KESKKONNAJUHTIMINE. JUHISED KESKKONNAALASE NÕUETEKOHASE HOOLSUSE HINDAMISEKS

Environmental management - Guidelines for environmental due diligence assessment (ISO 14015:2022)

EESTI STANDARDI EESSÕNA

NATIONAL FOREWORD

See Eesti standard EVS-EN ISO 14015:2022 sisaldab Euroopa standardi EN ISO 14015:2022 ingliskeelset teksti.	This Estonian standard EVS-EN ISO 14015:2022 consists of the English text of the European standard EN ISO 14015:2022.
Standard on jõustunud sellekohase teate avaldamisega EVS Teatajas.	This standard has been endorsed with a notification published in the official bulletin of the Estonian Centre for Standardisation and Accreditation.
Euroopa standardimisorganisatsioonid on teinud Euroopa standardi rahvuslikele liikmetele kättesaadavaks 22.06.2022.	Date of Availability of the European standard is 22.06.2022.
Standard on kättesaadav Eesti Standardimis-ja Akrediteerimiskeskusest.	The standard is available from the Estonian Centre for Standardisation and Accreditation.

Tagasisidet standardi sisu kohta on võimalik edastada, kasutades EVS-i veebilehel asuvat tagasiside vormi või saates e-kirja meiliaadressile standardiosakond@evs.ee.

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Management environnemental - Lignes directrices relatives à l'évaluation du devoir de vigilance environnementale (ISO 14015:2022)

Umweltmanagement - Umweltbezogene Due Diligence Bewertung (ISO 14015:2022)

This European Standard was approved by CEN on 11 June 2022.

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This European Standard exists in three official versions (English, French, German). A version in any other language made by translation under the responsibility of a CEN member into its own language and notified to the CEN-CENELEC Management Centre has the same status as the official versions.

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EUROPEAN COMMITTEE FOR STANDARDIZATION
COMITÉ EUROPÉEN DE NORMALISATION
EUROPÄISCHES KOMITEE FÜR NORMUNG

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Ref. No. EN ISO 14015:2022 E

European foreword

This document (EN ISO 14015:2022) has been prepared by Technical Committee ISO/TC 207 "Environmental management" in collaboration with Technical Committee CEN/SS S26 “Environmental management” the secretariat of which is held by CCMC.

This European Standard shall be given the status of a national standard, either by publication of an identical text or by endorsement, at the latest by December 2022, and conflicting national standards shall be withdrawn at the latest by December 2022.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. CEN shall not be held responsible for identifying any or all such patent rights.

This document supersedes EN ISO 14015:2010.

Any feedback and questions on this document should be directed to the users’ national standards body/national committee. A complete listing of these bodies can be found on the CEN website.

According to the CEN-CENELEC Internal Regulations, the national standards organizations of the following countries are bound to implement this European Standard: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Republic of North Macedonia, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey and the United Kingdom.

Endorsement notice

The text of ISO 14015:2022 has been approved by CEN as EN ISO 14015:2022 without any modification.

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

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Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 207, *Environmental management*, Subcommittee SC 2, *Environmental auditing and related environmental investigations,* in collaboration with the European Committee for Standardization (CEN) Technical Committee CEN/SS S26, *Environmental management,* in accordance with the Agreement on technical cooperation between ISO and CEN (Vienna Agreement).

This second edition cancels and replaces the first edition (ISO 14015:2001), which has been technically revised. The main changes are as follows:

— the title and scope have been expanded for broader application;

— the document has been updated to reflect other affiliated standards;

— the use of the document to include self-assessments/internal to the organization as well as external assessments, with or without the need to employ third parties has been clarified;

— the guidance on roles and responsibilities has been expanded.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html

Introduction

0.1 Background

Organizations are increasingly interested in understanding the environmental issues associated with their projects, assets and activities or those potentially to be acquired of other organizations. These issues and their associated business consequences can be appraised by means of an environmental due diligence (EDD) assessment. Such an assessment may be carried out during operations or at the time of acquisition or divestiture of assets and may be conducted as part of a broader due diligence assessment process.

