be reported separately as relevant.

Total renewable energy production should only be reported if the renewable energy produced by the organisation significantly exceeds the total renewable energy consumed by it, or if the renewable energy produced by the organisation was not consumed by it.

#### ✓ **Emissions**

a) total greenhouse gas emissions, at a minimum of CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, NF<sub>3</sub>, and SF<sub>6</sub>, expressed in metric tonnes of CO<sub>2</sub> equivalent.

b) total emissions to air, at least emissions of SO<sub>2</sub>, NO<sub>x</sub> and PM, expressed in kilograms or tonnes.

The organisation should consider reporting its greenhouse gas emissions under an established procedure such as the Greenhouse Gas Protocol.

Note: Because of the different environmental impacts of these emissions, the various figures should not simply be added together. The approach to quantifying emissions, especially greenhouse gas emissions and air pollutants, needs a solid and accepted basis. First of all, organisations must take into account existing legal requirements. This applies primarily to organisations whose facilities fall within the scope of the European Union Emissions Trading System or the European Pollutant Release and Transfer Register. In other cases, European or national/regional common methods, e.g., the CO<sub>2</sub> calculator of the Austrian Federal Environmental Agency or other national bodies, can be applied where available.

#### ✓ **Water**

total water consumption expressed in volume units such as litres or m<sup>3</sup>.

It is useful to address the different types of water consumption and to break down the consumption data by source of water, e.g., surface water or groundwater.

Other useful information may include data on wastewater volume, treated and reused wastewater, stormwater, and greywater treatment.

#### ✓ **Material efficiency**

Mass flow of relevant materials used, such as raw materials, auxiliary materials, input materials, semi-finished products, or others (excluding energy sources and water), preferably expressed in units of weight (e.g., kilograms or tonnes), volume (e.g., m<sup>3</sup>) or other metric units commonly used in the sector.

If different types of materials are used, their annual mass flow should be reported separately in an appropriate manner, e.g., broken down by the use to which they are put. Depending on the organisation's activity, this includes, for example, raw materials such as metal, wood, or chemical substances, but also intermediate products.

#### ✓ **Waste**

a) total waste generated, broken down by type of waste.

b) total volume of hazardous waste.

Waste quantities should preferably be expressed in units of weight (e.g., kilograms or tonnes), units of volume (e.g., m<sup>3</sup>), or other metric units commonly used in the field.

Information on waste and hazardous waste is mandatory under the EMAS Regulation. In practice, it has proven useful to break down the waste generation of the two streams by waste type. The results of the environmental assessment, including the relevant legal obligations regarding information on waste generation, should be used as a basis. More detailed information could be provided according to the national waste classification system implementing the European Waste Framework Directive <sup>(55)</sup> or the European Waste Catalogue <sup>(56)</sup>.

<sup>(55)</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02008L0098-20180705>

<sup>(56)</sup> Commission Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02000D0532-20150601>

Citing long lists of the individual waste types could be counterproductive and unsuitable for communications purposes, as it would be confusing. Grouping the information according to the European Waste Catalogue <sup>(57)</sup> is therefore a suitable option. In the case of organisations with many different types of waste, it has proven useful, in line with the Pareto principle, to list the waste fractions with the largest volume shares separately and to group the rest together in one figure. The different types of waste, such as metal, plastic, paper, sludge, ash etc. can then be listed by weight or volume. This should be done particularly if certain administrative simplifications are attached to it.

Additional information on the amounts of waste recovered, recycled, used for energy production, or sent to landfills could also be useful.

#### ✓ **Land use in relation to biodiversity**

Biodiversity <sup>(58)</sup> is a complex area of the key areas covered by the core indicators <sup>(59)</sup>. Certain areas (climate change, emissions/pollution) already covered by other indicators (e.g., energy and water consumption, emissions, waste) also contribute to biodiversity loss.

As a core indicator, biodiversity must be represented equally for all organisations, at least by land use, and expressed in units of area (e.g., m<sup>2</sup> or ha) in the categories below:

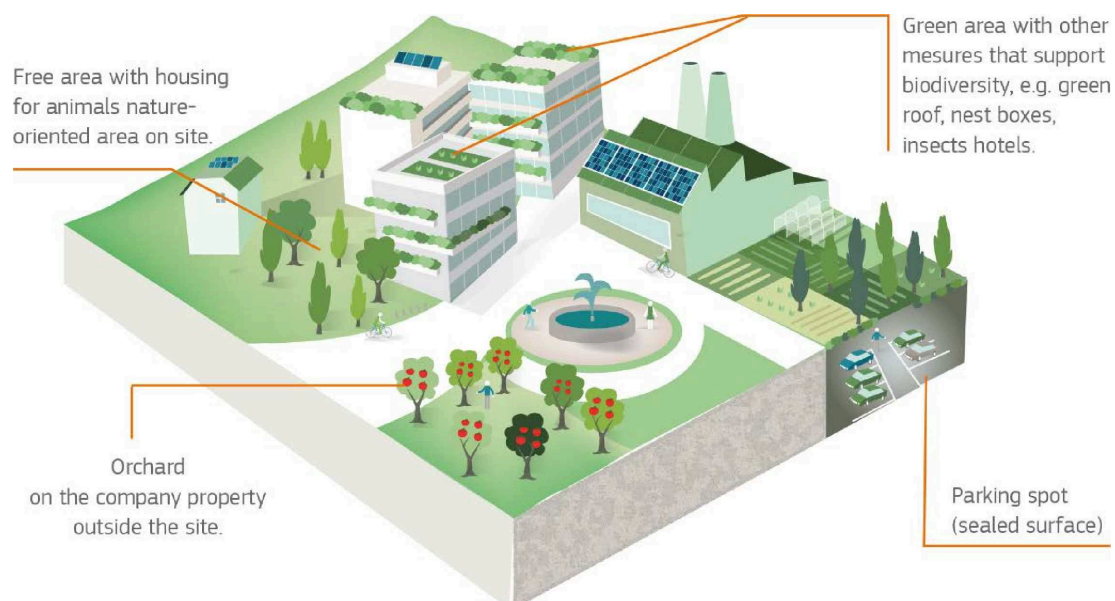
- total land use.
- total sealed area.
- total nature-oriented area on site.
- total nature-oriented area off site.

A 'sealed area' is an area where the original soil has been covered (e.g., roads, buildings, parking lots), making it impermeable. That impermeability can have an impact on the environment.

Green area or 'nature-oriented area' is an area that primarily preserves or restores nature. Near natural/green areas may be located on the organisation's site and may include roofs, facades, water drainage systems or other features designed, adapted, or managed to promote biodiversity. Near-natural areas may also be located off the organisation's site if they are owned or managed by the organisation and primarily serve to promote biodiversity.

Figure 20

Example of the allocation of areas for the core indicators 'Land use with regard to biodiversity'.



<sup>(57)</sup> idem

<sup>(58)</sup> For more detailed information see EMAS and Biodiversity, How to address biodiversity protection through environmental management systems, [https://ec.europa.eu/environment/emas/pdf/other/EMAS\\_Biodiversity\\_Guidelines\\_2016.pdf](https://ec.europa.eu/environment/emas/pdf/other/EMAS_Biodiversity_Guidelines_2016.pdf)

<sup>(59)</sup> The biodiversity indicators were extended in the 2017 and 2019 revisions of the EMAS Regulation. See the amendments explained file: <file:///C:/Users/lupaemi/Downloads/emas%20amendment%2020172019-KH0221977ENN.pdf>

Not all biodiversity indicators are relevant to all organisations and not all can be applied when first addressing these aspects within the environmental management system. The environmental assessment should provide good guidance as to which factors are relevant. The organisation should not only consider local impacts, but also direct and indirect impacts on biodiversity, e.g., through raw material extraction, procurement, supply chain, production and products, transportation and logistics, and marketing and communications. There is no indicator in this area that is equally relevant for all organisations.

The annual reference value for the organisation's activity is expressed by the **number B** and is determined using the following criteria.

