

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

ANNEX I

ENVIRONMENTAL REVIEW

The environmental review shall cover the following areas:

1. **Identification of the applicable legal requirements relating to the environment.**

In addition to the establishment of a list of applicable legal requirements, the organisation shall also indicate how evidence that it is complying with the different requirements can be provided.

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;

An organisation shall consider the following issues in assessing the significance of an environmental aspect:

- (i) potential to cause environmental harm;
- (ii) fragility of the local, regional or global environment;
- (iii) size, number, frequency and reversibility of the aspect or impact;
- (iv) existence and requirements of relevant environmental legislation;
- (v) importance to the stakeholders and employees of the organisation.

(a) Direct environmental aspects

Direct environmental aspects are associated with activities, products and services of the organisation itself over which it has direct management control.

All organisations have to consider the direct aspects of their operations.

Direct environmental aspects relate to, but are not limited to:

- (i) legal requirements and permit limits;
- (ii) emissions to air;
- (iii) releases to water;
- (iv) production, recycling, reuse, transportation and disposal of solid and other wastes, particularly hazardous wastes;
- (v) use and contamination of land;
- (vi) use of natural resources and raw materials (including energy);
- (vii) use of additives and auxiliaries as well as semi-manufactured goods;
- (viii) local issues (noise, vibration, odour, dust, visual appearance, etc.);
- (ix) transport issues (both for goods and services);

- (x) risks of environmental accidents and impacts arising, or likely to arise, as consequences of incidents, accidents and potential emergency situations;
 - (xi) effects on biodiversity.
- (b) Indirect environmental aspects

Indirect environmental aspects can result from the interaction of an organisation with third parties which can to a reasonable degree be influenced by the organisation seeking EMAS-registration.

For non-industrial organisations, such as local authorities or financial institutions, it is essential that they also consider the environmental aspects associated with their core business. An inventory limited to the environmental aspects of an organisation's site and facilities is insufficient.

These include, but are not limited to:

- (i) product life cycle related issues (design, development, packaging, transportation, use and waste recovery/disposal);
- (ii) capital investments, granting loans and insurance services;
- (iii) new markets;
- (iv) choice and composition of services (e.g. transport or the catering trade);
- (v) administrative and planning decisions;
- (vi) product range compositions;
- (vii) the environmental performance and practices of contractors, subcontractors and suppliers.

Organisations must be able to demonstrate that the significant environmental aspects associated with their procurement procedures have been identified and that significant environmental impacts associated with these aspects are addressed within the management system. The organisation should endeavour to ensure that the suppliers and those acting on the organisation's behalf comply with the organisation's environmental policy within the remit of the activities carried out for the contract.

In the case of these indirect environmental aspects, an organisation shall consider how much influence it can have over these aspects, and what measures can be taken to reduce the environmental impact.

3. **Description of the criteria for assessing the significance of the environmental impact**

An organisation shall define the criteria for assessing the significance of the environmental aspects of its activities, products and services, to determine which have a significant environmental impact.

The criteria developed by an organisation shall take into account Community legislation and shall be comprehensive, capable of independent checking, reproducible and made publicly available.

Considerations in establishing the criteria for assessing the significance of an organisation's environmental aspects may include, but are not limited to:

- (a) information about the condition of the environment to identify activities, products and services of the organisation that may have an environmental impact;
- (b) the organisation's existing data on material and energy inputs, discharges, wastes and emissions in terms of risk;
- (c) views of interested parties;
- (d) environmental activities of the organisation that are regulated;
- (e) procurement activities;
- (f) design, development, manufacturing, distribution, servicing, use, re-use, recycling and disposal of the organisation's products;
- (g) those activities of the organisation with the most significant environmental costs, and environmental benefits.

In assessing the significance of the environmental impacts of the organisation's activities the organisation shall think not only of normal operating conditions but also of start-up and shutdown conditions and of reasonably foreseeable emergency conditions. Account shall be taken of past, present and planned activities.

- 4. Examination of all existing environmental management practices and procedures.
- 5. Evaluation of feedback from the investigation of previous incidents.

ANNEX II

Environmental management system requirements and additional issues to be addressed by organisations implementing EMAS

The environmental management system requirements under EMAS are those laid down in Section 4 of the EN ISO 14001:2004 standard. These requirements are reproduced in the left column of the table below, which constitutes Part A of this Annex.

In addition, registered organisations are required to address a number of additional issues that have a direct link to a number of elements of Section 4 of the EN ISO 14001:2004 standard. These additional requirements are listed in the right column below, which constitutes Part B of this Annex.

