

**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***(notified under document C(2017) 8082)***(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 Community 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 45 thereof,

After consulting the Committee established by Article 49 of Regulation (EC) No 1221/2009,

Whereas:

- (1) The objective of 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.
- (2) Organisations which implement other environmental management systems and want to move to EMAS should be able to do so as easily as possible. Links with other environmental management schemes should be considered to facilitate EMAS implementation without duplicating existing practices and procedures.
- (3) To facilitate the implementation of EMAS and avoid the duplication of existing practices and procedures based on other environmental management systems certified with appropriate procedures, the relevant parts of other environmental management systems recognised by the Commission as complying with the corresponding requirements of EMAS shall be considered as equivalent with these requirements.
- (4) This recognition should be based on an analysis of the requirements and procedures of these other environmental management systems and on their capacity to achieve the same objectives as the corresponding requirements of Regulation (EC) No 1221/2009.
- (5) Norway sent a written request for recognition of the Eco-Lighthouse environmental management system to the Commission on 26 January 2016. This request has been followed by complementary information to provide the Commission with the necessary evidence to assess the equivalence of the relevant parts of the environmental management system with the requirement of EMAS,

HAS ADOPTED THIS DECISION:

*Article 1*

Based on the evidence provided by the Norwegian authorities, the Commission recognises the parts of the Eco-Lighthouse scheme that are identified in the annex of this decision as complying with the corresponding requirements of Regulation (EC) No 1221/2009.

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

*Article 2*

Change in the requirements of the Eco-Lighthouse scheme that impacts the present recognition shall be reported to the Commission at least on a yearly basis. In case of change in these requirements or in the requirements of Regulation (EC) No 1221/2009 the Commission may decide to withdraw or to amend the current decision.

*Article 3*

This Decision is addressed to the Member States.

Done at Brussels, 6 December 2017.

*For the Commission*  
Karmenu VELLA  
*Member of the Commission*

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## ANNEX

**Introduction**

The EMAS regulation <sup>(1)</sup> establishes a premium management instrument for organisations to evaluate, report, and improve their environmental performance upon a voluntary basis. EMAS is open to all organisations eager to improve their environmental performance. It spans overall economic and service sectors and is applicable worldwide.

The objective of EMAS is to promote continuous improvements in the environmental performance of organisations by the establishment and implementation of environmental management systems, the systematic, objective and periodic evaluation of the performance of such systems, the provision of information on environmental performance, creating an open dialogue with the public and involving actively employees in organisations while appropriate training is being supplied.

The EMAS Regulation assures the credibility and transparency of the environmental performance of EMAS-registered organisations through a system of third party verification performed by accredited or licensed verifiers.

To facilitate the registration of organisations which implemented other environmental management systems and want to move to EMAS, the Regulation puts forward <sup>(2)</sup> that the Commission shall recognise other national or regional environmental management schemes, or parts thereof, which comply with corresponding requirements of the Regulation, provided specific conditions are fulfilled.

Article 45 of the Regulation states that Member States may submit a written request to the Commission for recognition of existing environmental management systems, or parts thereof that are certified in accordance with appropriate certification procedures recognised at national or regional level as complying with corresponding requirements of this Regulation.

After the examination of this request, and acting in accordance with the advisory procedure referred to in Article 49(2) of the Regulation, the Commission shall recognise the relevant parts of the environmental management systems and recognise the accreditation or licensing requirements for the certification bodies if it is of the opinion that a Member State has:

- Sufficiently and clearly specified the relevant parts of the environmental management systems and the corresponding requirements of this Regulation in the request;
- provided sufficient evidence of the equivalence with this Regulation of all relevant parts of the environmental management system at stake.

**Consequence of recognition:** based on the Article 4(3) of the Regulation, organisations willing to obtain an EMAS registration, which have a certified environmental management system recognised in accordance with Article 45, shall not be obliged to carry out those parts which have been recognised as equivalent to this Regulation.

However it should be noted that, at the time of verification for the preparation of registration under EMAS or for the renewal of this registration, the provision of the Article 18 applies.

An EMAS accredited or licensed verifier shall assess whether required procedures such as the organisation's environmental review, environmental policy, management system or audit procedures and their implementation comply with the requirements of the Regulation. Parts of the other environmental management system recognised in accordance with Article 45 as complying with the corresponding requirements of the Regulation (EC) No 1221/2009 shall therefore also be verified to ensure that their implementation complies with the requirements determined in the present recognition as equivalent.

For example, the fact that the documentation procedure of another environmental management system is recognised as equivalent does not preclude a verification of the appropriate implementation of this procedure to ensure that it includes the required material information.

<sup>(1)</sup> Regulation (EC) No 1221/2009

<sup>(2)</sup> Article 45 of Regulation (EC) No 1221/2009

The Public Procurement directive <sup>(1)</sup> also makes reference to this recognition when it states in its Article 62(2) that other environmental management systems recognised in accordance with Article 45 of Regulation (EC) No 1221/2009 are one of the three types of certificates that can be referenced by contracting authorities that require the production of certificates of compliance with certain environmental management systems or standards in the context of a public procurement procedure.

On 26 January 2016, Norway sent a preliminary application for recognition under the EMAS Regulation of their national environmental certification scheme, the Eco-Lighthouse Foundation (ELH). This request has been followed by complementary information in order to detail clearly the requirements of the Eco-Lighthouse management system and the corresponding requirements of the EMAS Regulation (including Annexes) and to provide the Commission with the necessary evidence to establish the potential equivalence of the relevant parts of the environmental management system.

Based on this evidence, the Commission has been able to establish the level of compliance between the requirements of the environmental management system at stake and the corresponding requirement of the EMAS Regulation as detailed in the following document.

### Explicative table ELH — concepts

ELH Concept (EN)	ELH Concept (NO)	Concept Definition by ELH
Eco-Lighthouse Foundation (Eco-Lighthouse/ELH)	Stiftelsen Miljøfyrtårn (Miljøfyrtårn)	The legal entity administrating, monitoring and developing the ELH certification scheme.
ELH environmental statement	Miljøkartlegging	Web-based reporting generated from a list of criteria drafted by a consultant. The enterprise documents compliance with the criteria. The certifier ultimately approves the Miljøkartlegging and thereby confirms compliance with ELH criteria.
General Industry Criteria	Felles kriterier	Criteria that apply to all enterprises wishing to be ELH certified. The enterprise also indicates if it owns or leases the premises where it is based, deciding which criteria apply pertaining to for example energy, waste disposal etc. The General industry criteria address the most important environmental aspects common to all enterprises.
Industry-specific criteria	Bransjespesifikke kriterier	Criteria that apply to enterprises in specific industries wishing to be ELH certified. The enterprise-specific industry criteria address the most important environmental aspects in the industry.
Environmental Manager	miljøfyrtårnansvarlig	The person in the enterprise appointed by the management to be responsible for ELH implementation.
Annual Climate and Environmental report	årlig Klima- og miljørapport	The enterprise reports annually by 1 April in the ELH web portal. Indicators: some are universal; others are generated from the chosen criteria. The action plan is also reported here. The annual Climate and environmental report must be made available to the general public
action plan/environmental programme	handlingsplan	The enterprises plan of action for the coming year, relating to each environmental theme and documented in the annual Climate and environmental report. Responsibilities and deadlines can be documented in the environmental statement (Miljøkartlegging) or internally in the enterprises own systems.

<sup>(1)</sup> Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65).

ELH Concept (EN)	ELH Concept (NO)	Concept Definition by ELH
annual management review	ledelsens gjennomgang	The general and mid-level managers meet annually to review and evaluate the HSE system, the quality control system, ELH implementation and other issues relevant to the enterprise
environmental management group	miljøgruppe	The working group appointed to assist the environmental manager in implementing ELH. Can include the HSE responsible, other relevant parties.
Eco-Lighthouse web portal	Miljøfyrtårnportalen	The web-based portal through which documentation pertaining to enterprises, municipalities, consultants and certifiers is maintained, containing all documentation of compliance with criteria and certification.
enterprise-specific indicators	virksomhetsspesifikke sjekkpunkter	Indicators made to order upon request from the enterprise and incorporated into the annual Climate and environmental report. Paid service.
Internal consultant	Internkonsulent	Employee in an enterprise working towards ELH certification. The employee completes ELH consultant training, thereby qualifying to guide the enterprise to certification, avoiding the need to hire an external ELH consultant at first-time certification.
HSE check list	HMS sjekklister	The enterprise's internal check list for the annual HSE review. Main points include: updating legal requirements, internal training of staff and management, environmental policy, goals and achievements in the annual Climate and env report, handling of non-compliance.
Environmental policy	Miljøpolicy	Intentions and directions linked to environmental performance, formulated in an enterprise by the top management
Environmental aspect	miljøaspekt	Elements of the activities, products or services produced or performed by an enterprise, which may affect the environment
Direct environmental aspect	Direkte miljøaspekt	Elements of the activities, products or services produced or performed by an enterprise over which the enterprise has direct control
Indirect environmental aspect	Indirekte miljøaspekt	Elements of the activities, products or services produced or performed by an enterprise over which the enterprise does not have direct control, but which can be influenced by the enterprise
environmental objective	miljømål	environmental goals to be achieved in the coming year, documented in the annual Climate and environmental report.
environmental management system	miljøledelsessystem	Integrated management system which maps the environmental impacts of the enterprise and uses a set of environmental criteria for managing these impacts. The EMS shall be adapted to the running of the enterprise, contain clear goals, action plans with concrete measures to be implemented and it shall ensure continuous improvement.

ELH Concept (EN)	ELH Concept (NO)	Concept Definition by ELH
substantial change	stor endring	any change to the enterprise's activity — including products and services — location, organisation or administration that has a significant impact on the environmental management system or the environmental aspects related to the enterprise
Non-compliance	Avvik	Deviation from legal requirement or from ELH criteria, or both if the legal requirement also is an ELH criterion. The main environmental legal requirements are also ELH criteria. If there is non-compliance with an ELH criterion, the enterprise cannot be certified.

### Methodology used to examine the references of the recognised environmental management system

The aim of this document is to describe the requirements of the 'Eco-Lighthouse' environmental management system and to assess the compliance of these requirements with the corresponding requirements of the EMAS Regulation. This assessment serves two main objectives:

1. Facilitate the transition to EMAS for an organisation which implemented another environmental management system and want to move to EMAS.
2. Facilitate comparison between the requirements of the Eco-Lighthouse and EMAS

To prepare this assessment, the Commission conducted a gap analysis between the requirements of both systems. Following this analysis relevant requirements have been grouped into key requirements corresponding to different parts of the environmental management system. Then the compliance of these parts with the corresponding requirements of the EMAS Regulation has been assessed.

