

Commission analysis underlying the Commission Implementing Decision on the recognition of the requirements of the Ecoprofit environmental management system as complying with the corresponding requirements of the eco-management and audit scheme (EMAS) in accordance with Article 45 of Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme

Introduction

The EMAS regulation¹ establishes a premium management instrument for organisations to evaluate, report and improve their environmental performance upon a voluntary basis. EMAS is open to all organisations eager to improve their environmental performance. It spans overall economic and service sectors and is applicable worldwide.

The objective of EMAS is promoting continuous improvements in the environmental performance of organisations by the establishment and implementation of environmental management systems, the systematic, objective and periodic evaluation of the performance of such systems, the provision of information on environmental performance, creating an open dialogue with the public and involving actively employees in organisations while appropriate training is being supplied.

The EMAS Regulation assures the credibility and transparency of the environmental performance of EMAS registered organisations through a system of third-party verification performed by accredited or licensed verifiers.

To facilitate the registration of organisations, which implemented other environmental management systems and want to move to EMAS, the Regulation puts forward that the Commission shall recognise other national or regional environmental management schemes, or parts thereof, which comply with corresponding requirements of the Regulation, provided specific conditions are fulfilled.

Article 45 of the Regulation states that Member States may submit a written request to the Commission for recognition of existing environmental management systems, or parts thereof that are certified in accordance with appropriate certification procedures recognised at national or regional level as complying with corresponding requirements of this Regulation.

After the examination of this request, and acting in accordance with the advisory procedure referred to in Article 49 of the Regulation, the Commission shall recognise the relevant parts of the environmental management systems and recognise the accreditation or licensing requirements for the certification bodies if it is of the opinion that a Member State has:

- Sufficiently and clearly specified the relevant parts of the environmental management systems and the corresponding requirements of this Regulation in the request;
- Provided sufficient evidence of the equivalence with this Regulation of all relevant parts of the environmental management system at stake.

As a consequence of this recognition, based on Article 4(3) of the Regulation, organisations willing to obtain an EMAS registration, which have a certified environmental management system recognised in accordance with Article 45, shall not be obliged to carry out those parts which have been recognised as equivalent to this Regulation.

¹ Regulation (EC) No 1221/2009

However, it should be noted that, at the time of verification for the preparation of registration under EMAS or for the renewal of this registration, the provision of Article 18 applies.

An EMAS accredited or licensed verifier shall assess whether required procedures such as the organisation's environmental review, environmental policy, management system or audit procedures and their implementation comply with the requirements of the Regulation. Parts of the other environmental management system recognised in accordance with Article 45 as complying with the corresponding requirements of the Regulation (EC) No 1221/2009 shall therefore also be verified to ensure that their implementation complies with the requirements determined in the present recognition as equivalent.

For example, the fact that the documentation procedure of another environmental management system is recognised as equivalent does not preclude a verification of the appropriate implementation of this procedure to ensure that it includes the required material information.

The Public Procurement directive² also makes reference to this recognition when it states in its Article 62(2) that other environmental management systems recognised in accordance with Article 45 of Regulation (EC) No 1221/2009 are one of the three types of certificates that can be referenced by contracting authorities that require the production of certificates of compliance with certain environmental management systems or standards in the context of a public procurement procedure.

On 9 May 2022, The Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology (BMK), Austria, sent the application for recognition under the EMAS Regulation of their national environmental certification scheme, ECOPROFIT. This request has been followed by complementary information in order to detail clearly the requirements of the ECOPROFIT environmental management system approach and the corresponding requirements of the EMAS Regulation (including Annexes) and to provide the Commission with the necessary evidence to establish the potential equivalence of the relevant parts of the environmental management system.

Based on this evidence, the Commission has been able to establish the level of compliance between the requirements of the environmental management system at stake and the corresponding requirements of the EMAS Regulation as detailed in the following document.

Explicative table ECOPROFIT

Award brochure	Publicly available brochure, which is compiled by the ECOPROFIT management. It contains general programme information and news, especially information about the participating ECOPROFIT organisation, but also information on the implemented and planned environmental measures released by the organisations.
ECOPROFIT certificate	After all requirements and criteria have been met for the ECOPROFIT programme (ECOPROFIT basic or follow-up programme), a public handover of the ECOPROFIT certificate to the organisations take place. The organisations are thus awarded for the voluntary implementation of relevant, over and above the

² Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65).

	statutory requirements realized and quantified environmental measures. The certificate is valid for one year.
ECOPROFIT basic programme	Organisations wanting to improve their environmental performance, sign up for the ECOPROFIT basic programme and learn the basics of an environmental management system within several workshops. The ECOPROFIT consultants and the ECOPROFIT management accompany the organisations in the implementation of the programme and thus lead to non-formal and implementation-oriented knowledge transfer.
ECOPROFIT commission	Consists of municipal and private sector technical experts from various fields. The commissioners are responsible for the evaluation of the implemented environmental measures of the organisations.
ECOPROFIT organisations	Organisations that have completed the ECOPROFIT programmes successfully and have received the ECOPROFIT certificates.
ECOPROFIT consultants	Environmental experts leading the content of the workshops and the on-site consultations. For on-site consulting a counselling protocol or, after completion of an initial analysis, an options report of the ECOPROFIT consultant is provided.
ECOPROFIT follow-up programme	Organisations that have successfully completed the ECOPROFIT basic programme and have received the ECOPROFIT certificate can participate in the advanced and in-depth continuation follow-up programme. The continuous improvement process is carried on. The concept remains about the same: in workshops specific current environmental issues are explained in detail and in depth working groups discuss individual topics, such as sustainability reporting, legal management system, carbon footprint, SDGs, energy-efficiency etc. This follow-up programme guides organisations towards the re-certification according to ECOPROFIT.
ECOPROFIT environmental report	Organisations complete this Excel or Word file and provide general information on the organisation and detailed, quantified data on environmental measures, legal compliance and key figures. Besides the mandatory data sheets, a few data sheets are optional and can be completed if these are considered as relevant for the organisation (e.g. data sheets regarding sustainability reporting).
ECOPROFIT management	Organisers and initiators of regional ECOPROFIT programmes responsible for strategic planning and all administrative issues regarding the ECOPROFIT programme.
Legal check	Examines the legal compliance of the organisation. The internal legal check is performed by the organisations themselves. The organisations are supported by the ECOPROFIT consultants. The external legal check is initiated by ECOPROFIT management and

	includes an inquiry for the legal compliance at relevant institutions at national and local level.
Environmental team	Group of employees who implement ECOPROFIT in the organisation. They plan and implement environmental measures in coordination with the top management. The employees from different departments facilitate the internal communication of the environmental policy.

Methodology used to examine the references of the recognised environmental management system

The aim of this document is to describe the requirements of the ECOPROFIT environmental management system and to assess the compliance of these requirements with the corresponding requirements of the EMAS Regulation. This assessment serves two main objectives:

1. Facilitate the transition to EMAS for an organisation, which has implemented another environmental management system and wants to move to EMAS.
2. Facilitate the comparison between the requirements of ECOPROFIT and EMAS.

To prepare this assessment, the Commission conducted a gap analysis between the requirements of both systems. Following this analysis, relevant requirements have been grouped into key requirements corresponding to different parts of the environmental management system. Then the compliance of these parts with the corresponding requirements of the EMAS Regulation has been assessed.

The following parts of the environmental management system will be analysed in the forthcoming pages of this report:

1. Commitment of top management and management review;
2. Establishing an environmental review;
3. Establishment an environmental policy;
4. Ensure legal compliance;
5. Objectives and environmental programme established to ensure continuous improvement;
6. Organisational structure (roles and responsibilities), training and employee involvement;
7. Documentation requirements;
8. Operational control
9. Emergency preparedness and response;
10. Internal audit and corrective action;
11. Communication (internal and external);
12. Accreditation or licensing requirements for the certification bodies.