PART A environmental management systems requirements under EN ISO 14001:2004	PART B additional issues to be addressed by organisations implementing EMAS
Organisations participating in the eco-management and audit scheme (EMAS) shall implement the requirements of EN	

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ISO 14001:2004, which are described in Section 4 of the European Standard ^a and are fully reproduced below:	
A. Environmental management system requirements	
A.1. General requirements	
The organisation shall establish, document, implement, maintain and continually improve an environmental management system in accordance with the requirements of this International Standard and determine how it will fulfill these requirements.	
The organisation shall define and document the scope of its environmental management system.	
A.2. Environmental policy	
Top management shall define the organisation's environmental policy and ensure that, within the defined scope of its environmental management system, it:	
(a) is appropriate to the nature, scale and environmental impacts of its activities, products and services;	
(b) includes a commitment to continual improvement and prevention of pollution;	
(c) includes a commitment to comply with applicable legal requirements and with other requirements to which the organisation subscribes which relate to its environmental aspects;	
(d) provides the framework for setting and reviewing environmental objectives and targets;	
(e) is documented, implemented and maintained;	

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(f)	is communicated to all persons working for or on behalf of the organisation; and	
(g)	is available to the public.	
A.3.	Planning	
A.3.1.	Environmental aspects	
	The organisation shall establish, implement and maintain a procedure(s):	
(a)	to identify the environmental aspects of its activities, products and services within the defined scope of the environmental management system that it can control and those that it can influence taking into account planned or new developments, or new or modified activities, products and services; and	
(b)	to determine those aspects that have or can have significant impact(s) on the environment (i.e. significant environmental aspects).	
	The organisation shall document this information and keep it up to date.	
	The organisation shall ensure that the significant environmental aspects are taken into account in establishing, implementing and maintaining its environmental management system.	
		B.1. Environmental review
		Organisations shall carry out an initial environmental review as set out in Annex I in order to identify and evaluate their environmental aspects and identify applicable legal requirements relating to the environment.
		Organisations outside the Community shall also make reference to the legal requirements relating to the environment applicable to

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	similar organisations in the Member States where they intend to submit an application.
A.3.2. Legal and other requirements	
The organisation shall establish, implement and maintain a procedure(s):	
(a) to identify and have access to the applicable legal requirements and other requirements to which the organisation subscribes related to its environmental aspects; and	
(b) to determine how these requirements apply to its environmental aspects.	
The organisation shall ensure that these applicable legal requirements and other requirements to which the organisation subscribes are taken into account in establishing, implementing and maintaining its environmental management system.	
	B.2. Legal compliance
	Organisations wishing to register with EMAS shall be able to demonstrate that they:
	(1) have identified, and know the implications to the organisation of all applicable legal requirements relating to the environment, identified during the environmental review according to Annex I.
	(2) provide for legal compliance with environmental legislation, including permits and permit limits; and
	(3) have procedures in place that enable the organisation to meet these requirements on an ongoing basis.
A.3.3. Objectives, targets and programme(s)	
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The organisation shall establish, implement and maintain documented environmental objectives and targets, at relevant functions and levels within the organisation.	
The objectives and targets shall be measurable, where practicable, and consistent with the environmental policy, including the commitments to prevention of pollution, to compliance with applicable legal requirements and with other requirements to which the organisation subscribes, and to continual improvement.	
When establishing and reviewing its objectives and targets, an organisation shall take into account the legal requirements and other requirements to which the organisation subscribes, and its significant environmental aspects. It shall also consider its technological options, its financial, operational and business requirements, and the views of interested parties.	
The organisation shall establish, implement and maintain a programme(s) for achieving its objectives and targets. Programme(s) shall include:	
(a) designation of responsibility for achieving objectives and targets at relevant functions and levels of the organisation; and	
(b) the means and time-frame by which they are to be achieved.	
	B.3. Environmental performance
	(1) Organisations shall be able to demonstrate that the management system and the audit procedures address the actual environmental performance of the organisation with respect to the direct and indirect aspects identified in the environmental review under Annex I.

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	(2)	The environmental performance of the organisation against its objectives and targets shall be evaluated as part of the management review process. The organisation shall also commit itself to the continual improvement of its environmental performance. In doing so, the organisation may base its action on local, regional and national environmental programmes.
	(3)	The means to achieve the objectives and targets cannot be environmental objectives. If the organisation comprises one or more sites, each of the sites to which EMAS applies shall comply with all the requirements of EMAS including the continual improvement of environmental performance as defined in Article 2(2).
A.4.		Implementation and operation
A.4.1.		Resources, roles, responsibility and authority
		Management shall ensure the availability of resources essential to establish, implement, maintain and improve the environmental management system. Resources include human resources and specialised skills, organisational infrastructure, technology and financial resources.
		Roles, responsibilities and authorities shall be defined, documented and communicated in order to facilitate effective environmental management.
		The organisation's top management shall appoint a specific management representative(s) who, irrespective of other responsibilities, shall have defined roles, responsibilities and authority for:
(a)		ensuring that an environmental management system is established,

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<p>implemented and maintained in accordance with the requirements of this International Standard;</p>	
<p>(b) reporting to top management on the performance of the environmental management system for review, including recommendations for improvement.</p>	
<p>A.4.2. Competence, training and awareness</p>	<p>B.4. Employee involvement</p>
	<p>(1) The organisation should acknowledge that active employee involvement is a driving force and a prerequisite for continuous and successful environmental improvements as well as being a key resource in the improvement of environmental performance as well as the right method to anchor the environmental management and audit system in the organisation in a successful way.</p>
	<p>(2) The term ‘employee participation’ includes both participation of, and information to the individual employee and his representatives. Therefore, there should be an employee participation scheme at all levels. The organisation should acknowledge that commitment, responsiveness and active support from the side of the management is a prerequisite for the success of those processes. In this context the necessity of feedback from the management to the employees must be stressed.</p>
<p>The organisation shall ensure that any person(s) performing tasks for it or on its behalf that have the potential to cause a significant environmental impact(s) identified by the organisation is (are) competent on the basis of appropriate</p>	