The **following parts of the Environmental Management System** will be analysed in the forthcoming pages of this report:

1. Top Management Commitment and engagement;
2. Establishing an Environmental Review — preliminary analysis;
3. Establishment of an environmental policy;
4. Ensure legal compliance;
5. Objectives and environmental programme established to assure continuous improvement;
6. Organizational structure, training, and employee involvement;
7. Documentation requirements;
8. Operational control
9. Emergency Preparedness and response;
10. Checking, internal audit and corrective action;
11. Communication (internal and external);
12. Management Review.

In addition this report also assesses **the accreditation or licensing requirements** that allow the verification of the schemes by a qualified third party auditor.

For each of these parts the following assessment details to which extend the ELH requirements comply with the corresponding EMAS requirements. To assess this compliance the Commission has considered the capacity of ELH requirements to achieve the objectives of the corresponding EMAS requirements with the same level of robustness and credibility <sup>(1)</sup>.

In different occasions parts or ELH match EMAS requirements to some extent without fully complying with these requirements. To provide a nuanced assessment these parts are indicated as 'Partly matching EMAS requirements' and, explanations are provided to help the ELH certified organisations that would be interested to close the gap with EMAS.

Following their assessment the different parts can be classified into three categories:

- Does not match EMAS requirements
- Partly matches EMAS requirements
- Complies with EMAS requirement

The parts recognised as complying with corresponding EMAS requirements (third category) shall be considered equivalent.

### Description of Eco-Lighthouse

The Eco-Lighthouse certification scheme is Norway's most widely used environmental management system, with more than 5 000 valid certificates granted to small, medium and large organisations (ELH does not aim at companies with complex environmental challenges <sup>(2)</sup>). Through easily-implemented, concrete, relevant and profitable (in the widest sense: local, regional, global) measures, enterprises can improve their environmental performance, control their environmental impact and prove their dedication to corporate responsibility.

The Eco-Lighthouse certification scheme integrates environmental management of both internal and external environmental aspects, into the legal framework of Norwegian Regulations relating to Systematic Health, Environmental and Safety Activities in Enterprises.

An enterprise wanting to become Eco-Lighthouse certified is required to:

### Prior to certification

1. Hire a qualified Eco-Lighthouse consultant who is trained, approved and monitored by ELH, to:
  - (a) perform an environmental review (miljøanalyse) of the enterprise. Based on this preliminary analysis he/she will select the relevant Specific Industry Criteria (bransjespesifikke kriterier) pertaining to the enterprise in addition to the General Industry Criteria <sup>(3)</sup> which are applicable to all organizations
  - (b) generate and help fill out the environmental statement <sup>(4)</sup> (Miljøkartlegging). in the ELH web portal.
  - (c) with the help of this web-based tool (Miljøkartlegging) steer and document meeting of relevant criteria.
  - (d) train the in-house environmental manager (miljøfyrårnansvarlig) appointed by the organization in using the ELH web portal including the environmental statement

<sup>(1)</sup> This high level of compliance required should be read in the light of the Article 4 of the Regulation which defines the conditions to obtain an EMAS registration. This third paragraph of this article exempts organisations which have a certified environmental management system recognised in accordance with Article 45 to carry out those parts which have been recognised as equivalent to this Regulation. The parts recognised as equivalent should therefore be able to ensure same function than the corresponding EMAS parts in view of an EMAS implementation and registration.

<sup>(2)</sup> See ELH website <http://eco-lighthouse.org/certification-scheme/>

<sup>(3)</sup> For the English translations of criteria: <http://eco-lighthouse.org/statistikk/> (general industry criteria plus a selected few specific criteria sets have been translated). For the Norwegian versions: <http://www.miljofyrtaern.no/dette-er-miljofyrtaern/bransjekriterier/9-miljt/miljt/55-bransjekriterier-gruppert>

<sup>(4)</sup> This is not to be confused with the EMAS 'environmental statement' which is specified in Articles 2 and 18, and in Annex IV, B of the EMAS regulation.

- (e) train the in-house environmental manager in filling out the first edition of the annual Climate and environmental report which reports annually (post certification) on the previous full calendar year
  - (f) steering the process of meeting the criteria.
2. The organization shall through the web-based self-reporting in the environmental statement confirm the status of compliance with a set of general and industry specific criteria before the certification process is done. All general and industry criteria must be met to achieve certification. A written trace of this 'preliminary' self-reporting exercise is kept as part of the environmental statement.
  3. General and specific industry criteria are developed by ELH in collaboration with relevant government bodies, scientists, interest organizations, customers and experienced consultants and certifiers to identify and address the relevant environmental aspects and effective measures of the industry in question, and are subject to periodic reviews.
  4. The criteria are the backbone of the management system, which makes sure that the system functions properly. Compliance with all criteria shall be reported in the Eco-Lighthouse web portal through the environmental statement.
  5. The Climate and Environmental report (Klima- og miljørapport) is completed and submitted in the ELH web portal, integrating universal indicators and parameters applicable to all industries with specific indicators generated through selection of relevant criteria.
  6. Once all criteria are considered by the enterprise to be fulfilled and the first Climate and Environmental report submitted, the certification is carried out by a certifier/verifier. He/she gains access to the relevant information in the web portal previous to visiting the site and conducting interviews and checks. The verifier/certifier certifies on behalf of the municipality where the enterprise is based but is trained, approved (licensed) and monitored by the Eco-Lighthouse central administration including (from 2017) on-site observation. Deviations from criteria and the closing of deviations are documented through the environmental statement.
  7. The documented results of the entire process are checked by the ELH foundation and a certificate is issued. It is only at this stage that a corresponding certification report and letter of recognition are issued.

### After the certification

Following certification the Climate and Environmental Report is submitted every year by 1 April specifying the conditions of a number of parameters, the achievement of previous stated environmental aims and a detailed mapping of future aims. This annual report is produced by the Environmental Manager.

**Re-certification** is done every three years.

The process is the same — although there is no obligation to hire a consultant at re-certification. Instead, the Environmental manager (Miljøfyrtårnansvarlig) is responsible for organizing re-certification, checking continued compliance with criteria, filling out the environmental statement and making the documentation available to the certifier/verifier through access to the enterprise in the ELH web portal. The new environmental statement with corresponding documentation and the previous years' submitted Climate and Environmental reports constitute the main body of evidence submitted before re-certification, whereas in the meeting with the enterprise the certifier/verifier conducts interviews, spot checks and an inspection of the premises, as done at first time certification.

*Note that:*

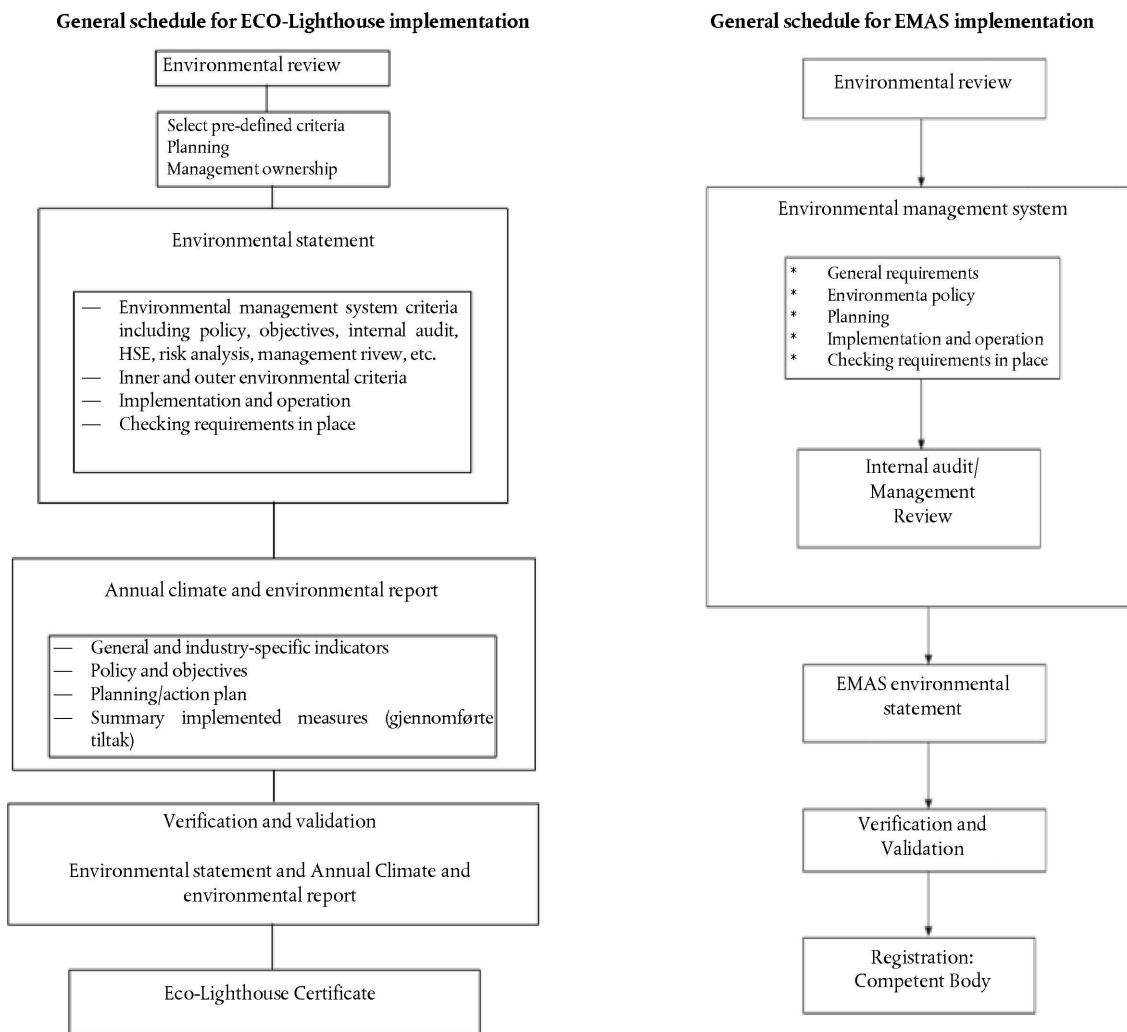
More than 300 Norwegian municipalities out of around 430 are fee-paying members of the Eco-Lighthouse certification scheme. Membership involves facilitating ELH certification for local enterprises by ensuring the availability of a certifier/verifier for enterprises in the area. There is also an expectation that the municipalities shall work towards certification of their own enterprises.

Verifiers/certifiers who come into play in the certification phase can be employed by the municipality/county administration or by a private firm and are *trained, approved and monitored* by the Eco-Lighthouse Foundation. It is important to note that, in the Eco-Lighthouse scheme, the municipality constitutes the certifying body, in that certifiers (licensed by ELH) operate on behalf of the municipality, not the Eco-Lighthouse administration.

The Eco-Lighthouse Foundation is certified according to the ISO-9001:2015 standard as of May 2016.