The reference value must:

- ✓ be understandable.
- ✓ best reflect the overall annual activity of the organisation.
- ✓ enable a proper description of the organisation's environmental performance, taking into account the specific nature and activities of the organisation.
- ✓ be a common reference value for the sector in which the organisation operates, such as:
  - total annual output or the total gross value added in manufacturing industries.
  - total number of employees in non-manufacturing industries (services, administration).
  - total number of overnight stays (in the case of the accommodation sector).
  - total number of inhabitants of an area (in the case of a public administration).
  - tonnes of processed waste (for organisations operating in the field of waste management).
  - total energy produced (for organisations active in the field of energy production).
- ✓ ensure the comparability of the data presented in the environmental statement over time. Once established, this reference value must also be used in future environmental statements.

Reference value B can be determined by the organisation itself, subject to compliance with the above criteria. This requires that the environmental performance be described precisely, and that comparability be maintained over a period of at least 3 years.

The reference value B does not necessarily have to be the same for each core indicator. For example, heating energy is often best represented in relation to the area. For other indicators, the relation to the products or the number of employees is more suitable.

All core indicators can also be presented using other industry-standard reference values. The use of individually appropriate reference values ensures better presentation of environmental performance, taking into account the specific nature and activities of the organisation.

A change in the reference value should be explained in the environmental statement. In the event of a change, the organisation must ensure that the data are comparable over at least 3 years by recalculating the data for previous years using the newly established reference value.

Table 7

#### Examples of the use of core indicators in public administration or similar organisations

| Core indicator | Annual input/output (A)                | Annual reference value of the organisation (B) | Ratio A/B                                         |
|----------------|----------------------------------------|------------------------------------------------|---------------------------------------------------|
| Energy         | Annual energy consumption in MWh or GJ | Area in m <sup>2</sup><br>Number of employees  | MWh/m <sup>2</sup> and/or kWh/m <sup>2</sup>      |
| Materials      | Annual paper consumption in tonnes     | Number of employees                            | Tonnes/person and/or number of sheets/person/days |

|                                      |                                                                                                           |                                                                                                     |                                                                                         |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Water                                | Annual water consumption (m <sup>3</sup> )                                                                | Number of employees                                                                                 | m <sup>3</sup> /person and/or l/person                                                  |
| Waste                                | Annual waste volume in tonnes<br>Annual volume of hazardous waste in kilograms                            | Number of employees                                                                                 | Tonnes of waste/person and/or kg/person<br>kg hazardous waste/person                    |
| Land use in relation to biodiversity | Land consumption in m <sup>2</sup> of built-up area (including sealed area)                               | Number of employees                                                                                 | m <sup>2</sup> built-up area/person and/or m <sup>2</sup> sealed area/person            |
| GHG emissions                        | Annual GHG emissions in metric tons of CO <sub>2</sub> e (CO <sub>2</sub> e = CO <sub>2</sub> equivalent) | Number of employees (in terms of business trips, workplaces, work routes)<br>Area in m <sup>2</sup> | Tonnes CO <sub>2</sub> e/person and/or kg CO <sub>2</sub> e/person<br>Or m <sup>2</sup> |

Table 8

**Example of the use of core performance indicators in the production sector**

| Core indicator | Annual input/output (A)                                                        | Annual reference value of the organisation (B)                                                    | Ratio A/B                                                                                                                                                      |
|----------------|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Energy         | Annual energy consumption in MWh or GJ                                         | Total annual gross value added.<br>(Million euro) (*) or<br>Total annual physical output (tonnes) | MWh/million euro<br>or<br>MWh/tonne of product                                                                                                                 |
| Materials      | Annual mass flow of the different materials used, in tonnes                    | Total annual gross value added.<br>(Million euro) (*) or<br>Total annual physical output (tonnes) | For each of the different materials used:<br>Material in tonnes/million euro<br>or<br>Material in tonnes/tonne product                                         |
| Water          | Annual consumption m <sup>3</sup>                                              | Total annual gross value added.<br>(Million euro) (*) or<br>Total annual physical output (tonnes) | m <sup>3</sup> /million euro<br>or<br>m <sup>3</sup> /tonne of product                                                                                         |
| Waste          | Annual waste volume in tonnes<br>Annual volume of hazardous waste in kilograms | Total annual gross value added.<br>(Million euro) (*) or<br>Total annual physical output (tonnes) | Tonnes of waste/million euro<br>or<br>Tonnes of waste/tonne product<br>Tonnes of hazardous waste/million euro<br>or<br>Tonnes of hazardous waste/tonne product |



|                                      |                                                                             |                                                                                                      |                                                                                                                                                                                  |
|--------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Land use in relation to biodiversity | Land consumption in m <sup>2</sup> of built-up area (including sealed area) | Total annual gross value added.<br>(Million euro) (*)<br>or<br>Total annual physical output (tonnes) | m <sup>2</sup> of built-up area and/or m <sup>2</sup> of sealed area/million euro<br>or<br>m <sup>2</sup> of built-up area and/or m <sup>2</sup> of sealed area/tonne of product |
| GHG emissions                        | Annual emissions of GHG in tonnes of CO <sub>2</sub> e                      | Total annual gross value added.<br>(Million euro) (*)<br>or<br>Total annual physical output (tonnes) | Tonnes of CO <sub>2</sub> equivalent/million euro or<br>Tonnes of CO <sub>2</sub> equivalent/tonne of product                                                                    |

#### 6.1.3. **Other relevant environmental performance indicators**

The Corporate Sustainability Reporting Directive (CSRD – Directive (EU) 2022/2464) modernises and strengthens the rules for the reporting of social and environmental information by large companies and listed small and medium-sized enterprises. Companies subject to the CSRD will have to report in accordance with European Sustainability Reporting Standards (ESRS), include this information in their management reports, and have it externally audited. The ESRS stipulate environmental reporting requirements with regard to climate change (ESRS E1), pollution (ESRS E2), water and marine resources (ESRS E3), biodiversity and ecosystems (ESRS E4), and resource use and circular economy (ESRS E5). Wherever one of the topics covered by those standards is relevant to a company, it needs to disclose related governance structures, strategies, policies, targets, and actions as well as selected performance metrics. These reporting areas are similar to the elements and logic of EMAS. Therefore, EMAS helps companies to generate the environmental information needed for compliance with the ESRS.

*Organisations may wish to use different indicators to represent the total annual inputs/outputs in different areas. For example, a service organisation may use 'number of employees' as the reference value (B) for its administrative subarea and a different one, e.g., 'number of customers', for the service provided itself.*

It is important to understand the rationale behind the setting of indicators and the elements of flexibility provided for in the EMAS Regulation (Annex IV to the EMAS Regulation).

If an organisation wishes to use another indicator rather than a core indicator listed in Annex IV in order to better reflect its environmental performance, that indicator must also include an input/output specification A and a reference value specification B. The use of this flexible provision should always be justified with reference to the organisation's environmental assessment to show how the chosen option helps to better reflect the relevant environmental performance <sup>(60)</sup>.

#### 6.1.4. **Local accountability** — Annex IV D to the EMAS Regulation

Local accountability plays an important role in EMAS. All information on significant environmental impacts should therefore be provided for each site.

<sup>(60)</sup> Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (Text with EEA relevance) [https://eur-lex.europa.eu/legal-content/EN/TXT/?toc=OJ%3AL%3A2022%3A322%3ATOC&uri=uriserv%3AOJ.L\\_.2022.322.01.0015.01.ENG](https://eur-lex.europa.eu/legal-content/EN/TXT/?toc=OJ%3AL%3A2022%3A322%3ATOC&uri=uriserv%3AOJ.L_.2022.322.01.0015.01.ENG)

In all cases, information on developments in the core indicators must be provided on a site-by-site basis. If the procedure described in Section 7.2. of this User Guide is used to assess multi-site organisations, that information may be provided at corporate level, provided that these figures accurately reflect developments at site level.

Furthermore, the fact that continuous improvements can only be achieved at permanent sites, and rarely at temporary sites, should be taken into account. If this aspect plays a role, this should be mentioned in the environmental assessment. The possibility of introducing alternative measures such as other 'soft' (qualitative) indicators should be considered.

