



# THE REVISED ANNEXES OF THE EMAS REGULATION



## THE BACKGROUND

On September 15<sup>th</sup> 2015 the new ISO 14001 was officially published implementing a “High Level Structure” (HLS). The HLS aims to facilitate the integration of requirements derived from various Management System Standards into an integrated Management System and will be implemented in all ISO Management standards. Since 2001, the EMAS Regulation’s Annex II has incorporated the requirements of an environmental management system according to ISO 14001. As a result of the ISO 14001 revision, **the European Commission has revised Annexes I-III of the EMAS regulation to integrate the changes.** The Commission updated the annexes on 28 August 2017. These documents are available in the Official Journal of the European Union: [www.eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L\\_2017.222.01.0001.01.ENG](http://www.eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_2017.222.01.0001.01.ENG). Organisations that apply for an EMAS registration or who would like to renew their registration must comply with these revised annexes.

To facilitate implementation, EMAS registered organisations have been granted a transition period until **14 September 2018** to comply with the new requirements. Organisations due to renew their registrations during this period can also choose to make use of two specific options:

→ Option A: If an organisation is due to renew its EMAS registration before 14 September 2018, the organisation may, in agreement with the environmental verifier, decide to have the external verification of its environmental management system and audit programme (external audit) be carried out in accordance with the requirements of Annexes I-III prior to their amendment (EC No 1221/2009). However, if the organisation chooses this option, the environmental verifier’s statement and the organisation’s EMAS registration will only be valid until 14 September 2018. After that, the organisation has to renew its EMAS registration according to the revised versions of Annexes I-III of the EMAS regulation (described below).

→ Option B: If an organisation is due to renew its EMAS registration before 14 March 2018, the organisation may, in agreement with the environmental verifier and its national Competent Body, postpone the renewal by six months. After the extension, this organisation has to renew its EMAS registration according to the revised versions of Annexes I-III of the EMAS regulation.

**This factsheet summarizes the main changes that have been made to the annexes and outlines the adaptations that will be required from EMAS registered organisations.**

## OVERVIEW OF THE KEY CHANGES OF THE ISO 14001 STANDARD



↓ COMPARED TO ISO 14001:2004, THE REVISED ISO 14001:2015 IMPLEMENTED A NUMBER OF CHANGES HIGHLIGHTED IN GREEN IN THE TABLE BELOW.

### ISO 14001:2015 (REVISIONS IN GREEN)

- |       |  |
|-------|--|
| 4.1   | Understanding the organisation and its context                 |
| 4.2   | Understanding the needs and expectations of interested parties |
| 4.3   | Determining the scope of the environmental management system   |
| 4.4   | Environmental management system                                |
| 5.1   | Leadership and commitment                                      |
| 5.2   | Environmental policy   |
| 5.3   | Organisational roles, responsibilities and authorities         |
| 6.1.1 | Actions to address risks and opportunities                     |
| 6.1.2 | Environmental aspects  |
| 6.1.3 | Compliance obligations   |
| 6.1.4 | Planning action  |
| 6.2   | Environmental objectives and planning to achieve them          |
| 6.2.1 | Environmental objectives                                       |
| 6.2.2 | Planning actions to achieve environmental objectives           |
| 7.1   | Resources  |
| 7.2   | Competence   |
| 7.3   | Awareness  |
| 7.4   | Communication  |
| 7.4.2 | Internal communication   |
| 7.4.3 | External communication   |
| 7.5   | Documented information   |
| 7.5.2 | Creating and updating  |
| 8.1   | Operational planning and control                               |
| 8.2   | Emergency preparedness and response                            |
| 9.1   | Monitoring, measurement, analysis and evaluation               |
| 9.1.2 | Evaluation of compliance                                       |
| 9.2   | Internal audit   |
| 9.2.2 | Internal audit programme                                       |
| 9.3   | Management review  |
| 10    | Improvement  |
| 10.2  | Nonconformity and corrective action                            |
| 10.3  | Continual improvement  |



## WHAT ADAPTATIONS ARE REQUIRED FROM EMAS REGISTERED ORGANISATIONS ?

As the premium tool for environmental management, the requirements of the EMAS regulation go beyond those of the ISO 14001 standard. EMAS requirements already covered many of the requirements that are new under the current ISO 14001:2015 standard. **Registered organisations therefore only need to implement a few adaptations.** Organisations will need to take these new requirements into account both in the environmental review and then again in the course of implementing the environmental management system.