For each of these parts the following assessment details to which extend the ECOPROFIT requirements comply with the corresponding EMAS requirements. To assess this compliance the Commission has considered the capacity of ECOPROFIT requirements to achieve the

objectives of the corresponding EMAS requirements with the same level of robustness and credibility³.

In different occasions, parts of ECOPROFIT match the requirements of the EMAS Regulation to some extent without fully complying with these requirements. To provide a nuanced assessment these parts are indicated as 'Partly matching EMAS requirements' and potential measures are provided helping ECOPROFIT certified organisations interested in EMAS to close the gap with the EMAS Regulation.

Following their assessment, the different parts can be classified into three categories:

- Does not match EMAS requirements
- Partly matches EMAS requirements
- Complies with EMAS requirements

The parts recognised as complying with corresponding EMAS requirements (third category) shall be considered equivalent.

Description of ECOPROFIT

ECOPROFIT, the "ECOLOGICAL PROJECT FOR INTEGRATED ENVIRONMENTAL TECHNOLOGY" – in German well known as ÖKOPROFIT, "ÖKOLOGISCHES PROJEKT FÜR INTEGRIERTE UMWELT-TECHNIK" – is a public-private partnership whose idea is to achieve sustainable economic development of a region, through the cooperation of regional organisations, authorities and science. The non-formal, practical and solution-oriented implementation is particularly attractive for small and medium sized organisations (SMEs), but the programme is open to organisations of all sizes, branches and institutions. Geographically, ECOPROFIT was initiated in Graz in 1991 and has spread internationally to more than 20 countries over the past 30 years. ECOPROFIT is most active and successful in Austria, Germany and since 2019 in Switzerland.

Structure of the ECOPROFIT basic programme

The ECOPROFIT programme consists of two consecutive parts: the basic (or starter) programme for newcomers and a follow-up programme for advanced ECOPROFIT organisations. The recognition as a pre-step to EMAS should only apply to the ECOPROFIT basic programme. However, fulfilling the requirements of the basic programme form the basis for the follow-up programme. Within the basic programme, the participating organisations may form networks with synergy effects between them, in order to continuously improve their environmental performance. The majority of the organisations which have completed the basic programme continues in the follow-up programme.

The structure of the ECOPROFIT basic and follow-up programme with the single steps towards the ECOPROFIT certification are shown in Figure 1.

³ This high level of compliance required should be read in the light of Article 4 of the Regulation, which defines the conditions to obtain an EMAS registration. The third paragraph of this article exempts organisations, which have a certified environmental management system recognised in accordance with Article 45 to carry out those parts, which have been recognised as equivalent to this Regulation. The parts recognised as equivalent should therefore be able to ensure same function than the corresponding EMAS parts in view of an EMAS implementation and registration.

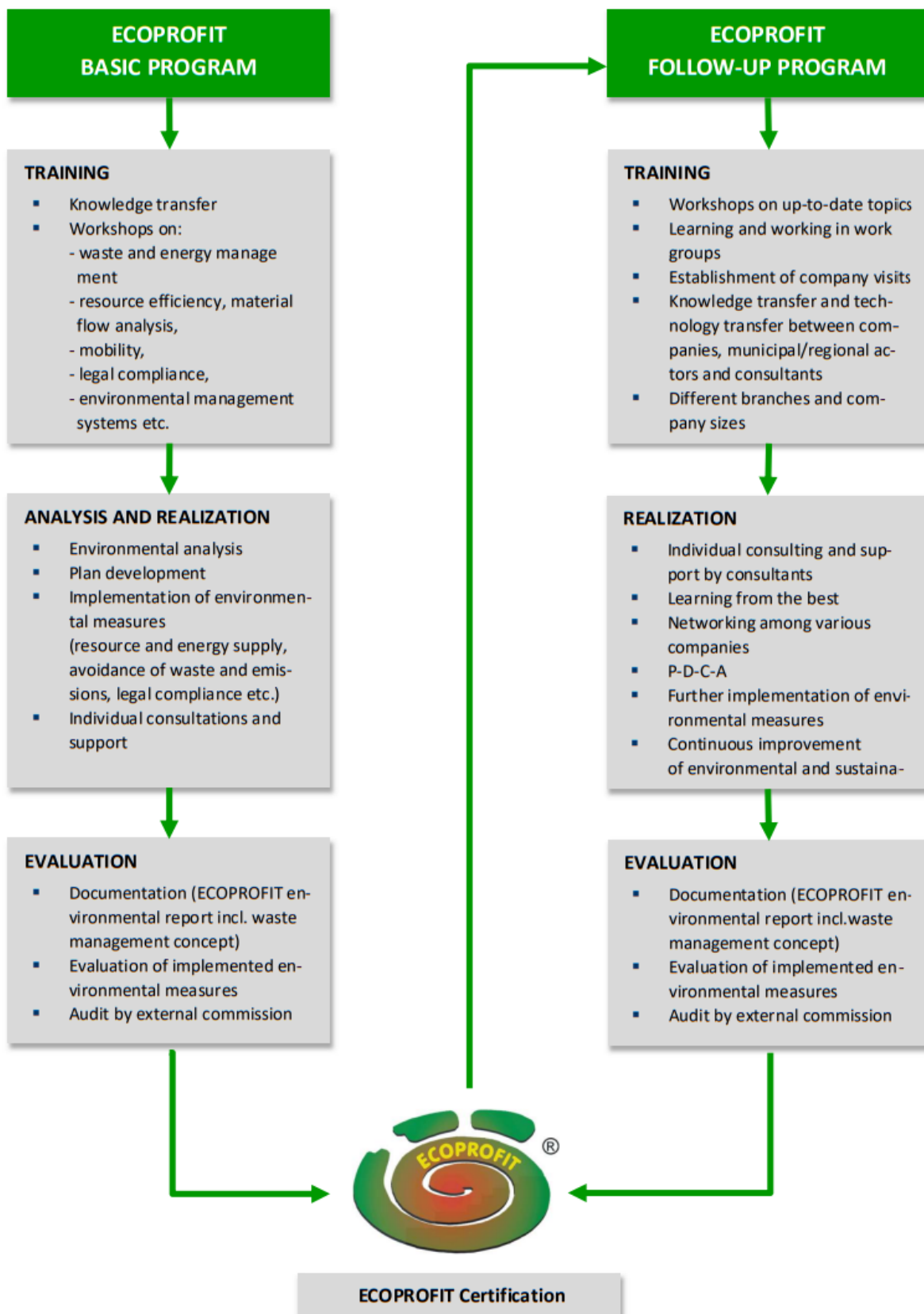


Figure 1: Structure of the ECOPROFIT basic and follow-up programme

The steps of an ECOPROFIT programme are:

- Workshops

Starting with a series of training workshops the participants learn the basics at least of

- Material flow analysis;
- Resource, energy and waste management;
- Setting up environmental guidelines, environmental policy;
- Corporate mobility management;
- Ecological procurement;
- Environmental regulations;
- Environmental management systems;
- Environmental-oriented marketing.

The ECOPROFIT managers are chosen by the organisation's management and determined to implement the ECOPROFIT programme. They are also the direct contact persons for the ECOPROFIT management.

- Implementation

During the next step, the knowledge that was achieved in the workshops is combined with several consultation days on-site of each organisation. The ECOPROFIT consultant, together with the ECOPROFIT manager, analyses the environmental performance of the organisation, searches for weak points and gets to know the individual needs of the organisation. With the support of the ECOPROFIT consultant, the organisation identifies potential savings, develops an environmental policy and implements environmental measures.