0.2 Application of this document

This document gives guidance on how to conduct an EDD assessment. It provides the basis for harmonization of the terminology used and for a structured, consistent, transparent and objective approach to conducting such environmental assessments. It can be used by all organizations, including small and medium-sized enterprises, operating anywhere in the world. This document is flexible in its application and may be used for self-assessments/internal to the organization as well as external assessments, with or without the need to employ third parties. The users of this document are expected to be organizations, past, present and possible future users of particular assets, and organizations with a financial or other interest in the asset (e.g. banks, insurance companies, investors, asset owners, transaction service providers, regulatory enforcement bodies, other interested parties). The boundaries of an asset may be physical and/or organizational/intangible. This document is likely to be used in connection with the transfer of responsibilities and obligations.

This document covers the roles and responsibilities of the parties to the assessment (the client, the assessor and the representative of the assessee), and the stages of the assessment process (planning, information gathering, verification and/or validation, evaluation, and reporting). The process for conducting an EDD assessment is shown in Figure 1.

This document is likely to be used in connection with the transfer of responsibilities and obligations as well as to support the fulfilling of legal obligations, implementation and supervision. An EDD assessment can help organizations in developing, or better understanding performance against, environmental, social and governance (ESG) criteria.

0.3 Undertaking an EDD assessment

The information used during an EDD assessment may be derived from sources that include, but are not limited to, environmental management system (EMS) audits, regulatory compliance audits, environmental impact assessments, environmental performance evaluations, site investigations or site assessments. Additional information sources include historical documented information, corporate environmental or sustainability reports, organizational, projects or product footprinting. Applicable criteria and methods for the generation of supporting information may include international, national or local standards, such as those used for broader due diligence assessments. Through the process of evaluating both existing and newly acquired information, an EDD assessment seeks to draw conclusions relating to business consequences associated with environmental aspects, issues and conditions, including:

— liabilities from historic operational legacies, such as contamination;

— liabilities from current activities, e.g. causing pollution or failing to meet regulatory standards;

— potential adverse effects on the assessee from environmental conditions;

— failure to invest adequately to address known current or future risks, e.g. in relation to climate change mitigation or adaptation;

— inadequate processes to identify and determine the consequences of potential future risks or opportunities;