### REVISIONS RELEVANT TO EMAS

- 4.1 Understanding the organisation and its context
- 4.2 Understanding the needs and expectations of interested parties
- 5.1 Leadership and commitment
- 6.1.1 Actions to address risks and opportunities
- 6.1.2 Environmental aspects
- 9.3 Management review

### TIMELINE FOR THE AMENDMENT OF THE EMAS REGULATION

<p><b>1<sup>ST</sup> QUARTER 2016</b></p> <p>IN COLLABORATION WITH MEMBER STATES, EC DRAFTS THE AFFECTED ANNEXES</p>	<p><b>2<sup>ND</sup> QUARTER 2016 – 3<sup>RD</sup> QUARTER 2016</b></p> <p>FINAL DRAFTS PRESENTED TO THE MEMBER STATES &amp; FEEDBACK ROUNDS</p>	<p><b>4<sup>TH</sup> QUARTER 2016 – 3<sup>RD</sup> QUARTER 2017</b></p> <p>ADOPTION PROCESS &amp; PUBLICATION OF NEW ANNEXES</p>	<p><b>3<sup>RD</sup> QUARTER 2017 – 3<sup>RD</sup> QUARTER 2018</b></p> <p>ADAPTATION BY EMAS ORGANISATIONS</p>
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## ANNEX I ENVIRONMENTAL REVIEW

Annex I of the EMAS regulation outlines how organisations implementing EMAS shall carry out an environmental review. An environmental review identifies and evaluates an organisation's environmental aspects and applicable legal requirements relating to the environment. In addition to the existing requirements, **the revised Annex I now requires EMAS organisations to:**

- Identify the “external and internal issues” that can positively or negatively affect its environmental management system (when determining the organisational context)
- Determine the needs and expectations of interested parties
- Assess the significance of its environmental impacts with a life cycle perspective
- Identify risks and opportunities associated with its environmental management system



↓ THE SECTIONS BELOW FURTHER DESCRIBE THESE CHANGES.

### ANNEX I.1. Determination of the organisational context

new section

To start its environmental review, an organisation shall first determine its organisational context. Within the framework of EMAS, the organisational context is *“those external and internal issues that can affect positively or negatively the organisation's ability to achieve the intended outcomes of its environmental management system”*. Organisations should address the effect that issues like climate, air quality, water quality, **natural resources availability and biodiversity** have on their EMS and on the company itself within their environmental review.

**Example: the fact that an organisation operates in an area with water scarcity or abundance can have an effect on the intended outcome of its EMS.**

Additional external and internal factors may also affect an organisation's EMS. **External factors** include cultural, social, political, legal, regulatory, financial, technological, economic, natural and competitive circumstances, while **internal factors** include an organisation's activities, products and services, strategic direction, culture and capabilities. Each organisation has to decide which of the mentioned (or additional) factors can have an effect on its EMS and consequently include them in its environmental review.

## ANNEX I

### ENVIRONMENTAL REVIEW

#### ANNEX I.2.

new section

#### Identification of the interested parties and determination of their relevant needs and expectations

The organisation shall determine the **interested parties that are relevant to its environmental management system**, the relevant **needs and expectations** of these interested parties and **which of these needs and expectations the organisation chooses to address within the EMS**. If the organisation decides to **voluntarily adopt or agree** with relevant needs or expectations of interested parties that are not yet covered by legal requirements, those needs or expectations **become part of the organisation's compliance obligations** as well.

#### ANNEX I.4.

modified section

#### Identification of direct and indirect environmental aspects

When determining the direct and indirect environmental aspects of its activities, products and services, the organisation shall adopt a life cycle perspective. More concretely, the organisation takes into account all stages of a product or service, from raw material acquisition, purchasing and procurement, design, production, transportation, use, end-of-life treatment to final disposal, depending on the organisation's activities. **However, organisations do not need to carry out a complete life-cycle analysis (LCA), meaning that the additional effort for organisations to satisfy this requirement is marginal.**

#### ANNEX I.5.

modified section

#### Assessment of the significance of the environmental aspects

To clarify the structure of Annex I, a specific section has been added to address the assessment of the significance of the environmental aspects. This section is largely based on existing provisions but also includes additional guidelines on how to develop and apply criteria to assess the significance of the environmental aspects.

