

COMMISSION IMPLEMENTING DECISION (EU) 2023/1533**of 24 July 2023****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**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC⁽¹⁾, and in particular Article 45(4) thereof,

After consulting the Committee established by Article 49 of Regulation (EC) No 1221/2009,

Whereas:

- (1) Austria sent a written request in accordance with Article 45(1) of Regulation (EC) No 1221/2009 for recognition of the ECOPROFIT (ÖKOPROFIT) environmental management system to the Commission on 9 May 2022. Austria subsequently sent additional information to provide the Commission with the necessary evidence to assess the equivalence of the relevant parts of the Ecoprofit environmental management system with the requirements set out in Regulation (EC) No 1221/2009.
- (2) Based on Austria's request, the Commission assessed the equivalence of the following parts of the ECOPROFIT (ÖKOPROFIT) environmental management system with the corresponding requirements of Regulation (EC) No 1221/2009: (i) the commitment of top management; (ii) the management review; (iii) the establishment of an environmental review; (iv) the establishment of an environmental policy; (v) the ensuring of legal compliance; (vi) the objectives and environmental programme established to ensure continuous improvement; (vii) the organisational structure (roles and responsibilities), and the training and employee involvement; (viii) the documentation requirements; (ix) operational control; (x) emergency preparedness and response; (xi) internal audit and corrective action; (xii) communication (internal and external); (xiii) accreditation or licensing requirements for the certification bodies.
- (3) Considering top management responsibilities' and involvement in every step of the ECOPROFIT (ÖKOPROFIT) programme, the part of ECOPROFIT (ÖKOPROFIT) related to 'Commitment of the top management' should be recognised as equivalent with the requirements set out in parts A.5.1, A.5.2, and B.2 of Annex II to Regulation (EC) No 1221/2009.
- (4) Considering the lack of management review or documentation of the management assessment in the ECOPROFIT (ÖKOPROFIT) programme, the part of ECOPROFIT (ÖKOPROFIT) related to 'Management Review' should not be recognised as equivalent to the requirements set out in part A.9.3 of Annex II to Regulation (EC) No 1221/2009.
- (5) Considering that, within the ECOPROFIT programme, the main environmental aspects are identified and analysed as part of the initial consultation (first environmental audit) but that the programme does not take the indirect environmental aspects sufficiently in account and that not all EMAS relevant elements are considered and documented, the part of ECOPROFIT (ÖKOPROFIT) 'Establishment of an environmental review' should only partly be recognised as equivalent with the requirements set out in Annex I to, and part A.6.1. of Annex II to, the Regulation (EC) No 1221/2009. Specifically, the following parts of the ECOPROFIT (ÖKOPROFIT) 'Establishment of

⁽¹⁾ OJ L 342, 22.12.2009, p. 1.

an environmental review' should be recognised as equivalent: (i) determination of the organisational context; (ii) identification of the interested parties and determination of their relevant needs and expectations; (iii) identification of the applicable legal requirements relating to the environment; (iv) evaluation of feedback from the investigation of previous incidents; (v) determination and documentation of risk and opportunities; (vi) examination of existing processes, practices and procedures. However, (vii) identification of all direct and indirect environmental aspects; and (viii) assessment of the significance of the environmental aspects should not be recognised as equivalent.

