

# EMAS Implementation Tools

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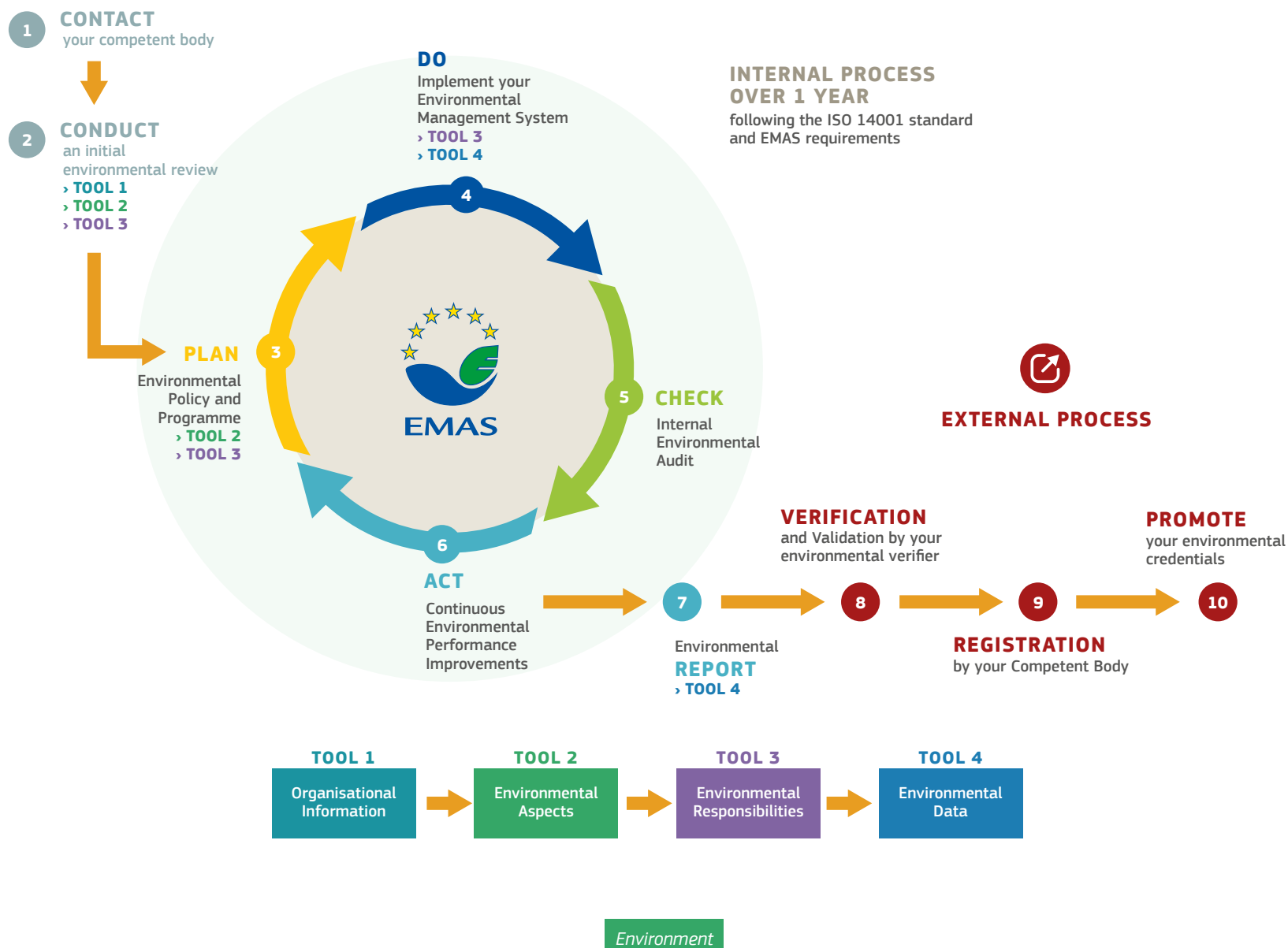
## INTRODUCTION

### WHAT ARE THE TOOLS?

The EMAS implementation tools are part of a pilot project to support all organisations, but especially small and medium-sized organisations (SMEs), in their implementation of EMAS. The tools will help you find out what environmental aspects your organisation has, decide which person in your organisation is responsible for which task related to the environmental management system (EMS), and also to collect and analyse your environmental data. There are all vital steps when setting up an EMS!

The following figure illustrates the steps to follow when implementing EMAS, and when the tools can be used to support the process.

## WHERE DO THE TOOLS FIT IN THE PROCESS?





## WHAT ELSE DO I NEED TO KNOW BEFORE I START?

The tools will help you through the EMAS implementation steps that require the most information and data collection and will give your organisation a solid basis to introduce an EMS according to EMAS. They are part of the process of implementing EMAS and cover some of the most important stages. However, there are some additional steps not supported by a tool that you will have to take in order to complete your EMS. These additional steps are outlined for reference at the end of this instruction document.

**We strongly recommend you read about EMAS and its requirements before working with the tools.** It is important that you know what EMAS is, how EMAS works, and the main steps that are necessary for implementing EMAS. That way you will be able to see where the tools fit in the “big picture”. One of the best ways to get this basic information is the official EMAS website, especially the sections “How does it work” and the FAQs. You can also ask your Competent Body, the agency responsible for implementing EMAS in your country.




Below you will find more information on this and further sources of information that might be useful to you (“What if I need help?”).

## HOW DO THE TOOLS WORK?

The toolbox consists of four files in Microsoft Excel. Each Excel file is one tool. Each tool is made up of several work sheets that are called modules. Page 4 provides an overview of the tools and where they are located within the EMAS cycle.

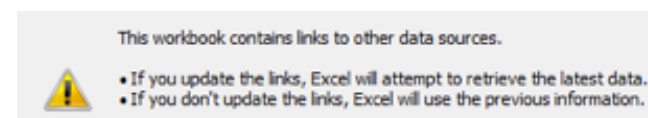
In this document you will find a step-by-step instruction of what you need to do in each of the modules. We therefore recommend that you always have these instructions available when working with the tools. Additional helpful comments are placed directly inside the tools.