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education, training or experience, and shall retain associated records.	
The organisation shall identify training needs associated with its environmental aspects and its environmental management system. It shall provide training or take other action to meet these needs, and shall retain associated records.	
The organisation shall establish, implement and maintain a procedure(s) to make persons working for it or on its behalf aware of:	
(a) the importance of conformity with the environmental policy and procedures and with the requirements of the environmental management system;	
(b) the significant environmental aspects and related actual or potential impacts associated with their work, and the environmental benefits of improved personal performance;	
(c) their roles and responsibilities in achieving conformity with the requirements of the environmental management system; and	
(d) the potential consequences of departure from specified procedures.	
	(3) In addition to the these requirements, employees shall be involved in the process aimed at continually improving the organisation's environmental performance through:
	(a) the initial environmental review, the analysis of the status quo and in collecting and verifying information,

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	(b)	the establishment and implementation of an environmental management and audit system improving environmental performance,
	(c)	environmental committees to gather information and to ensure the participation of environmental officer/management representatives and employees and their representatives,
	(d)	joint working groups for the environmental action programme and environmental auditing,
	(e)	the elaboration of the environmental statements.
	(4)	Appropriate forms of participation such as the suggestion-book system or project-based group works or environmental committees should be used for this purpose. Organisations shall take note of Commission guidance on best practice in this field. Where they so request, any employee representatives shall also be involved.
A.4.3. Communication		
With regard to its environmental aspects and environmental management system, the organisation shall establish, implement and maintain a procedure(s) for:		
(a)	internal communication among the various levels and functions of the organisation;	
(b)	receiving, documenting and responding to relevant communication from external interested parties.	

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The organisation shall decide whether to communicate externally about its significant environmental aspects, and shall document its decision. If the decision is to communicate, the organisation shall establish and implement a method(s) for this external communication.	
	B.5. Communication
	(1) Organisations 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 in order to identify the public's and other interested parties' concerns.
	(2) Openness, transparency and periodic provision of environmental information are key factors in differentiating EMAS from other schemes. Those factors are also important for the organisation in building confidence with interested parties.
	(3) EMAS provides flexibility to allow organisations to target relevant information to specific audiences while ensuring that all information is available to those who require it.
A.4.4. Documentation	
The environmental management system documentation shall include:	
(a) the environmental policy, objectives and targets;	
(b) description of the scope of the environmental management system;	
(c) description of the main elements of the environmental management	
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	system and their interaction, and reference to related documents;	
(d)	documents, including records, required by this International Standard; and	
(e)	documents, including records, determined by the organisation to be necessary to ensure the effective planning, operation and control of processes that relate to its significant environmental aspects.	
A.4.5. Control of documents		
Documents required by the environmental management system and by this International Standard shall be controlled. Records are a special type of document and shall be controlled in accordance with the requirements given in point A.5.4.		
The organisation shall establish, implement and maintain a procedure(s) to:		
(a)	approve documents for adequacy prior to issue;	
(b)	review and update as necessary and re-approve documents,	
(c)	ensure that changes and the current revision status of documents are identified;	
(d)	ensure that relevant versions of applicable documents are available at points of use;	
(e)	ensure that documents remain legible and readily identifiable;	
(f)	ensure that documents of external origin determined by the organisation to be necessary for the planning and operation of the environmental management system	

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	are identified and their distribution controlled; and	
(g)	prevent the unintended use of obsolete documents and apply suitable identification to them if they are retained for any purpose.	
A.4.6.	Operational control	
	The organisation shall identify and plan those operations that are associated with the identified significant environmental aspects consistent with its environmental policy, objectives and targets, in order to ensure that they are carried out under specified conditions, by:	
(a)	establishing, implementing and maintaining a documented procedure(s) to control situations where their absence could lead to deviation from the environmental policy, objectives and targets; and	
(b)	stipulating the operating criteria in the procedure(s); and	
(c)	establishing, implementing and maintaining 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.	
A.4.7.	Emergency preparedness and response	
	The organisation shall establish, implement and maintain a procedure(s) to identify potential emergency situations and potential accidents that can have an impact(s) on the environment and how it will respond to them.	
	The organisation shall respond to actual emergency situations and accidents and prevent or mitigate associated adverse environmental impacts.	
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<p>The organisation shall periodically review and, where necessary, revise its emergency preparedness and response procedures, in particular, after the occurrence of accidents or emergency situations.</p>	
<p>The organisation shall also periodically test such procedures where practicable.</p>	
<p>A.5. Checking</p>	
<p>A.5.1. Monitoring and measurement</p>	
<p>The organisation shall establish, implement and maintain a procedure(s) to monitor and measure, on a regular basis, the key characteristics of its operations that can have a significant environmental impact. The procedure(s) shall include the documenting of information to monitor performance, applicable operational controls and conformity with the organisation's environmental objectives and targets.</p>	
<p>The organisation shall ensure that calibrated or verified monitoring and measurement equipment is used and maintained and shall retain associated records.</p>	
<p>A.5.2. Evaluation of compliance</p>	
<p>A.5.2.1. Consistent with its commitment to compliance, the organisation shall establish, implement and maintain a procedure(s) for periodically evaluating compliance with applicable legal requirements.</p>	
<p>The organisation shall keep records of the results of the periodic evaluations.</p>	
<p>A.5.2.2. The organisation shall evaluate compliance with other requirements to which it subscribes. The organisation may wish to combine this evaluation with the evaluation of legal compliance referred to in A.5.2.1 or to establish a separate procedure(s).</p>	