## General Schedule ELH and EMAS implementation



### PART 1

## Commitment and engagement of top management

### Corresponding EMAS requirement

1. Implication and commitment of the top-management. In EMAS the top management shall define the organization's environmental policy (1.1) and is accountable for the proper implementation of the environmental management system (1.2), including the appointment of an environmental management representative (1.3). Legal basis: Article 2(1) and Annex II, A.2, A.4
2. The management should regularly review the progress made and tackle the issues detected. There is a need for regular involvement of management in meetings and initiatives under the EMS. (Annex II, A.6)

### Assessment of corresponding ELH requirements

1. Implication and commitment of the top management
  - 1.1. Definition of the organization's environmental policy:

GIC Criteria 1945 <sup>(1)</sup> requires organisations to establish an Environmental Policy. Moreover the decision to participate into the scheme and the commitment to comply with the different criteria is signed off by the management.

<sup>(1)</sup> Stating: 'The enterprise must establish an environmental policy and goals for health, environment and safety. These must be documented either in the environmental management system or in the action plan for the Eco-Lighthouse's annual climate and environmental report'

## 1.2. Accountability for the proper implementation of the environmental management system:

According to GIC 6, *the management must perform an annual review of the HSE system and of Eco-Lighthouse procedures to assess whether they work as intended.*

By signing the terms and conditions of the ELH and the minutes of the management review on a yearly basis the top management is accountable for the proper implementation of the management system and the correctness of the annual Climate and Environmental report (Klima- og miljørapport).

## 1.3. Appointment of environmental management representative:

One member of personnel is nominated environmental manager (Miljøfyråransvarlig). This is not necessarily a full-time assignment, depending on the size of the organization. The environmental manager can be trained by the consultant at the initial certification, or be taught by the previous manager. In larger organizations, the environmental manager sometimes participates in the ELH consultant course (hereby qualifying as an internal consultant (internkonsulent)). His/her tasks are specified under requirement 6 (Organizational structure, training and employee involvement).

## 2. The management regularly reviews the progress made and tackles the issues detected

This is done through the annual management review <sup>(1)</sup> (ledelsens gjennomgang) signed off by the management (the management signs the minutes of the annual management review meeting). A report on non-compliance (legal and/or any non-compliance with ELH criteria) and the annual Climate and Environmental report(s) are presented. The latter includes environmental performance assessment and environmental aims for the coming year. The (re-)certification reports can be presented, especially in the context of non-compliance occurring.

This yearly assessment is therefore a quality check (customer satisfaction, organisation, non-compliance found) but also handles the achievement of the environmental goals and action plan, and review progress on issues such as waste, energy use and environmental indicators relevant to the industry. If there is non-compliance pertaining to ELH and/or external environment, they will be dealt with here (by treating them at once or — if not possible — inserting them in the action plan for the coming year).

General Industry criterion 1950 states: 'The enterprise must establish procedures for reporting and handling non-compliance' <sup>(2)</sup>. The management is thereby accountable for the environmental policy, goals and achievements in the ELH through an annual (at the least) update and confirmation of commitment.

Moreover, the additional HSE system required by the Norwegian Law <sup>(3)</sup> ensures that the environmental goals presented in the action plan and reported on in the achievements section of the annual Climate and Environmental report are met and instructions are followed.

## Commission conclusion

The top manager signs the terms and commitments of ELH at the initial stage of the certification process (through the web portal). The general industry criteria 1945 requires organisations to establish an Environmental Policy. A detailed, repetitive involvement of the Management (through checks) happens at different points of time throughout the year and through the annual management review. The organisation implementing ELH must also appoint an environmental manager who reports to the top management (or is part of the top management) and liaises with staff on ELH matters.

<sup>(1)</sup> Obligation to maintain internal control: 'The obligation to introduce and operate internal control rests with "the person responsible" for the enterprise. By this is meant the management or owner of the enterprise. Although internal control must be performed at all levels of the enterprise, the main responsibility for initiating the system and for maintaining it) is vested in top management of the enterprise. This section makes clear, however, that internal control must be introduced and operated in collaboration with the employees, the working environment committee, safety delegate(s) and/or employee representatives where such exist'

<sup>(2)</sup> The legal authority for the criterion is the Regulations relating to Systematic Health, Environmental and Safety Activities in Enterprises (Internal Control Regulations), section 5.7.

<sup>(3)</sup> Legal link: <https://www.arbeidstilsynet.no/hms/internkontroll/> and for further reference: <http://www.hse.gov.uk/>.

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Based on these elements the Commission recognises that the part of ELH related to '**Commitment and engagement of the top management**' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

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## PART 2

### **Establishing an Environmental Review (preliminary analysis)**

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#### *Corresponding EMAS requirements*

Prior to their registration organisation shall conduct an environmental review based on the Annex I of the Regulation — Article 4(1)(a), Annex I, Section A.3.1 of Annex II.

This preliminary analysis shall cover the following areas:

1. Identification of the applicable legal requirements related to the environment
2. Identification of all direct and indirect environmental aspects with a significant impact on the environment qualified and quantified as appropriate and compiling a register of those identified as significant
3. Description of the criteria for assessing the significance of the environmental impact
4. Examination of all existing environmental management practices and procedures.
5. Evaluation of feedback from the investigation of previous incidents.

This review shall be verified by the external verifier.

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#### **Assessment of corresponding ELH requirements**

General assessment: ELH's preliminary analysis, called 'environmental statement' (Miljøkartlegging) is done by a consultant (trained, approved and monitored by the ELH). Following an analysis of the organisation he selects the relevant criteria which the organisation shall comply to obtain the ELH certification. Based upon this analysis the on-line environmental statement (Miljøkartlegging) is generated as a list of criteria to be fulfilled, guiding the organisation to identify the area where progress should be made. As a next step the interactive procedure found in the ELH web portal (Miljøfyrtårnportalen) allows the organisation to input progress and monitor the full list of applicable criteria to be met.

ELH offers general industry criteria applicable to all sectors, plus specific criteria predefined for specific industries pertaining to 14 different industry sectors <sup>(1)</sup>.

#### *(1) Identification of the applicable legal requirements related to the environment*

The general industry criteria also include checking compliance with legal requirements. This is checked in accordance with GIC 1944: *The enterprise must ensure access <sup>(2)</sup> to an updated overview of relevant laws and regulations pertaining to health, environment and safety.* Access and listing is facilitated by the Norwegian government website Regelhjelp <sup>(3)</sup> wherein the enterprise enters their unique organisation code, generating a list of applicable legal requirements relating to the enterprise, including those related to the environment. In the General and Specific criteria all criteria derived from laws and regulations are clearly marked with the symbol § to specifically state that the intention behind the criterion is adherence to the legal requirements.

#### *(2) Identification of all direct and indirect environmental aspects with a significant impact on the environment qualified and quantified as appropriate and compiling a register of those identified as significant*

Through the process of industry criteria development, environmental aspects central to the industries covered by the ELH specific criteria are identified and listed. The predefined criteria are developed in cooperation with relevant industry organisations, interest groups, the government, scientists/researchers and main customers. Generating interactively a predefined set of criteria is meant to help and guide organisations to easily create a clear benchmark. This process is clearly one of the main differences between the EMAS and ELH methods. While the first focusses on identifying environmental aspects at organisation level the second identifies these at industry level.

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<sup>(1)</sup> <http://eco-lighthouse.org/statistikk/>

<sup>(2)</sup> To the certifier and to the organisation in general

<sup>(3)</sup> [www.regelhjelp.no](http://www.regelhjelp.no)

Of 31 General Industry Criteria, 35 % are system criteria, 4 % pertain to the working environment, and 52 % are claimed by ELH to pertain to the outer environment <sup>(1)</sup>. Of the Specific Industry Criteria, according to ELH claims on average 10 % are system criteria, 20 % pertain to working environment and 70 % are claimed by ELH to relate to the outer environment <sup>(2)</sup>. A close look at the criteria with the most certificates (which are consequently revised and updated the most frequently), such as hotel or retail grocery stores <sup>(3)</sup> confirms that these criteria include a number of relevant key environmental aspects.

The General Industry criteria (GIC) also includes, criterion 1963 'Other environmental aspects' obliges the enterprise to evaluate and address any relevant environmental aspects not covered by the general and specific industry criteria: 'The enterprise must identify other significant environmental aspects of the enterprise, and consider any necessary action and/or inclusion in the annual climate and environmental report and/or monitoring through the action plan.' However ELH does not define how this criteria shall be applied, e.g. which kind of aspects shall be considered (direct or indirect) and how the significance of their impact shall be assessed <sup>(4)</sup>. Moreover it is not clear how compliance with this criterion can be assessed, inter alia, on which basis the ELH certifier can ensure that all significant environmental aspects have been identified <sup>(5)</sup>.

The listed criteria are checked during verification/certification and must all be complied with before <sup>(6)</sup> certification is granted. Every three years the criteria are re-verified/re-certified for re-certification.

### *(3) Description of the criteria for assessing the significance of the environmental impact*

The assessment of the environmental impact is conducted through the process of industry criteria development. This assessment is therefore not performed by the organisation but considered at a sectorial level by relevant industry stakeholders. EMAS Annex I(3) includes a specific guidance and criteria to assess the significance of environmental impacts at organisation level. Such guidance is not provided by ELH where the assessment is conducted at industry level by expert advisory groups.

### *(4) and (5). Existing management practice and procedure and evaluation of the feedback from the investigation of previous incidents.*

The existing management practice and procedure are examined and evaluated through the industry criteria. Prior to certification a first Annual Climate and Environmental report is drafted and is added to the Environmental Statement. This report includes positive and negative points of environmental management in the organisation. It explicitly takes into account 'Initiatives made' (Gjennomførte tiltak) to correct situations that were/are not ideal. Based upon this information an Action Plan (Handlingsplan med mål) is drafted.

## **Commission conclusion**

The ELH preliminary analysis relies on a set of criteria based on environmental aspects identified at sectorial level. A significant part of the potential environmental aspects of the organisation can be duly taken into account by ELH when defining the industry criteria. The organisation will then address these aspects when assessing its compliance with the defined criteria in preparation for certification

EMAS requires an individualized analysis of the specific direct and indirect environmental aspects of the organisation and requires the organization to establish criteria to determine the significance of the impacts related to the identified aspects in the specific context of the organisation. This organisation centred approach aims to identify aspects that are significant in the specific context of the organisation and not for the sector as a whole. This individualisation of the approach is one of the key differences between the two schemes.

<sup>(1)</sup> <http://www.miljofyrtn.no/dokumenter/bransjekrav/844-general-industry-criteria/file> and <http://www.miljofyrtn.no/dokumenter/bransjekrav/866-guidance-to-the-general-industry-criteria/file>

<sup>(2)</sup> Statistics as provided by ELH on hotels: <http://miljofyrtn.no/dokumenter/bransjekrav/864-industry-criteria-hotel/file> and on retail grocery: <http://miljofyrtn.no/dokumenter/bransjekrav/863-industry-criteria-retail-grocery-store/file>

<sup>(3)</sup> <http://eco-lighthouse.org/statistikk/>

<sup>(4)</sup> Eco-Lighthouse guidance to the General Industry criteria 4.5.2017 — Criteria 1963: 'A separate assessment of other environmental aspects will suffice, where the enterprise considers it necessary to implement additional measures. The enterprise is free to choose which method it wishes to implement in order to address these environmental aspects, but it can be tied in with the risk analysis for the external environment'.