The cells inside the tools have different colours that show you where you need to put in information:

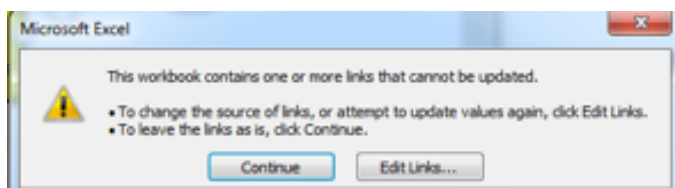
COLOUR	MEANING
	You have to fill in these cells <b>manually</b>
	You can fill in these cells with the help of a <b>drop-down list</b> with pre-defined answers
	Please do not fill out these cells. The tools will fill them out <b>automatically</b> and save you the work!

The modules in the tools include some examples to give you an idea of what type of information you should put there. The examples are derived from the imaginary car dealer and service center “Super Cars” and are filled out in red font. You may replace the examples (currently in red) with your organisation’s own information.

Note: the tools have been automated to save you work when filling in the information. Some of the data you enter in one tool will appear in other tools. The tools also perform some automatic calculations based on the data you enter. When opening the tools, Excel may ask you if you want to update the links between the files:



Click on “update” so that the tools directly use and calculate data according to the new information you enter in the tools. A message may appear saying that all links cannot be updated. In that case, click on “continue”. You can now use the tools and the automatic functions should work normally. If you notice any inconsistency in the data automatically calculated, please contact the EMAS Helpdesk.



## WHAT DO TERMS LIKE “ENVIRONMENTAL ASPECTS” MEAN?

At the end of this document you will find a glossary with a definition of terms that you will come across when using the tools. More definitions of EMAS-related terms can be found in the EMAS Regulation.

## DO I HAVE TO FILL OUT ALL THE INFORMATION IN THE TOOLS?

The tools are designed so that you can customise them to fit the needs of your organisation. You do not need to fill out every box if it is not relevant for your organisation. We expect that you will change the text regarding your organisation’s features, and that you may not have to fill in all information in every box.

Some aspects may not apply to your organisation due to its business model or size. For example, you may also have the same employee doing multiple tasks because your organisation is very small and the tasks are too, and that’s ok! Small organisations in particular will likely leave several parts blank. You should always

fill out the basic organisational and operational information, but aside from that, the tools will work with whatever data you provide.

However, please keep in mind that the more detail you put in the tools, the easier it will be for you later on during the introduction of the EMS and the internal and external EMAS audit. The tools are designed to help you identify everything you need to think about for the audit.

## WHAT IF I NEED HELP?

If you encounter problems, have questions or need further information while working with the implementation tools, there are different ways to get support. We recommend that you first consult the official EMAS guidance documents to see whether they can answer your question:

- ➔ The latest version of the EMAS Regulation (available in all languages);
- ➔ The official EMAS User’s Guide (available in all languages);
- ➔ The official EMAS website, especially the sections “How does it work” and the FAQs (available only in English).

If you have not found an answer to your question there, you can also take the following steps:

- ➔ Contact your national Competent Body. Your national Competent Body is there to help and provide you with customised support on any questions you may have on EMAS and the EMAS registration procedure;
- ➔ In addition to the Competent Body, you may also want to contact your local or national Chambers of Commerce and industry and trade organisations to find more information or support on the environmental legal requirements of your organisation;
- ➔ Contact the EMAS Helpdesk. The EMAS Helpdesk is also available to answer general questions on EMAS that go beyond the information that is available on the EMAS website.

# PREPARATION

Before working with the tools, please perform the steps below. We mentioned some of it in the introduction above, and you may already know a lot of this information. Maybe you will only need to gather the information together or update it.

We recommend that you write this information down and keep it together in an “EMS file” with all other information and documents that you will create while working with the tools. You will include this information in the documentation of your EMS. You will use the documents again later during your internal audit, verification audit, and when writing your environmental statement!

## 1. Familiarize yourself with EMAS!

Find out what EMAS is, which purpose it serves, and the main steps that are necessary for its implementation. The “How does it work” section of the EMAS website is a good introduction.

## 2. Determine your organisational context by answering the following questions:

- What external and internal issues affect your organisation’s products and services?

External issues are those that come from the legal, technological, competitive, market, cultural, social and economic factors (both national and international) affecting your company. For example, economic factors include the general

economic situation, credit availability, or exchange rates; social factors might be the local employment situation or the number of public holidays; political factors could include political stability, public investments, local infrastructure, or international trade agreements; market factors could include your organisation’s market share, supply chain relationships/stability, market trends, etc.

Internal issues are those that are related to the values, culture, knowledge and performance of your organisation itself. These could include factors like your organisation’s overall performance; available resources; human aspects like organisational behaviour or competence of employees; process or production and service provision capabilities; monitoring of customer satisfaction, etc.

Not all of this information needs to be included for every company, but it’s important for you to explore where your organisation fits in the bigger picture and which factors are most important for your everyday business.

- How does an EMS fit into your organisational context?

- ➔ How will the EMS help the organisation regarding its purpose and strategic direction?
- ➔ How will the EMS help the organisation to achieve its intended results?

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## 3. Identify your organisation’s interested parties and determine their relevant needs and expectations regarding your environmental performance.

Interested parties can be customers, investors, employees, neighbours, etc.