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The organisation shall keep records of the results of the periodic evaluations.	
A.5.3. Non-conformity, corrective action and preventive action	
The organisation shall establish, implement and maintain a procedure(s) for dealing with actual and potential non-conformity(ies) and for taking corrective action and preventive action. The procedure(s) shall define requirements for:	
(a) identifying and correcting non-conformity(ies) and taking action(s) to mitigate their environmental impacts;	
(b) investigating non-conformity(ies), determining their cause(s) and taking actions in order to avoid their recurrence;	
(c) evaluating the need for action(s) to prevent non-conformity(ies) and implementing appropriate actions designed to avoid their occurrence;	
(d) recording the results of corrective action(s) and preventive action(s) taken; and	
(e) reviewing the effectiveness of corrective action(s) and preventive action(s) taken. Actions taken shall be appropriate to the magnitude of the problems and the environmental impacts encountered.	
The organisation shall ensure that any necessary changes are made to environmental management system documentation.	
A.5.4. Control of records	
The organisation shall establish and maintain records as necessary to demonstrate conformity to the requirements of its environmental management system and of	
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<p>this International Standard, and the results achieved.</p>	
<p>The organisation shall establish, implement and maintain a procedure(s) for the identification, storage, protection, retrieval, retention and disposal of records.</p>	
<p>Records shall be and remain legible, identifiable and traceable.</p>	
<p>A.5.5. Internal audit</p>	
<p>The organisation shall ensure that internal audits of the environmental management system are conducted at planned intervals to:</p>	
<p>(a) determine whether the environmental management system:</p>	
<p>— conforms to planned arrangements for environmental management including the requirements of this International Standard, and</p>	
<p>— has been properly implemented and is maintained; and</p>	
<p>(b) provide information on the results of audits to management.</p>	
<p>Audit programme(s) shall be planned, established, implemented and maintained by the organisation, taking into consideration the environmental importance of the operation(s) concerned and the results of previous audits.</p>	
<p>Audit procedure(s) shall be established, implemented and maintained that address:</p>	
<p>— the responsibilities and requirements for planning and conducting audits, reporting results and retaining associated records,</p>	
<p>— the determination of audit criteria, scope, frequency and methods.</p>	
<p>Selection of auditors and conduct of audits shall ensure objectivity and the impartiality of the audit process.</p>	

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A.6. Management review	
Top management shall review the organisation's environmental management system, at planned intervals, 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.	
Records of the management reviews shall be retained.	
Input to management reviews shall include:	
(a) results of internal audits and evaluations of compliance with legal requirements and with other requirements to which the organisation subscribes;	
(b) communication(s) from external interested parties, including complaints;	
(c) the environmental performance of the organisation;	
(d) the extent to which objectives and targets have been met;	
(e) status of corrective and preventive actions;	
(f) follow-up actions from previous management reviews;	
(g) changing circumstances, including developments in legal and other requirements related to its environmental aspects; and	
(h) recommendations for improvement.	
The outputs from management reviews shall include any decisions and actions related to	

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<p>possible changes to environmental policy, objectives, targets and other elements of the environmental management system, consistent with the commitment to continual improvement.</p>	
<p>List of national standard bodies BE: IBN/BIN (Institut Belge de Normalisation/Belgisch Instituut voor Normalisatie) CZ: ČNI (Český normalizační institut) DK: DS (Dansk Standard) DE: DIN (Deutsches Institut für Normung e.V.) EE: EVS (Eesti Standardikeskus) EL: ELOT (Ελληνικός Οργανισμός Τυποποίησης) ES: AENOR (Asociacion Espanola de Normalizacion y Certificacion) FR: AFNOR (Association Française de Normalisation) IE: NSAI (National Standards Authority of Ireland) IT: UNI (Ente Nazionale Italiano di Unificazione) CY: Κυπριακός Οργανισμός Προώθησης Ποιότητας LV: LVS (Latvijas Standarts) LT: LST (Lietuvos standartizacijos departamentas) LU: SEE (Service de l’Energie de l’Etat) (Luxembourg) HU: MSZT (Magyar Szabványügyi Testület) MT: MSA (Awtorità Maltija dwar l-Istandards/Malta Standards Authority) NL: NEN (Nederlands Normalisatie-Instituut) AT: ON (Österreichisches Normungsinstitut) PL: PKN (Polski Komitet Normalizacyjny) PT: IPQ (Instituto Português da Qualidade) SI: SIST (Slovenski inštitut za standardizacijo) SK: SÚTN (Slovenský ústav technickej normalizácie) FI: SFS (Suomen Standardisoimisliitto r.y) SE: SIS (Swedish Standards Institute) UK: BSI (British Standards Institution).</p>	
	<p>Complementary list of national standard bodies</p>
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	National standard bodies in Member States not covered by EN ISO 14001:2004:
	BG: BDS (Български институт за стандартизация);
	RO: ASRO (Asociația de Standardizare din România).
	National standard bodies in Member States, where a national standard body listed in EN ISO 14001:2004 has been replaced:
	CZ: ÚNMZ (Ústav pro technickou normalizaci, metrologii a státní zkušebnictví).