#### ANNEX I.7.

new section

#### Determination and documentation of risk and opportunities

The organisation shall from now on determine and document **risks and opportunities associated with its environmental aspects, compliance obligations and other issues and requirements** identified in sections 1 to 4 of Annex I. The organisation shall focus on those risks and opportunities that help the organisation to ensure that its EMS can achieve its intended outcome, to help prevent undesired effects or accidents, and to achieve continuous environmental performance improvement. Following the identification of these risks and opportunities, the organisation needs to maintain documented information and take action to address these risk and opportunities as part of its environmental management system. This requirement is further defined under the section A. 6.1 of the Annex II.



**ANNEX II**  
 ENVIRONMENTAL MANAGEMENT SYSTEM REQUIREMENTS AND ADDITIONAL ISSUES  
 TO BE ADDRESSED BY ORGANISATIONS IMPLEMENTING EMAS

Annex II of the EMAS regulation consists of two columns: column A is a reproduction of the environmental management system requirements laid down in sections 4 to 10 of the ISO 14001 standard, while Column B lists issues that organisations implementing EMAS are required to address in addition to those requirements. **The revisions in part A are identical to the revisions of their respective sections of ISO 14001 standard.**



↓ THE TABLE BELOW SHOWS THE CHANGES IN ISO14001, AND THUS COLUMN A OF THE EMAS REGULATION'S ANNEX II, LEADING TO THE FOLLOWING IMPACTS FOR EMAS ORGANISATIONS:

CHANGE	IMPACT FOR EMAS ORGANISATIONS
<p><b>A.4.1 Understanding the organisation and its context &amp; A.4.2 Understanding the needs and expectations of interested parties</b></p> <p>The organisation shall understand the organisation and its context and understand the needs and expectations of interested parties. This should be taken into account when defining the scope of the environmental management system.</p>	<p>This requirement is covered by the revised environmental review.</p>
<p><b>A.5.1 Leadership and commitment</b></p> <p>Top management shall demonstrate leadership and commitment. Among other duties, the top management has to take accountability for the effectiveness of the environmental management system, ensure that the environmental policy and environmental objectives are established and that the requirements of the EMS are integrated into the organisation's business processes.</p>	<p>While the new ISO 14001 no longer requires the appointment of a specific management representative in charge of the EMS, this is still part of EMAS (now indicated in Annex II. B. 2 Management representative(s)). Organisations that are already EMAS registered fulfil this aspect automatically because they already have a designated person responsible for their EMS. This person may be a member of the top management.</p>

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**ENVIRONMENTAL MANAGEMENT SYSTEM REQUIREMENTS AND ADDITIONAL ISSUES**  
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CHANGE	IMPACT FOR EMAS ORGANISATIONS
<p><b>A.6.1 Actions to address risks and opportunities</b></p> <p>The organisation must plan actions to address:</p> <ul style="list-style-type: none"> <li>→ the internal and external issues that can positively or negatively affect its environmental management system</li> <li>→ the needs and expectations of interested parties</li> <li>→ the risks and opportunities, related to:                             <ul style="list-style-type: none"> <li>• environmental aspects;</li> <li>• compliance obligations and;</li> <li>• other issues and requirements identified</li> <li>• that need to be addressed to:                                     <ul style="list-style-type: none"> <li>→ give assurance that the environmental management system can achieve its intended outcomes;</li> <li>→ prevent, or reduce, undesired effects, including the potential for external environmental conditions to affect the organisation;</li> <li>→ achieve continual improvement.</li> </ul> </li> </ul> </li> </ul> <p>The organisation shall maintain documented information on the risks and opportunities that need to be addressed. In addition to planning actions to address these issues, the organisation should define how to integrate them into the EMS and how it will evaluate their effectiveness.</p>	<p>When planning for the environmental management system, the organisation shall also take into account these additional elements that have been added to the environmental review.</p>
<p><b>A.6.2 Environmental aspects</b></p> <p>The organisation should apply a life cycle perspective when determining the environmental aspects and when implementing operational control.</p>	<p>This requirement appears in the revised environmental review, in which the organisation has determined its environmental aspects and their associated environmental impacts using a life cycle perspective.</p>

