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GUIDANCE ON THE EMAS ENVIRONMENTAL STATEMENT

1. INTRODUCTION

| EMAS is designed to help an organisation to manage and improve its environmental performance. This guidance is intended to assist the organisation in producing the environmental statement required by the scheme under Regulation (EC) No 761/2001 and identifies issues to be considered in preparing the statement in accordance with Annex III.

| In preparing this guidance consideration has been given to the information needs of interested parties and how organisations can meet those needs. 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.

1.1. Planning

| Thorough preparation of the environmental statement will increase its usefulness and add considerable value for communicating the results and continuous improvement of an organisation's environmental performance. In particular it provides an opportunity to market a positive image of the organisation's performance to customers, suppliers, neighbourhood, contractors and employees.

| Interested parties require different kinds of information. Early consideration of their needs is important in deciding what to include in the statement, what form it should take and how it should be communicated.

| EMAS provides flexibility to allow organisations to target relevant information to specific audiences whilst ensuring that all information is available to those who require it. Consideration should be given to how best to target information, whether in one single report or as extracts from a body of validated information. Information to be used in the environmental statement should be readily available from the environmental management system and, as such, should not prove difficult to generate.

| Although Regulation (EC) No 761/2001 requires environmental information to be made available in printed form for those who have no other means of obtaining it (Annex III, point 3.1), organisations are encouraged to use all methods available for making the environmental statement publicly available (Annex III, point 3.6). Documents in electronic format, such as web pages, provide a cost effective way of making information available to a large number of people and can easily be printed out for those who do not have access to such facilities. In this way, organisations can avoid the cost of producing large numbers of expensive glossy reports. To give an overall picture of the organisation's environmental performance, Regulation (EC) No 761/2001 states that the information must be available in a consolidated printed version at the organisation's first registration and then every three years. In addition the organisation must update any changes in this information yearly (except under circumstances defined in the verification, validation and audit frequency guidance set out in Annex II to Commission Decision 2001/681/EC).



1.2. Structure and content

As a public document, the environmental statement should be clearly and concisely written. EMAS statements do not need to be long, elaborate documents. A short, well-presented statement can convey all the appropriate information to the reader. This is particularly applicable to small companies.

Regulation (EC) No 761/2001 does not specify a structure for the environmental statement or the order in which items should be presented, that is a matter for the organisation to determine provided that the requirements of Annex III, point 3.2, are met. If the organisation produces a corporate environmental statement covering a number of geographic locations, it should consider how to structure the statement to ensure that the significant environmental impacts of each site are clearly identified and reported in the corporate statement (Annex III, point 3.7).

Readers of the environmental statement may want to compare the results of an organisation's environmental performance over time in order to identify significant trends. It is therefore important to include the same type of information as reported in previous years as well as to repeat any statements made to help improve comparability for the reader and make the information understandable. It might be advisable to appoint an outside person to review and comment on the document when it is complete.

2. GUIDANCE

This section gives guidance on the requirements specified in Annex III, point 3.2.

Requirement:

Point (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'.

Intent: To give a clear understanding of the organisation and its activities, products and services.

How: Give the organisation's location and outline its activities, products and services. Annotated maps, photographs and diagrams are effective in providing this information and may also be used to illustrate the organisation's management structure and relationship to other parts of the organisation.

The presentation should clearly state if only part of the organisation is registered under EMAS so that there is no confusion with regard to closely related parts of the organisation, both from a geographical and managerial point of view.

If the organisation produces a large range of products, these may be combined into product groups. Goods produced and services provided could be included as well as the number of employees at the organisation and its basic economic data.

If the company has partially owned subsidiaries, joint ventures or out-sourced production, this should be accounted for. The same applies for acquisitions, mergers and divestments during the year.

Good practice:

- maps and diagrams
- annotated aerial photographs
- flow diagrams
- classification (i.e. the NACE code) of the organisation
- name of contact person (if applicable).

Requirement:

Point (b) 'the environmental policy and a brief description of the environmental management system of the organisation'.

Intent: To present the organisation's policy commitments and outline how these are implemented throughout the organisation.