#### 6.1.5. **Updating the environmental statement** — Article 8 of the EMAS Regulation

Where a registered organisation plans to introduce substantial changes, the organisation must carry out an environmental review of those changes, including their environmental aspects and impacts.

Following the environmental review of changes, the organisation must update the initial environmental review, modify the environmental policy, the environmental programme, and the environmental management system, and revise and update the entire environmental statement accordingly <sup>(61)</sup>.

An organisation must prepare an environmental statement and have it validated every 3 years in accordance with the requirements of Annex IV. Small organisations may ask the competent body for an exemption, in accordance with Article 7 of the EMAS Regulation, to prepare the update every 2 years, but only to have it validated by the environmental verifier every 4 years. The request for exemption will be granted by the competent body provided that the conditions in Article 7(1) are met.

#### 6.1.6. **Public access** — Annex IV E to the EMAS Regulation

The organisation must ensure that any interested party has easy and free access to the environmental statement. For this purpose, the environmental statement should preferably be made publicly available on the organisation's website in the official language(s) of the Member State or third country where the site or organisation is located.

In the case of a single environmental statement for an entire organisation with several registered sites, the organisation must ensure that the environmental statement also contains the information relevant to the individual sites.

When publishing an overall environmental statement across multiple sites and countries, it must be published either in an official language of the Member State where the organisation is registered or in a language agreed with the competent body responsible for the registration.

If the environmental statement is also to be made available in other languages, the content of the translated document must be consistent with the content of the original environmental statement validated by the environmental verifier and must clearly indicate that it is a translation of the validated document.

### Step 7: External verification — Articles 18 and 19 of the EMAS Regulation

'Verification' means the conformity assessment process carried out by an environmental verifier to demonstrate whether an organisation's environmental review, environmental policy, environmental management system and internal environmental audit and its implementation fulfils the requirements of the EMAS Regulation.

'Validation' means confirmation by the environmental verifier who carried out the verification that the information and data in an organisation's environmental statement and updated environmental statement are reliable, credible, and correct and meet the requirements of the EMAS Regulation.

<sup>(61)</sup> Article 8 of the EMAS Regulation <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32009R1221>

### 7.1. *Third-party verification*

'Environmental verifier' is a conformity assessment body as defined in Regulation (EC) No 765/2008 or any association or group of such bodies, which has obtained accreditation in accordance with this Regulation; or any natural or legal person, or any association or group of such persons, which has obtained a licence to carry out verification and validation in accordance with the EMAS Regulation.

#### 7.1.1. *Who is allowed to verify and validate EMAS?*

Only accredited or licensed environmental verifiers can perform verification.

The organisation may contact the EMAS competent body in its Member State, or the EMAS accreditation or licensing body responsible for the accreditation of EMAS verifiers, for information regarding accredited environmental verifiers.

The scope of an accredited or licensed environmental verifier is determined according to NACE codes, i.e., the classification of economic activities <sup>(62)</sup>. If the organisation performs several activities that can be assigned to more than one NACE code, verification needs to be performed by NACE activity. The agreement must also ensure that the environmental verifier is granted access to all documents and operational areas <sup>(63)</sup>.

Once the verifier is accredited or licensed in one Member State, it can operate in all EU countries. Not every Member State has accredited environmental verifiers for every sector. In this case, the accredited verifier must be sourced from another Member State. The organisation is free to choose which accredited/licensed environmental verifier to contract.

Organisations or sites located outside the EU must, in accordance with Article 3(3), ensure that the environmental verifier who will carry out the verification and validate the organisation's environmental management system is accredited or licensed in the Member State where the organisation submits its application for registration.

The verification is prepared in collaboration with the environmental top management representative of the organisation, who organises and coordinates the required assessment dates. The audit programme is prepared in cooperation with the environmental verifier.

The environmental verifier determines what it wants to see and with whom it wants to talk. For this purpose, the environmental manager works out a schedule and invites the respective staff required. Nevertheless, the environmental verifier can include every employee in the discussions during the visit. It is therefore important that all employees are informed about the verification visit.

It is useful for the organisation to verify that the environmental verifier, if certified or accredited in another Member State, has provided the information referred to in Article 24 (supervision report) to the accreditation or licensing body of the Member State where the organisation has its headquarters or management centre. This should be at least 4 weeks before the verification to allow for supervision by the accreditation or licensing body of the Member State where the verifier intends to start its activities. Without supervision, the competent body may refuse to register the organisation.

As a good practice, management staff are generally present during the visit, at least to deal with matters relating to the environmental policy, the provision of resources and the management assessment.

<sup>(62)</sup> As set out in Regulation (EC) No 1893/2006 of the European Parliament and of the Council. The NACE codes are attributed to companies by responsible authorities.

<sup>(63)</sup> In some specific and documented situations some limitations to operational areas could be planned provided they do not significantly impact the verification audit and do not concern a significant proportion of the total area. The verifier should ensure that the Accreditation and Licensing Body and Competent Body is informed of such limitations and consider that the audit can be performed in such conditions on an ad hoc basis.

In advance of the visit, the following documents should be sent to the environmental verifier to provide an overview of the current conditions. In the case of validation in order to maintain registration, only the updated documents need to be submitted:

- ✓ basic information about the organisation (legal form, size, location, scope of activities, structure and organisation chart).
- ✓ draft of the environmental statement and environmental programme.
- ✓ description of the environmental management system applied in the organisation.
- ✓ environmental assessment report.
- ✓ reports of environmental audits performed and of any corrective actions subsequently taken.
- ✓ information if the sampling method is to be applied in accordance with Chapter 7.2.

The management review must also be submitted to top management for appraisal before the verification (see Chapter 5.2. Management review).

#### 7.1.2. **Verification by the environmental verifier** — Article 18 of the EMAS Regulation

It may be quite helpful for organisations to be aware of the specific tasks of the environmental verifier, as its tasks determine its approach to the audit of the organisation.

The tasks of environmental verifiers are as follows.

- ✓ Verify whether the organisation meets all the requirements of the EMAS Regulation with respect to the initial environmental review, environmental management system, environmental audit and its results and the environmental statement.
- ✓ Check whether the organisation complies with relevant EU, national, regional, and local legal requirements relating to the environment.
- ✓ Check the organisation's continuous improvement of environmental performance.
- ✓ Check the reliability, credibility and accuracy of the data included and used in the environmental statement and any environmental information to be validated.
- ✓ Visit the organisation or site. The procedures for single-site and multi-site organisations are different and it is important to stress the differences in the respective approaches. The EMAS Regulation (Article 25(4)) requires each organisation to be visited whenever a verification/validation activity needs to take place.
- ✓ If, during the verification process, cases of non-conformity or non-compliance are detected in a multi-site organisation where the sampling method has been applied, the verifier will:
  - investigate the extent to which that non-conformity or non-compliance is site-specific or whether other sites may be affected.
  - require the organisation to identify all sites that could have been affected, to take the necessary corrective measures at those sites and to adapt the management system in the event that there are indications that the nonconformity or non-compliance could suggest a deficiency in the overall management system potentially affecting other sites. In the case of nonconformity or non-compliance that cannot be corrected by taking timely corrective actions, the verifier should report to the competent body that the organisation should be suspended or removed from the EMAS Register.
  - require evidence of these actions and verify their effectiveness by expanding the size of the sample to cover additional sites once the corrective measures have been taken; and
  - validate the environmental statement and sign the declaration on verification and validation activities, in accordance with Annex VII to the Regulation, only when the verifier is satisfied with the evidence that all sites comply with the requirements of the EMAS Regulation and with all legal requirements related to the environment.

In conclusion, when performing the first verification, the verifier should check that the organisation meets the following requirements:

- ✓ a fully operational environmental management system is in place.
- ✓ a fully planned audit programme is in place.
- ✓ a management review has been completed.
- ✓ where the organisation wishes to use a sampling method for verification of its sites, the provisions of Chapter 7.2. of this User Guide are respected; and
- ✓ the EMAS environmental statement has been drafted and sectoral reference documents have been taken into account, where available.