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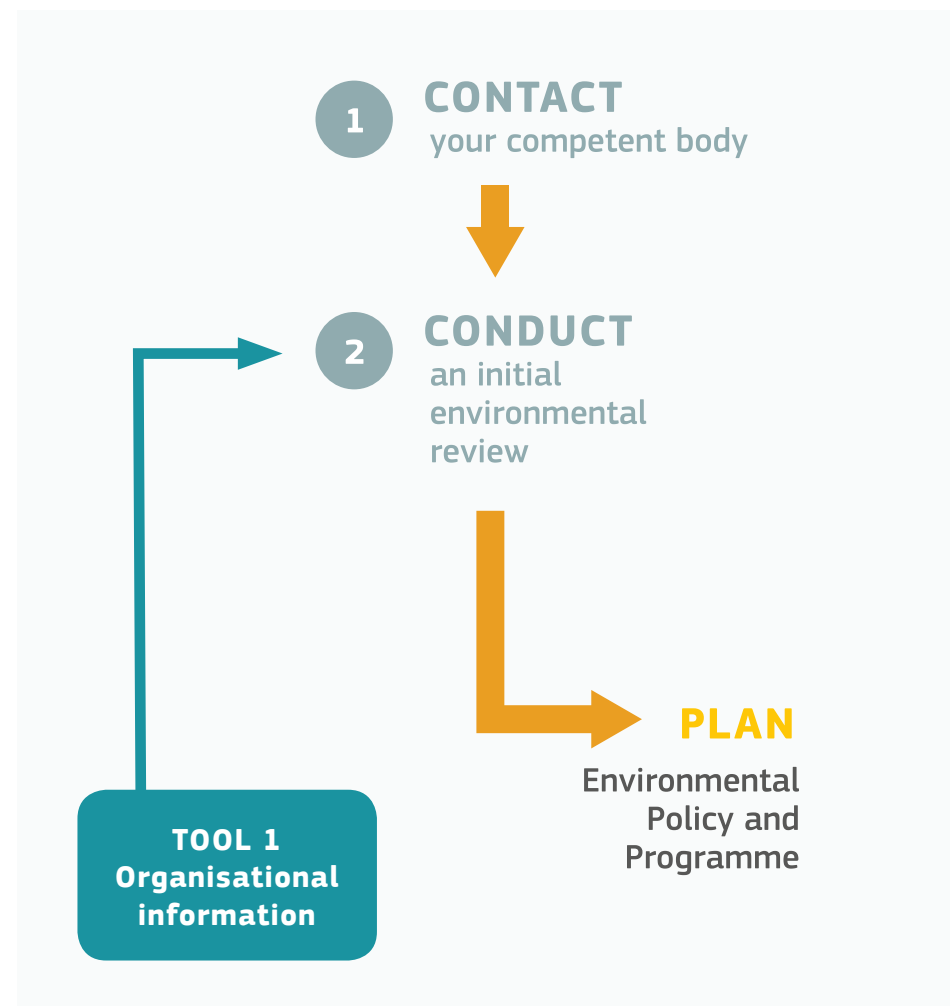
## 4. Identify any legal requirements relating to the environment that apply to your organisation.

If you don’t know where to start, ask your EMAS Competent Body or industry/trade association!

## TOOL 1: ORGANISATIONAL INFORMATION

As a first step, you should collect basic information about your organisation and your operation. This information will serve as a basis for many of the modules in the actual tools. Working thoroughly here will save you time later on!

### WHERE TOOL 1 CAN BE USED IN EMAS IMPLEMENTATION





TOOL 1	MODULE 1: ORGANISATIONAL INFORMATION
1	<p>Fill in your organisational information (Table 1) and the responsibilities for environmentally relevant matters (Table 2). Table 1 should be filled out completely. In Table 2 you may edit, add or remove lines as needed.</p>

TOOL 1	MODULE 2: OPERATIONAL INFORMATION
2	<p>Under “operations overview” list all activities of your organisation and the location where you perform them (column B). To get this information, think about what actions you have to take to be able to produce and/or deliver your product(s) or service(s). What are all the activities performed from the time a client submits an order until you deliver the final product to the client? This process can apply to service organisations as well; what are the steps between winning a service contract and the final product? Don’t forget support activities like purchasing, etc.!</p> <p>You may wish to involve your employees in this process. Use a different colour for each activity.</p> <p>Note on using the automatic functions: It is recommended to replace the example activities in the file with the information from your own company. You may also add up to 3 other activities if needed (3 blank lines are provided for this purpose). We recommend that you use these lines instead of adding and deleting lines. The tools have been automated to generate information according to this list and adding additional lines to the table may affect the automatic use of your data.</p>
3	<p>If you want, create a floor plan of your organisation and use the colours from column B to indicate where each activity is being performed. The floor plan isn’t mandatory, but the environmental verifier may ask for one later.</p>
4	<p>Under “responsibilities for operations with environmental aspects and environmental contact persons/advisors”, the activities from the operations overview (column B/C) will be automatically filled in. You will have to add the responsible person and environmental contact person (if applicable) for each activity (columns D-G).</p> <p>Find out whether or not you have documents stating that environmental responsibilities have been delegated to the responsible person. This could be in a special document, but it may also already be in the person’s job description or contract. If you have this documentation, add a copy or a reference to your EMS file!</p>

## TOOL 2: ENVIRONMENTAL ASPECTS

The Environmental Aspects Tool will help you to identify the significant environmental aspects (changes to the environment) of your organisation. It will help you to not only examine your present operation, but also past/future, abnormal and emergency situations.