How: Include the environmental policy in the environmental statement. Briefly outline the organisation's management framework for implementing the policy. An organisational chart showing responsibility for environmental issues may demonstrate how the environmental management system (EMS) is implemented. A simple flow chart or diagram may also show links between the policy, identification and evaluation of aspects, targets and objectives and auditing.

Good ideas:

- include the environmental policy, and possibly an introduction letter, signed by the Chief Executive Officer (CEO)
- include an organisational chart with contacts for the environmental representative
- include a diagram showing the EMS structure
- comment on any major changes in environmental policy or management system.

Requirement:

Point (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 VI)'.

Intent: To give an overall picture of the organisation's significant environmental aspects and to explain the environmental consequences of its activities, products and services.

The key issue is that the reader understands the link between what the organisation does and the significant environmental impact that can be caused.

| How: The organisation may describe how each of its significant environmental aspects impact on the environment. Alternatively, the organisation may show different environmental media (such as air, water, flora and fauna) and describe which of its significant aspects impact on each. Input/output diagrams, matrices and annotated pictograms are all useful ways of showing this information in a concise form. See also the guidance on environmental aspects and impacts.

| Comment also on impacts due to accidents and environmental liabilities. Impacts associated with past activities that may be translated into future liabilities might also be of importance.

Example – Environmental aspects and environmental impacts

It is important that the EMAS statement clearly describes the relation between the environmental programme with its various activities and the potential nature of their environmental impacts. One way to describe this may be done in a matrix showing the relationship between the activities in the programme and the associated nature of the environmental impacts.

ACTIVITIES	BUSINESS LIFE-CYCLE STAGES	NATURE OF ENVIRONMENTAL IMPACTS
PROCUREMENT		
<i>Purchase of materials for manufacturing, distribution and marketing</i>		
<ul style="list-style-type: none"> • Purchase of plastic materials for manufacturing • Purchase of paper, card and printed material 		<ul style="list-style-type: none"> • Depletion of non-renewable resources • Depletion of biodiversity, global warming and water pollution
MANUFACTURING		
<i>(Add facts and numbers on products and services manufactures)</i>		
<i>Manufacturing of product</i>		
<ul style="list-style-type: none"> • Product pressing • Product pressing and printing 		<ul style="list-style-type: none"> • Global warming and acidification • Local air pollution. Aluminium, lacquer, ink and solvent wastes
MARKETING AND ADMINISTRATION		
<i>Developing, promotion and marketing of products and services</i>		
<ul style="list-style-type: none"> • Origination of graphics for product packaging and merchandising • Office operations using energy, paper and office equipment 		<ul style="list-style-type: none"> • Waste creation through use and disposal of photographic materials and chemicals containing metals and acids • Global warming and creation of waste
DISTRIBUTION		
<i>Transportation of products by road and air from manufacturing sites to distribution centres and to wholesale and retail customers</i>		
<ul style="list-style-type: none"> • Use of card and shrink-wrap in transit packaging • Road and air transport 		<ul style="list-style-type: none"> • Use of resources and creation of waste • Global warming and local air pollution. Depletion of oil reserves. Congestion and noise pollution
DISPOSAL		
<i>Waste disposal by customers, overstocks and deletions via reuse, recycling, landfill or incineration</i>		
<ul style="list-style-type: none"> • Disposal of product packaging by consumers 		<ul style="list-style-type: none"> • Increased domestic waste streams

→ | Another way is to relate the environmental impacts of the organisation's activities to the inputs and outputs of its operations in an 'environmental balance sheet':

Input	Output	Environmental impacts
Aviation fuel	Emissions to air in form of: - carbon dioxide - water vapour - hydrocarbons - nitrogen oxides Fuel vapour (emissions mainly to air): - carbon dioxide - hydrocarbons	Global warming Global warming Global warming, ground level ozone creation Global warming, acidification, ground level ozone creation, depletion of the stratospheric ozone layer, overfertilisation Consumption of non-renewable resources Global warming Global warming, ground level ozone creation

| **Good ideas:**

- include the criteria for identifying significant environmental impacts to fulfil the requirement in Annex VI, point 6.1.
- use tables, diagrams or flow charts

| **Requirement:**

Point (d) 'a description of the environmental objectives and targets in relation to the significant environmental aspects and impacts'.

| **Intent:** To show what the organisation intends to do to improve its environmental performance. The organisation's environmental programme with its objectives and targets will help the reader to understand the organisation's activities to improve its environmental performance. The organisation should be able to demonstrate a clear link between the aspects that it considers most significant and the plans it has for improvement.