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ANNEX III

INTERNAL ENVIRONMENTAL AUDIT

A. Audit programme and audit frequency

1. Audit programme

The audit programme shall guarantee that the management of the organisation is provided with the information it needs to review the organisation's environmental performance and the effectiveness of the environmental management system, and be able to demonstrate that they are under control.

2. Objectives of the audit programme

The objectives shall include, in particular, assessing the management systems in place, and determining conformity with the organisation's policy and programme, which shall include compliance with relevant environmental regulatory requirements.

3. Scope of the audit programme

The overall scope of the individual audits, or of each stage of an audit cycle where appropriate, shall be clearly defined and shall explicitly specify the:

- (a) subject areas covered;
- (b) activities to be audited;
- (c) environmental criteria to be considered;
- (d) period covered by the audit.

Environmental audit includes assessment of the factual data necessary to evaluate environmental performance.

4. Audit frequency

The audit or audit cycle which covers all activities of the organisation shall be completed, as appropriate, at intervals of no longer than three years or four years if the derogation provided for in Article 7 applies. The frequency with which any activity is audited will vary depending on the:

- (a) nature, scale and complexity of the activities;
- (b) significance of associated environmental impacts;
- (c) importance and urgency of the problems detected by previous audits;
- (d) history of environmental problems.

More complex activities with a more significant environmental impact shall be audited more frequently.

The organisation shall carry out audits at least on an annual basis, as this will help to demonstrate to the organisation's management and the environmental verifier that it is in control of its significant environmental aspects.

The organisation shall carry out audits regarding:

- (a) the environmental performance of the organisation; and
- (b) the organisation's compliance with applicable legal obligations relating to the environment.

B. Audit activities

Audit activities shall include discussions with personnel, inspection of operating conditions and equipment and reviewing of records, written procedures and other relevant documentation, with the objective of evaluating the environmental performance of the activity being audited to determine whether it meets the applicable standards, regulations or environmental objectives and targets set and whether the system in place to manage environmental responsibilities is effective and appropriate, inter alia, spot-checking of compliance with these criteria should be used to determine the effectiveness of the entire management system.

The following steps, in particular, shall be included in the audit process:

- (a) understanding of the management systems;
- (b) assessing strengths and weaknesses of the management systems;
- (c) gathering relevant evidence;
- (d) evaluating audit findings;
- (e) preparing audit conclusions;
- (f) reporting audit findings and conclusions.

C. Reporting audit findings and conclusions

The fundamental objectives of a written audit report are:

- (a) to document the scope of the audit;
- (b) to provide the management with information on the state of compliance with the organisations' environmental policy and the environmental progress of the organisation;

- (c) to provide the management with information on the effectiveness and reliability of the arrangements for monitoring environmental impacts of the organisation;
- (d) to demonstrate the need for corrective action, where appropriate.

ANNEX IV

ENVIRONMENTAL REPORTING

A. Introduction

Environmental information shall be presented in a clear and coherent manner in electronic form or in printed form.

B. Environmental statement

The environmental statement shall contain at least the elements and shall meet the minimum requirements as set out below:

- (a) a clear and unambiguous description of the organisation registering under EMAS and a summary of its activities, products and services and its relationship to any parent organisations as appropriate;
- (b) the environmental policy and a brief description of the environmental management system of the organisation;
- (c) a description of all the significant direct and indirect environmental aspects which result in significant environmental impacts of the organisation and an explanation of the nature of the impacts as related to these aspects (Annex I.2);
- (d) a description of the environmental objectives and targets in relation to the significant environmental aspects and impacts;
- (e) a summary of the data available on the performance of the organisation against its environmental objectives and targets with respect to its significant environmental impacts. Reporting shall be on the core indicators and on other relevant existing environmental performance indicators as set out in Section C;
- (f) other factors regarding environmental performance including performance against legal provisions with respect to their significant environmental impacts;
- (g) a reference to the applicable legal requirements relating to the environment;
- (h) the name and accreditation or licence number of the environmental verifier and the date of validation.