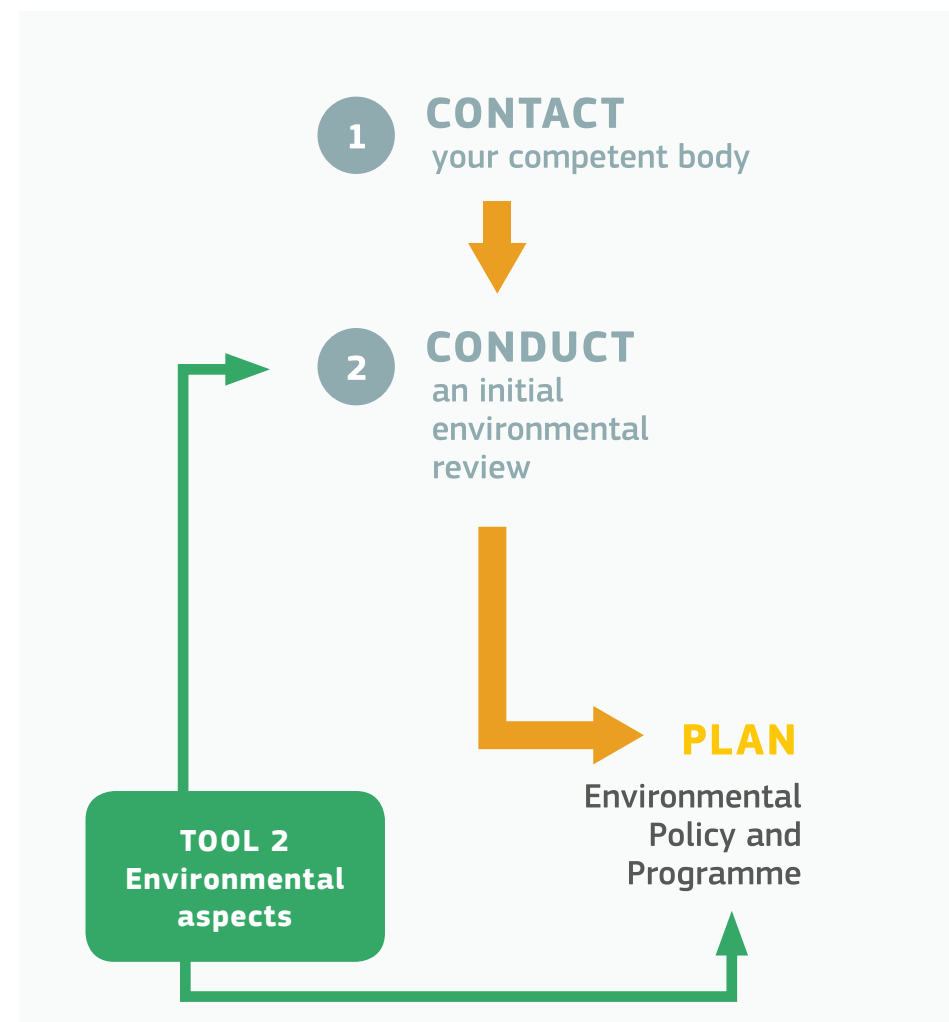
Because not all of your environmental aspects will be significant, this tool will help you assign a significance value to each aspect so you can see which are most significant for your organisation at each time. It applies a calculation methodology initially introduced for risk management.

In order to be able to fill out all information, you should have a good understanding of the potentially environmentally relevant processes in your organisation. While for small organisations the owner/director will normally have all the necessary information, for medium or larger organisations you may need to talk to employees that are responsible for the respective department/activity or visit the shop floor. These people can help you list all processes and their environmental aspects.

EMAS (and ISO 14001) don't recommend a specific methodology to be used for this process; however, you should be able to explain and justify your approach and results. The EMAS Easy methodology with the Eco Mapping method can also help you to identify the environmental aspects related to your activities.

Environmental aspects may change over time. To make sure you can compare them, it's a good idea to use the same approach every time you review them.

### WHERE TOOL 2 CAN BE USED IN EMAS IMPLEMENTATION



TOOL 2	MODULE 1: ASPECT ASSIGNMENT
1	<p>In EMAS, to identify your organisation's significant environmental aspects, you start with an overview of all environmental aspects related to your activities.</p> <p>To start information collection, choose one "Location" and corresponding "Activity" by selecting them from the respective drop-down menu which has been generated automatically from the Organisational Information Tool (Tool 1), Module 2 (column B and C).</p> <p><b>To use the drop-down list:</b> When clicking into one of the cells in column C or D, you will see a small arrow on the right hand side of the cell. Click on it and select the appropriate location or activity by using the scroll bar on the right hand side of the drop-down list.</p>
2	<p>Under "Related environmental aspect(s)", assign an environmental aspect to each activity by using the drop-down list.</p> <p>If you would like to assign more than one environmental aspect to an activity, simply choose the same location and activity in the following line and select another environment aspect. Repeat this process as many times as you need to get all aspects from an activity.</p>

TOOL 2	MODULE 2: IMPACT ASSIGNMENT
3	<p>This module helps you determine the environmental impacts (changes to the environment) for each aspect you have found. For each environmental aspect, the tool automatically assigns up to 5 impacts.</p> <p>To start, the information in columns B to H (red) comes from your work in Module 1 and will be filled in automatically. You don't need to do anything!</p> <p>You may add location specific impacts under "Additional location/organisation specific impacts" (yellow) if you have them in your organisation. If this is not applicable, you can move directly on to the next module.</p>

TOOL 2	MODULE 3: SIGNIFICANCE SCREENING - DIRECT ENVIRONMENTAL ASPECTS
4	<p>The next step (Module 3, “Direct EA Significance”), will help you prioritise aspects the importance of environmental aspects you identified in Module 1. How significant an aspect is depends on the size and severity of its impact (effect) on the environment.</p> <p>Here you use the drop-down lists in columns J-L (yellow) to rank the likelihood and potential severity of the environmental impact, including influences not only on the natural environment but also on human health.</p> <p>The tool will then calculate the significance of the environmental aspect/ impact combination (the maximum score is 64). The tool uses a colour code to indicate how significant the environment aspect is (green: low, red: high).</p> <p>Good news again - you don’t have to fill in the information in columns B to I (red)! The tool will use the information from Module 1 to fill them in automatically.</p>

TOOL 2	MODULE 4: SIGNIFICANCE SCREENING - INDIRECT ENVIRONMENTAL ASPECTS
5	Again, this module builds on the work you’ve done in the previous modules. Fill in the column under “Activity” by using the drop-down list (generated from Tool 1).
6	Under “Indirect Environmental Aspect(s)”, assign at least one indirect environmental aspect to each activity by using the drop-down list - just like in Module 1.
7	<p>For Column D [Related direct environmental aspect(s)], choose the direct environmental aspects that are related to the indirect environmental aspect. An indirect environmental aspect can be linked with one or more direct environmental aspects. For example, your product’s energy consumption (an indirect environmental aspect) would result in the same impacts as energy consumption in your facility.</p> <p>The tool assigns the related environmental impacts in columns E-H automatically.</p>
8	<p>Use the drop-down lists in columns I-L to rank the likelihood and potential severity of the environmental impacts. Also rank your own exposure and ability to influence the aspects.</p> <p>After you’ve done this, the tool will use the information to calculate the significance of all of your environmental aspect/ impact combinations (the maximum score is again 64).</p>