#### 7.1.3. **Frequency of verifications** — Articles 6, 7 and 19 of the EMAS Regulation

As a rule, the environmental verifier must design a programme, in consultation with the organisation, that ensures that all elements required for the registration and renewal of registration referred to in Articles 4, 5 and 6 of the EMAS Regulation are verified.

All registered organisations, including all sites and elements of those organisations' management systems, are scrutinised every 3 years. During the period between those three-yearly verifications, the organisation must continue to conduct internal audits, update its environmental statement and form in accordance with Annex VI, forward it to the competent body, and pay any registration maintenance fee, as applicable <sup>(64)</sup>.

For small organisations, Article 7 of the EMAS Regulation provides for exemptions to the frequency of verifications for renewal, allowing them to be carried out every 4 years, with an intermediate one every 2 years.

If a small organisation wishes to extend the assessment and validation intervals to 4 and 2 years respectively, under Article 7, it must confirm that the following conditions are met:

- ✓ there are no significant environmental risks.
- ✓ no substantial changes within the meaning of Article 8 are planned.
- ✓ there are no significant local environmental problems to which the organisation contributes.

The competent body can reject the request for derogation if it considers that the conditions have not been met. However, that rejection must be duly justified.

The duration of the external verification depends on the type of verification (see Table 8 below), and the size and environmental relevance of the organisation. In determining the verification frequency, the environmental verifier must take account of the accreditation rules.

The EMAS Regulation distinguishes between verifications during:

- ✓ the first registration in accordance with Articles 4 and 5 of the EMAS Regulation.
- ✓ renewal registration (every 3 or 4 years after first registration) in accordance with Article 6(1) of the EMAS Regulation; and
- ✓ the intermediary period between first registration and renewal in accordance with Article 6(2) of the EMAS Regulation.

In addition to the three types of verifications described above, in the event of the substantial changes referred to in Article 8(3), it may be necessary to verify and validate any new or modified documents relating to modifications of the initial environmental review, environmental policy, environmental programme or environmental management system, as well as any related revision or update of the entire environmental statement.

<sup>(64)</sup> Article 6 of the EMAS Regulation, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32009R1221>

**Substantial changes**

An organisation making changes to its operation, structure, administration, process, activities, products, or services must take into account the environmental impact of those changes, as these may affect the validity of the EMAS registration. Minor changes may be accepted, but substantial changes will require an updated environmental review, policy, programme, management system and statement. All updated documents must be verified and validated within 6 months. After validation, the organisation must submit the changes to the competent body, using Annex VI to the Regulation.

For example, an expansion of an organisation's production capacity may be considered a significant change. However, if it is associated with new environmental aspects and impacts, and if the relevance and significance of environmental aspects and impacts change, then it can normally be considered a significant change.

These changes must be verified and validated within 6 months of their occurrence.

The scope of the assessment may differ from one verification to another, both in terms of locations and in terms of elements of the management system. The minimum requirements for the scope of verification are presented in the table below, in accordance with Article 18(5), (6) and (7).

Table 9

**Verification frequency required under the EMAS Regulation**

| <b>First registration verification</b> in accordance with Articles 4 and 5 of the EMAS Regulation                                                                                                                                                             | <b>Intermediary period between first registration and renewal</b> in accordance with Article 6(2) of the EMAS Regulation                                                                                                                                       | <b>Renewal registration (every 3 years after the first registration or every 4 years for SMEs where they have so requested)</b> in accordance with Article 6(1) of the EMAS Regulation |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| a fully operational environmental management system in accordance with Annex II to the EMAS Regulation                                                                                                                                                        |                                                                                                                                                                                                                                                                | a fully operational environmental management system in accordance with Annex II to the EMAS Regulation                                                                                 |
| <ul style="list-style-type: none"> <li>— a fully planned audit programme is in place.</li> <li>— part of the planned audits carried out in accordance with Annex III so that at least the most significant environmental impacts have been covered</li> </ul> | internal audits carried out in accordance with Annex III covering: <ul style="list-style-type: none"> <li>— the organisation's environmental performance; and</li> <li>— compliance with applicable legal requirements relating to the environment.</li> </ul> | a fully operational planned audit programme, with at least one audit cycle completed in accordance with Annex III.                                                                     |
| completed management review as referred to in Part A of Annex II                                                                                                                                                                                              |                                                                                                                                                                                                                                                                | completed management review as referred to in Part A of Annex II                                                                                                                       |
|                                                                                                                                                                                                                                                               | ongoing compliance with applicable legal requirements relating to the environment and continuous improvement of its environmental performance                                                                                                                  |                                                                                                                                                                                        |
| environmental statement prepared in accordance with Annex IV and with sectoral reference documents taken into account, where available                                                                                                                        | updated environmental statement in accordance with Annex IV and, where available, sectoral reference documents taken into account                                                                                                                              | an environmental statement in accordance with Annex IV and sectoral reference documents taken into account, where available.                                                           |

It should be noted that, after each verification, the environmental verifier is obliged to issue the signed declaration referred to in Article 25(9) and Annex VII. By signing this declaration, the environmental verifier 'confirms that there is no evidence of non-compliance with applicable legal requirements relating to the environment'.

Under certain conditions, a sampling procedure can be used for the verification of certain organisations with many sites. In this case, within the three- or four-year cycle, verifiers only have to visit a selection of sites that are representative of the organisation's activities and that can allow for a reliable and trustworthy assessment of the organisation's overall environmental performance and compliance with the requirements of the EMAS Regulation.

## 7.2. ***Sampling method***

### 7.2.1. ***Requirements for the application of a sampling procedure for the assessment of organisations with many sites***

Using a sampling procedure does not prevent organisations from using a corporate registration as defined in Article 2(29) of the EMAS Regulation for the respective sites.

For organisations with many sites, a sampling approach may be appropriate so that the verification effort can be adjusted without compromising confidence in legal compliance and full implementation of the management system, enabling continuous improvement in environmental performance to be achieved at each site covered by the EMAS registration. In terms of registration, this would entail a multi-site registration.

For the assessment of organisations with multiple sites, at the organisation's request the environmental verifier can agree to the use of a sampling method in accordance with the criteria set out in this chapter.

### 7.2.2. ***Eligibility criteria for applying the sampling method.***

For a multi-site organisation, a sampling method can only be used for groups of similar sites.

The similarity of sites is determined in accordance with the following criteria which should be fulfilled cumulatively: location within the same Member State <sup>(65)</sup>; same type of activities; same procedures; same legal status; similar legal requirements; similar environmental aspects and impacts; similar significance of environmental impacts; and similar environmental management and control procedures.

Groups of similar sites are defined at the request of the organisation and in mutual agreement with both the environmental verifier and the competent authority in line with the procedure described below. These groups must be reflected in internal environmental audits and the management review, and all sites within the groups mentioned in the environmental statement and in the register.

All sites covered by the EMAS registration are under the direct control, authority, and supervision of the organisation.

The environmental management system is centrally controlled and managed and is subject to the management review. All sites to be covered by EMAS registration are subject to the organisation's environmental audit. The scope of its internal environmental audit programme includes all of the sites.

The organisation must also demonstrate its authority and ability to initiate organisational changes at all sites covered by the EMAS registration with a view to achieving its environmental objectives. The organisation must also demonstrate its ability to collect and analyse data from all sites, including headquarters.

<sup>(65)</sup> The only exception that could be considered for the criteria "location within the same Member State" are premises of Ministries of foreign affairs or of international organisations which are located outside the Member State of origin, but which are fully managed and controlled by the headquarters, such as diplomatic offices missions or representations.