- Evaluation

In the last phase, the audit, the results and the environmental performance of the organisation are evaluated. The implemented environmental measures are quantified, reported and documented in the ECOPROFIT environmental report. This environmental report is similar to the EMAS environmental statement and represents an important and verifiable base for documenting the performance of the environmental management system, the implemented measures and the legal compliance.

The final evaluation is conducted by the ECOPROFIT programme management (checking of documents) and the ECOPROFIT commission (checking the implementation of the environmental measures and legal compliance). The commission consists of environmental experts and representatives of local or regional authorities (public administration, chamber of commerce, chamber of labour, universities etc.).

Legal compliance is checked at several levels: an internal legal check (with the support of the ECOPROFIT consultant) is conducted by the organisation itself. The external legal check is initiated by the ECOPROFIT management. Herein, all important municipal and provincial authorities are asked whether violations of applicable environmental regulations against the organisation are documented and/or pending.

If all requirements and criteria are met, the ECOPROFIT certificate is handed over in a solemn awarding ceremony. The certificate is valid for one year for the respective site of the organisation.

- Follow-up

Following the basic programme, the certified organisations can join the ECOPROFIT follow-up programme.

The advanced and ongoing knowledge and technology transfer between participating organisations, the ECOPROFIT managers and ECOPROFIT consultants leads to a continuous improvement of the environmental performance of the organisations. The organisations come from a variety of different economic sectors and include small and medium sized enterprises, as well as large organisations. A network of these organisations enables the exchange of experiences and results in the possibility for organisations to develop and implement new environmental measures.

The continuative training, through the performance of several workshops and working groups with up-to-date topics, helps organisation staying on the cutting edge of technology and regulations.

Within the course of the follow-up programme the participants are supported again through individual counselling and coaching from the ECOPROFIT consultants. The continuous improvements of the environmental performance are documented and updated annually in the ECOPROFIT environmental report. Similar to the ECOPROFIT basic programme, the legal check is performed. Every three years an overall evaluation as in the basic programme is performed. In the intermediate years, there is a shortened procedure for the audit. If all requirements of the ECOPROFIT follow-up programme are fulfilled, the organisations obtain an ECOPROFIT re-certification. This ensures the continuous improvement of the environmental performance that is also verifiable.

- Publicly available information

In an award brochure, which is published by the ECOPROFIT programme management, information is made available on excellent environmental measures implemented by each ECOPROFIT organisation. This brochure is available either in printed form or electronically on the website of the ECOPROFIT management.

PART 1

Commitment of top management and management review

Corresponding EMAS requirements

- The top management of an EMAS-registered organisation shall demonstrate leadership and commitment to the EMAS scheme. It shall commit to continuous improvement of the environmental performance, establish, implement and maintain the organisation's environmental policy and is accountable for the proper implementation of the environmental management system. It provides a framework for setting environmental objectives and appoints an environmental management representative (Article 2(1) and Annex II A.5.1, A.5.2, B.2).
- Based on internal audits, compliance evaluation, dialogue with stakeholders (including complaints), environmental performance of the organisation with regards to objectives, corrective and preventive actions and previous management review, the top management shall review the organisation's environmental management system at planned intervals, to ensure its continuing suitability, adequacy and effectiveness. Reviews shall include assessing opportunities for improvement and the need for changes

to the environmental management system, including the environmental policy and environmental objectives and targets (Annex II A.9.3).

Assessment of corresponding ECOPROFIT requirements

a) Commitment of top management

Involvement of the top management is crucial for the success of ECOPROFIT. Therefore, the top management is involved in every step of the ECOPROFIT programme. It has to establish, implement and maintain the environmental policy and the environmental report, which has to be signed the managing director. The environmental policy and environmental guidelines are published by the top management level in the annual ECOPROFIT brochure and also on the organisation's website.

The top management is required to provide sufficient personal and financial resources to support the various steps of the programme, enable and enhance the communication and promotion of ECOPROFIT both internally and externally.

The top management establishes and supports an environmental team within the organisation. In cooperation with ECOPROFIT consultants, the team carries out the core activities of the ECOPROFIT programme, which include participation at workshops, implementation of measures and documentation via the environmental report. Different activities can also be included in order to get employees on board, such as tailored training sessions, special meetings, competitions etc.

If top management representatives are not part of the environmental team, they have to be regularly informed about progress, current activities and performance of the implemented ECOPROFIT programme. If problems arise, the top management is informed and develops appropriate measures in consultation with the environmental team.

The top management should be a role model in terms of all environmental and sustainability issues in the organisation.

b) Management review

ECOPROFIT does not require a management review or documentation of the management assessment.

Commission conclusion

Top management is involved in the ECOPROFIT program from the very start to the certification and ensures that the ECOPROFIT implementation runs smoothly. It demonstrates leadership and is committed to the ECOPROFIT scheme and to continuous improvement. The top management together with the ECOPROFIT managers are responsible for the environmental policy, environmental objectives and environmental management system.

Based on these elements the Commission recognises that the part of ECOPROFIT related to 'Commitment of the top management' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

As ECOPROFIT does not require neither a management review nor documentation of the management assessment, the part related to 'Management Review' does not match EMAS requirements.

Potential measures to close the gap with EMAS

To achieve compliance with all corresponding requirements the following additional elements should be implemented with regards to the management review:

The management review must be carried out regularly at planned intervals. The timing and frequency of the management review can be self-determined. However, the management assessment must be completed at least before the first registration and for renewal of the registration every three years (every four years for small organisations if derogations apply). In all cases, the assessment is conducted annually. The management assessment must be recorded.

The management evaluation is prepared and accompanied by the environmental manager. For this purpose, following documents and results are compiled:

- Status of measures from previous management reviews;
- Changes in environmental aspects, context analysis, binding commitments, and risks and opportunities;
- Degree of fulfilment of environmental goals;
- Information on the organisation's environmental performance, including nonconformities and corrective actions, monitoring and measurement of results, compliance with applicable legislation and other binding obligations, internal audit results;
- Adequacy of resources;
- Relevant comments from interested parties, including complaints, and external communication measures;
- Opportunities for continuous improvement.

PART 2

Establishing an environmental review

Corresponding EMAS requirements

Prior to their registration, organisations need to conduct an environmental review in accordance with the requirements set out in Annex I and in point A.6.1. of Annex II of the Regulation.

This environmental review shall cover the following areas:

1. Determination of the organisational context
2. Identification of the interested parties and determination of their relevant needs and expectations
3. Identification of the applicable legal requirements relating to the environment
4. Identification of all direct and indirect environmental aspects and determination of those being significant
 - 4.1 Direct environmental aspects
 - 4.2 Indirect environmental aspects
5. Assessment of the significance of the environmental aspects
6. Evaluation of feedback from the investigation of previous incidents
7. Determination and documentation of risk and opportunities
8. Examination of existing processes, practices and procedures

Assessment or corresponding ECOPROFIT requirements

In relation to 1) Determination of the organisational context and 2) Identification of the interested parties and determination of their relevant needs and expectations

Both external and internal issues that can positively or negatively affect the organisation's ability to achieve the intended outcomes of its environmental management system are discussed and taken into consideration during the on-the-spot consultation with the ECOPROFIT consultant.

In relation to 3) Identification of applicable legal requirements relating to the environment

A list of applicable laws is provided to the ECOPROFIT managers. Furthermore, the ECOPROFIT manager is made aware on current legislative changes during the workshops and during the individual on-site consultations.

A legal check is performed annually before granting the certificate, in order to determine whether there are any violations of applicable environmental regulations. For the external legal check, the ECOPROFIT management inquires at the relevant authorities of the municipal and state administration on whether the applicable environmental regulations from the organisation were violated. As a result, ECOPROFIT management also checks for legal compliance.