The updated environmental statement shall contain at least the elements and shall meet the minimum requirements as set out in points (e) to (h).

C. Core indicators and other relevant existing environmental performance indicators

1. Introduction

Organisations shall report, both in the environmental statement and the updated environmental statement, on the core indicators insofar as these relate to the direct environmental aspects of the organisation and other relevant existing environmental performance indicators as set out below.

The reporting shall provide data on actual input/impact. If disclosure would adversely affect the confidentiality of commercial or industrial information of the organisation where such confidentiality is provided for by national or Community law to protect a legitimate economic interest, the organisation may be permitted to index this information in its reporting, e.g. by establishing a base line year (with the index number 100) from which the development of the actual input/impact would appear.

The indicators shall:

- (a) give an accurate appraisal of the organisation's environmental performance;
- (b) be understandable and unambiguous;
- (c) allow for a year on year comparison to assess the development of the environmental performance of the organisation;
- (d) allow for comparison with sector, national or regional benchmarks as appropriate;
- (e) allow for comparison with regulatory requirements as appropriate.

2. Core indicators

- (a) Core indicators shall apply to all types of organisations. They focus on performance in the following key environmental areas:
 - (i) Energy efficiency;
 - (ii) Material efficiency;
 - (iii) Water;
 - (iv) Waste;
 - (v) Biodiversity; and
 - (vi) Emissions.

Where an organisation concludes that one or more core indicators are not relevant to its significant direct environmental aspects, that organisation may not report on those core indicators. The organisation shall provide justification to that effect with reference to its environmental review.

- (b) Each core indicator is composed of:
 - (i) a figure A indicating the total annual input/impact in the given field;
 - (ii) a figure B indicating the overall annual output of the organisation; and
 - (iii) a figure R indicating the ratio A/B.

Each organisation shall report on all 3 elements for each indicator.

- (c) The indication of the total annual input/impact in the given field, figure A, shall be reported as follows:
 - (i) on Energy efficiency
 - concerning the 'total direct energy use', the total annual energy consumption, expressed in MWh or GJ,

- concerning the ‘total renewable energy use’, the percentage of total annual consumption of energy (electricity and heat) produced by the organisation from renewable energy sources,
- (ii) on Material efficiency
 - concerning the ‘annual mass-flow of different materials used’ (excluding energy carriers and water), expressed in tonnes,
- (iii) on Water
 - concerning the ‘total annual water consumption’, expressed in m³,
- (iv) on Waste
 - concerning the ‘total annual generation of waste’, broken down by type, expressed in tonnes,
 - concerning the ‘total annual generation of hazardous waste’ expressed in kilograms or tonnes,
- (v) on Biodiversity
 - concerning the ‘use of land’, expressed in m² of built-up area,
- (vi) on Emissions
 - concerning the ‘total annual emission of greenhouse gases’, including at least emissions of CO₂, CH₄, N₂O, HFCs, PFCs and SF₆, expressed in tonnes of CO₂ equivalent,
 - concerning the ‘total annual air emission’, including at least emissions of SO₂, NO_x and PM, expressed in kilograms or tonnes,

In addition to the indicators defined above, an organisation may use also other indicators to express the total annual input/impact in the given field;

- (d) The indication of the overall annual output of the organisation, figure B, is the same for all fields, but is adapted to the different types of organisations, depending on their type of activity, and shall be reported as follows:
- (i) for organisations working in the production sector (industry), it shall indicate the total annual gross value-added expressed in million euro (EUR Mio) or total annual physical output expressed in tonnes or, in the case of small organisations the total annual turnover or number of employees;
 - (ii) for organisations in the non-production sectors (administration/services), it shall relate to the size of the organisation expressed in number of employees.

In addition to the indicators defined above, an organisation may use also other indicators to express its overall annual output.

3. Other relevant environmental performance indicators

Each organisation shall also report annually on its performance relating to the more specific environmental aspects as identified in its environmental statement and, where available, take account of sectoral reference documents as referred to in Article 46.

D. Public availability

The organisation shall be able to demonstrate to the environmental verifier that anybody interested in the organisation's environmental performance can easily and freely be given access to the information required above under points B and C.

The organisation shall ensure that this information is available in (one of) the official language(s) of the Member State, in which the organisation is registered, and if applicable in (one of) the official language(s) of those Member States, in which sites covered by the corporate registration are located.

E. Local accountability

Organisations registering under EMAS may wish to produce one corporate environmental statement, covering a number of different geographic locations.

As the intention of EMAS is to ensure local accountability, organisations shall ensure that the significant environmental impacts of each site are clearly identified and reported within the corporate environmental statement.