TOOL 2	MODULE 5: OVERVIEW OF SIGNIFICANT ENVIRONMENTAL ASPECTS
<p>9</p>	<p>Information in columns B to E will be filled in automatically based on the information from Module 3.</p> <p>You then decide whether an emergency situation (column F) or abnormal situation (column G) will increase (higher), decrease (lower) or not affect the environmental aspect's significance (no change) by using the drop-down list. This allows you to help prepare for or focus on certain "abnormal" situations.</p> <p>Abnormal situations typically include the start-up or shut-down of a machine and maintenance/repair operations. These are "abnormal" because the machines and workers are not operating as they generally do over the course of a workday.</p>
<p>10</p>	<p>Information in columns H to J will be filled automatically based on the information from Module 4.</p> <p>The summary assessment of each environmental aspect can be used to filter the most significant (use the arrows at the head of each column to select the aspects with the highest significance score).</p> <p>Depending on the number of significant direct and indirect environmental aspects identified, you may have to make a decision where to stop with respect to significance. It may not be feasible to include improvement actions for each of the significant aspects at once, so you may choose to focus a selection of aspects that are the most significant. You will, however, have to justify your decision during the external audit.</p>



## TOOL 3: ENVIRONMENTAL RESPONSIBILITIES

The Environmental Responsibilities Tool helps you to identify your organisation's legal obligations, the obligations to be taken into account in your environmental management system and the roles & responsibilities during the implementation of your EMS. The tool consists of three building blocks/modules.

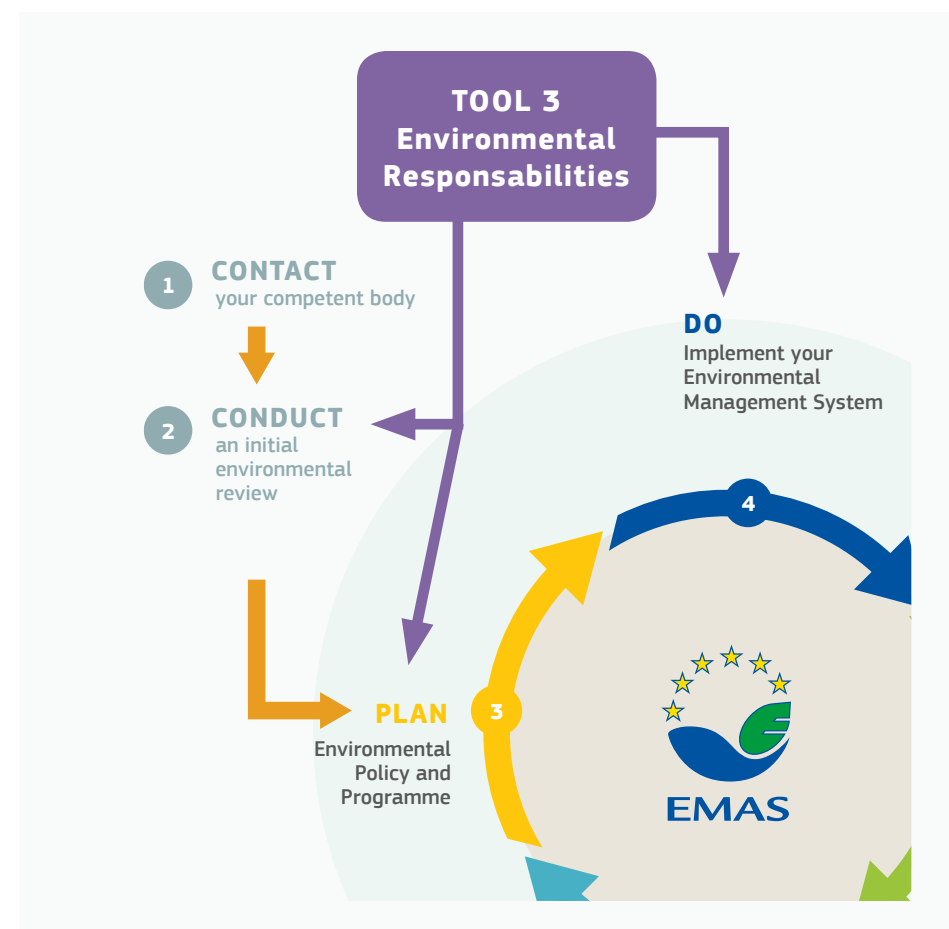
Module 1 covers legal requirements related to the environment. Module 2 covers roles & responsibilities as defined by EMAS. It uses the RACIS (Responsible, Accountable, Consulted, Inform, Support) approach. Module 3 is optional; you can use it to assign responsibilities when you are starting your EMAS project. Most small organisations may not need it.

The tool may take some time to set up at the beginning, but it will help you maintain legal compliance and reduce your workload later – for example, you can sort by responsible members of your organisation and then each manager will be able to see his/her environmental duties at a glance. You could also link to a calendar for automatic alerts in cases of repetitive duties, for example to remind you to submit an annual report to the environment agency.

Depending on the type and size of your organisation, you may want to seek the support of a legal expert to understand your legal responsibilities. In general, larger organisations often have more obligations. When identifying applicable obligations, take into account your environmental aspects too! Your national Competent Body can help you to identify the relevant laws or to find a legal consultant in your region. Some Competent Bodies offer special implementation assistance for SMEs – your own Competent Body can tell you what support options are available for your area.

Please note that **employing an external consultant or legal expert is not mandatory for EMAS**. Organisations of all sizes are able to implement EMAS without a consultant. However, some companies do choose to use one in order to make the initial implementation process easier. If you're considering this option, speak to your Competent Body first!

### WHERE TOOL 3 CAN BE USED IN EMAS IMPLEMENTATION



TOOL 3	MODULE 1: LEGAL RESPONSABILITIES
1	The first module should look familiar – it has a list of your organisation's activities. The information in columns B to D has been transferred automatically from Tool 2.
2	Under Legal requirement (Column E and F), write in the environmental legal requirements related to the environment that are attached to each activity. These obligations can come from EU, national, regional/local law or permit requirements.
3	<p>While this may be take some time in the beginning, the work you do here will make it easier for you to maintain legal compliance. Legal compliance is a key cornerstone of EMAS and has obvious benefits for your reputation!</p> <p>Tip: Don't just list the name of the law itself (e.g. energy efficiency law or Industrial Emissions Directive) but also the specific obligation that your company has to carry out (e.g. annual emission measurement of heating boiler). The tool provides room for both types of information. The more detail you use, the clearer everything will be and it will save time later if you are asked about this step. For this task, use the list that you compiled during the preparation phase (step 3)!</p>
4	Use the drop-down lists in columns G and H to determine type of obligation you have and if the obligation has a legal penalty.
5	Columns I to K are filled automatically with the information you filled in tool 1. Adapt if necessary.