<sup>(5)</sup> ELH certifiers are trained to assess compliance with factual criteria, not to perform a specific assessment of the different environmental aspects.

<sup>(6)</sup> See also requirement 4: Legal compliance

The existence of the ELH general criterion 1963 that requires to also considering relevant 'Other environmental aspects' can be used to broaden the scope of the analysis and achieve a more specific review. The ELH through the guidance to the criterion recommends that this could be applied connected to the risk analysis. However it does not define how the significance of these additional aspects shall be assessed.

Although both approaches are valuable and present advantages and disadvantages the methodologies applied significantly differs. A similar objective is pursued — identification of significant environmental aspects —, albeit with different methods. ELH focusses on identifying environmental aspects at sectoral level while EMAS aims at identifying organisation specific significant aspects. For this reason both approaches could not be considered as equivalent <sup>(1)</sup>.

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Based on these elements the Commission considers that the part of ELH related to **'Establishing an Environmental review'** partly matches the corresponding EMAS requirements.

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### **Potential measures to close the gap with EMAS**

Although this part of ELH cannot be considered as equivalent, the analysis demonstrates a close match with many corresponding EMAS requirements. To achieve compliance with all corresponding requirements the following additional elements should be implemented:

- A switch from a risk-analysis approach to an approach and method based on EMAS Annex I, with objective to also identify significant environmental aspects not covered by the industry criteria.
- In this view the GIC 1963 shall be applied based on the provision of the EMAS environmental review.
- The ELH certifier shall, with the appropriate method, make sure that any additional environmental aspects, indicators and legal requirements have been identified and addressed.

## PART 3

### **Establishing an Environmental Policy**

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#### *Corresponding EMAS requirement*

The top management shall define the organisation's environmental policy. This policy shall include the different elements mentioned in the Annex II of the EMAS Regulation. (Article 4(1)(b) and Annex II A.2)

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### **Assessment of corresponding ELH requirements**

ELH includes a formal requirement for setting objectives through criterion 1945 ('The enterprise must establish an environmental policy <sup>(2)</sup> and goals for health, environment and safety. These must be documented either in the environmental management system or in the action plan for the Eco-Lighthouse's annual climate and environmental report'). The environmental policy and the specific environmental targets are handled first through the setting of the criteria before certification and shown in the environmental statement (Miljøkartlegging). In a second phase environmental performance is checked against selected indicators in the Annual Climate and Environmental Report that also includes an action plan for continuous improvement.

### **Commission conclusion**

The newly revised Criterion 1945 obliges the enterprise to define an environmental policy. The combination of the environmental statement, establishing criteria, and the annual Climate and Environmental Report, checking indicators and setting objectives add to this environmental policy and help to implement it.

The willingness to obtain certification through the Eco-Lighthouse and the signature of ELH terms and commitments shows an intention to strengthen the management of environmental aspects and to continuously improve environmental performances. Through its 'Action Plan', the Annual Climate and Environment report is an impetuous for continual improvement.

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<sup>(1)</sup> Highlighting these methodological differences is particularly relevant in light of the Article 4 of the Regulation. Replacing the EMAS Environmental Review by the ELH Environmental Statement would not function in the context of an EMAS implementation.

<sup>(2)</sup> in accordance with EMAS Annex II points A.2

The annual Climate and Environmental report is subject to ratification by the during the annual management review.

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Based on these elements the Commission recognises that the part of ELH related to '**Establishing an Environmental Policy**' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

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#### PART 4

### Ensure legal compliance

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#### *Corresponding EMAS requirement*

EMAS requires organisations to:

1. identify their legal obligation related to the environment
2. to provide for compliance with these requirements,
3. to establish the adequate procedures to meet these requirements on an ongoing basis
4. to provide the material and documentary evidence of this compliance.

(Article 4(1)(b) and (4), Annex II A.3.2, B.2, A.5.2)

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#### **Assessment of corresponding ELH requirements**

1. Prior to ELH certification, a list of criteria is drawn up by the consultant. Through General Industry Criterion 1944 <sup>(1)</sup> the enterprise has the obligation to ensure the certifier/verifier (and in addition the entire company) access to an updated overview of relevant laws and regulations pertaining to the enterprise.

Compliance with this obligation is facilitated by the Norwegian governmental website *Regelhjelp* <sup>(2)</sup>, where the enterprise obtains a list of relevant legislation based upon its unique organization number. The rules and regulations most relevant to the industry form part of the general and specific industry criteria (marked with a §), compliance with which is necessary for certification and recertification. Annual update of the overview is ensured through the annual management review (through the annual HSE review).

The list of criteria also contains criteria related to specific legal obligations the organization must comply with.

Examples:

- Legal general criterion 42: 'hazardous waste (and ...) must be securely stored and delivered to a (...) facility in accordance with 'Regulations relating to the recycling of waste'.
  - Legal specific criterion 311: 'Waste water will be sampled and analysed in accordance with local regulations and the pollution regulation 15A-3 and 4'. (translation)
2. Through self-assessment prior to the certification, the enterprise confirms compliance with these criteria. The criteria are then re-checked by the independent, third-party verifier/certifier during certification. Before a ELH certificate is issued, the ELH Foundation checks again the work done by the consultant, enterprise and certifier/verifier and approves it. The check is repeated at tri-annual re-certification. Compliance with all criteria is needed before certification can be done, including the general and specific criteria which are incorporated directly from Norwegian legislation into the ELH criteria (showing a label '§'). Non-compliance with a legal requirement which is not an ELH criterion is dealt with by General Industry criterion 1950 which obliges enterprises to establish procedures for reporting and handling this non-compliance. Based on this criterion the enterprise can be certified if they show they have a system for handling non-compliance. The certifier/verifier checks compliance with the ELH criteria and verifies that the enterprise has set up a procedure to rectify incompliance with overall legal provisions.

In contrast with EMAS, ELH does not require organisations to provide the certifier with evidence of complete compliance with environmental legislation <sup>(3)</sup> beyond the specific (legal) criteria.

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<sup>(1)</sup> GIC 1944: *The enterprise must ensure access to an updated overview of relevant laws and regulations pertaining to health, environment and safety.*

<sup>(2)</sup> <http://www.regelhjelp.no/> and <http://www.miljofyrtarn.no/dette-er-milj%C3%B8fyrt%C3%A5rn/bransjekriterier>

<sup>(3)</sup> EMAS Regulation, Annex II, B.2(2).

3. Every three years re-certification is due, at that time all criteria are checked again including (GIC 1950) that addresses non-compliance. No re-certification is issued when non-compliance with the criteria exists.

Proof of legal compliance is assessed by the certifier during the (re-)certification assessment, but therefore limited to the competences of the certifier (see requirement on accreditation). However, legal criteria are formulated in such way that the trained certifier/verifier is able to assess compliance and document the state of compliance. The certifier/verifier also checks that the enterprise has the updated overview of laws and regulations available, and that a system of handling non-compliance exists.

Furthermore, compliance with legal requirements is ensured through the annual HSE internal audit, which is part of the annual management review. The HSE audit addresses any form of non-compliance with legal requirements.

The ELH portal makes available guidance and sample to address non-compliance procedures (GIC 1950).

4. Consistently with explanation given in point 2 of this section the documentation provided will be limited to the specific legal requirements covered by the ELH criteria and will not cover all applicable legal requirements relating to the environment. Documentation will be provided and stored through the ELH digital interface.

### Commission conclusion

Similar to the process established for the environmental statement (preliminary analysis) the ELH relies on a criteria-based system to assess the legal compliance of organisations. Such a system coupled with the governmental website *Regelhjelp* <sup>(1)</sup> is deemed to provide a good overview of the legal requirements that should be met as requested under EMAS.

Compliance with all ELH criteria, including legal criteria is first self-assessed prior to certification and checked at the time of certification by the verifier/certifier. In case non-compliance with one single listed criterion is detected, no certificate can be issued.

Evidence of compliance with (legal) ELH criteria are made available through the system. ELH also requires the organisation to have a procedure in place to report and handle remaining non-compliance <sup>(2)</sup> with legal provisions. Adherence to the most important laws and regulations linked to Health, Environmental and Safety Activities is controlled annually through HSE check list which is confirmed and signed by the general manager and is subject to management review. The guidance to GIC 1944 explicitly states that adherence to, and not only overview of legal requirements is required.

However, in contrast with EMAS, ELH does not comprise a criterion requiring the organisation to provide for compliance with all legal requirement related to the environment. Instead, the ELH emphasizes the most important environmental legislation through relevant industry criteria, rewording the most relevant legislation so as to be fully understandable for the enterprise and certifier.

Moreover, in case of non-compliance with legal requirements not covered by ELH legal criteria the certification can be granted provided that procedures for reporting and handling non-compliance following the HSE regulations <sup>(3)</sup> is in place.

Another noticeable different lies in the competence of the verifier. EMAS verifiers shall be able to notice if any legislation has been omitted, and they must therefore be formally qualified in this respect. In contrast ELH verifiers are trained as generalists. ELH anticipates this by formulating the (legal) criteria in a clear and understandable way but the competence of the certifier to identify legal noncompliance going beyond the predetermined legal criteria can be questioned.

Finally, in comparison with EMAS a difference can also be found in the frequency of this external verification. Under ELH full re-certification is due every third year. At that time all criteria, including criterial related to legal requirements, are checked again Under EMAS performance against legal provision is also part of the yearly validation of the environmental statement by the EMAS verifier. Note, however, that 98 % of ELH enterprises would, if they were EMAS certified, be eligible for Derogation for small organisations according to Article 7, bringing the frequency of annual audit (biennially) and re-certification (every four years) closer to the ELH.

<sup>(1)</sup> <http://www.regelhjelp.no/>

<sup>(2)</sup> GIC 1950 'The enterprise must establish procedures for reporting and handling non-compliance.'

<sup>(3)</sup> <http://eco-lighthouse.org/statistik/> the guidance to the criteria is found at the end of the document

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Based on these elements the Commission considers that the part of ELH related to '**Ensuring legal compliance.**' partly matches the corresponding EMAS requirements.

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### **Potential measures to close the gap with EMAS**

Although this part of ELH cannot be considered as equivalent, the analysis demonstrates a close match with many corresponding EMAS requirements. To achieve compliance with all corresponding requirements the following additional elements should be implemented:

- Adapt the criterion text of GIC 1944 to mention that organisations shall ensure identification and compliance with all legal requirements related to the environment before certification.
- Require the enterprise to provide proof of compliance with the relevant legal environmental requirements if requested to do so.
- Ensure validation of legal compliance by an accredited or licensed third party auditor on a yearly basis for large organisations and every two years for SMEs

## PART 5

### **Objectives and environmental programme established to ensure continuous improvement**

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#### *Corresponding EMAS requirement*

1. Objectives must be defined within the organization to assure continuous improvement of environmental performance (Article 1, Annex II, B.3, B.4(3)).
  2. An environmental action programme shall be established and implemented to achieve these objectives. (Article 18(7), Annex II, A.2, A.3(3)).
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### **Assessment of corresponding ELH requirements**

ELH procedures request that before certification of an organisation a detailed environmental statement is drafted (Miljøkartlegging, a check-list of relevant general and relevant specific criteria to be used for certification) and an the first annual Climate and Environmental report is drafted, containing the environmental aims and actions foreseen for the next year as well as current environmental performances.