In relation to 4) Identification of all direct and indirect environmental aspects and determination of those being significant

Considering environmental aspects associated with the organisations' main business activities is part of the ECOPROFIT programme. The ECOPROFIT environmental report records all the main input materials such as water, energy, waste and emissions. The organisations perform a first rough self-assessment at the start of the programme by using documents provided by the ECOPROFIT consultants. Subsequently, still with the support of ECOPROFIT consultants, an accurate analysis of the environmental aspects and a potential analysis for improvement is carried out (initial review).

However, the ECOPROFIT basic programme does not include a life cycle assessment that takes into account life cycle stages such as raw material acquisition, purchasing and procurement, design, production, transportation, use, end-of-life treatment and final disposal. Nevertheless, awareness raising in this field is integrated in all training activities of ECOPROFIT.

In relation to 4.1) Direct environmental aspects

During the on-site consultations, the environmental aspects are defined in order to subject them to a possible improvement, and protocols of the ECOPROFIT consultants are made. Through the transfer of knowledge in the workshops and accompanying on-site consultations, environmental measures are developed, implemented and quantified by the environmental team in the ECOPROFIT environmental report. The environmental measures are verifiable thereafter.

Air emissions, releases to water, the production, recycling, reuse, transportation and disposal of waste, the use of energy, natural resources and raw materials, the use of additives, auxiliaries and semi-manufactured goods, local issues such as noise, vibrations, dust, etc. and the transport issues for goods and services for staff are all recorded in the environmental report.

However, the risks of environmental accidents and the waste deposits and the use and contamination of land are only partly recorded in the environmental report.

In relation to 4.2) Indirect environmental aspects

Choice and composition of services are recorded in the environmental report.

Products and services life-cycle-related issues that the organisation can influence and product range compositions are only partly recorded. As part of the ECOPROFIT workshops, the topics "ecological procurement" and "dealing with hazardous substances" are addressed, so that the ECOPROFIT manager is aware and can integrate them into the organisation. The practical

applicability of the acquired knowledge is given and can be found among others in the field of waste and material management in the organisation.

The aspects of capital investments, granting loans and insurance services, as well as administrative and planning decisions and the environmental performance and practices of contractors, subcontractors, suppliers and sub-suppliers, are not documented. New markets are also not documented, but the network relationship of ECOPROFIT organisations in the ECOPROFIT follow-up programme creates added value for each organisation.

In relation to 5) Assessment of the significance of the environmental aspects

As part of the ECOPROFIT basic programme, the criteria for assessing environmental impact are described, and life cycle assessment is mainly addressed in the follow-up programme.

There is no documentation of the following elements being considered in the criteria: potential harm or benefit to the environment, the condition of the environment, size, number, frequency and reversibility of the aspect or impact, the existence and requirements of relevant environmental legislation, views of the interested parties, including employees of the organisation.

Based on the established criteria, the organisation assesses the significance of its environmental aspects and impacts taking into account partly its existing data on material and energy inputs, discharges, wastes and emissions in terms of risk, and fully its activities that are regulated by environmental legislation and procurement activities. The topic “green procurement” is a fixed topic in the workshop series and in the frame of the consultations. In the environmental report, criteria for the procurement of cleanser agents can be documented, and realised measures in this context are documented in the section of the environmental report on environmental measures or environmental programme. The ecological effects, investment costs, monetary savings and savings of amounts of pollutants related to the activities of the organisations have to be stated.

The design, development, manufacturing, distribution, servicing, use, re-use, recycling and disposal of the organisation’s products, as well as normal operating conditions, start-up and shutdown conditions and reasonably foreseeable emergency conditions are not documented. The same is valid for potential harm or benefits to the environment including biodiversity; the condition of the environment (such as the fragility of the local, regional or global environment); the size, number, frequency and reversibility of the aspect or impact; the existence and requirements of relevant environmental legislation; the views of the interested parties, including employees of the organisation.

In relation to 6) Evaluation of feedback from the investigation of previous incidents

In case of incidents, mandatory requirements and recommendations are imposed by the ECOPROFIT commission and documented in the ECOPROFIT environmental report. During the following evaluation by the commission, the fulfilment of the conditions and recommendations is reviewed. This influences the commission’s evaluation of the organisation.

In relation to 7) Determination and documentation of risk and opportunities

During an ECOPROFIT programme, organisations, together with consultants, discuss, determine and document risks and opportunities associated with environmental aspects. If appropriate and necessary, measures of improvement are developed and implemented. By doing so, ECOPROFIT minimizes risks and attempts to discover opportunities and to convert them into realistic improvements.

In relation to 8) Examination of existing processes, practices and procedures

During the annual audit by the ECOPROFIT commission, the practices and processes are evaluated regularly. In addition, mandatory requirements and recommendations are to be imposed by the commission and, if necessary, documented in the ECOPROFIT environmental report. In the upcoming audit, the fulfilment of the conditions and recommendations will be reviewed.

Commission conclusion

Implementing a program like ECOPROFIT in an organisation means to consider many aspects. Some of these aspects are discussed and set into practice during the initial phase of the programme. As part of the initial consultation (first environmental audit) in the organisation a collection on the current status of relevant and significant organisational and environmental aspects and the formulation of first proposed organisational and environmental measures is performed. The organisation makes this under the guidance of ECOPROFIT consultants, with the worksheets provided.

Prior to an EMAS registration, organisations need to conduct an environmental review covering several areas. The determination of the organisational context and the identification of the interested parties and determination of their relevant needs and expectations only partly match the corresponding EMAS requirements. The applicable legal requirements relating to the environment are identified in internal and external legal checks guaranteeing legal compliance. Within the ECOPROFIT programme, the main environmental aspects are identified and analysed with regards to improving the environmental performance. EMAS foresees that the organisation shall identify all environmental aspects and determine which of those aspects are significant. Furthermore, the life cycle perspective is not taken into account. Most of the direct environmental aspects of the EMAS regulation are covered in the ECOPROFIT environmental report. However, some direct aspects (e.g. risks of environmental accidents and the waste deposits and the use and contamination of land) need further investigation. The ECOPROFIT programme does not take the indirect environmental aspects sufficiently in account, which result from interaction of an organisation with third parties. The criteria for assessing environmental impacts and the significance of the aspects are described in the ECOPROFIT programme, but not all EMAS relevant elements are considered and documented. Feedback from the investigation of previous incidents is evaluated sufficiently. By determining and documenting risks and opportunities and examining the existing processes, practices and procedures, the ECOPROFIT programme matches the corresponding EMAS requirements.

Based on these elements the Commission considers that the part of ECOPROFIT related to 'Establishing an Environmental review' partly matches the corresponding EMAS requirements.

Potential measures to close the gap with EMAS

Although this part of ECOPROFIT cannot be considered as equivalent, the analysis demonstrates a close match with many corresponding EMAS requirements. To achieve compliance with all corresponding requirements the following additional elements should be implemented:

- Determination of the organisational context;
- Identification of the interested parties and determination of their relevant needs and expectations;
- Identification of all direct and Indirect environmental aspects and determination of those being significant;
- Life cycle perspective;
- Direct environmental aspects: risks of environmental accidents, waste deposits, use and contamination of land;

- Indirect environmental aspects;
- Assessment of the significance of the environmental aspects.

PART 3

Establishing an environmental policy

Corresponding EMAS requirements

The top management shall define the organisation's environmental policy. This policy shall include the different elements mentioned in Annex II of the EMAS Regulation (Annex II A.5.2).