### 7.2.3. *Requirements for the applicant organisation*

The organisation provides the environmental verifier with a clear and unambiguous description of its context and a summary of its activities, products, and services, as well as its relationship to any parent or affiliate organisations or subsidiaries, where applicable. That should include:

- ✓ the groups of sites, including the grouping procedure.
- ✓ any sites that are potentially excluded from the sampling procedure and the reasons for that restriction.
- ✓ a description of all significant direct and indirect environmental aspects that result in the organisation's significant environmental impacts. This should include an explanation of how the nature of the impacts relates to the significant direct and indirect aspects, and it should identify the significant environmental aspects associated with the sites to which the sampling procedure would apply.
- ✓ the potential risks associated with these environmental aspects.
- ✓ the organisation's environmental policy and a brief description of the organisation's environmental management system, including its objectives and targets related to the significant environmental aspects and impacts. If the organisation does not yet have an environmental management system, it should describe the planned system and its main objectives.
- ✓ reference to the main environmental regulations applicable.
- ✓ the list of sites that will be subject to a sampling procedure.

It is recommended that the organisation notify the competent bodies and accreditation and licensing bodies at an early stage of the planned multi-site registration in order to ensure that there are no obstacles that could hinder the multi-site project.

### 7.2.4. *Criteria for exclusion of sites from the sampling procedure*

The sampling method may not be applied in the case of:

- ✓ sites or organisations granted material incentives and administrative simplifications subject to the requirement that they be assessed in a different manner.
- ✓ sites where national law explicitly excludes a sampling method.
- ✓ Sites in non-EU countries ;
- ✓ sites which, as a feature of their significant environmental aspects, pose a risk of environmental accident that could cause a local environmental problem.
- ✓ sites subject to legislation on substances of very high concern <sup>(66)</sup>;
- ✓ sites subject to hazardous waste management legislation, except for producers of hazardous waste in small quantities which are subject to national and/or regional exemptions.
- ✓ sites subject to Directive 2010/75/EU of the European Parliament and of the Council <sup>(67)</sup> (Industrial Emissions Directive).
- ✓ sites subject to Directive 2012/18/EU of the European Parliament and of the Council <sup>(68)</sup> (Seveso Directive).

<sup>(66)</sup> As defined in the Proposal for a Regulation establishing a framework for setting eco-design requirements for sustainable products [https://environment.ec.europa.eu/system/files/2022-03/COM\\_2022\\_142\\_1\\_EN\\_ACT\\_part1\\_v6.pdf](https://environment.ec.europa.eu/system/files/2022-03/COM_2022_142_1_EN_ACT_part1_v6.pdf)

<sup>(67)</sup> Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17).

<sup>(68)</sup> Directive 2012/18/EU of the European Parliament and of the Council of 4 July 2012 on the control of major-accident hazards involving dangerous substances, amending and subsequently repealing Council Directive 96/82/EC (OJ L 197, 24.7.2012, p. 1).



#### **7.2.5. Guidelines for the use of a sampling procedure for the assessment of multi-site organisations**

The organisation must set out clearly the proposed scope for the sampling method (the number of sites, a list of all sites covered with a brief description of their activities, an indication of sites excluded from the sampling procedure etc.) in accordance with the requirements listed above.

The sites proposed by the organisation for inclusion in the sampling process must be classified into one or more groups of similar sites. The degree of similarity of a group of sites must ensure that the assessment of a sample of sites is highly representative of the entire group. All sites not included in a group due to their dissimilarity are excluded from the sampling procedure and must be assessed individually.

#### **7.2.6. Procedure for the application of the sampling method for multi-site organisations**

Though the organisation may propose sampling, it is the responsibility of the verifier to determine whether or not it is appropriate. Thus, in preparation for the agreement with the organisation, the verifier must determine whether or not the organisation is eligible for sampling, whether the requirements for its application are met, and whether there should be any exclusions from sampling.

The verifier's records must show how those conclusions were reached and those records must be made available to the accreditation and licensing bodies for review during supervision. This should include the verifier's agreement with the suggested scope, definitions of the nature of each group of sites, and a (draft) verification plan that must include a description of the methodology and criteria used to define the groups of sites, the method that will be used to select the sites (for both the random and non-random parts) and the timing of the verification. This verification plan must also include the key activities and processes of each group of sites, the significant environmental aspects related to each group of sites, and an estimate of the level of risk of environmental accidents related to these aspects.

The environmental verifier must also evaluate the transparency of the grouping of similar sites as required and the impact of that grouping on the content of the environmental statement and the organisation's overall environmental performance. The results of this evaluation must be documented in the verifier's report.

When the environmental verifier has agreed to the proposed scope (including a sampling approach), it identifies the characteristics of each group of sites and prepares a verification plan describing the process and criteria for identifying them, the process for selecting the sites (for the random and non-random parts), and the timing of the verification. The verification plan also includes the main activities and procedures of each group of sites, the significant environmental aspects associated with each group, and an assessment of the risk of environmental accidents related to those aspects.

The environmental verifier should evaluate the level of risk associated with the nature of the activities and processes carried out at each site included in the scope of the sampling. It may also decide to limit the sampling procedure if a sample selection of sites is not suitable for providing sufficient assurance as regards the effectiveness of the management system, due to specific facts. These limitations must be defined by the environmental verifier in relation to:

- ✓ environmental conditions or other relevant aspects related to the organisational context.
- ✓ differences in the implementation of the management system on site, taking into account the specific features of the individual sites.
- ✓ the organisation's compliance with rules (e.g., enforcement agency records, number of complaints, assessment of corrective actions).

The verifier should then document the specific reasons that limit the organisation's suitability for using a sampling approach.

When a sampling approach is used, this must be included in the notification as required by Articles 23 and 24. At least 4 weeks prior to the verification, the environmental verifier notifies the accreditation and licensing body and the competent body of a list of all sites of an organisation that are scheduled to undergo the sampling procedure, and of all sites that are subject to a separate verification.

Competent bodies must have procedures in place to restrict such sampling where site sampling is inappropriate in terms of gaining sufficient confidence in the effectiveness of the management system under audit.

The accreditation and licensing body and the competent body for the multi-site registration may also use the material evidence received, for example through a written report from the competent enforcement authority or authorities, in accordance with Article 13(2)(c) of the EMAS Regulation, in order to ensure that there is no evidence of a breach of applicable legal requirements relating to the environment.

In the EMAS register, the competent bodies may indicate, at the level of the organisation, which sites are subject to a multi-site sampling procedure.

In their annual meetings, competent bodies may report on the use of the sampling method in their respective countries and include this aspect in their regular peer review exercises.

#### **7.2.7. Selection and calculation of the sample**

The samples must be selected to ensure that the verifier has a representative and comprehensive insight into the environmental performance of the organisation and that it is able to check the reliability of data and local accountability.

Good practice on the selection of sampling techniques should be used and verifiers should take into account the following factors when choosing the sites to be included in the verification programme:

- ✓ the environmental policy and programme.
- ✓ the complexity of the environmental management system, the significance of direct
- ✓ and indirect environmental aspects and impacts and the potential interaction with sensitive environments.
- ✓ the views of interested parties (complaints, public interest in a site).
- ✓ the spread of the organisation's staff over the sites.
- ✓ the history of environmental problems, over the previous 3 years at least.
- ✓ results from previous verifications and internal audits.

A site must be verified individually if:

- ✓ the size, scale, and nature of its activities/operations at the site have been recognised as being different from those of other sites of the same organisation.
- ✓ the internal audits and the management review have shown the need for corrective action that has not been performed.
- ✓ substantial changes in the environmental management system or in the operations at the site have occurred since the last verification.

For example, the headquarters should not be part of the sample but should be verified separately during each cycle.

The sampling procedure for selecting sites for on-site assessment within each group of sites must meet the requirements described below.

- ✓ A representative sample is taken from each group of comparable sites.
- ✓ The sample is formed partially on a selective basis, in line with the factors explained below, and partially on a non-selective basis (randomly), yielding a representative sample of different sites.

- ✓ Within each group, the sample of sites must be at least 50% (rounded to the nearest whole number) random (non-selective). The environmental verifier must document the procedure for this randomly based selection.
- ✓ The procedure for the remaining selective sampling portion must conform to the provisions below.

It must be ensured that, for each new verification, the sites of a group sampled are different from those sampled in the same group during previous verifications. At the first verification and in each subsequent verification cycle, the headquarters must be included in the verification programme. The verification may take into account the results of the internal risk identification audit, which, as a general rule, should be conducted on all of the organisation's sites.