Every following year (by 1 April) an **annual Climate and Environmental report** is submitted through the ELH web portal. Environmental performance is compared to the previous year. The report sums up the initiatives that were taken as well as goals and aims that were achieved and an action plan is put forward for the coming year. The annual Climate and Environmental report(s) is checked by the certifier/verifier at first-time certification and at each triannual re-certification. It is checked every year during the Annual Management Review.

The annual Climate and Environmental report is generated in the ELH web portal from a set of universal indicators and indicators corresponding to specific industry criteria. The environmental goals and action plan in the Climate and Environmental report shall document continuous improvement. The procedure is stated in the guidelines to General Industry criterion (GIC) 7 <sup>(1)</sup>, associated guidance and the ELH Web Portal.

Additionally, GIC 1963 (Additional environmental aspects) states that: 'The enterprise must identify other significant environmental aspects of the enterprise, and consider any necessary action and/or inclusion in the annual climate and environmental report and/or monitoring through the action plan'. Thus, the action plan can encompass any aspects specific to the enterprise not covered through the General or Specific criteria.

To enterprises wishing to extend their Climate and Environmental report further, the ELH offers a service called enterprise-specific indicators (virksomhetsspesifikke sjekkpunkter), in which bespoke questions and indicators defined by the enterprise are added to the report.

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<sup>(1)</sup> <http://eco-lighthouse.org/statistikk/> the guidance to the criteria is found at the end of the document



### Commission conclusion

At the time of certification an initial environmental management programme is set up containing assessment criteria and objectives. An assessment of the environmental performance of the organisation is made, progress made and environmental objectives is made every year through the Annual Climate and Environmental Report generated in the ELH web portal.

The environmental programme is updated and re-assessed through a renewed environmental statement every three years at the time of the recertification.

Although these processes focus on the aspects covered by a set of the criteria when setting up the environmental management system (including the additional aspects covered by GIC 1963 <sup>(1)</sup>) they have the capacity to ensure continuous improvement of environmental performance related to these aspects.

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Based on these elements the Commission recognises that the part of ELH related to '**Objectives and environmental programme established to ensure continuous improvement**' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

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## PART 6

### Organizational structure (roles and responsibilities), training and employee involvement

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#### Corresponding EMAS requirement

1. The management shall ensure the availability of resources (including human resources) to ensure the good functioning of the system. Roles and responsibilities should be defined, documented and communicated (Annex II, A.4.1).
  2. The top management shall appoint a specific management representative(s) who shall have defined roles, responsibilities and authority for ensuring the correct implementation and maintenance of the environmental management system and reporting to top management on the performance of that system (Annex II, A.4.1).
  3. Training should be provided to employees to meet the EMS' needs (Article 1, Annex II, A.4.2)
  4. Employees should be actively involved in the improvement of the organization's environmental performances. (Article 1, Annex II, A.4.2 and B.4).
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1. Commitment of the management related to good implementation of the system and provision of necessary resources:

According to GIC 1946: 'The enterprise must prepare an organisational chart or similar overview of the key roles in the organisation, such as the Eco-Lighthouse point of contact, the safety representative, chair of the working environment committee, HSE manager, head of procurement, and fire safety officer'.

According to Norwegian legislation, the top management is responsible for the management of the enterprise, comprising the HSE management and thus implicitly for the implementation of the environmental management system. If necessary resources are not provided, deficiencies would automatically appear at the next HSE- and Annual Climate and Environmental reports. These deficiencies will then be taken into account during the annual management review. This case could also create an obstacle for the next re-certification.

2. Specific representatives for the environmental management system:

One member of personnel is nominated environmental manager (Miljøfyrtårnansvarlig). This is not necessarily a full-time assignment, depending of the size of the organization. The environmental manager can be trained by the consultant at initial certification, or be taught by the previous manager. His/her tasks are:

- spokesman to the consultant (at the start of the process)
- spokesman to the certifier/verifier at initial certification and re-certification
- ensure compliance with the industry criteria

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<sup>(1)</sup> GIC 1933: 'The enterprise must identify other significant environmental aspects of the enterprise, and consider any necessary action and/or inclusion in the annual climate and environmental report and/or monitoring through the action plan'.

- train and motivate fellow employees.
- producing and submitting the annual Climate and Environmental report in the ELH web portal.
- discussing this report with the management at the 'annual management review' (ledelsens gjennomgang), as well as with the staff at staff meetings, disseminating the annual report in the organization, through intranet or other internal communication channels
- communicate particularly the organization's overarching environmental policy and the aims and goals for the coming year) as stated in the annual Climate and Environmental report to fellow employees
- contribute to improvement on a permanent basis.

ELH has implemented web-based training aimed at training the environmental manager (Miljøfyrtårnansvarlig) on how to complete the annual Climate and Environmental report, and specifically on how to achieve re-certification.

The ELH has specified an instruction for the environmental manager, as required in General Industry criterion 1947: 'The enterprise must prepare written instructions for the employee responsible for Eco-Lighthouse implementation. The Environmental manager should involve, motivate and include the employees of the organization. ELH claims active employee involvement is a cornerstone of the ELH system'.

In larger organizations, additional staff can be involved through an environmental management group <sup>(1)</sup> (Miljøgruppe — EMG). The EMG can be integrated into the Health Environment and Safety (HSE) group which is legally compulsory for organizations with more than 50 employees.

### 3. Training:

Companies and organizations are bound by the General Industry Criterion (GIC) 1951: 'The enterprise must have procedures in place for training employees in basic HSE and for informing them of changes. The training must include sound procedures pertaining to the external environment'.

The purpose is to ensure that employees possess sufficient knowledge and skills to perform their work in a proper manner and in accordance with HSE regulations. The scope of employee training will depend on the risks associated with the enterprise's activities. The main philosophy of the ELH is that the organization best knows itself and the competencies/needs of its own staff and therefore is its own best judge of which training is needed. The criterion is verified orally (by the certifier/verifier) by asking what procedures the enterprise has for training its employees and new recruits in HSE matters.

The key question is whether these trainings are oriented toward improving environmental performances, or only focused on procedural ELH items and HSE risk management. The HSE checklist used by ELH to assess whether ELH routines are known amongst the employees confirm that the scope of training goes beyond procedures and address key environmental areas such as waste management, energy efficiency or hazardous substance management.

### 4. Employee involvement:

To comply with EMAS requirements employees shall be involved in the process aimed at continually improving the organisation's environmental performance.

The appointment of an environmental group within the organisation and the active participation of employees in environmental activities is required <sup>(2)</sup>. Employees are informed about the content of the Climate and Environmental report and shall also be specifically involved into processes contributing to environmental performance improvement such as waste separation. Different criteria (1953, 1962, 36) support continuous improvement through the use of an 'idea bank'. These idea banks provided by the Eco-Lighthouse foundation contain different measures to improve performance in environmental areas such as transport, waste or energy in collaboration with the employees of the organisation.

<sup>(1)</sup> Note that the HSE(Arbeidsmiljøutvalg) and the ELH (Miljøgruppe) group are different entities. The HES group is legally required when there are more than 50 employees. There is no compulsion to have an ELH group, but it is recommended by the ELH in organisations with more than a certain number of employees. Can be one and the same group, to ensure efficient organization and integration of ELH into existing management structures.

<sup>(2)</sup> Eco-Lighthouse certification handbook 2016 — 3.2.4 Establishment and appointment of an environmental group/project group

### Commission conclusion

The management is obliged by law to foresee the human resources for the correct functioning of HSE procedures and must — according to ELH rules — also appoint an ELH representative similarly to EMAS. The necessary resources to function properly shall therefore be made available to the responsible persons.

Organisations are also asked to train their employees in HSE competencies that include improvement of environmental performance and to involve employees in the implementation of the EMS and in environmental activities.

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Based on these elements the Commission recognises that the part of ELH related to '**Organizational structure, training and employee involvement**': complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

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## PART 7

### Documentation requirements

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#### *Corresponding EMAS requirement*

EMAS requires documentation on environmental policy, goals, plans of action, the scope of the management system and its main elements such as the records necessary for effective planning and control of processes that relates to its significant environmental impacts.

Article A.4.4 of the Annex II

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### Assessment of corresponding ELH requirements

Documentation on the organization and the implementation of the EMS procedures and aims must be available.

ELH presents an extensive list of compulsory documents required for certification on their web site, together with other forms and useful tools (*verktøy*) and sector-linked information <sup>(1)</sup> for certification. Many relevant documents are stored in the ELH web portal <sup>(2)</sup> (Miljøfyrtårnportal). ELH also advises a filing structure of the documentation.

In the certifier/verifier guideline to General Industry criterion (GIC) 1944 the certifier/verifier is asked to check that the documentation and HSE system is easily and systematically stored, and that the enterprise knows how to access information. The documentation linked to the industry criteria is stored in the environmental statement (Miljøkartlegging) and the ELH web portal. The enterprise can choose to show it to the certifier/verifier at the actual meeting, there is no obligation to upload it into the portal. The certifier/verifier will gain an impression of how well-known the system is by the employees through the certification or re-certification meeting.

### Commission conclusion

This part focusses on the availability of appropriate documentation. Although the scopes of both systems are not identical, the structure of information proposed by ELH and the archive's filing structure can be considered satisfactory.

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Based on these elements the Commission recognises that the part of ELH related to '**Documentation Requirements**' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

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*Note:* per definition the scope of ELH documentation procedure is designed to fulfil the documentation needs of the ELH management system. If an organisation wishes to apply for EMAS registration the scope of the documentation procedure shall be adapted to cover all EMAS requirements, including those currently not fulfilled by ELH.

<sup>(1)</sup> <http://miljofyrtarn.no/nyeverktoy> and (example) <http://www.miljofyrtarn.no/2015-11-18-23-56-21/avfall>

<sup>(2)</sup> <https://rapporter.miljofyrtarn.no/Account/Login?ReturnUrl=%2F> Contact ELH for access.

