



European Commission

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EMAS and ISO 26000

EMAS. performance – credibility – transparency.

What is ISO 26000?

In 2010 the International Organisation for Standardization (ISO) launched ISO 26000, an international standard providing guidance on translating social responsibility principles into effective actions. Its main objective is to promote a global common understanding of social responsibility among organisations in both the private and public sector, regardless of their size, activity or location. Although ISO 26000 is comprehensive, it is not intended to replace existing standards. It rather complements them by providing instructions for embarking on the sustainability journey. ISO 26000 is a voluntary standard that is not meant for certification purposes (it only offers guidance!). EMAS is more robust and demanding in this regard as it is a standard which is checked (verification and validation) by independent third parties.

ISO 26000 focuses on seven core subjects concerning social responsibility: environment, fair operating practices, consumer issues, community involvement and development, human rights, labour practices and organizational governance.



Core subject: The environment

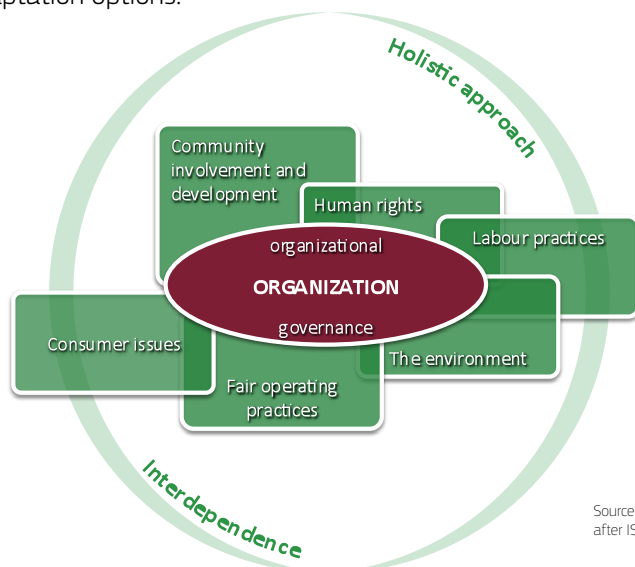
ISO 26000 makes recommendations on how to identify significant environmental aspects and minimise the environmental impact of organisations' activities. Principles such as the precautionary approach or environmental risk management should be respected and promoted. Four topical issues are addressed in this core subject:

- 1. Prevention of pollution**
Measures aimed at preventing pollution and waste to improve environmental performance.
- 2. Sustainable resource use**
Key areas include energy efficiency, water conservation/access to water and material efficiency.

3. Climate change mitigation and adaptation

In addition to climate mitigation, organisations need to address adaptation by understanding their vulnerability, identify significant climate risks, and plan and implement adaptation options.

- 4. Protection of the environment and restoration of natural habitats**
Protecting and restoring habitats and the various functions and services that ecosystems provide.



Source: Own graphic, after ISO 26000:2010

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What is the relationship between ISO 26000 and EMAS?

Both ISO 26000 and EMAS can be used by organisations from any sector and of any size. However, the two instruments differ fundamentally in their basic approaches: ISO 26000 is a set of recommendations intended to sensitise organisations to their social responsibilities. EMAS on the other hand lays down concrete requirements for the implementation of an Environmental Management System which is verified by external environmental verifiers.

In terms of their content, both instruments ask organisations to consider the direct as well as indirect environmental impacts of their business activities. The ISO 26000 standard addresses the topic of climate adaptation and biodiversity more explicitly than EMAS. Apart from the core subject 'environment' EMAS also covers some of the other ISO 26000 recommendations, such as stakeholder involvement, external reporting and third-party verification and validation.

How to use EMAS to implement ISO 26000 recommendations?

Organisations can implement nearly all of ISO 26000's environmental recommendations by using EMAS.

The steps of the ISO standard follow a similar structure to those of an Environmental Management System: 1.) identification of direct and indirect environmental aspects, 2.) measuring these aspects, 3.) implementation of measures to improve environmental performance. With regard to indirect environmental aspects such as product responsibility, on which ISO 26000 places particular emphasis, organisations are advised to use Life Cycle Assessment or similar instruments focussing on product-related environmental aspects to complement EMAS, which the EMAS Regulation itself lists as useful instruments. EMAS registered organisations can use detailed ISO 26000 recommendations on climate adaptation and biodiversity to implement improvement measures. Since EMAS not only covers key environmental aspects but also requires the setting in place of management structures and continuous improvement processes, organisations can use EMAS as a stepping stone to implement many other ISO 26000 recommendations. (see Annex for further information)



i Additional Information:

Further information on ISO 26000 is available at <http://www.iso.org/>

Further information on EMAS's contribution to social responsibility can be found in the brochure "3x3 Good Reasons for EMAS" available at http://ec.europa.eu/environment/emas/pdf/EMAS_3x3_final-Online.pdf