The minimum number of sites that should be included in the sample taken from each group of sites is calculated on the basis of the following formula.

*Example of the sample calculation for a multi-site organisation*

*For a company operating in the clothing retail sector with 504 locations:*

- 503 sales outlets,
- 1 headquarters.

1. *Formation of groups of sites for the application of the sampling method:*

- Group 1: 100 sales outlets > 150 m<sup>2</sup>
- Group 2: 400 sales outlets < 150 m<sup>2</sup>
- Individual locations:

*3 sales outlets of different sizes and contents*

*1 headquarters*

2. *Assessment before initial registration and before renewal of registration:*

- All individual sites (3 sales sites, 1 head office)
- Group 1: at least  $\sqrt{100}$  sales outlets = 10 sales outlets
- Group 2: at least  $\sqrt{400}$  sales outlets = 20 sales outlets

For initial EMAS registration and renewal, this number is the **square root of the number of sites included in each group** and rounded to the nearest whole number (e.g., for a group of 100 sites:  $\sqrt{100} = 10$ ).

The environmental verifier must keep detailed records of each application of a sampling procedure for multi-site organisations, justifying the procedure and parameters/criteria used, and demonstrating that the sampling procedure has been applied in accordance with this document.

#### 7.2.8. **Procedure in the case of deviations**

Organisations should consider the risk of losing the common registration for all sites in the event of a breach of regulatory requirements at only one site. Taking into account such a risk, organisations may also register these specific locations individually.

If instances of nonconformity or non-compliance are identified during the assessment of a multi-site organisation where a sampling approach has been used, the verifier must proceed as follows.

- ✓ The extent to which the nonconformity or non-compliance is site-specific or whether other sites may also be affected will be investigated.
- ✓ The organisation is required to identify all sites that may be affected, take the necessary corrective actions at those sites, and adjust the management system if it is suspected that the nonconformity or non-compliance may indicate a deficiency in the overall management system that may also affect other sites. In the case of a nonconformity or non-compliance that cannot be remedied through timely corrective action, the verifier should not validate the organisation's environmental statement. In the case of a renewal, it must notify the competent body that the environmental statement has not been validated. The competent body may decide that the registration of the organisation or of the site should be suspended or removed from the EMAS register. It is not possible only to suspend or remove the site where the original nonconformity was found from the EMAS register.
- ✓ Evidence of these measures will be required, and their effectiveness verified by the environmental verifier, who will expand the sample to include additional sites once remedial measures are in place.
- ✓ The environmental statement is validated and the declaration on verification and validation activities in accordance with Annex VII of the Regulation is signed only when satisfactory evidence is received that all sites comply with the requirements of the EMAS Regulation and all environmental legal requirements.

#### 7.2.9. ***Documentation to be included in the environmental statement justifying the sample size and sampling procedure.***

EMAS-registered organisations for which the environmental verifier has applied a sampling/verification scheme in accordance with this section of the User Guide should document this sampling scheme in their environmental statement. The environmental statement should justify (briefly) the procedure for grouping sites and the sample size. The environmental statement lists all sites and clearly distinguishes between visited and non-visited sites.

### 7.3. ***Report of the environmental verifier***

After the on-site verification, the environmental verifier must prepare a written report on the results in accordance with Article 25(6) and (7) of the EMAS Regulation, with the following content.

- ✓ All facts relevant to the work of the environmental verifier.
- ✓ A description of compliance with all EMAS requirements, including evidence, findings, and conclusions; the report should refer in particular to the evidence used to assess legal compliance (measurement reports, analyses or similar). The report must also indicate the basis for the assessment of the requirements of Article 7 on exemption.
- ✓ A comparison of environmental performance and targets with previous environmental statements, and an evaluation of the organisation's environmental performance and continuous environmental performance improvement; the report should identify specific opportunities for improvement as part of the environmental performance evaluation.
- ✓ Where applicable, the technical deficiencies encountered during the environmental review or audit of the environmental management system and other relevant processes.
- ✓ In the event of non-compliance with provisions, additional information on findings and related conclusions and the facts upon which such findings and conclusions are based.
- ✓ Objections to the draft environmental statement or updated environmental statement, and details of any changes or additions that should be made to the environmental statement or updated environmental statement.

The report should be prepared in dialogue with the organisation so that any open questions can be answered quickly. In this way, obstacles to validation can already be addressed in the final meeting and recorded in writing in the form of deviations.

Should the verifier deem individual requirements to be insufficiently met, the environmental top management representative of the organisation can make the necessary changes. In individual cases, the deviation may be so serious that the environmental verifier must verify the correction once again on site. As a rule, however, verifiable evidence is sufficient and must be submitted to the environmental verifier prior to its confirmation of the validation.

The report must be submitted to the environmental management representative, and if possible, to top management.

#### 7.4. **Validation of the environmental statement** — Articles 6, 7 and 19 of the EMAS Regulation

If the environmental verifier determines that all requirements of the EMAS Regulation have been met, it validates the environmental statement with its signature and confirms its verification and validation activities to the organisation.

By validating the environmental statement, the environmental verifier confirms that:

- ✓ the environmental statement meets all EMAS requirements.
- ✓ the information and data are reliable and correct and comply with EMAS regulations; and
- ✓ there is no evidence of non-compliance with the applicable environmental regulations.

This confirmation is recorded in the form of a verification note in the environmental statement. Alternatively, the declaration in accordance with Annex VII (*Declaration of the environmental verifier on the verification and validation activities*), signed in accordance with Article 25(9), can be integrated into the environmental statement.

Every 3 years (with the exemption for small companies every 4 years), the environmental statement must be completely renewed, along with the EMAS registration to be validated by the environmental verifier and submitted to the competent body. In interim years, the environmental statement must be updated by the company, validated by the verifier, and forwarded to the competent body.

If a small organisation uses the four-year cycle for validation, it still prepares an updated environmental statement in the interim years in accordance with Articles 6(2) and 7 of the EMAS Regulation. However, this is not reviewed by the verifier and is submitted to the competent body without validation.

In accordance with Article 19(2), all updated information in the environmental statement, or the updated environmental statement, must be validated by the environmental verifier at intervals of no more than 12 months.

It is good practice for the environmental verifier to be provided with a draft of the environmental statement in advance of its visit.

### Step 8: **Registration in the EMAS register** — Articles 4, 5 and 6 of the EMAS Regulation

The EMAS Regulation contains certain general rules for registration. Member States can adapt them to their national environmental regulations. Once the environmental management system has been implemented and verified, and the EMAS environmental statement has been validated, the organisation applies to the competent body for EMAS registration.

#### 8.1. **The registration process** — Articles 4, 5 and 6 of the EMAS Regulation

Organisations should make contact with the appropriate environmental verifiers during the planning phase. This is to allow enough time to plan the necessary appointments or to agree with the verifier on the scope of the verification, e.g., in connection with the verification of similar sites under what is known as the sampling procedure. Under Article 4(4) of the EMAS Regulation, organisations have the possibility to request information from the environmental verifier.

EMAS uses the EU's classification of economic activities both for the classification of an organisation into an economic sector and for the accreditation of environmental verifiers. This is arranged in accordance with the NACE code (Nomenclature of Economic Activities). The accreditation area of environmental verifiers must therefore correspond to the economic sector of the organisation. Where there is doubt as to the correct classification of the organisation under the correct NACE code, the competent body or the accreditation bodies are available to help organisations choose the correct NACE code.

### Responsible competent body

The organisation submits the application for registration in the EMAS register to the competent body with local responsibility <sup>(69)</sup>.