TOOL 3	MODULE 2: EMS RACIS MATRIX
6	<p>Use the drop-down list in each cell to fill in the RACIS Matrix. Sometimes you may have to split an existing row or to list several names/teams in the columns to show the situation in your organisation.</p> <p>Especially if your organisation is small, you likely will not have to fill in a person for each cell and may leave many cells blank. That's fine - you can leave cells empty. However, make sure to fill in all cells related to legal obligations (A 6.1).</p> <p>The RACIS Matrix describes who in the organisation fulfils which role in the EMS. EMAS defines a number of responsibilities, especially for top management. The tool already fills those cells in for you automatically.</p>

TOOL 3	MODULE 3: EMAS IMPLEMENTATION RESPONSIBILITIES (OPTIONAL)
7	<p>You can use Module 3 to assign responsibilities to different employees when you are implementing EMAS. This module will help you to see which employee is working on which part of the implementation. This step usually only makes sense in medium and large organisations and not in micro and small organisations. Performing this step is not a requirement of the EMAS regulation.</p> <p><b>Note:</b> These roles are different from the roles &amp; responsibilities within the scope of the finally implemented EMS (Module 2), which are mandatory.</p>

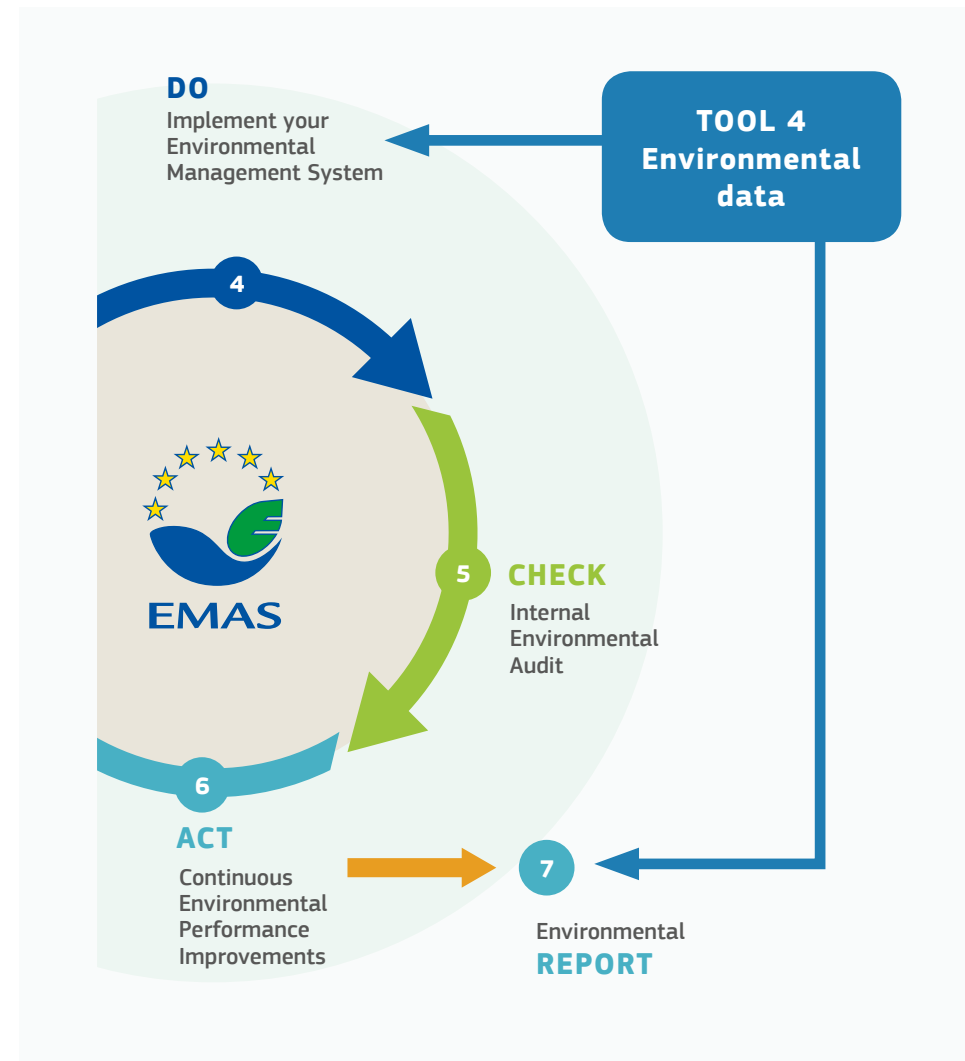
## TOOL 4: ENVIRONMENTAL DATA

The Environmental Data Tool will help you gather and evaluate your organisation's environmental data so that it meets EMAS requirements. The tool helps particularly with calculating the EMAS core indicators. The EMAS core indicators are energy efficiency, material efficiency, water, waste, biodiversity and emissions. You will then have this information in one place (your EMS file) and can use it again whenever you need it, for example during audits or in your environmental statement.

The tool aims to save you time - after you write in the necessary data, **the tool will automatically calculate all mandatory EMAS core indicators and make sure they are in the right units for your environmental statement.** You will see that all the modules of this tool have a similar structure, which will make it easier for you to understand the way they need to be filled out.

Please keep in mind that EMAS may require that your organisation report on additional environmental data, either because of your organisation's specific significant environmental aspects or because your organisation has environmental objectives outside the core indicators. On the other hand, your organisation may not have to report on individual core indicators if you can explain why they are not relevant with regards to your significant environmental aspects.