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Annex: Comparison between ISO 26000¹ and EMAS²

	ISO 26000	EMAS
Chapter	Topic	Related provisions
5	Recognising social responsibility and engaging stakeholders	
5.2	Recognition of social responsibility (regarding society and stakeholders)	<ul style="list-style-type: none"> • Environmental review (Annex I) – identify and evaluate significant environmental aspects • Development of an environmental policy (Environmental Management System, Annex II)
5.3	Identification of and engagement with stakeholders	<ul style="list-style-type: none"> • Environmental review (Annex I) • Employee involvement (Annex II, A.4.2, B.4) • Communication with stakeholders (Annex II, A.4.3, B.5) • Environmental reporting (Annex IV)
6.2	Organisational governance (establishing a decision-making system which enables organisations to take action on other core topics)	Most ISO 26000 recommendations are covered by EMAS registered organisations since they have implemented an Environmental Management System (Annex II)
6.5	Core subject: The environment	
6.5.2.1	Principles: <ul style="list-style-type: none"> • Environmental responsibility • Precautionary principle • Environmental risk management • Polluter pays 	<ul style="list-style-type: none"> • Legal compliance (Annex II, B.2) • Continuous improvement of environmental performance (Annex II, B.3) • Environmental review (Annex I) • Development of an Environmental Management System (Annex II) • Objectives, targets and programmes (Annex II, A.3.3) • Competence and training (Annex II, A.4.2) • Emergency preparedness and response (Annex II, A.4.7)

¹ Guidance on social responsibility (ISO 26000:2010).

² Regulation (EC) No. 1221/2009.

The comparison focuses on recommendations made in the ISO 26000 (all "should" sentences). The comparison does not claim to be complete or exhaustive. The European Commission does not warrant or guarantee the accuracy or completeness of the information contained herein.

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	ISO 26000	EMAS
Chapter	Topic	Related provisions
6.5.2.2	<p>Considerations in environmental management activities (inter alia):</p> <ul style="list-style-type: none"> • Life cycle thinking • Environmental impact assessment • Use of environmentally sound technologies and practices • Sustainable procurement 	<ul style="list-style-type: none"> • Environmental review (indirect aspects such as procurement and product life cycle related issues, Annex I, 2(b)) • Environmental review of substantial changes (Article 8) • Sectoral reference documents (incl. best available technologies, Art. 46)
6.5.3	Issue 1: Prevention of pollution (incl. emissions, water, waste, chemicals, etc.)	<p>Virtually all recommendations are covered by EMAS registered organisations</p> <ul style="list-style-type: none"> • Identification and qualification of environmental aspects, implementation of policy & programme, targets and objectives, setting up of procedures and structures covered by Environmental Management System requirements (Annex I, II) • Stakeholder engagement (see 5.3 in this table) • Commitment to continual improvement of environmental performance, measurement and disclosure of information covered by EMAS core indicators (environmental reporting, Annex IV: energy efficiency, material efficiency, water, waste, biodiversity, emissions) • Topic “climate adaptation” is not explicitly addressed by EMAS. However, the topic can be integrated into the management approach when a few additional steps are taken
6.5.4	Issue 2: Sustainable resource use	
6.5.5	Issue 3: Climate change mitigation and adaptation	
6.5.6	Issue 4: Protection of the environment, biodiversity and restoration of natural habitats	
7	Integration of social responsibility throughout an organisation	
7.2	Relationship of an organisation’s characteristics to social responsibility	<ul style="list-style-type: none"> • Development of an environmental policy (Annex II, A.2) • Analysing an organisation’s impact on sustainability (Environmental review, Annex I) • Legal compliance (Annex II, B.2)
7.3	Understanding social responsibility	<ul style="list-style-type: none"> • Identifying significant environmental aspects (Environmental review, Annex I) • Development of an environmental policy (Annex II, A.2) • Development of an Environmental Management System (Annex II) • Employee involvement (Annex II, B.4) • Internal and external Communication (Annex II, B.5)

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	ISO 26000	EMAS
Chapter	Topic	Related provisions
7.4	Practices for integrating social responsibility	<ul style="list-style-type: none">• Development and continually improvement of an Environmental Management System (Annex II)• Employee involvement (Annex II, B.4)• Commitment to continual improvement of environmental performance
7.5	Communication on social responsibility	<ul style="list-style-type: none">• Communication, environmental reporting (Annex II, B.5, Annex IV)
7.6	Enhancing credibility	<ul style="list-style-type: none">• Employee involvement (Annex II, A.4.2, B.5)• Communication with the public and stakeholders, reporting (Annex II, B.5, Annex IV)
7.7	Reviewing and improving performance	<ul style="list-style-type: none">• Internal audit and management review (Annex II, A.5)