## PART 8

**Operational Control**

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*Corresponding EMAS requirement*

Operations associated with identified significant environmental aspects shall be carried out under specified conditions. To ensure this the organisation shall:

1. Establish, implement and maintain a documented procedure(s) to control situations where their absence could lead to deviation from the environmental policy, objectives and targets;
  2. stipulate the operating criteria in the procedure(s);
  3. establish, implement and maintain procedures related to the identified significant environmental aspects of goods and services used by the organisation and communicating applicable procedures and requirements to suppliers, including contractors.
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**Assessment of corresponding ELH requirements**

- 1 and 2. ELH requires the organisation to establish an environmental policy and to define specific objectives regarding environmental performance. Moreover Norwegian enterprises are required to set overall goals for HSE under the Internal Control Regulation. ELH GIC criteria 1945 and 1947 specify that the management system must include documented procedures for achieving these aims relating to health, environment and safety, including continuous compliance with industry criteria. Procedures must be established for handling non-compliance (GIC 1950). Further ELH criteria (1949) oblige enterprises to make an (updated) risk assessment and draft a corresponding action plan.

Specific procedures for specific industries must be provided on handling dangerous products, typically used by the specific industry. (i.a. SIC 983, 984 for the cleaning industry, SIC 1931, 1932, 1933 for car body repair and paint shops, SIC 14 for car repair shops).

3. After certification, the enterprise must inform its customers and suppliers about its environmental activities (GIC 5). Relevant environmental criteria must be set for all significant procurements (GIC 1954) and the enterprise must influence its most significant suppliers to undergo environmental certification. The enterprise must equally influence its suppliers to provide information on third-party environmentally labelled products in their product catalogue and on statistics on the eco-labelled products procured by them (GIC 1956).

**Commission conclusion**

This part focusses on the procedures in place for adequate operational control. The structure of procedures proposed by ELH in combination with the Norwegian Internal Control Regulation, and the related information streams can be considered satisfactory.

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Based on these elements the Commission recognises that the part of ELH related to '**Operational Control**' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

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## PART 9

**Emergency Preparedness and response**

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*Corresponding EMAS requirement*

1. The organisation shall establish, implement and maintain a procedure(s) to identify potential emergency situations and accident and how it will respond to them.
2. The organisation shall respond to actual emergency situations and accidents and prevent or mitigate associated adverse environmental impacts.
3. The organisation shall periodically review and, where necessary, revise its emergency preparedness and response procedures
4. The organisation shall also periodically test such procedures where practicable.

(Annex II, A.4.7)

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### Assessment of corresponding ELH requirements

This is regulated through the General Industry criterion 1949: 'The enterprise must provide an updated risk assessment covering the working and external environments, and a corresponding action plan'.

Specific industries where this provision is extra relevant have specific laws and regulations. Norwegian enterprises can easily check which legislation applies to them by checking the government rules and regulations website *Regelhjelp* <sup>(1)</sup>, where the enterprise enters its unique organization number resulting in a list of relevant legislation. Examples of relevant laws and regulations pertaining to emergency preparedness and response for the different industries can be found online on the site of the Civil Protection (DSB) <sup>(2)</sup>. However it should be noted that the ELH generally does not certify heavy industry or enterprises with complex environmental challenges.

The specific ELH industry criteria also contain provisions for preparedness and response, although in some instances, such as boat construction this seems limited to lists of dangerous substances and first help course provisions. For the enterprises where chemicals or other substances are used (such as Laundry service) the specific industry criteria address these issues.

### Commission conclusion

Emergency Preparedness and Response is strongly regulated <sup>(3)</sup> under Norwegian law. ELH complement this with the General Industry Criteria and specific industry criteria where relevant.

At certification, re-certification, and the process culminating in the annual management review, rules on risk awareness, preparedness and response and their efficient application and review of procedures are checked.

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Based on these elements the Commission recognises that the part of ELH related to '**Emergency Preparedness and response**' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

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## PART 10

### Checking, internal audit and corrective action

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#### *Corresponding EMAS requirement*

1. As part of its Environmental Management System and consistently with its objectives the organisation shall establish, implement and maintain a procedure(s) to check, on a regular basis, the key characteristics of its operations that can have a significant environmental impact and to take corrective actions when needed. (Annex II A.5.1.)

The organisation shall carry out an internal audit with objective to assess the management systems in place and determining conformity with the organisation's policy and programme (including legal compliance) in accordance with the requirements set out in Article 4(1)(c), Article 9 and in Annex III. Audit shall be carried out by competent auditors at least on an annual basis and the audit cycle which covers all activities of the organisation shall be completed at intervals of no longer than three years (or four years for SMEs).

2. The organisation shall establish, implement and maintain procedure(s) for identifying, correcting, and investigating actual and potential non-conformities and for taking corrective action and preventive action. Results of corrective and preventive actions shall be recorded and their effectiveness shall be reviewed. (Annex II A.5.3)
3. The outcome of the internal audit should be a report to the management on the conclusion and findings of the audit.

Legal basis (Article 4(1)(b) and (c), Article 6(2)(a), Article 9, Annex II A.5 and Annex III)

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<sup>(1)</sup> <http://www.regelhjelp.no/>

<sup>(2)</sup> <https://www.dsb.no/> Link to *lovdata* (fire, explosions, hazardous substances, etc. ...): [https://lovdata.no/dokument/NL/lov/2002-06-14-20#KAPITTEL\\_2](https://lovdata.no/dokument/NL/lov/2002-06-14-20#KAPITTEL_2)

<sup>(3)</sup> <https://www.dsb.no/>

## Assessment of corresponding ELH requirements

1. *Check of key characteristics of operations and assess conformity of the EMS with the organisation's policy and programme through an internal audit*

Based on General Industry criterion (GIC) 6, 'The management must perform an annual review of the HSE system and of Eco-Lighthouse procedures to assess whether they work as intended'. Note that this criterion is marked with the § which indicates legal basis.

The guidelines to GIC 6 also state that 'The legal authority for the criterion is the Regulations relating to Systematic Health, Environmental and Safety Activities in Enterprises (Internal Control Regulations), section 5.8. The enterprise must monitor the HSE system and annually implement the system and internal audit to ensure that the HSE system works as intended. The Eco-Lighthouse procedures for external environments must be integrated with the HSE system and be made an inherent part of the internal audit. The management has main responsibility for the HSE system and for the integrated Eco-Lighthouse procedures, and must annually review them to ensure that they work as intended. How managements conduct the review in practice will vary between enterprises. The important point is to find practical solutions. (...)

NB: In addition to examining the criteria related to HSE, it is important that the consultant/enterprise also examines the enterprise's HSE system as a whole. The consultant/enterprise must examine whether the HSE system works well in practice and is well structured'.

The annual management review and the additional documentation and procedures required by ELH certification work therefore in tandem with the legal obligation to constitute an annual audit of the organisations' HSE activities according to the Norwegian Internal Control Regulations <sup>(1)</sup> (ICR). Through this integrated review process the enterprise must examine whether the HSE system works well in practice and is well-structured.

This results in an integration of the ELH's environmental procedures into the already existing HSE system and a strengthening of the management system as a whole both in regard to the working and the outer environment.

The audit/checks are based on specific sectoral check-lists, templates and examples provided by the ELH foundation and mirroring the level of environmental risk of the different sectors. The check shall also include a review of the Eco-Lighthouse procedures and the self-defined environmental goals, aims and achievements as defined in the annual Climate and Environmental report.

Depending on the size of the company, the system can be checked prior to the annual management review by an internal auditor or for small businesses during the meeting itself. In the annual management review, deviations and achievements, goals and aims are evaluated and new ones are set.

In complement to the Management Review, the **annual Climate and Environmental report** constitutes additional documentation of environmental goals and achievements. It assesses the items above, checks if progress has been made and aims have been reached and sets new aims for improvements in the forthcoming year. It is assessed by the management every year during the annual management review.

2. *Correction of non-conformities*

The aim of the HSE review is to pinpoint weaknesses and shortcomings and make a plan for rectification. Any shortcoming would lead to an action plan with the aim to eliminate the shortcoming (by a specific deadline).

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<sup>(1)</sup> Excerpt from ICR guidelines 'Periodical review of health, environmental and safety activities. In addition to the regular follow-ups (e.g. safety inspections, personnel meetings, etc.), the enterprise must, at least once a year, carry out a more comprehensive review of HSE activities and evaluate whether they are working in practice. The enterprise must have a written routine for the review. The results of the review must be readily accessible. The object is to pinpoint weaknesses and shortcomings and to rectify them. It is important to find the causes and ensure that they do not recur. After the review is completed, concrete objectives must be set for improvements, in addition to the overall objective'. Extracted from: [www.arbeidstilsynet.no/binfil/download2.php?tid=77839](http://www.arbeidstilsynet.no/binfil/download2.php?tid=77839) (pdf version of guidelines and regulation on Systematic health, environmental and safety (HES)). Full regulation available under <http://www.arbeidstilsynet.no/fakta.html?tid=78950> and in English under: <http://www.arbeidstilsynet.no/artikkel.html?tid=78622>

Compliance with all criteria is needed before certification or recertification can be done, in particular with the general and specific criteria which are incorporated directly from Norwegian legislation. Non-compliance (also with legal provisions outside ELH) is dealt with by General Industry criterion 1950 which obliges enterprises to establish procedures for reporting and handling this non-compliance.

Any non-conformity with a criterion appearing during the certification or re-certification process would put on hold the ELH certification.

### 3. Report to the management on the conclusion and findings of the audit

The annual HSE report with the resultant action plan and the annual climate and environmental report are presented to the management at the occasion of the annual management review.

## Commission conclusion

The check phase integrates the ELH procedures, compliance with legal requirements and the requirements of the Norwegian Internal Control Regulations (ICR) <sup>(1)</sup>. The results of the checks are subsequently reviewed in the Management Review. To facilitate the process the scope of the checks performed is defined through sectoral checklist provided by the ELH foundation.

The combination of these procedures — HSE audit, risk analysis, checking and mitigating non-conformities — combine to form the internal audit which results in a consequential check of the HSE aspects and the ELH system. The result is subject to management review. At certification and re-certification the environmental certifier shall also confirm that the audit has been conducted as appropriate and that all relevant elements have been checked and reported.

Due to the difference between both systems the scope covered by the audit may differ although comparable procedures are applied to achieve similar objectives. However the procedures in place have the capacity to apply to a modified scope (e.g. including additional specific environmental aspects) in case the organisation wishes to step-up to EMAS.

The environmental manager is responsible for comprising and submitting the report from the different components of the internal audit to the management review, thus supporting the environmental system and the assessment of environmental performances in the light of the environmental policy and programme.

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Based on these elements the Commission considers that the part of ELH related to '**Checking, internal audit and corrective action**' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

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*Note:* per definition the ELH audit procedures currently in place are designed to ensure a consequential check of the ELH management system. If an organisation wishes to apply for EMAS registration the scope of the internal audit shall be adapted to cover all EMAS requirements, including those currently not fulfilled by ELH.

## PART 11

### Communication (internal and external)

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#### *Corresponding EMAS requirement*

1. As part of the EMS the organisations shall establish internal and external communication procedures. Through the external communication procedure organisation shall be able to demonstrate an open dialogue with the public and other interested parties including local communities and customers with regard to the environmental impact of their activities, products and services.
2. Organisations shall provide transparency and periodic provision of environmental information to external stakeholders based on the requirements of the Annex IV (Environmental Reporting).