### WHERE TOOL 4 CAN BE USED IN EMAS IMPLEMENTATION



TOOL 4	MODULE 1: REFERENCE DATA
1	Fill in the organisational information in rows 7-8.
2	<p>Choose the first year of the reporting cycle in cell I11. The year 2016 is only an example.</p> <p>This tool can cover a reporting cycle of maximum 4 years. That means that if you have the environmental data from the past 4 years, you can start your reporting cycle 4 years in the past (e.g. current year is 2017, first year would be 2014). The tool will compare your current performance with the base year, so choosing a year that lies further in the past will give you a better picture of your organisation's development with EMAS. If you do not have the necessary data, you can also start your reporting cycle 3, 2 or 1 year(s) before now, or even in the current year!</p>
3	<p>Fill in the production/ service data for each year in the four tables on top. The information concerns your organisation's main products and/or services in each year. You may fill out the data for up to 5 products or services.</p> <p>Of course you can only fill in data for the current year and years that lie in the past, but not for future years. Simply leave those tables empty!</p>
4	<p>Fill in the annual reference data in the four tables below. These figures are required for calculating the EMAS core indicators later on.</p> <p><b>Note:</b> By default each cell is filled out with a "1". This is to avoid a "0" which would lead to errors in the automatic calculation of the figures. Please replace these values with your own information. If data does not vary, you can copy paste from year to year.</p> <p>Some data is only applicable to organisations in a certain sector, e.g. "number of overnights (hotels)". You can simply not fill in any data that is not relevant and leave the placeholder value "1". Also, make sure to check the EMAS regulation and, when available, relevant sector guidance to see if specific types of data or indicators are required for your sector.</p>
5	Add additional reference data to the tables that are not mentioned in the tables but are relevant for your organisation. To help, each table contains two extra rows stating "Reference value [unit]". You can of course add more than two or add none at all.

TOOL 4	MODULE 2: ENERGY EFFICIENCY
6	<p>Enter your organisation's <i>Scope 1*</i> related energy consumption under "heating energy from fossil fuels", "climate relevant gases consumed in production processes" and "fossil fuels consumed in company operated vehicles"(rows 16 – 33).</p> <p><i>* Scope 1 emissions are greenhouse gas emissions from sources that are owned or controlled by your organisation and includes the production of electricity, heat, or steam, physical or chemical processing, transportation of materials, products, waste, and employees and fugitive emissions (intentional or unintentional releases such as equipment leaks from joints, seals or methane emissions from coal mines)</i></p>
7	<p>Enter your organisation's <i>Scope 2*</i> related energy consumption (rows 41-77).</p> <p><i>* Scope 2 emissions are indirect emissions associated with the generation of imported/purchased electricity, heat, steam or other sources of energy.</i></p>

TOOL 4	MODULE 2a: ENERGY RELATED EMISSIONS
8	<p>This module is mostly used to process the information you provided in the previous module. Most cells are calculated automatically. They convert the different energy units of Module 2 in kWh.</p> <p>All conversion factors already entered are general factors from the freely available Gemis Data Base<sup>1</sup>. You may need to enter a few factors that are missing (orange cells). If information is available for conversion factors at your specific site, you should fill the empty cells or adapt pre-filled cells as needed.</p>

<sup>1</sup> Source: International Institute for Sustainability Analysis and Strategy (IINAS), 2017. Gemis Data Base 4.95. Available online: <http://iinas.org/about-gemis.html>

TOOL 4	MODULE 3: MATERIAL EFFICIENCY
9	<p>Fill in all raw materials that your organisation purchases for its activities in column B. This information will be used to calculate the EMAS core indicator "material efficiency" later on.</p>
10	<p>Choose the unit which your organisation uses to measure consumption of each material from the drop-down menu in column C. Available units are metric tonnes, kilograms and grams. The tool will automatically convert them into tonnes, which is the EMAS reporting unit. If you provide quantities in a unit different from g, kg or t, you will need to manually convert them into tonnes!</p>



11	<p>For each year, fill in the quantity of the material consumed and the total cost of the material (columns F-Q). The quantity consumed must be in the unit that you have chosen in column C (measurement unit).</p> <p>This table will now give you an overview of the quantity and costs. Please note (this applies to the following consumption/waste data as well) that cost information is not required by EMAS and may be omitted!</p>
12	<p>Scroll down to the second table in the module, “Materials in products that the organisation buys or semi-finished goods used in the organisation’s products”.</p> <p>Select with the drop-down list one of the product/service you indicated in Module 1.</p>
13	<p>In column C, enter the sub-products, components and semi-finished goods of each of the products/ services that your organisation purchases for their production.</p> <p>You don’t have to include every small component of each product; however, you should list the components that together account for at least 80% in weight of the total components. The aim is to be sure that you have the most significant parts.</p>
14	<p>For each component/sub-product/semi-finished good, list the material or materials that it is made of. Put this information in Column D of the table.</p> <p>If a component is made out of several materials, list the materials in separate rows. The sum of all materials should again reach at least 80% of the total materials that the component/sub-product/semi-finished good is made of.</p>

15	<p>Column E: Now estimate how much the materials in Column D make up as a percentage of the weight of the original product in Column B. For example, a car’s tires might be made of two materials, rubber and steel. The rubber from a car’s tires makes up 5% of the total weight of the car, while steel is 1% of the car’s total weight.</p> <p>The maximum sum of percentages in Column E is 100% for each product, but you may not reach this every time.</p> <p>In Column F “estimated material content”, enter the amount of the material in each product. This should be the amount in whatever you unit you choose from the drop-down list in Column G. It can be tonnes, kilograms or grams.</p>
16	<p>In columns I, L, O and R insert the total quantity of each material that your organisation has bought externally and used during the respective year.</p> <p>The tool will then calculate how much of each material your organisation has brought in indirectly through purchased products.</p>

TOOL 4	MODULE 4: WATER
17	In the “water consumption” table, fill in the annual quantity consumed and the associated cost.
18	In the “waste water discharge” table, fill in the annual quantity discharged and the associated cost.  The tool will calculate the total water intake and the total water discharged as well as the associated costs. Having the costs there will help you see how much money you save in the future by reducing resource use.

TOOL 4	MODULE 5: WASTE
19	Fill in the quantities for each category of waste that is produced in your organisation as well as the associated costs per year.  Perform this step for both tables, non-hazardous waste on top and hazardous waste below.

TOOL 4	MODULE 6: BIODIVERSITY
20	For each year fill out rows 16-18. This will give information on your organisation's property, including the amount of building footage your organisation occupies and the amount of land dedicated to nature.