Assessment of corresponding ECOPROFIT requirements

Top management writes and publishes the environmental policy and the environmental guidelines, which are both accessible by the public in the annual ECOPROFIT brochure or often also on the organisations websites.

The environmental policy sets principles and defines a framework for setting environmental objectives. A commitment to the protection of the environment are part of every environmental policy elaborated within an ECOPROFIT programme. Commitments to fulfil its compliance obligations are elaborated within the framework of the workshops and updated regularly. The implementation is supported by the ECOPROFIT consultants, and compliance is checked as part of the legal checks and noted as a statement in the ECOPROFIT environmental policy. In the context of the environmental policy, there is a substantive obligation for the environmental team to develop and implement environmental programmes.

The environmental policy is signed by the top management, documented as part of the ECOPROFIT environmental report, reviewed annually as part of the final evaluation by the ECOPROFIT commission, and communicated internally to the employees, which is explicitly noted as necessary. In addition, as part of the certification ceremony, selected environmental measures and certificates awarded are published in the award brochure and on the website of the ECOPROFIT organisation. With the certificate, the organisation generates competitive advantages that it can use publicly as part of its marketing activities. The ECOPROFIT management and ECOPROFIT consultants encourage to actively inform on the environmental policy and the environmental activities on the organisation's own website as external communication opportunities.

Commission Conclusion

The environmental policy is drawn up, implemented and maintained by the top management level and includes the different elements mentioned under point A.5.2. of Annex II. It is appropriate to the purpose and context of the organisation, provides a framework for setting environmental objectives, includes a commitment to the protection of the environment and to fulfil its compliance obligations and to continual improvement of the environmental management system to enhance environmental performance.

Based on these elements the Commission recognises that the part of ECOPROFIT related to 'Establishing an Environmental Policy' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

PART 4

Ensure legal compliance

Corresponding EMAS requirements

Organisations need to provide material or documentary evidence showing that it complies with all applicable legal requirements relating to the environment.

They also shall demonstrate that they have:

- Identified, and know the implications to the organisation of all applicable legal requirements relating to the environment;
- Ensured legal compliance with environmental legislation, including permits and permit limits and provide the appropriate evidence;
- Procedures in place that enable the organisation to ensure ongoing legal compliance with environmental legislation.

(Article 4(4), Annex II A.6.1.3 and B.4)

Assessment of corresponding ECOPROFIT requirements

ECOPROFIT confirms its operating compliance with legal obligations and environmental safety, with documenting information being recorded in the environmental report. A list of applicable laws relating to compliance obligations related to its environmental aspects is provided to the ECOPROFIT managers. Furthermore, the ECOPROFIT managers are made aware of the current legislative changes during the workshops and during the individual on-site consultations. The environmental report and the legal check determine how these compliance obligations apply to the organisations. By continuing the ECOPROFIT programme, the working groups and the implementation of internal and external annual legal checks guarantee that the organisation is legally compliant. The external legal check is conducted by the ECOPROFIT management and other cooperating organisations.

Environmental auditors carry out internal audits of the organisation's compliance with applicable legal requirements relating to the environment.

As part of the legal checks and by the external commission, any non-conformities are identified, possible solutions are developed and improvement measures are initiated by the organisations. The organisation has to demonstrate to the ECOPROFIT management that steps to resolve the legal defects were taken.

Commission Conclusion

The following documents record the legal compliance in the ECOPROFIT organisation: internal legal check with a verification of all business-related notices of approval (for construction, commercial, waste and water legislation), external legal check by the auditors of the ECOPROFIT management and the ECOPROFIT environmental report. The ECOPROFIT organisation have determined and documented their compliance obligations sufficiently in comparison the EMAS regulation.

Based on these elements the Commission recognises that the part of ECOPROFIT related to 'Ensuring legal compliance' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

PART 5

Objectives and environmental programme established to ensure continuous improvement

Corresponding EMAS requirement

1. The organisation shall continually improve the suitability, adequacy and effectiveness of the environmental management system to enhance environmental performance (Annex II A.10.3).
2. Objectives must be defined within the organisation to assure continuous improvement of environmental performance (Article 1, Annex II B.1).
3. Environmental verifiers shall verify the organisations' continuous improvement of environmental performance (Article 18(7)(b), 18(2)(c)).

Assessment of corresponding ECOPROFIT requirements

In the context of the environmental policy, there is the substantive obligation for the environmental team to develop and implement environmental programs. The environmental program that focuses on the future supports continuous improvement. Suggestions and support for this improvement come also from the project supervising ECOPROFIT consultancy.

The ECOPROFIT commission checks the continuous improvement of an organisation's environmental performance based on environmental data from previous years and on a yearly check when the organisation applies for re-certification.

Through the transfer of knowledge in the workshops and in on-site consultations, it is ensured that ECOPROFIT develops environmental measures that are in agreement with the top management representative as part of the environmental team. The measures that lead to big benefits for the environment and are considered most profitable for the organisation are implemented.

Commission conclusion

By joining the ECOPROFIT follow-up programme, the organisation has the opportunity to continually improve the suitability, adequacy and effectiveness of the ECOPROFIT system to enhance environmental performance. In accordance with the EMAS regulation, the ECOPROFIT organisation commits itself to continually improve its environmental management system. The continuous improvement of the environmental performance is audited each year by experts from the ECOPROFIT commission.

Based on these elements the Commission recognises that the part of ECOPROFIT related to 'Objectives and environmental programme established to ensure continuous improvement' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

PART 6

Organisational structure (roles and responsibilities), training and employee involvement

Corresponding EMAS requirements

1. The management shall ensure the availability of resources (including human resources) to ensure the good functioning of the system. Roles and responsibilities should be defined, documented and communicated (Annex II A.5.3).
2. The top management shall appoint specific management representatives who shall have defined roles, responsibilities and authority for ensuring the correct implementation and maintenance of the environmental management system and reporting to top management on the performance of that system (Annex II A.5.3).
3. Training should be provided to employees to meet the needs of the environmental management system (Article 1, Annex II A.7.2).

4. Employees should be actively involved in the improvement of the organisation's environmental performances. (Article 1, Annex II B.6).

Assessment of corresponding ECOPROFIT requirements

Organisational structure

Top management appoints an environmental officer and team and assigns the responsibility and authority to ensure the ECOPROFIT implementation runs smoothly and for reporting on the performance of the environmental management systems, which includes information on environmental performance, to top management themselves.

Training and employee involvement

Active employee involvement is a prerequisite in ECOPROFIT. Internal communication, team meetings and information enhance the involvement of each employee in the organisation, together with the transfer of knowledge from the workshops and on-site consultations. As the members of the environmental team come from different departments of the organisation, the targeted and practical knowledge transfer and the active involvement of the employees are ensured. The participation in the ECOPROFIT basic programme, the progress of the project and the implemented environmental measures are published internally through internal communication, e.g. on the intranet and the "bulletin board" of companies. Initiatives such as "Environment Day", division or department meetings or "company newspapers" are used for information and for involving employees. The ECOPROFIT basic programme also serves as a training and education programme for the participating organisations through workshops and on-site consultations. There is no limit to operational participants at the workshops: as many employees can participate as need to be trained. Afterwards, attendance certificates are issued. Waste managers can be trained during the implementation of the workshop series. If necessary, on-site organisation-specific trainings of employees through the ECOPROFIT consultants are carried out. Through targeted training the continuous improvement process is supported and documented. An environmental team is established in the organisation and supported by top management. This team, in cooperation with the ECOPROFIT consultants, carries out the core activities of the ECOPROFIT programme (participation at workshops, implementation of measures and documentation via the environmental report). Nevertheless, several additional actions can be included into these activities to get employees on board (special tailored trainings, meetings, games, competitions etc.).