Table 10

### Bodies responsible for the various registrations

| Situation                                                                                                         | Where does the registration take place?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Organisation with a location in the EU                                                                            | Competent body officially designated by the Member State in which the organisation is located.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Organisation with multiple sites in one Member State                                                              | Competent body designated by the Member State.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Registration of organisations with multiple sites in several EU Member States (EU corporate registration)         | In the case of EU corporate registration, the location of the organisation's headquarters or management centre (in that order of preference) is decisive in terms of determining the leading competent body.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Registration of organisations with one or multiple sites in third countries (third-country registration)          | If a Member State decides to provide for third-country registration, in accordance with Article 3(3) of the EMAS Regulation, registration in that specific Member State will, in practice, depend on the availability of accredited verifiers. The potential verifier should be accredited in the specific Member State that provides for third-country registration, for that specific third country and for the specific economic sector(s) involved (determined on the basis of NACE codes).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Registration of an organisation with multiple sites in Member States and in third countries (global registration) | <p>The Member State where the competent body responsible for this procedure will be located is established on the basis of conditions in the following order of preference:</p> <ol style="list-style-type: none"> <li>(1) when the organisation has headquarters in a Member State that provides for third-country registration, the application should be submitted to the competent body in that Member State.</li> <li>(2) if the headquarters of the organisation is not located in a Member State that provides for third-country registration, but it has a management centre there, the application should be submitted to the competent body in that Member State.</li> <li>(3) if the organisation that applies for global registration has neither a headquarters nor a management centre in a Member State that provides for third-country registration, then the organisation must set up an ad hoc management centre in a Member State that provides for third-country registration, and the application should be submitted to the competent body in that Member State.</li> </ol> <p>Note:</p> <p>If more than one Member State is covered by the application, the coordination procedure between the competent bodies, as established in Section 3.2 of the <i>Guide on EU corporate, third-country, and global registration under Regulation (EC) No 1221/2009</i>, must be followed. That competent body will then act as leading competent body.</p> |

Note: As far as registration is concerned, the relevant structures may differ in Member States. Normally, there is one competent body in each Member State; however, in some Member States different competent bodies are established at regional level.

<sup>(69)</sup> [https://ec.europa.eu/environment/emas/emas\\_contacts/competent\\_bodies\\_en.htm](https://ec.europa.eu/environment/emas/emas_contacts/competent_bodies_en.htm)

#### 8.1.1. **Required documents for EMAS registration.**

The following documents must be submitted to the registry:

- ✓ the validated EMAS environmental statement (electronic or printed version).
- ✓ the declaration signed by the environmental verifier certifying that the verification and validation has been carried out in accordance with the Regulation (Annex VII of the Regulation).
- ✓ the completed application form in the official language of the Member State in which the organisation wishes to be registered (Annex VI of the Regulation) as well as the information required in Annex VI, No 2.
- ✓ evidence of payment of fees due, if applicable.

#### 8.1.2. **Registration**

The competent body checks the documents submitted for completeness and correctness and determines, based on the available evidence, whether the organisation meets all the requirements of the EMAS Regulation.

Conditions to be met prior to/during the EMAS registration process:

- 1) Verification and validation conducted in accordance with the Regulation.
- 2) Application form fully completed and all supporting documents in order.
- 3) Competent body satisfied with material evidence that there is no evidence of breach of legal requirements relating to the environment. Suitable material evidence would be a written report from the enforcement authority indicating that no such breach has been found.
- 4) No relevant complaints from interested parties; or complaints satisfactorily resolved.
- 5) Competent body satisfied, on the basis of evidence received, that the organisation meets all the requirements of the Regulation.
- 6) Where applicable, the competent body has received the required fee.

The organisation's environmental management is thus made known to the authorities and enables it to benefit, for example, from possible EMAS privileges in its respective Member State. If the enforcement authorities do not respond negatively within a specified period and there are no complaints from interested parties, or if any complaints have been satisfactorily resolved, the organisation is assigned a registration number and the registration process begins.

Once the organisation is entered in the national and European EMAS register <sup>(70)</sup>, it can use the EMAS logo with the corresponding registration number for marketing purposes (e.g., on its website, on letterheads or in the environmental statement), but not on products or their packaging, or in order to avoid confusion with environmental product labels. EMAS organisations may publish the environmental statement on their own website within 1 month of the registration or renewal of their registration <sup>(71)</sup> and share that link with the competent body in a timely manner. This ensures access to the current environmental statement via the EMAS register.

The competent bodies of the different Member States provide information on their respective national registrations upon request or via their websites.

#### 8.1.3. **Duration of the registration process**

It is considered good practice for a competent body to make the final decision on an organisation's EMAS registration within 3 months of a successful application. Taking longer to make the final decision on registration can only be justified in exceptional cases, e.g., complex corporate registrations involving several competent bodies in the EU.

<sup>(70)</sup> EMAS register [https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/about-emas/statistics-and-graphs-0\\_en#paragraph\\_1123](https://green-business.ec.europa.eu/eco-management-and-audit-scheme-emas/about-emas/statistics-and-graphs-0_en#paragraph_1123)

<sup>(71)</sup> Article 6(3) of EMAS Regulation

#### 8.1.4. *Suspension or deletion of an EMAS registration*

This occurs where:

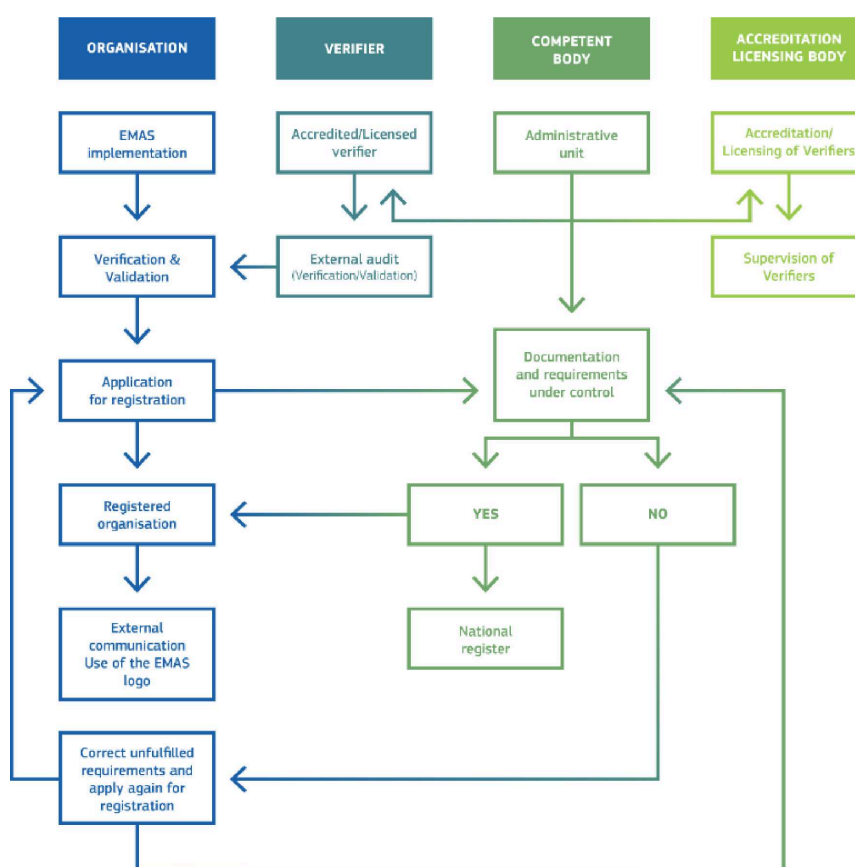
- ✓ a competent body has reasons to believe that an organisation does not comply with the Regulation.
- ✓ a competent body receives a written supervision report from the accreditation or licensing body with evidence that the environmental verifier did not carry out duties in line with the Regulation's provisions.
- ✓ an organisation fails to submit any of the following documents to the competent body within 2 months of being required to do so: validated environmental statement; updated environmental statement or a declaration on verification and validation activities signed by the verifier (Annex VII); the application form (Annex VI).
- ✓ a competent body is informed of a breach of legal environmental requirements via a written report from the enforcement authority.

The competent body may only reverse the suspension if it receives sufficient information that the organisation is in compliance with the Regulation.

The duration of the suspension is not specified in the EMAS Regulation and is therefore to be specified by the competent body concerned or the Member State. However, the duration should not exceed 12 months.

Figure 21

EMAS main actors and governance system



#### 8.1.5 *Continuous improvement of environmental performance with EMAS*

EMAS is a continuous process and does not end with registration in the EMAS register or the renewal of the registration.