This information includes among other the following elements: the environmental policy of the organisation, a description of all significant environmental aspects, a description of the environmental objectives and targets, a reporting on indicators defined in the annex, performance against legal provisions and a reference to the applicable legal requirements.

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<sup>(1)</sup> <http://www.arbeidstilsynet.no/artikkel.html?tid=78622>

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This information shall be validated by an accredited or licensed environmental verifier on a yearly basis (or every two years for SMEs).

Article 4(1)(d), Article 5(2)(a), Article 6 (2 b), Annex II B.5, Annex IV

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### Assessment of corresponding ELH requirements

#### 1. Communication is based on the Annual Climate and Environmental Report.

The ELH initial environmental review (Miljøkartlegging), that establishes the compliance list of criteria, is uploaded in the ELH web-portal but not made public. It is not supposed to be a communication tool but rather an assessment tool for the organisation. Only the annual Climate and Environmental report and the environmental policy are compelled to be made public according to GIC 7.

The Climate and Environmental report is a management tool for environmental activities to be produced by 1 April every year. The goal is for the enterprise to annually document improvement in their performances in an environmental report.

The report consists of two parts: a report on the previous year's environmental performance and an action plan for the coming year.

It is based upon a number of indicators, such as:

number of employees, absence (sick leave), financial turnover, green procurement and the number of eco-labelled products procured for own use, certified suppliers, use of paper, total energy use, surface of the heated area, energy rating, heating rating (type of heating used), use of fuel, kilometres driven, type and number of vehicles, air travel, volume of sorted and unsorted waste, plus other environmental aspects in relation to the industry criteria chosen. A part of these indicators is defined in parallel with the establishment of the industry criteria and therefore varies according to the sector of activity.

Although the ELH is not intended for industrial organisations a number of EMAS core indicators are covered by the reporting. As an example, in the Annual Climate and Environmental report made by the food wholesaler 'Arne Sjøle', indicators on energy efficiency, material efficiency in the envelope of procurement, waste and CO<sub>2</sub> emissions through evaluation of fuel use and taken flights were reported upon.

Nevertheless, not all core-indicators listed in Annex IV are reported upon and reporting is not as quantitative as put forward by EMAS. This is undeniably linked with the system of pre-defined criteria, rooted in the ELH approach with pre-identified indicators designed to fit the sectorial specificities. As an example, in the Annual Climate and Environmental report made by the same food distributor, indicators on chemical air emissions (like NO<sub>x</sub>, PM), water emissions and biodiversity were not present in the report. However, although the set of indicators required by EMAS is broader, it should be noted that an EMAS organisation can also decide to not report on some indicators if it can justify that those indicators are non-relevant to its significant direct environmental aspects.

Under ELH additional significant aspects are addressed through GIC 1963 ('the enterprise is required to identify and address other environmental aspects') and reporting on this shall be done in the annual climate and Environmental report. Enterprises can go further in the reporting exercise and add indicators to the Climate and Environmental report, through the on-demand enterprise-specific indicators (Virksomhetsspesifikke sjekkpunkter).

The action plan for the coming year is included in the report, generated with the guidance of the web-portal. The portal forces all required fields to be completed; others are marked optional. If there are fields that are not relevant for the enterprise or that cannot be answered, an explanation in the comment field is due.

Performance against legal provision and reference to applicable legal requirement is not formally included in the Climate and Environmental Report. Corrective actions due to a detected noncompliance may be referenced in the report.



2. The report is drafted by an employee of the organization (the environmental manager) (as in EMAS). It is checked by the certifier/verifier at certification and at triannual re-certification.

It is reported to the personnel (GIC 1952) (during meetings and via the intranet) and to the management (during the annual management review). The revision of GIC 7 <sup>(1)</sup> (implemented in May 2017) increased transparency of the system by requiring the enterprise to publish the report for the general public, customers, suppliers and cooperation partners. Publication must be done at the occasion of first certification, and every year afterwards.

Publication will have to comply with Norwegian regulations pertaining to protection of data and privacy laws, withholding such indicators as sick leave and annual turnover.

### Commission conclusion

The annual climate and environmental report is the basis of ELH reporting (internal and towards the public). It provides a transparent overview of the performances of the organisation against defined indicators. As the whole ELH system this report is based upon a method where the lists of criteria/indicators are pre-identified at sectoral level. This method differs from the EMAS system where all aspects are identified and reported upon **based on an individualised analysis**.

Differences also exist with regards to the content of the reports. Like EMAS the ELH annual Climate and environmental report includes a description of the organisation and of its EMS, the environmental policy of the organisation as well as which criteria have been applied and the certificate status. However differences exist regarding the mention of core indicators applicable to all organisations, reporting requirements against legal requirements and the performance of the organisation toward those.

The annual report is made known to employees and stakeholders in accordance with GIC 1952. The annual climate and environmental report must be presented to all employees at meetings or via the intranet. The enterprise is also required to publish the report for the general public, customers, suppliers and cooperation partners. Publication must be done at the occasion of first certification, and every year afterwards. By making its publication public, the report will be available not only to staff but also external actors.

The ELH report shall be validated by a certifier on certification and every third year (recertification). For EMAS validation by a third-party verifier of the 'EMAS-environmental statement' is required yearly or every two years for SMEs. Note that 98 % of ELH certified enterprises would benefit from this derogation if they were EMAS registered.

Both reporting schemes pursue the objective to provide a fair overview of the performance of the organisation against indicators related to defined environmental aspects. Both are appropriate to the methodology supporting their respective environmental management system. However, the methodological differences between these systems also apply to the reporting parts. Moreover, the EMAS Environmental Statement also includes a requirement of legal compliance confirmation and shall be validated by an external verifier on a yearly basis or every two years for SMEs. Due to these differences this part cannot be considered as complying with all EMAS requirements.

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Based on these elements the Commission considers that the part of ELH related to '**Communication (Internal and External)**' partly matches the corresponding EMAS requirements.

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### Potential measures to close the gap with EMAS requirements

Although this part of ELH cannot be considered as equivalent, the analysis demonstrates a close match with many corresponding EMAS requirements. To achieve compliance with all corresponding requirements the following additional elements should be implemented:

- The Environmental and Climate report published by ELH organisation shall include all the elements required by the Annex IV of the EMAS regulation, in particular:
  - a description of the significant environmental aspects of the organisation identified based on the procedure defined in the Annex I of the EMAS Regulation

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<sup>(1)</sup> GIC 7: 'On first-time certification the enterprise must prepare a climate and environmental report. After first-time certification the annual climate and environmental report for the whole of the preceding calendar year must be completed and submitted to the Eco-Lighthouse portal by 1 April. The annual climate and environmental report shall be made available to the general public, customers, suppliers and cooperation partners'.

- the core and specific indicators reported as appropriate
- a reference to the applicable legal requirements relating to the environment and to the performance against these legal requirements
- The Environmental and Climate report shall be validated by an accredited or licensed certifier on a yearly basis or every two years for SMEs. The certifier shall, with the appropriate method, make sure that all relevant environmental aspects, indicators and legal requirements have been identified and addressed.

## PART 12

### Management Review

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#### *Corresponding EMAS requirement*

Based on internal audits, compliance evaluation, dialogue with stakeholders (including complaints), environmental performance of the organisation with regards to objectives, corrective and preventive actions and previous management review, the top management shall review the organisation's environmental management system, to ensure its continuing suitability, adequacy and effectiveness. Reviews shall include assessing opportunities for improvement and the need for changes to the environmental management system, including the environmental policy and environmental objectives and targets. (Annex II, A.6)

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#### **Assessment of corresponding ELH requirements**

The management review is formally covered by the GIC 6 stating that: 'the management must perform an annual review of the HES system and of Eco-Lighthouse procedures to assess whether they work as intended'.

Input from ELH <sup>(1)</sup> shows that this part depends in large part upon the ELH annual Management Review, which centralizes the review of the HSE system and the ELH procedures, and includes the evaluation of environmental performance as indicated in the annual Climate and environmental report.

The general manager and the employee responsible for Eco-Lighthouse implementation together with the safety representative and a representative from the occupational health care meet annually to review and evaluate the system.

Based on the example provided the annual Management Review of ELH organisation covers the following elements:

- Opportunities for improvement of the system. Action plans are established and reviewed.
- Evaluation of any breaches of legislation or regulation found during the reporting period
- Evaluation of environmental performance as indicated in the annual Climate and environmental report
- Setting new environmental goals and aims in the action plan for the annual Climate and environmental report.

#### **Commission Conclusions**

The main idea of ELH Management Review is very close to EMAS as it mirrors to a large part the provisions of the regulation on management review.

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Based on these elements the Commission recognises that the part of ELH related to '**Management Review**' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

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#### **Accreditation or licensing requirements for the certification bodies**

The following analysis assess the accreditation or licensing requirements that allow the verification of the schemes by a qualified third party auditor

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<sup>(1)</sup> i.a. <http://miljofyrtarn.no/nyeverktoy>

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*Corresponding EMAS requirement*

1. EMAS requires verification of the key elements of the management system by an independent accredited or licensed verifier. The elements subject to verification are detailed in Article 18 of the EMAS Regulation.
  2. Prior to registration — Article 4(5) — the initial environmental review, the environment management system, the audit procedure and its implementation shall be verified by an accredited or licensed environmental verifier and the environmental statement shall be validated by that verifier.
  3. To renew a registration — Article 6 — a registered organisation shall at least on a three-yearly basis:
    - (a) have the full environmental management system and audit programme and its implementation verified;
    - (b) prepare the environmental statement in accordance with the requirements set out in Annex IV and have it validated by an environmental verifier;and, without prejudice to previous points, **in the intervening years**, a registered organisation shall prepare an updated environmental statement in accordance with the requirements laid down in Annex IV, and have it validated by an environmental verifier;

The Article 7 of the Regulation grants the following derogation to small organisations: the frequency referred above shall be extended from 3 years up to 4 years and from annual up to two years providing specific conditions are met.
  4. Verification and validation shall be performed by an accredited or licensed verifier in the conditions defined in the Articles 25 and 26.
  5. Environmental verifiers shall be accredited or licensed based on the requirements of Article 20 of the EMAS Regulation. The environmental verifier shall in particular demonstrate appropriate evidence of its competence, including knowledge, relevant experience and technical capacities relevant to the scope of the requested accreditation or licence.
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**Assessment of corresponding ELH requirements**

1. *Independent verifier*: ELH requires a verification of the implementation of the system by a third-party certifier/verifier. This certifier/verifier has been trained and approved by the ELH Foundation and is formally appointed by the municipality. The certifier/verifier focuses his assessment on the compliance of the organisation with the general and industry-specific criteria selected by the consultant in the ELH system. The work of the certifier/verifier is controlled by ELH at each certification (every 3 years).
2. *External assessment prior to certification*: after the self-reporting by the enterprise, ELH certification is made by a certifier/verifier. ELH certification implies the checking of compliance with pre-determined criteria (general and industry specific), which also involves checking that the organisation has an updated overview of the legal requirements it is subject to, as well as a system to handle non-compliance. The most relevant legal requirements are translated into ELH criteria which are checked specifically. Consequently, the verification process boils down to verifying a check-list using the environmental statement through standardized web-based tools with specific guidelines to each criterion <sup>(1)</sup>. Following the assessment performed by the certifier the ELH foundation checks each certification individually, approving it prior to the issue or renewal of the certificate.
3. *Renewal of the registration*: every third year, the ELH licence must be renewed.