Commission conclusion

The top management of the ECOPROFIT organisation ensures that sufficient human and financial resources are available to implement, maintain and improve the environmental management system. The ECOPROFIT manager is appointed by the top management and is responsible for the correct implementation of the ECOPROFIT system in line with the requirements of the EMAS regulation.

The ECOPROFIT managers participate in regular trainings and workshops ensuring their competence with respect to the environmental performance of the organisations. The ECOPROFIT organisation acknowledges the active involvement of employees in order to anchor the environmental management system in the organisation in a successful way. All employees of the organisation at all levels are involved and can actively participate in several activities and measures or passively receive information about the environmental management system.

Based on these elements the Commission recognizes that the part of ECOPROFIT related to 'Organisational structure, training and employee involvement' complies with the corresponding EMAS requirements and can therefore be considered as equivalent.

PART 7

Documentation requirements

Corresponding EMAS requirements

EMAS requires documentation on environmental policy, objectives, the scope of the management system and aspects of the environmental review, such as the risk and opportunities associated with the organisation's environmental aspects (Article 20, Annex II A4.4, A.6.2.1 and A7.5).

Assessment of corresponding ECOPROFIT requirements

The main elements of the environmental management system are summarised in the ECOPROFIT environmental report. The ECOPROFIT environmental report includes documentation on environmental objectives, the organisation's environmental aspects and the implemented measures. The environmental report's and the counselling records' documentations cover the scope of the audit activities.

The criteria used in the assessment of the significance of an organisation's environmental aspects are not documented, as well as some indirect environmental aspects themselves.

Risks and opportunities associated with environmental aspects are documented by the ECOPROFIT programme organisations together with the consultants.

The ECOPROFIT environmental report is signed and then released by the ECOPROFIT managers or the managing director before the submission to the ECOPROFIT management. If necessary, very extensive information (e.g. notification list, facilities plan, etc.) is filed as a supplement to the environmental report.

Commission conclusion

In the ECOPROFIT environmental report the environmental policy is published. The environmental management system as well as risk and opportunities associated with the organisation's environmental aspects are described. However, the documentation of the environmental review needs some further improvement in the light of the requirements of the EMAS regulation. Furthermore, EMAS requires the documented assessment of the significance of the environmental aspects and documents regarding the planning actions to achieve environmental objectives, which is not documented in the ECOPROFIT environmental report.

Based on these elements the Commission considers that the part of ECOPROFIT related to 'Documentation requirements' partly matches the corresponding EMAS requirements.

Potential measures to close the gap with EMAS

To achieve compliance with all corresponding requirements the following additional elements should be implemented:

According to EMAS, all created and updated documents shall be identified and described correctly in a standardised manner (e.g. a title, date, author, reference number). They shall have the correct format (e.g. language, software version, graphics). All documents shall be reviewed for suitability and adequacy. Documented information shall be controlled to ensure it is available and suitable for use and adequately protected. For the control of the documented information, the organisation may address the following activities: distribution, access, retrieval and use; storage and preservation; control of changes and retention and disposition. Relevant document from external origin shall also be controlled in this manner.

When planning how to achieve environmental objectives, the organisation shall determine what will be done, what resources will be required, who will be responsible, when it will be concluded and how the results will be evaluated and documented.

PART 8

Operational control

Corresponding EMAS requirements

The organisation shall establish, implement, control and maintain the processes needed to meet environmental management system requirements, and to implement the actions identified in Annex II A.6.1 and 6.2, by:

1. Establishing operating criteria for the processes;
2. Implementing control of the processes, in accordance with the operating criteria.

The organisation shall control planned changes and review the consequences of unintended changes, taking action to mitigate any adverse effects, as necessary.

The organisation shall ensure that outsourced processes are controlled or influenced. The type and extent of control or influence to be applied to the processes shall be defined within the environmental management system (Annex II A.8.1)

Assessment of corresponding ECOPROFIT requirements

Operational planning and control are not or only partially addressed by ECOPROFIT. The operational control is performed internally by the ECOPROFIT manager and the environmental team, and externally by the ECOPROFIT management and ECOPROFIT consultants. The annual preparations of the ECOPROFIT environmental report reinforces the operating procedures and the procedures for determining the significant environmental aspects.

Commission conclusion

This part focuses on the procedures in place for adequate operational control. ECOPROFIT defined some procedures for operational control but these are not sufficient to cover the requirements of the EMAS regulation.

Based on these elements the Commission considers that the part of ECOPROFIT related to 'Operational control' partly matches the corresponding EMAS requirements.

Potential measures to close the gap with EMAS

To achieve compliance with all corresponding requirements the following additional elements should be implemented:

The organisation shall establish, implement, control and maintain the processes needed to meet environmental management system requirements by establishing operating criteria for the processes and implementing control of the processes, in accordance with the operating criteria. Controls can include engineering controls and procedures. Controls can be implemented following a hierarchy (e.g. elimination, substitution, administrative) and can be used individually or in combination. The organisation shall control planned changes and review the consequences of unintended changes, taking action to mitigate any adverse effects, as necessary. The organisation shall ensure that outsourced processes are controlled or influenced. The type and extent of control or influence to be applied to the processes shall be defined within the environmental management system.

Consistent with a life cycle perspective, the organisation shall establish controls, as appropriate, to ensure that its environmental requirements are addressed in the design and development process for the product or service, considering each stage of its life cycle; determine its environmental requirements for the procurement of products and services, as appropriate; communicate its relevant environmental requirements to external providers, including contractors; consider the need to provide information about potential significant environmental impacts; associated with the transportation or delivery, use, end-of life treatment and final disposal of its products and services.

The organisation shall maintain documented information to the extent necessary to have confidence that the processes have been carried out as planned.

PART 9

Emergency preparedness and response

Corresponding EMAS requirements

The organisation shall:

1. Establish, implement and maintain processes needed to prepare for and respond to potential emergency situations;
2. Prepare to respond by planning actions to prevent or mitigate adverse environmental impacts from emergency situations;
3. Respond to actual emergency situations
4. Take action to prevent or mitigate the consequences of emergency situations, appropriate to the magnitude of the emergency and the potential environmental impact;
5. Periodically test the planned response actions, where practicable;
6. Periodically review and revise the processes and planned response actions, in particular after the occurrence of emergency situations or tests;
7. Provide relevant information and training related to emergency preparedness and response, as appropriate, to relevant interested parties, including persons working under its control.

(Annex II A.8.2)

Assessment of corresponding ECOPROFIT requirements

Emergency preparedness and response is not or only partially addressed by ECOPROFIT. During the on-site consultation, awareness is raised for risks, especially when handling chemicals and hazardous substances, and the following necessary measures, and then noted in the protocols of the ECOPROFIT consultants.

Commission conclusion

ECOPROFIT organisations address the emergency preparedness and response not sufficiently with regards to the EMAS Regulation.

Based on these elements the Commission considers that the part of ECOPROFIT related to 'Emergency preparedness and response' partly matches the corresponding EMAS requirements.

Potential measures to close the gap with EMAS

To achieve compliance with all corresponding requirements the following additional elements should be implemented:

Potential emergency situations that may impact the environment shall be identified. Procedures that, at best, avoid these situations or limit their impact through planned response shall be described. Negative environmental impacts (planned/unplanned) shall thus be prevented or mitigated.

Emergency preparedness and response measures should be reviewed regularly to prevent emergencies. Procedures and emergency plans should be tested regularly, if possible. It is recommended to document not only incidents or emergency situations that have occurred, but also near emergencies. This helps to identify and defuse potential danger points in good time

The organisation's own employees as well as other interested parties are to be informed and trained on emergency preparedness and hazard prevention measures. The area of emergency preparedness is the interface between EMAS and occupational health and safety. The know-how of the organisation's own experts should definitely be used at this point, because environmental accidents often also involve risks for employees. Hazard assessments or safety briefings, to which the organisation is legally obligated anyway, can easily be extended to include knowledge of environmental aspects. External agencies, such as environmental authorities, employers' liability insurance associations or the local fire department, should also be involved in the development of an emergency concept.