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**ENVIRONMENTAL MANAGEMENT SYSTEM REQUIREMENTS AND ADDITIONAL ISSUES**  
**TO BE ADDRESSED BY ORGANISATIONS IMPLEMENTING EMAS**

CHANGE	IMPACT FOR EMAS ORGANISATIONS
<p><b>A.7.4. Communication</b></p> <p>The organisation shall establish, implement and maintain the processes needed for internal and external communications relevant to the environmental management system, including:</p> <ul style="list-style-type: none"> <li>• on what it will communicate;</li> <li>• when to communicate;</li> <li>• with whom to communicate;</li> <li>• how to communicate.</li> </ul> <p>When establishing its communication process(es), the organisation shall:</p> <ul style="list-style-type: none"> <li>• take into account its compliance obligations;</li> <li>• ensure that environmental information communicated is consistent with information generated within the environmental management system, and is reliable.</li> </ul> <p>The organisation shall externally communicate information relevant to the environmental management system, as established by the organisation’s communication process(es) and as required by its compliance obligations.</p>	<p>The ISO standard leaves the flexibility to the organisation to decide on what, to whom, when and how it decides to communicate externally. However, mandatory external communication was already a distinctive feature of EMAS. The environmental statement thus remains a specific feature of EMAS.</p>
<p><b>A.7.5 Documented information</b></p> <p>The organisation must ensure documented information is properly identified and usable, under the right format, and that it is adequately protected and controlled.</p>	<p>EMAS organisations can use this additional guidance to store and protect their documents. It does not create additional requirements compared with the previous version of the standard.</p>

**ANNEX II**  
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CHANGE	IMPACT FOR EMAS ORGANISATIONS
<p><b>A.9.3 Management review</b></p> <p>Consequently with the evolution of the management system additional information have to be included in the management review: external and internal issues identified, needs and expectations of interested parties, risks and opportunities and adequacy of resources to achieve the outcomes of the EMS.</p>	<p>The additional elements identified in the environmental review and taken into account into the EMS should now also be part of the management review.</p>
<p><b>A.10.3 Continual improvement</b></p> <p>The organisation must continually improve its Environmental Management System to enhance environmental performance.</p>	<p>Already a distinctive feature of EMAS, which requires improving the EMS but also improving environmental performance.</p>

In addition, the specific requirements of EMAS in Annex II (Part B) have been slightly modified to avoid overlap with the revised standard and to further clarify the following elements:

- appointment of a management representative (B.2)
- legal compliance (B.4)
- communication (B.7)



## ANNEX III

### INTERNAL ENVIRONMENT AUDIT

Annex III describes the internal audit that has to be performed for the organisation to assess its environmental performance and its compliance with applicable legal requirements. **It has been only slightly modified:**

- In addition to legal requirements, the audit now also covers the other requirements relating to the environment such as voluntary commitments taken by the organisation aimed to take into account the needs of interested parties.

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- The written audit report should now also inform the management on the state of compliance with these legal and other requirements and on the measures taken to ensure that compliance.

## CONCLUSION

Overall, EMAS registered organisations will need to make only a few adaptations to satisfy the new requirements of the ISO 14001:2015 standard and the revised Annexes I-III of the EMAS regulation. Most of the changes apply to the environmental review that integrates additional elements which shall then be reflected into the management system. Organisations implementing EMAS from now on have to determine **the organisational context of their EMS**, identify **interested parties** and their relevant **needs and expectations**, consider a **life-cycle perspective** when assessing the significance of their **environmental aspects and determine the risks and opportunities** related to their EMS. After adjusting their environmental review process, organisations should also take these new elements into consideration when implementing the environmental management system based on the revised Annex II. Additionally, the **organisation's top management** now needs to assume responsibility for its EMS.

### IMPRINT

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 (EMAS Helpdesk – adelphi) and Sébastien Paquot (European Commission)  
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### CONTACT

Additional information is available on the EMAS website [www.emas.eu](http://www.emas.eu)  
 or through the EMAS helpdesk at [emashelpdesk@adelphi.de](mailto:emashelpdesk@adelphi.de)

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