ANNEX V

EMAS LOGO



1. The logo may be used in any of the 23 languages provided the following wording is used:

Bulgarian	: ‘Проверено управление по околна среда’
Czech	: ‘Ověřený systém environmentálního řízení’
Danish	: ‘Verificeret miljøledelse’
Dutch	: ‘Geverifieerd milieuzorgsysteem’
English	: ‘Verified environmental management’
Estonian	: ‘Tõendatud keskkonnajuhtimine’
Finnish	: ‘Todennettu ympäristöasioiden hallinta’
French	: ‘Management environnemental vérifié’
German	: ‘Geprüftes Umweltmanagement’
Greek	: ‘επιθεωρημένη περιβαλλοντική διαχείριση’
Hungarian	: ‘Hitelesített környezetvédelmi vezetési rendszer’
Italian	: ‘Gestione ambientale verificata’
Irish	: ‘Bainistíocht comhshaoil fíoraithe’
Latvian	: ‘Verificēta vides pārvaldība’
Lithuanian	: ‘Įvertinta aplinkosaugos vadyba’
Maltese	: ‘Immanigġjar Ambjentali Verifikat’
Polish	: ‘Zweryfikowany system zarządzania środowiskowego’
Portuguese	: ‘Gestão ambiental verificada’
Romanian	: ‘Management de mediu verificat’
Slovak	: ‘Overené environmentálne manažérstvo’
Slovenian	: ‘Preverjen sistem ravnanja z okoljem’

Spanish : ‘Gestión medioambiental verificada’
 Swedish : ‘Verifierat miljöledningssystem’

2. The logo shall be used either:
- in three colours (Pantone No 355 Green; Pantone No 109 Yellow; Pantone No 286 Blue),
 - in black,
 - in white, or,
 - in a grey scale,

ANNEX VI

INFORMATION REQUIREMENTS FOR REGISTRATION (information to be provided when applicable)

1. ORGANISATION	
Name	...
Address	...
Town	...
Postal Code	...
Country/land/region/Autonomous Community	...
Contact person	...
Telephone	...
FAX	...
E-mail	...
Website	...
Public access to the environmental statement or the updated environmental statement	
(a) printed form	...
(b) electronic form	...
Registration number	...
Registration date	...
Suspension date of registration	...
Deletion date of registration	...
Date of the next environmental statement	...
Date of the next updated environmental statement	...

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Request for derogation pursuant to Article 7 YES – NO	...
NACE Code of activities	...
Number of employees	...
Turnover or annual balance sheet	...
2. SITE	
Name	...
Address	...
Postal Code	...
Town	...
Country land/region/Autonomous Community	...
Contact person	...
Telephone	...
FAX	...
E-mail	...
Website	...
Public access to the environmental statement or the updated environmental statement	
(a) printed form	...
(b) electronic form	...
Registration number	...
Date of registration	...
Suspension date of registration	...
Deletion date of registration	...
Date of the next environmental statement	...
Date of the next updated environmental statement	...
Request for derogation pursuant to Article 7 YES – NO	...
NACE Code of activities	...
Number of Employees	...
Turnover/or annual balance sheet	...
3. ENVIRONMENTAL VERIFIER	

Name of environmental verifier	...
Address	...
Postal Code	...
Town	...
Country/land/region/Autonomous Community	...
Telephone	...
FAX	...
E-mail	...
Registration number of accreditation or licence	...
Scope of accreditation or licence (NACE Codes)	...
Accreditation or Licensing Body	...
Done at ... on .../.../20	...
Signature of the representative of the organisation	...

ANNEX VII

ENVIRONMENTAL VERIFIER'S DECLARATION
ON VERIFICATION AND VALIDATION ACTIVITIES

... (name).

with EMAS environmental verifier registration number ...

accredited or licensed for the scope ... (NACE Code)

declares to have verified whether the site(s) or the whole organisation as indicated in the environmental statement/updated environmental statement⁽¹⁾ of the organisation ... (name)

with registration number (if available) ...

meet all requirements of 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).

By signing this declaration, I declare that:

- the verification and validation has been carried out in full compliance with the requirements of Regulation (EC) No 1221/2009,
- the outcome of the verification and validation confirms that there is no evidence of non-compliance with applicable legal requirements relating to the environment,
- the data and information of the environmental statement/the updated environmental statement⁽¹⁾ of the organisation/site⁽¹⁾ reflect a reliable, credible and correct image of all

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the organisations/sites⁽¹⁾ activities, within the scope mentioned in the environmental statement.

This document is not equivalent to EMAS registration. EMAS registration can only be granted by a Competent Body under Regulation (EC) No 1221/2009. This document shall not be used as a stand-alone piece of public communication.

Done at ... on .../.../20....

Signature

ANNEX VIII

CORRELATION TABLE

Regulation (EC) No 761/2001	this Regulation
Article 1(1)	Article 1
Article 1(2)(a)	—
Article 1(2)(b)	—
Article 1(2)(c)	—
Article 1(2)(d)	—
Article 2(a)	Article 2(1)
Article 2(b)	—
Article 2(c)	Article 2(2)
Article 2(d)	—
Article 2(e)	Article 2(9)
Article 2(f)	Article 2(4)
Article 2(g)	Article 2(8)
Article 2(h)	Article 2(10)
Article 2(i)	Article 2(11)
Article 2(j)	Article 2(12)
Article 2(k)	Article 2(13)
Article 2(l)	Article 2(16)
Article 2(l)(i)	—
Article 2(l)(ii)	—
Article 2(m)	—
Article 2(n)	Article 2(17)
Article 2(o)	Article 2(18)
Article 2(p)	—