PART 10

Internal audit and corrective action

Corresponding EMAS requirements

The organisation shall conduct internal audits at planned intervals to provide information on whether the environmental management system conforms to the relevant requirements and is effectively implemented and maintained. The organisation shall establish, implement and maintain an internal audit programme taking into consideration the environmental importance of the processes concerned, changes affecting the organisation and the results of previous audits. The organisation shall define the audit criteria and scope for each audit; select auditors and conduct audits to ensure objectivity and the impartiality of the audit process and ensure that the results of the audits are reported to relevant management.

When a nonconformity occurs, the organisation shall react to the nonconformity, evaluate the need for action to eliminate the causes of the nonconformity, implement any action needed, review the effectiveness of any corrective action taken and make changes to the environmental management system, if necessary.

(Article 4(1)(b) and (c), Article 6(2)(a), Article 9, Annex II A9.2, A10.2 and Annex III)

Assessment of corresponding ECOPROFIT requirements

Every year, the ECOPROFIT management sets up the audit programme to check whether the ECOPROFIT requirements are met, through which organisations are guided by ECOPROFIT consultants. The programme for the internal review is set before the evaluation by the ECOPROFIT commission in cooperation with the ECOPROFIT consultant. Through the ECOPROFIT programmes a regular, independent internal review is guaranteed.

The ECOPROFIT internal review process includes discussions with relevant persons, inspection of operating conditions and equipment and reviewing of records and relevant

documents. It focuses primarily on a material, energy and waste-related analysis, but it also includes a financial evaluation, a verification of compliance with legal requirements and an examination of the targets of the environmental measures. The captured area is the site of the participating organisation, and several sites per organisation can participate in the programme at the same time.

In the ECOPROFIT basic programme, all mandatory datasheets of the ECOPROFIT environmental report must be completed, whereas in the follow-up programme, an annual reporting and updating is required. The updated data sheets in the ECOPROFIT environmental report serve as proof.

After the audit, top management is informed about problem areas in order to develop, together with the environmental team, appropriate measures. This audit report is then made available to the organisation. Audited organisations are advised to follow up the audit results in the ECOPROFIT follow-up programme, especially the stated recommendations and requirements by the commission.

Necessary corrective actions are initiated by the environmental team and forwarded to the top management.

Commission conclusion

The ECOPROFIT programmes guarantee a regular, independent internal review, which is set up by the ECOPROFIT management and conducted by the ECOPROFIT consultant. The review of improvement on the environmental is performed on-site according to a defined checklist concerning the topics organisations, engineering/production law and management.

However, the EMAS regulation requires a more systematic, documented, periodic and objective evaluation of the environmental performance of the organisation, the environmental management system and process designed to protect the environment. The requirements for the audit of the environmental performance are fully covered by the ECOPROFIT consultants, whereas the audit of the environmental management system and the legal compliance still shows some deficiencies.

If non-conformities are identified, possible solutions are developed with the organisation and improvement measures are initiated by the organisation. The organisation has to present the ECOPROFIT management that steps to resolve the legal defects were initiated. This topic corresponds with the requirements of the EMAS regulation.

Based on these elements the Commission considers that the part of ECOPROFIT related to 'Internal audit and corrective action' partly matches the corresponding EMAS requirements.

Potential measures to close the gap with EMAS

To achieve compliance with all corresponding requirements the following additional elements should be implemented:

The ECOPROFIT organisation shall focus more on the audit of the environmental management system and the legal compliance, if it wishes to step-up to EMAS.

The objective of the environmental audit is to determine:

- Whether the environmental management system meets the requirements of the EMAS Regulation,
- Whether the environmental management system is properly implemented and maintained,

- Whether it is ensured that the organisation's management receives the information it needs to evaluate the organisation's environmental performance;
- How effectively the environmental management system works.

The environmental audit as an internal audit differs from the external audit in that it is primarily a self-audit of the environmental management system for internal purposes of the organisation and its results remain within the organisation. Identified "deficiencies" therefore have no influence on the question of whether the EMAS registration may continue, but should be used as an incentive to adapt and improve the system. The audit by environmental auditors (external audit) only takes place after the environmental statement has been prepared. The internal audit is a basis for the external audit. Internal audits are often carried out by involving the organisation's own staff as auditors.

PART 11

Communication (internal and external)

Corresponding EMAS requirements

1. The organisation shall establish, implement and maintain the processes needed for internal and external communications relevant to the environmental management system and respond to relevant communications on its environmental management system.
2. The organisation shall internally communicate information relevant to the environmental management system among the various levels and functions of the organisation, and ensure its communication processes enable employees contributing to continual improvement.
3. Through the external communication procedure organisation shall conduct an open dialogue with the public and other interested parties with regard to the environmental impact of their activities, products and services.
4. To ensure a high level of transparency and building confidence with interested parties, organisations shall disclose specific environmental information as defined in Annex IV.
5. This information shall be validated by an accredited or licensed environmental verifier on a yearly basis (or every two years if derogations apply).

(Annex II A.7.4 and B.7, Annex IV)

Assessment of corresponding ECOPROFIT requirements

The ECOPROFIT environmental report includes most requirements set out in Annex IV.B. As for the environmental performance indicators, information on them is only partly included. The relevance of specific indicators is evaluated jointly by the ECOPROFIT consultants and ECOPROFIT managers of the organisation, as only significant specific environmental indicators are chosen and reported. An internal benchmarking with its own specific consumption and waste indicators is carried out. If chosen, the specific indicators are calculated and reported in the same way as the core indicators.

In the context of the ECOPROFIT environmental report an environmental brochure is published and publicly available, which contains environmental measures that are released by the organisations for publication. General content is published in German and English, whereas organisation-specific content is published in German.

Internal communication

Environmental information is provided internally, e.g. on intranet pages, on the "bulletin board", through the publication of the ECOPROFIT certificate, which is site-specific for all sites with an ECOPROFIT environmental report and which lists all positively audited organisation locations, and of the ECOPROFIT badge, in articles of the organisation's newsletter and through the incorporation of environmental issues in internal meetings.

External communication

The ECOPROFIT programme does not require companies to publish information on environmental aspects of their systems externally.

Selected environmental measures that are approved for publication by the organisations are published in the award brochure and on the official website of the ECOPROFIT management. General information on the ECOPROFIT programme and detailed information about the participating ECOPROFIT organisations (only information released by the organisation) is provided to interested parties. There is a partial documentation of environmental activities. The ECOPROFIT certificate can be published publicly, on the companies' own website or in the ECOPROFIT award brochure.

The information validated by the ECOPROFIT commission consisting of experts. In protocols of the commissioning, the commissioners and their choices and decisions are clearly recorded.

Commission conclusion

The ECOPROFIT environmental report does not fully comply with the EMAS environmental statement and is generally not published. However, selected, approved environmental services and environmental programme items are published in the award brochure. The information is not validated by a verifier. Based on these elements the Commission considers that the part of ECOPROFIT related to 'Communication' partly matches the corresponding EMAS requirements.

Potential measures to close the gap with EMAS

To achieve compliance with all corresponding requirements the following additional elements should be implemented:

The ECOPROFIT environmental report shall include all the elements required by Annex IV of the EMAS regulation, in particular:

- A description of the significant environmental aspects of the organisation identified based on the procedure defined in the Annex I of the EMAS Regulation;
- The core and specific indicators reported as appropriate;
- A reference to the applicable legal requirements relating to the environment and to the performance against these legal requirements.