Example – Environmental programme, objectives and targets

Issues	Objectives/targets	Activities	Time-frame
Materials – use of materials	Reduction of the environmental impact through the use of materials by 20 %	Incorporate environmental guidelines into purchasing policy	end 200X
Solvents and volatile organic compounds (VOCs) Emissions of solvents and VOCs	Reduction of solvent emission to annual average levels below: - 53 g/m ² (solids) - 56 g/m ² (metallics)	Installation of new paintshop for waterborne topcoats Introduction of new paintshop operations	mid 200X mid 200X

How: Relate objectives and targets to significant environmental aspects and impacts. This can be presented in a table which includes the time period by which the targets and objectives should be achieved. This may be combined with the information required under point (c). Present targets and objectives so that they are specific, adequate and relevant, and wherever possible, measurable.

Good ideas:

- outline the rationale for setting objectives and targets with reference to precautionary methods, if applicable
- report on the designation of responsibility for reaching objectives and targets
- indicate the costs of meeting the objectives and targets
- relate to targets and objectives from previous reporting periods.

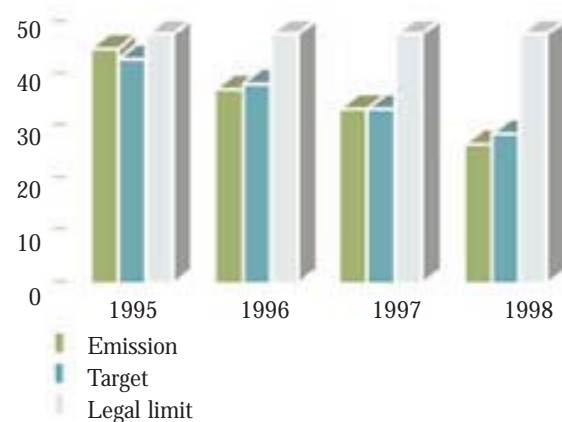
Requirement:

Point (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. The summary may include figures on pollutant emissions, waste generation, consumption of raw material, energy and water, noise as well as other aspects indicated in Annex VI. The data should allow for year-by-year comparison to assess the development of the environmental performance of the organisation'.

Intent: To present data on the environmental performance of the organisation and its progress in achieving its objectives and targets. Also to show how the organisation's environmental performance is changing over time.

How: Report data on environmental performance against objectives and targets for the significant environmental aspects identified in accordance with Annex VI. Performance can be shown in a number of ways, such as graphs, charts and tables. Absolute figures on performance might be combined with performance indicators and thus relate performance to product output, to annual turnover and so forth. When reporting data, care needs to be taken that the correct units of measurement are used. Where data are aggregated from a number of sources in the EMS, the organisation will also need to ensure that the method of aggregation is accurate and can be checked and replicated by the verifier. Data should be reported in a consistent format to allow for comparison on a year-by-year basis.

Example – Emission of CO₂ in relation to targets and legal provisions



Objectives and targets may not all be achieved within the intended time-frame, particularly if the organisation sets itself challenging goals. If objectives and targets are not met, it is good practice to include a note in the environmental statement explaining the reason why.

Good ideas:

- use of performance indicators helps to increase clarity, transparency and comparability of the information provided by an organisation
- explain what action has been taken to achieve current performance levels
- show performance against objectives and targets as well as against legal requirements and national or sector environmental targets
- explain the way the data have been acquired and processed
- reproduce degree of fulfilment against targets and objectives from earlier environmental statements to give a full picture of the organisation's environmental performance
- comment on why targets have not been achieved
- comment if data are not available (no measurements carried out, no environmental permits or limiting values to fulfil etc.).