The management cycle continues seamlessly. Organisations continue to: develop the environmental programme; identify potential areas for improvement; conduct new environmental audits as changes occur; train employees on an ongoing basis; complete internal operational audits; and update the environmental statement. In short, everything remains current, is documented on an ongoing basis, and results in continuous improvement in environmental performance.

It is therefore important that organisations set their initial environmental objectives and targets while also taking a long-term view that can be improved over validation cycles.

At a certain stage, a level can be reached in terms of environmental impacts where measures requiring great effort only result in small improvements. However, environmental management does not end at that point. The goal of environmental management is always to act in terms of sustainability and resource efficiency. If the improvement potential of a key environmental aspect has largely been exhausted, this can offer an opportunity to venture into new territory, e.g., identifying and managing indirect environmental aspects, such as Scope 3 emissions under the Greenhouse Gas Protocol, or the sustainable alignment of the supply chain. Contextual observation can provide inspiration and impetus here, as can actively dialogue with other stakeholders.

Experience and innovations can be passed on to others so that they too can initiate environmental improvements. Similarly, much knowledge can be acquired from other organisations that can be transferred to one's own organisation. Organisations should take advantage of such opportunities. In some Member States, there are already corresponding institutions or contact points to which one can turn. Worthy of mention here are the relevant environment ministries and competent bodies of the Member States, as well as national and regional EMAS clubs.

## 8.2 *Use of the EMAS logo* — Article 10 of the EMAS Regulation

The EMAS logo is particularly suitable for communicating an organisation's environmental awareness to the outside world. In order to increase public awareness of EMAS, its organisations are encouraged to make extensive use of the logo. Only the official logo is valid. The logo must always show the organisation's registration number, unless it is used for activities promoting and marketing the EMAS scheme. The logo should appear on the environmental statement if possible.

Figure 22

EMAS logo



### 8.2.1. *Who can use the logo?*

The EMAS logo with the registration number may only be used by registered EMAS organisations and only during the period of validity of the registration. In order to convey the characteristics for which the logo stands in a credible fashion, EMAS-registered organisations must observe the following.

- ✓ There must be a clear relationship between the logo and the organisation. The registration number clearly identifies the EMAS organisation. The EMAS logo must therefore always be used with the registration number.
- ✓ Published environmental information may display the EMAS logo if it has been verified.

If the information refers to the organisation's latest (updated) environmental statement and the information has been validated by the environmental verifier, it may display the EMAS logo (see Article 10(5)). This includes, for example, excerpts from the environmental statement or environmental product declarations.

An exception is use by 'stakeholders' for marketing and promotional purposes linked to EMAS (see Article 35(2)). These 'stakeholders' are the competent bodies and the accreditation and licensing bodies. However, this also includes images of the logo in media reports (newspaper, internet etc.), teaching aids (reference books and textbooks) and other uses serving EMAS public relations. In such cases, it must be clearly evident that this is EMAS advertising and information. The impression must not be created that the 'advertiser' is itself EMAS-registered, where that is not the case.

The EMAS registration of organisations is valid only for the site or sites included in the verification by the environmental verifier and named on the registration certificate. Other associated sites that are not registered must not use the logo.

### 8.2.2 *Who awards the logo?*

The assignment of the registration number and the EMAS logo is the responsibility of competent bodies. Together with the EMAS registration certificates, competent bodies may also provide the logo with a registration number as a graphic file. The EMAS logo must be created by means of the logo generator of the European Commission <sup>(7)</sup>. EMAS organisations with several registered sites or organisational units may advertise with a common logo.

Organisations are increasingly making use of the option of corporate registration or multi-site registration. In that event, registration takes place at a central location, usually at the location of the corporate headquarters. All individual sites assessed are managed under a common registration number. In the case of corporate registration, this option is also available across national borders.

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<sup>(7)</sup> [https://ec.europa.eu/environment/emas/join\\_emas/logo\\_generator\\_en.htm](https://ec.europa.eu/environment/emas/join_emas/logo_generator_en.htm)

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**Examples of correct logo use**

1. Logo on a registered organisation's letter, envelope, business card, corporate uniform, corporate PC, bag, EMAS flag and other similar use of the EMAS logo, for promotional purposes at corporate level.
  2. Logo on a document header, submitted to authorities, incorporating validated data concerning the organisation's performance.
  3. Logo on a folder containing a report on a partially registered organisation.
  4. Logo in the (in-flight) magazine of a registered airline, along with some validated information.
  5. Logo on an aeroplane, on a train, on a bus, on a corporate car or lorry, or on a metro of an EMAS registered company.
  6. Logo placed on a registered distribution company's lorry along with the company name, beside a validated statement saying: 'Between 2009 and 2012, we have reduced the average diesel consumption of our lorry fleet by 20% to x litres per 100 km'.
  7. Logo stamped on a registered travel agency catalogue, containing validated information on sustainable tourism measures, implemented by the organisation.
  8. Logo placed on an internal handout for employees, containing exclusively validated information on the operation of the environmental management system.
  9. Logo on the newsletter or the cover of a brochure for customers and suppliers, with content taken from the validated environmental statement.
  10. Logo in the annual environmental report of a holding that includes registered and non-registered sites, heading the chapter on the validated environmental statement in which the EMAS registered sites of the organisation are clearly identifiable.
  11. Logo as an underlying graphic for a compilation of validated environmental data in a business report.
  12. A general brochure of a governmental organisation addressing how EMAS-registered organisations in general can best recycle or process their various fractions of waste.
  13. Logo beside validated environmental information on an organisation's website.
  14. Logo on exhibition stands of the registered organisation, promoting the registered organisation itself.
  15. Logo on exhibition stands of a registered organisation but promoting EMAS as an environmental management system in general.
  16. Logo without a registration number used for promotional purposes by a non-registered organisation.
  17. Logo on tickets of a registered municipal transport organisation.
  18. Logo in a (short) film of an EMAS-registered organisation.
  19. Logo without registration number in a (short) film.
  20. Logo on a website of an EMAS-registered organisation.
  21. Logo without registration number on a website.
  22. Logo in social media posts.
  23. Logo without registration number in social media contributions.
- 

**8.2.3. Limits to the use of the logo**

The logo may not be used (Article 10(4) of the EMAS Regulation):

- ✓ on products or their packaging, not even on outer and transport packaging.
- ✓ in connection with comparisons with other activities and services.
- ✓ in a manner that may lead to confusion with environmental product labels.

The EMAS logo is an award for organisational and operational environmental performance, not for environmentally friendly products. The risk of confusion with product ecolabels must therefore be avoided. Similarly, a product ecolabel, such as the EU Ecolabel, does not allow any statement about the company's operational environmental protection. The EMAS commitment can only be indicated in text form on products. The organisation is responsible for the correct use of the logo. The requirements of the EMAS Regulation are directly binding on the individual logo user. Misuse that damages EMAS and thus its credibility and quality must be discouraged. Illegal logo use can be punished in accordance with the legislation laid down by Member States for implementation of the EMAS Regulation. The environmental verifier must check that regulations on the use of the EMAS logo comply with Article 10 and Annex V of the EMAS Regulation.

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**Examples of how not to use the logo.**

1. *Logo on a product with the message 'ecological product'. Not a correct use as it might be confused with ecolabels for products.*
  2. *Logo stamped on a non-registered tourist accommodation photo, included in a registered travel agency catalogue. No, the use of the logo is confusing. It can only be applied to the travel agency.*
  3. *Logo in a newspaper, as an underlying graphic in a joint advertisement by two companies highlighting their environmental cooperation along the supply chain (one is registered, the other is not). No, it is confusing, as one of the organisations is not registered.*
  4. *Logo in a (short) film of an EMAS-registered organisation. Not if the film is about a product but not about the organisation.*
  5. *Logo on a website of an EMAS-registered organisation. No, if neither the reference to the organisation nor to environmental information is recognisable.*
  6. *Logo in social media posts. No, if in the contribution neither the reference to the organisation nor to environmental information is recognisable.*
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Where unauthorised use of the logo is intended to bring financial benefits, criminal prosecution may be possible.