Article 2(q)	Article 2(20)
Article 2(r)	—
Article 2(s) first subparagraph	Article 2(21)
Article 2(s) second subparagraph	—
Article 2(t)	Article 2(22)
Article 2(u)	—
Article 3(1)	—
Article 3(2)(a) first subparagraph	Article 4(1)(a) and (b)
Article 3(2)(a) second subparagraph	Article 4(3)
Article 3(2)(b)	Article 4(1)(c)
Article 3(2)(c)	Article 4(1)(d)
Article 3(2)(d)	Article 4(5)
Article 3(2)(e)	Article 5(2) first subparagraph; Article 6(3)
Article 3(3)(a)	Article 6(1)(a)
Article 3(3)(b) first sentence	Article 6(1)(b) and (c)
Article 3(3)(b) second sentence	Article 7(1)
Article 4(1)	—
Article 4(2)	Article 51(2)
Article 4(3)	—
Article 4(4)	—
Article 4(5) first sentence	Article 25(10) first subparagraph
Article 4(5) second sentence	Article 25(10) second subparagraph, second sentence
Article 4(6)	Article 41
Article 4(7)	—
Article 4(8) first subparagraph	Article 30(1)
Article 4(8) second subparagraph	Article 30(3) and (5)
Article 4(8) third subparagraph, first and second sentence	Article 31(1)
Article 4(8) third subparagraph, last sentence	Article 31(2)
Article 5(1)	Article 11(1) first subparagraph
Article 5(2)	Article 11(3)
Article 5(3) first sentence	Article 12(1)
Article 5(3) second sentence, first indent	Article 12(1)(a)
Article 5(3) second sentence, second indent	Article 12(1)(b)

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Article 5(4)	Article 11(1) second and third subparagraph
Article 5(5) first sentence	Article 16(1)
Article 5(5) second sentence	Article 16(3) first sentence
Article 5(5) third sentence	Article 17(1)
Article 5(5) fourth sentence	Article 16(3) second subparagraph and Article 16(4) second subparagraph
Article 6(1)	Article 13(1)
Article 6(1), first indent	Article 13(2)(a) and Article 5(2)(a)
Article 6(1), second indent	Article 13(2)(a) and Article 5(2)(c)
Article 6(1), third indent	Article 13(2)(f) and Article 5(2)(d)
Article 6(1), fourth indent	Article 13(2)(c)
Article 6(1), second subparagraph	Article 13(2) first sentence
Article 6(2)	Article 15(3)
Article 6(3), first indent	Article 15(3)(a)
Article 6(3), second indent	Article 15(3)(b)
Article 6(3), third indent	—
Article 6(3), last sentence	Article 15(8)
Article 6(4), first paragraph	Article 15(2)
Article 6(4), second subparagraph	Article 15(4)
Article 6(5), first sentence	Article 15(6)
Article 6(5), second sentence	Article 15(8) and (9)
Article 6(6)	Article 15(10)
Article 7(1)	Article 28(8)
Article 7(2), first sentence	Article 12(2)
Article 7(2), second sentence	Article 12(3)
Article 7(3)	Article 42(2)(a)
Article 8(1), first sentence	Article 10(1)
Article 8(1), second sentence	Article 10(2)
Article 8(2)	—
Article 8(3) first subparagraph	Article 10(4)
Article 8(3) second subparagraph	—
Article 9(1) introductory sentence	Article 4(3)
Article 9(1)(a)	Article 45(4)
Article 9(1)(b)	Article 45(4)

Article 9(1) second subparagraph	Article 45(5)
Article 9(2)	—
Article 10(1)	—
Article 10(2), first subparagraph	Article 38(1) and (2)
Article 10(2), second subparagraph, first sentence	Article 41
Article 10(2), second subparagraph, second sentence	Article 47
Article 11(1), first subparagraph	Article 36
Article 11(1), first indent	Article 36(a)
Article 11(1), second indent	Article 36(c)
Article 11(1), third indent	Article 36(b)
Article 11(1), second subparagraph, first sentence	Article 37(1)
Article 11(1), second subparagraph, second sentence	—
Article 11(1), second subparagraph, third sentence	Article 37(2)
Article 11(1), second subparagraph, fourth sentence	Article 37(3)
Article 11(2)	Article 43(2)
Article 11(3), first sentence	Article 41(2)
Article 11(3), second sentence	Article 47
Article 12(1)(a)	—
Article 12(1)(b)	Article 35(1)
Article 12(1) second subparagraph	—
Article 12(2)	Article 41(2)
Article 12(3)	—
Article 13	Article 40(1)
Article 14(1)	Article 49(1)
Article 14(2)	—
Article 14(3)	—
Article 15(1)	Article 50
Article 15(2)	Article 48
Article 15(3)	—
Article 16(1)	Article 39(1)

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Article 16(2)	Article 42(2)
Article 17(1)	—
Article 17(2), (3) and (4)	Article 51(2)
Article 17(5)	—
Article 18	Article 52

(1) cross when non-applicable.