→ | **Requirement:**

Point (f) 'other factors regarding environmental performance including performance against legal provisions with respect to their significant environmental impacts'.

| **Intent:** Where the organisation reports data on its environmental performance relating to significant environmental impacts which are regulated, performance against the legal level needs to be reported. The organisation may also include other information relating to its environmental performance in the statement.

| **How:** When reporting the data referred to in point (d), the organisation can also include information on legal limits to show that compliance is being achieved. Other information that the organisation may provide includes details of investments to improve environmental performance, support to local environmental groups and actions to promote dialogue with interested parties. Organisations may wish to consider reporting on existing safety plans.

| **Good ideas:**

- product information
- procurement policies
- important decisions and investments
- precautionary actions/environmental protection activities/preventive measures
- complaints, public or community concerns
- research and development
- incidents and breaches
- budget.

| **Requirement:**

Point (g) 'the name and accreditation number of the environmental verifier and the date of validation'.

| **Intent:** To provide information on who has verified the environmental statement and when.

| **How:** This may be done using a formalised statement that explains what the verifier has done to validate the statement.

3. CRITERIA FOR ENVIRONMENTAL PERFORMANCE REPORTING

| The use of environmental performance indicators helps to increase clarity, transparency and comparability of the information provided by an organisation. The selection of these indicators is important and they must fulfil the requirements in Annex III, point 3.3. The Commission will develop guidance on the selection and use of environmental performance indicators in due course.

4. INFORMATION TO SPECIFIC TARGET GROUPS

| Organisations might wish to publish information specifically designed for individual interested parties. Below you will find some ideas of the concerns of different groups of interested parties. See also Annex III, point 3.6.

Interested parties and information needs

4.1. Local community

Specific interest can be expected in:

- the environmental and health aspects of substances produced and emitted
- external risks and how the organisation prevents or deals with these
- information about the nature and number of complaints and the way complainants are treated and the settlement of complaints
- information about non-compliance with permitted emissions and what measures have been taken to prevent recurrence.

4.2. Customers

| The relations between an organisation and its suppliers and customers are often long term. Customers are an especially influential target group. They can express specific environmental demands on their suppliers (procurement policies), relating to products, processes, services or management.

| What specific information customers are interested in and what environmental improvements are desired can probably be best fixed in close mutual contact and cooperation.

4.3. Employees

| Many organisations regard their own employees as an important user group of the environmental statement. If relevant the organisation can present the environmental report for discussion at the works council. Specific interest can be expected in the following issues:

- the relationship between the environmental situation and the working conditions, including accidents and incidents and the way these are dealt with
- the plans and possibilities for internal training in the environmental field
- implementing the environmental management system.

4.4. Financial institutions/investors

| A growing group of investors, banks and insurance companies are showing interest in the environmental strategy and performance of organisations. Specific interest is to be expected in:

- the environmental strategy and performance of an organisation at corporate level
- the relationship between environmental and financial information

- the compliance behaviour of the organisation and the quality of its environmental management
- soil pollution and the presence of high risk substances like asbestos in buildings, possible environmental risks related to (new) production processes, products or services.

4.5. Other social parties

| Consumers and their organisations, as well as environmental NGOs are often interested in:

- the environmental policies and performance of organisations, related to processes, products and services
- topical issues in the political realm or in the media, for example of the recycling efforts in used products in the electronics industry, the elimination of toxic substances in the paints and glues sector, the origin of wood in the timber and furniture industry, etc. An organisation should realise that it is wise to clarify its position, efforts and results on these issues
- the development of the environmental performance over time at individual locations as well as on the corporate level, especially in a clear context, so that comparisons can be made with the legal requirements, best available technologies and the performance of other, comparable organisations
- information on concrete targets and objectives for the shorter and longer term, not only with regard to emissions, but also to indirect environmental impacts such as raw materials use, products and services, end-of-life products and transport
- how the precautionary principle has been adopted for making environmental decisions.