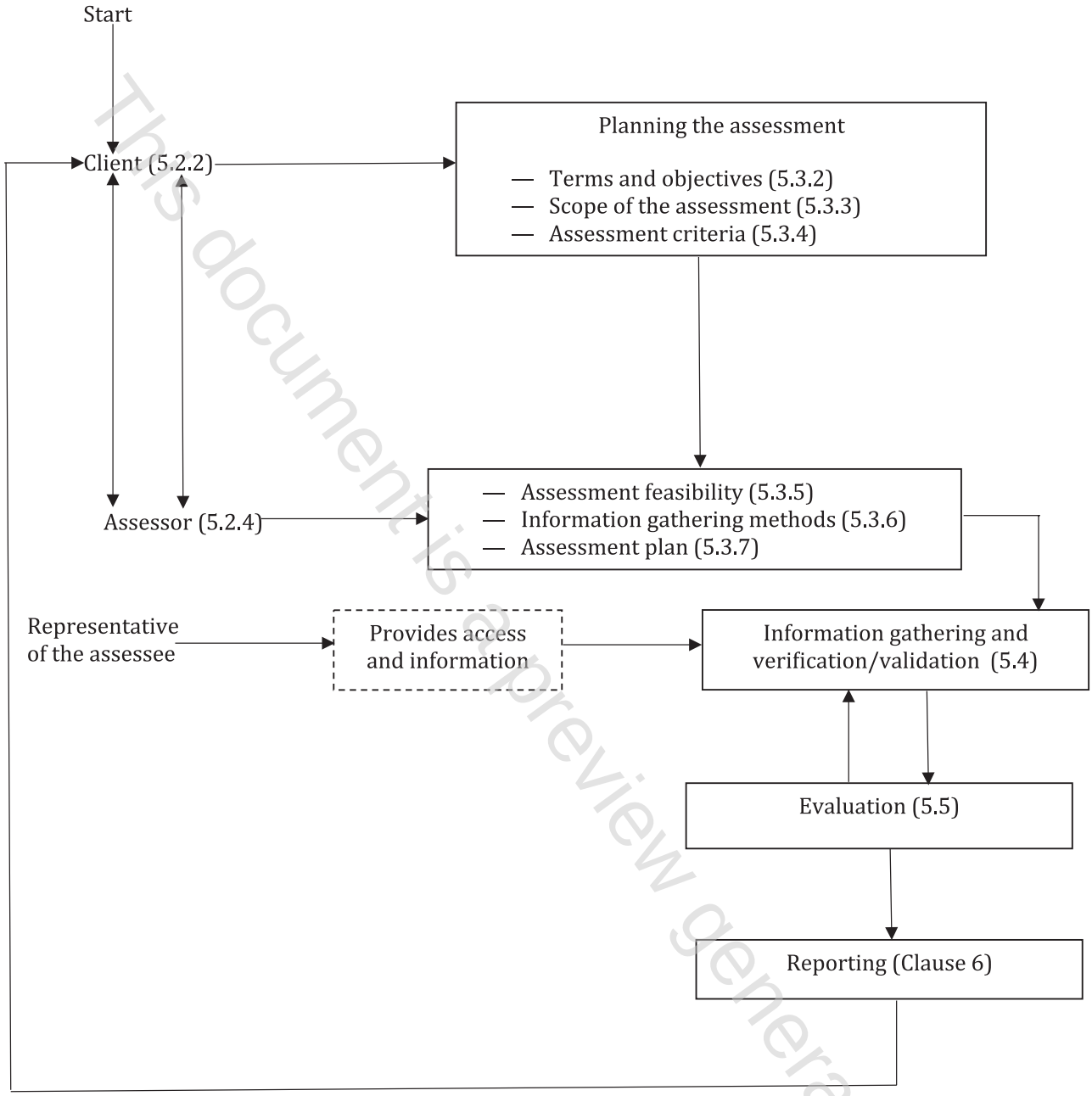
— risks from ineffective supply chain management and oversight.

These conclusions and associated business consequences may be considered in the context of other information and/or conclusions drawn from other elements of a broader due diligence assessment process.

Conclusions in an EDD assessment should be based on objective information. In the absence of verified and/or validated information, an EDD assessor can be required to exercise professional judgement in evaluating the available environmental information and drawing conclusions.

The principles and guidance in this document can be used by organizations wishing to improve their knowledge of their own environmental issues and better understand the adequacy of their strategies and arrangements for managing environmental aspects, risks and opportunities.

Figure 1 describes the process of conducting an EDD assessment.



NOTE The numbers between brackets refer to clauses and subclauses in this document. The dashed lines indicate that the assessee is not necessarily involved in an EDD assessment as described in this document.

Figure 1 — Process for conducting an environmental due diligence assessment

Environmental management — Guidelines for environmental due diligence assessment

1 Scope

This document gives guidance on how to conduct an environmental due diligence (EDD) assessment through a systematic process of identifying environmental aspects, issues and conditions as well as determining, if appropriate, their business consequences.

This document does not provide guidance on how to conduct other types of environmental assessment, such as:

a) environmental audits;

b) environmental impact assessments;

c) environmental performance, efficiency, or reliability assessment;

d) intrusive environmental investigations and remediation.

2 Normative references

There are no normative references in this document.

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obp

— IEC Electropedia: available at https://www.electropedia.org/

3.1
assessee
asset (3.4) being assessed

3.2
assessor
person, possessing sufficient competence, designated to conduct or participate in a given *environmental due diligence assessment* (3.11)

Note 1 to entry: An assessor may be internal or external to the *assessee* (3.1). More than one assessor may be required to ensure adequate coverage of all relevant matters, e.g. when there is a need for specific expertise.

3.3
assessment provider
organization (3.16) undertaking *environmental due diligence (EDD) assessments* (3.11) on behalf of *clients* (3.6)

Note 1 to entry: An *assessor* (3.2) is an individual participating in EDD assessments.