The ECOPROFIT environmental report shall be validated by an accredited or licensed certifier on a yearly basis or every two years for SMEs (if derogations apply). The verifier shall make sure that all relevant environmental aspects, indicators and legal requirements have been identified and addressed.

Furthermore, the whole ECOPROFIT environmental report shall be published and promoted by the organisation and the ECOPROFIT management.

PART 12

Accreditation or licensing requirements for the certification bodies

Corresponding EMAS requirement

EMAS requires verification of the key elements of the management system by an independent accredited or licensed verifier. The elements subject to verification are detailed in Article 18 of the EMAS Regulation.

Prior to registration the initial environmental review, the environment management system, the audit procedure and its implementation shall be verified by an accredited or licensed environmental verifier and the environmental statement shall be validated by that verifier.

To renew a registration a registered organisation shall at least on a three-yearly basis have the full environmental management system and audit programme and its implementation verified and prepare the environmental statement in accordance with the requirements set out in Annex IV and have it validated by an environmental verifier.

In the intervening years, a registered organisation shall prepare an updated environmental statement in accordance with the requirements laid down in Annex IV, and have it validated by an environmental verifier.

Article 7 of the Regulation grants the following derogation to small organisations: the frequency referred above shall be extended from 3 years up to 4 years and from annual up to two years provided that specific conditions are met.

Verification and validation shall be performed by an accredited or licensed verifier in the conditions defined in the Articles 25 and 26.

Environmental verifiers shall be accredited or licensed based on the requirements of Article 20. The environmental verifier shall in particular demonstrate appropriate evidence of its competence, including knowledge, relevant experience and technical capacities relevant to the scope of the requested accreditation or licence.

(Articles 4(5), 6, 7, 18-27)

Assessment of corresponding ECOPROFIT requirements

Verification takes place every year, together with (re)certification, and is carried out by the commission, which is composed of 4-10 experts. They are not accredited but are experts in their field and thereafter qualified as auditors. The programme management of each ECOPROFIT programme chooses and invites their own experts amongst the members of the commission, while also providing them with an environmental report of the organisation. The report includes a description of the organisation's activities and the environmental management system in operation (if not ECOPROFIT), details of the environmental measures implemented and planned, the environmental policy and programme, the environmental team, the environmental and sustainability actions.

Once the verification is carried out, the ECOPROFIT commission prepares a protocol, which includes a description of conformity with all ECOPROFIT criteria, including findings, recommendations and conditions (if any), technical defects, the audit method and any other relevant processes. In case of a re-certification, the continuous environmental performance improvement in the organisation is described in the protocol. In case of non-conformity with ECOPROFIT criteria, the protocol also includes findings and conclusions on the non-conformity, recommendations and requirements to improve the organisation's environmental management system, details of the amendments or additions to the ECOPROFIT environmental report. The decision on whether the verification was carried out in accordance to the ECOPROFIT procedure and whether the organisation will be awarded according to ECOPROFIT is taken by the commission and recorded in the protocol.

The members of the ECOPROFIT commission have to declare with their signature that the audited organisation meets all requirements and criteria to gain the ECOPROFIT certification. This signed commission protocol is not equivalent to the ECOPROFIT certification, but can be seen as a recommendation to the certifying body (municipality, regional authority). This document shall not be used as part of public communication.

Commission conclusion

The verification of an ECOPROFIT organisation is not carried out by an environmental verifier, but by the ECOPROFIT Commission consisting of qualified experts. A third-party assessment by an accredited or licenced environmental verifier is missing.

Based on these elements the Commission considers that the part of ECOPROFIT related to 'Accreditation or licensing requirements for the certification bodies' does not match the corresponding EMAS requirements.

Potential measures to close the gap with EMAS

To achieve compliance with all corresponding requirements the third-party verification by accredited or licenced environmental verifiers should be implemented.

Verification is the conformity assessment performed by an environmental verifier to determine whether an organisation's environmental review, environmental policy, environmental management system and internal environmental audit, as well as their implementation, meet the requirements of EMAS.

Validation is the confirmation by the environmental verifier who carried out the verification that the information and data in an organisation's environmental statement and the updates to the statement are reliable, credible and correct and meet the requirements of EMAS.

Only accredited or licensed environmental verifiers may perform verification. When concluding the contractual agreement with a verifier, the organisation must take into account that the verifier is certified or accredited for the economic sector (according to NACE code) in which it is to be classified itself. The agreement must also ensure that the environmental verifier is granted access to all documents and operational areas.

If the environmental verifier determines that all requirements of the EMAS Regulation have been met, he/she validates the environmental statement with his/her signature and confirms his/her verification and validation activities to the organisation.

OVERALL CONCLUSION

This Commission Implementing Decision provides a short description of the Austrian environmental management system approach ECOPROFIT with focus on the basic program (so-called starter program) for which an application for recognition as a pre-step to EMAS was submitted. The detailed comparison of the requirements of EMAS III and the ECOPROFIT basic program showed that manifold overlaps exist in the measures required to obtain the ECOPROFIT certificate and the EMAS registration.

In summary, the idea, the mind-set and the concept of ECOPROFIT basic program could represent an important pre-step to EMAS. The practical implementation supports the participating organisations in the establishment of an environmental management system that aims for the continuous improvement of the environmental performance of the organisation.

Many steps are taken from the ECOPROFIT organisation itself and checked by the other program partners to achieve the ECOPROFIT certificate. ECOPROFIT organisations implement a non-formal environmental management system, supported by the professional assistance of the workshops and the on-site consultations. An officially nominated

ECOPROFIT representative is announced for every site of the organisation and is the first contact person for the ECOPROFIT management and the ECOPROFIT consultants. Through the knowledge gained from the workshops, an environmental management system approach is established. This consists in conducting the internal review by demonstrating compliance with all applicable legal requirements relating to the environment, forming an environmental team, the formulation of the environmental policy, the development and implementation of an environmental program and of environmental goals, the establishment of indicators and measures and writing the ECOPROFIT environmental report. The preparation of the ECOPROFIT environmental report represents an important base for the documentation to meet the requirements of the EMAS regulation. Furthermore, the organisation is evaluated by the external ECOPROFIT commission during the preparations for the certification.

However, the EMAS registration brings additional benefits, such as increased legal compliance, improved external communication or the verification and validation through accredited or licensed verifiers. To enable the organisation (mainly SMEs) with their limited financial and time resources, the achievement of an EMAS registration, recognition of parts of the requirements for the ECOPROFIT basic program is an important opportunity to offer many further SMEs the chance to improve environmental performance even more.

If ECOPROFIT organisations would like to register for EMAS on top of ECOPROFIT, they are advised to cooperate with external consultants to facilitate the scheme's implementation. These external consultants should be experts in the relevant legal system. Technical expertise is also important but might be covered with in-house experts.

Based on this assessment the Commission recognises:

- The following parts of ECOPROFIT as complying with the corresponding EMAS requirements. These parts can therefore be considered as equivalent with the corresponding EMAS requirements:
 - o Commitment of top management
 - o Establishing an environmental policy
 - o Ensure legal compliance
 - o Objective and environmental programme established to ensure continuous improvement
- The following parts of ECOPROFIT as partly matching with the corresponding EMAS requirements:
 - o Establishing an environmental review
 - o Documentation requirements
 - o Operational control
 - o Emergency preparedness and response
 - o Internal audit and corrective action
 - o Communication (internal and external)
- The following parts of ECOPROFIT as not matching with the corresponding EMAS requirements:
 - o Management review
 - o Accreditation or licensing requirements for the certification bodies