TOOL 4	MODULE 7: EMISSIONS
21	For each year, fill in the quantity of climate-relevant gases that your organisation consumed (column F, H, J, L) in kg. Consumption means the amount of gas re-filled upon service/maintenance, so you can check your receipts from your service providers to find this information. The tool will convert the emissions into CO <sup>2</sup> equivalents.  Substances in red are generally no longer permitted. Depending on the specific refrigerant, use in servicing/ maintenance may still be allowed.

TOOL 4	MODULE 8: CALCULATION OF EMAS CORE INDICATORS (NO INPUT)
22	<b>Module 8 automatically calculates your organisation's core indicators as well as additional environmental key data.</b> You can choose which ratio is most relevant for you to put in your environmental statement. <b>No input is necessary in this module.</b>  Read on for the next steps below!

## NEXT STEPS

Congratulations! You now have completed the steps that are usually the most research-intensive and complicated tasks when introducing an environmental management system. You have determined your organisation's environmental aspects, your organisation's environmental responsibilities and collected the core environmental data.

To understand the next steps that are necessary to implement an environmental management system according to EMAS, we recommend you look again at the official EMAS guidance documents if you have not yet done so:

- ➔ **The latest version of the EMAS Regulation (available in all languages);**
- ➔ **The official EMAS User's Guide (available in all languages);**
- ➔ **The official EMAS website, especially the sections "How does it work" and the FAQs.**

Also remember that you can contact your EMAS Competent Body at any time to ask for advice in implementing EMAS. Many countries have additional information in their national languages.

Below you will find a brief summary of the steps that you will need to take before your organisation can become EMAS registered. You can read more about the steps on the EMAS website:

### 1. Structure your Environmental Management System (EMS) by defining an environmental policy and an environmental programme:

- An environmental policy is a public document adopted at the highest managerial level of your organisation. It describes your commitment to the environment and specifies your organisation's overall intentions and direction in terms of environmental performance.
- An environmental programme is an action plan that translates your organisation's environmental policy into specific objectives. Your objectives should be SMART (Specific, Measurable, Achievable, Realistic, Time-bound). They should contain concrete measures that designate responsibilities and identify the means to achieve the defined environmental objectives and targets, as well as to meet deadlines.

### 2. Establish operational controls to:

- ➔ **identify and plan operations associated with significant environmental aspects,**
- ➔ **ensure coherence with your environmental policy and**
- ➔ **help you achieve your environmental objectives.**

### 3. Involve your employees:

- ➔ **Help your staff increase their skills with environmental management by giving them information on good environmental practices. You may want to show others how to use the tools.**

- ➔ **Initiate training programmes and raise internal awareness to meet specific needs of both individual employees and the organisation as a whole.**

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**4.** Check the effectiveness of your Environmental Management System through an internal environmental audit. The information from the tools will be very helpful during the audit!

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## **5. Perform a management review:**

- ➔ periodically check the consistency of your organisation's approach and its capability to meet the goals stated in the environmental policy and programme
  - ➔ identify, document and analyse mistakes in order to eliminate their direct and indirect causes
- 

## **6. Prepare your environmental statement.**

The environmental statement is a report that outlines your organisation's achievements: meeting environmental objectives, detailing both past environmental actions and measures, as well as setting future environmental targets.

The environmental statement also includes information you can get from the tools, like listing environmental aspects. The statement also requires

reporting on core indicators like CO<sup>2</sup> consumption and energy use (see the EMAS Regulation or the User's Guide for a full list) – for this, you can use the information from the data collection tool.

To get an idea of how an environmental report of an SME could look like, you can check out the statement from Seacourt Ltd., EMAS Awards winner 2017 in the category SME! Medium or larger companies could also look at the environmental statement from Dauphin Human Design Group (bilingual German/English).

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## **7. Get your EMS verified and your environmental statement validated.**

The verification is an audit carried out by an independent environmental verifier. Environmental verifiers are specially trained auditors who are accredited or licensed by an EMAS Accreditation / Licensing Body of a Member State. Because these verifiers are independent and specially trained, this step demonstrates your organisation's environmental transparency and credibility. You can easily obtain information on accredited environmental verifiers by contacting your Competent Body.

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## **8. Submit your registration.**

Once the EMS and the environmental report have been formally verified and validated, your organisation can send the application documents to your national Competent Body, to apply for registration. Your Competent Body will help you with the application procedure.

# GLOSSARY

**Direct environmental aspect:**

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

**Environmental aspect**

An element of an organisation's activities, products or services that has or can have an impact on the environment.

**Environmental impact**

Any change to the environment, whether adverse or beneficial, wholly or partially resulting from an organisation's activities, products or services.

**Indirect environmental aspect**

An environmental aspect which can result from the interaction of an organisation with third parties and which can to a reasonable degree be influenced by an organisation.

**NACE code**

NACE stands for 'Nomenclature générale des activités économiques dans les Communautés Européennes', which is the standard for classification of economic activities in the EU. For EMAS, the NACE codes are used to classify the registered organisations and the accredited environmental verifiers. The latest NACE codes (Revision 2) are based on Regulation 1893/2006 EC establishing the statistical classification of economic activities.

**Nature-oriented area**

Area that is dedicated to nature and biodiversity purposes and that is and will not be used by the organisation for its (commercial) activities.

**RACIS Matrix**

A RACIS Matrix (Responsible, Accountable, Consulted, Informed and Support) is a table where project activities are listed against project responsibilities.

**Scope 1 emissions**

Direct greenhouse gas emissions from sources that are owned or controlled by the organisation and includes the production of electricity, heat, or steam, physical or chemical processing, transportation of materials, products, waste, and employees and fugitive emissions (intentional or unintentional releases such as equipment leaks from joints, seals or methane emissions from coal mines)

**Scope 2 emissions**

Indirect emissions associated with the generation of imported/purchased electricity, heat, or steam or other sources of energy.

**Significant environmental aspect**

An environmental aspect that has or can have a significant environmental impact. Significant environmental aspects are determined by the organization applying one or more evaluation criteria.



## 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).

For specific guidance on how EMAS works in your country and information on support opportunities, please contact your national Competent Body.

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