Before re-certification the organization must have reviewed the criteria and checked if the organization still conforms to the valid criteria. Documentation of this process must be made available in the web-portal.

At re-certification the verifier checks if the Annual Climate & Environmental Reports have been submitted as required every year. If not so, the intermittent Annual reports must be reconstructed as well as can, possibly can be done retroactively.

The re-certification process is identical to the certification process. Attention will be given by the certifier/verifier to continuous (environmental) progress.

There is no external verification in the intermediate years. The intermediate Climate and Environmental reports are drafted internally. Given that 98 % of ELH certified enterprises are small organisations and based on the provision of Article 7 this frequency should be compared with verification every two years under EMAS.

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<sup>(1)</sup> see part 7

4. *Requirements on verification and validation:* Verification is conducted following the process detailed under point 2 above.

Certifiers are generalists and operate within a broad scope of licence (no sector specific licensing). Similarly to EMAS verifiers ELH certifiers shall clearly define and agree with the organisation the scope of the certification (parts of the organisation subject to the certification), examine documentation, visit the organisation, conduct interviews and spot checks. According to the ELH certifier handbook the certifier may partly rely on the assurance provided by the consultant who prepared the certification <sup>(1)</sup>. The certifier shall also be able to document his/her review by means of notes and any checklists that might be made.

When the certifier approves the enterprise, the final letter of acceptance is generated by the certifier approving the Miljøkartlegging together with a report of any non-compliance identified and corrected. Both are stored in the web portal. The Eco-Lighthouse then checks the documentation and ensures that the procedure is in accordance with the rules and guidelines. Once this is done, ELH issues a certificate.

Approval, training and supervision of the work of the certifier are ensured by the Eco-Lighthouse foundation through its web portal and instructions for performing certification are defined in the ELH certifier handbook. This ensures the independence and professionalism of the verifier based on the ELH licensing requirements.

As mentioned under point 2 above ELH does not include a specific yearly validation process every year.

5. *Accreditation or licensing requirements:*

ELH established an autonomous system of 'licensing' of its auditors and certifiers/verifiers. The certifier/verifier is approved, trained and monitored by ELH and operates on behalf of the municipality where the organisation is established. His/her work is closely monitored by ELH but he/she is in general not accredited by any standardized and recognized accreditation system. The ELH foundation is ISO 9001 certified but does not match the Standard for delivering certification (ISO 17021). The ELH requirements should therefore be compared with the licensing requirement established by the Article 20 of the EMAS Regulation.

The licensed certifier is appointed by the municipality. Thus, third party certification is maintained, as is the link to municipalities which plays an active part. Through this system, complexity is avoided ensuring costs are kept down. Access to locally available verifiers is a key success factor in the ELH system, so that the (mainly small and medium sized) enterprises with few serious environmental aspects are in this manner able to achieve certification at a reasonable cost.

*The requirements set by ELH regarding the qualification of the verifiers/certifier focus on the following elements:*

- ELH verifiers/certifiers are trained to have a good knowledge of the EMS they certify (ELH) and its system of criteria;
- ELH verifiers/certifiers are not accredited per sector but approved for training on the basis of a generalist competence within the fields of environment, HSE, quality control and/or revision. ELH strongly relies on the precision of the criteria that should be checked. This approach is meant at keeping costs down for companies by increasing the number of certifiers and decreasing travel;
- Similarly, legal knowledge is replaced by reference to specific industry criteria, with a dedicated guide for the verifier;
- Knowledge of technical aspect is focused on the most important environmental themes (transport, energy, waste, etc.). The Eco-Lighthouse certifies enterprises with basic environmental impact.

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<sup>(1)</sup> ELH certification handbook — certification process: 'Not all criteria can be checked equally thoroughly, but criteria marked "D" (documentation) must be documented. Environmental reviews should inspire confidence and be seen to be thorough, and thereby constitute the main basis for deciding what should be checked. The certifier decides which conditions should be examined thoroughly and which criteria can be verified through spot checks. If the consultant performing the environmental review gives assurance that industry criteria are met, the certifier can in principle rely on this provided there are no signs to the contrary (poorly conducted environmental review, unreliable conclusions, other circumstances)'.

In order to be able to fulfil these tasks, ELH makes sure the certifiers/verifiers have acquired the following qualification (A) and training (B):

A. Qualification requirements for verifiers/certifiers:

- Knowledge of environmental topics (energy, transport, waste, procurements, emissions)
- Auditing qualifications and/or professional experience
- Relevant professional experience (related to environment, HSE, ISO 14001, EMAS, etc.)
- Relevant professional background (science and environment subjects, HSE, ISO 14001, EMAS, etc.)
- Other relevant professional background or professional experience

B. Training of the certifier/verifier:

The certifier/verifier, once accepted for training, is coached individually by the ELH. Training includes:

- Introduction to the Eco-Lighthouse. Short history, the network and structure of the organisation.
- The different roles and their responsibilities: consultant, verifier, municipality coordinator, administration and Eco-Lighthouse responsible person in the enterprise.
- If an external consultant is available: short introduction by him- herself to explain practical aspects of the process towards certification, to heighten understanding
- The Eco-Lighthouse web portal including the environmental review, the certification report
- The annual climate- and environmental report
- The Eco-Lighthouse certification and re-certification process
- Auditing techniques

Additional measures to be implemented in 2017 are:

- Examination
- Time-limited approval to operate
- Observation of certifiers/verifiers by external body

ELH intends to intensify its dialogue with Accreditation bodies in Norway, and, to meet their standards and requirements although stopping short of actual accreditation of certifiers/verifiers due to the sharp increase in cost this would entail for enterprises wishing to become ELH certified.

### Commission conclusion

The assessment of the ELH management system confirmed that differences can be observed between the EMAS and ELH method (criteria based), scope (sectors without complex environmental aspects) and target (mainly SMEs). The accreditation and licensing requirements also reflects these differences as well as some specificities of the ELH system such as the collaboration with municipalities or the willingness to maintain low certification costs.

The ELH approach includes a certification by a third-party certifier which serves well the objectives of the scheme. The key differences compared with the EMAS verification are the following:

- The ELH certification process focusses on assessing compliance with the set of criteria that form the core of the ELH system, including adherence with the most relevant legal requirements. Such structured approach does not exist under EMAS where the verifier has to assess the correct implementation of the requirements of the Regulation in the specific case of each organisation, including the identification of the relevant environmental aspects and the compliance with legal requirements.
- Competence of the ELH certifier is centred on the assessment of the criteria. In the EMAS system competence is centred on a broader knowledge of environmental aspects and on a specific knowledge of the industrial sector at stake.

- ELH verifiers are trained and approved by the ELH Foundation and their work is supervised individually. EMAS verifiers are accredited or licensed and supervised by administrative bodies appointed by the governments based on the requirement of the EMAS Regulation and/or ISO 17021.
- EMAS includes a yearly external check to ensure validation of environmental statement (every two years for SMEs which represent the vast majority of ELH organisation). ELH certification takes place every three years without intermediary verifications.

The ELH system, with its pre-defined sets of criteria, its focus on small organisations (few enterprises with more than 250 employees, no enterprises in heavy industry), and its certification system supervised by the ELH foundation and run by municipalities, provides an efficient and pragmatic approach to SME desiring to assess and improve their practices related to health environment and safety.

However, due to the essence of the system structured around the sets of criteria, the ELH verifier/certifier is not required to be competent to detect other environmental issues or non-compliance that would not be part of the criteria. Moreover the absence of specific sectorial knowledge or legal knowledge can prevent him to conduct specific on-site checks or to verify the reliability of specific technical data of legal status. Such specific analysis could be necessary to assess aspects going beyond the industry criteria, in particular additional aspects identified in accordance with GIC 1963 <sup>(1)</sup>, and for the verification of legal compliance.

It can be concluded from this analysis that ELH includes a coherent system of certification by third party certifier fitting well with the structure and specificities of the system. However the requirements concerning the competencies of the ELH verifier do not fully match the corresponding requirements of the EMAS Regulation.

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Based on these elements the Commission considers that the part of ELH '**accreditation or licensing requirements partly matches** the corresponding EMAS requirements.

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## Conclusion

The ELH constitutes a well-structured, modern, and fair scheme, providing third party audited environmental certification to many organisations of different sizes and sectors. It is built around a set of general and specific criteria to be met by the organisation requiring certification. This structuration differs from the EMAS approach which requires a preliminary identification of the significant environmental aspects specific to the organisation as a basis supporting the management system implementation.

Both schemes also address different targets. While ELH has a clear focus on SME's EMAS can be implemented by organisation from all size including large industrial organisations. In terms of governance, the ELH foundation operates the scheme and defines its requirements. The ELH foundation also works as a licensing body in charge of training and approving the certifiers operating in the different municipalities. The EMAS governance is based on a legislative act (EU Regulation), involves bodies appointed by the authorities and requires a verification by an accredited or licensed verifier.

As highlighted throughout this document both systems pursue a similar general objective (improvement of environmental performance of organisations) through different methods. Requirements are not identical. Some parts of ELH partly match the corresponding EMAS requirements while other are recognised as complying with these requirements. Parts of ELH that do not fully comply with EMAS requirements cannot be recognised as equivalent. However organisations aiming to step-up to EMAS can use the present document to adapt these parts before applying for EMAS registration.

Based on this assessment the Commission recognises:

- the following parts of the Eco-Lighthouse as complying with the corresponding EMAS requirements. These parts can therefore be considered as equivalent with the corresponding EMAS requirements:
  - Commitment and engagement of top management;

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<sup>(1)</sup> GIC 1963: 'The enterprise must identify other significant environmental aspects of the enterprise, and consider any necessary action and/or inclusion in the annual climate and environmental report and/or monitoring through the action plan.'

- Establishing an environmental policy;
  - Objectives and environmental programme established to assure continuous improvement;
  - Organizational structure, training, and employee involvement;
  - Documentation requirements;
  - Operational control
  - Emergency Preparedness and response;
  - Checking, internal audit and corrective action;
  - Management Review
- the following parts of the Eco-Lighthouse as partly matching the corresponding EMAS requirements:
- Establishing an Environmental Review — preliminary analysis;
  - Ensure legal compliance
  - Communication (internal and external);
- the requirements of Eco-Lighthouse regarding accreditation or licensing for the certification bodies as partly matching the corresponding EMAS requirements.
-