- (6) Considering that, in ECOPROFIT (ÖKOPROFIT), top management sets and publishes the environmental policy and guidelines laying down principles and defining a framework for setting environmental objectives, the part of ECOPROFIT (ÖKOPROFIT) related to 'Establishment of an environmental policy' should be recognised as equivalent with the requirements set out in part A.5.2 of Annex II to Regulation (EC) No 1221/2009.
- (7) Considering that ECOPROFIT (ÖKOPROFIT) system requires organisations to provide the necessary material or documentary evidence showing that it complies with all applicable legal requirements relating to the environment, the part of ECOPROFIT (ÖKOPROFIT) related to 'Ensuring legal compliance' should be recognised as equivalent to the requirements set out in Article 4(4) of, parts A.6.1.3 and B.4 of Annex II to, Regulation (EC) No 1221/2009.
- (8) Considering that in ECOPROFIT (ÖKOPROFIT) follow-up programme, the organisation has the opportunity to continually improve the suitability, adequacy and effectiveness of the ECOPROFIT system to enhance environmental performance and that the continuous improvement of the environmental performance is audited each year by experts from the ECOPROFIT commission, the part of ECOPROFIT related to 'Objectives and environmental programme established to ensure continuous improvement' should be recognised as equivalent to the requirements set out in part A.10.3 of Annex II to Regulation (EC) No 1221/2009, Article 1 of, and part B.1 of Annex II to, that Regulation and in Article 18(2), point (c), of, and Article 18(7), point (b), of that Regulation.
- (9) Considering in the ECOPROFIT (ÖKOPROFIT) programme the ECOPROFIT manager is appointed by the top management and is responsible for the correct implementation of the ECOPROFIT system, that the ECOPROFIT managers participate in regular trainings and workshops with respect to the environmental performance of the organisations and that all employees of the organisation at all levels are involved and can actively participate in the scheme, the part of ECOPROFIT (ÖKOPROFIT) related to 'Organisational structure, training and employee involvement' should be recognised as equivalent to the requirements set out in part A.5.3 of Annex II to Regulation (EC) No 1221/2009, and part A.7.2 of Annex II to, that Regulation and Article 1 of, and part B.6 of Annex II to, that Regulation.
- (10) Considering the ECOPROFIT environmental report includes documentation on environmental objectives, the organisation's environmental aspects and a list of the implemented measures but the criteria used in the assessment of the significance of an organisation's environmental aspects are not documented, nor the indirect environmental aspects, the part of ECOPROFIT (ÖKOPROFIT) related to 'Documentation requirements' should not be recognised as aligned to the requirements set out in Article 20 of, and parts A.4.4, A.6.2.1 and A.7.5 of Annex II to, Regulation (EC) No 1221/2009.
- (11) Considering that operational planning and control are not or are only partially addressed by ECOPROFIT (ÖKOPROFIT), the part of ECOPROFIT (ÖKOPROFIT), related to 'Operational control' should not be recognised as equivalent to the requirements set out in part A.6.1 and 6.2 of Annex II to Regulation (EC) No 1221/2009.
- (12) Considering that emergency preparedness and response is not or only partially addressed by ECOPROFIT (ÖKOPROFIT), the part of ECOPROFIT (ÖKOPROFIT) related to 'Emergency preparedness and response' should not be recognised as equivalent to the requirements set out in part A.8.2 of Annex II to Regulation (EC) No 1221/2009.
- (13) Considering that independent internal review of the ECOPROFIT (ÖKOPROFIT) programme does not fully cover the evaluation of the environmental performance of the organisation or the performance of the environmental management system, the part of ECOPROFIT (ÖKOPROFIT) related to 'Internal audit and corrective action' should not be recognised as equivalent to the requirements set out in Article 4(1), points (b) and (c), of, Article 6(2), point (a), of, Article 9 of, parts A.9.2, A.10.2 of Annex II to, and Annex III to, Regulation (EC) No 1221/2009.

- (14) Considering that the ECOPROFIT (ÖKOPROFIT) programme does not require companies to publish information on environmental aspects or core indicators of their systems externally, the part of ECOPROFIT (ÖKOPROFIT) related to 'Communication (internal and external)' should not be recognised as equivalent to the requirements set out in parts A.7.4 and B.7 of Annex II to, and Annex IV to, Regulation (EC) No 1221/2009.
- (15) Considering that the verification of an ECOPROFIT (ÖKOPROFIT) organisation is not carried out by an environmental verifier, the part of ECOPROFIT (ÖKOPROFIT) related to 'Accreditation or licensing requirements for the certification bodies' should not be recognised as equivalent to the requirements set out in Article 4(5) of, Articles 6, 7, 18 to 27 of, Regulation (EC) No 1221/2009,

HAS ADOPTED THIS DECISION:

Article 1

The Commission recognises the parts of the Ecoprofit scheme that are specified in the Annex to this Decision as complying with the corresponding requirements of Regulation (EC) No 1221/2009 ('EMAS requirements').

Article 2

Any change to the Ecoprofit scheme that affects this Decision shall be reported to the Commission, at least on a yearly basis.

Article 3

This Decision shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

Done at Brussels, 24 July 2023.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

| Assessment summary | | |
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| Requirements | Equivalent | Not equivalent |
| 1. Commitment of top management (parts A.5.1, A.5.2, and B.2 of Annex II to Regulation (EC) No 1221/2009) | X | |
| 2. Management review (part A.9.3 of Annex II to Regulation (EC) No 1221/2009) | | X |
| 3. Establishment of an environmental review (Annex I, and in part A.6.1. of Annex II, to the Regulation (EC) No 1221/2009) | | |
| (1) determination of the organisational context | X | |
| (2) identification of the interested parties and determination of their relevant needs and expectations | X | |
| (3) identification of the applicable legal requirements relating to the environment | X | |
| (4) evaluation of feedback from the investigation of previous incidents | X | |
| (5) determination and documentation of risk and opportunities | X | |
| (6) examination of existing processes, practices and procedures | X | |
| (7) identification of all direct and indirect environmental aspects | | X |
| (8) assessment of the significance of the environmental aspects | | X |
| 4. Establishment of an environmental policy (part A.5.2 of Annex II to Regulation (EC) No 1221/2009) | X | |
| 5. Ensuring of legal compliance ⁽¹⁾ (Article 4(4) of, parts A.6.1.3 and B.4 of Annex II to, Regulation (EC) No 1221/2009) | X | |
| 6. Objectives and environmental programme established to ensure continuous improvement (part A.10.3 of Annex II to, Article 1 of, part B.1 of Annex II to, and Article 18(2), point (c), of, and Article 18(7), point (b), of, Regulation (EC) No 1221/2009) | X | |
| 7. Organisational structure, training and employee involvement (part A.5.3 of Annex II to, part A.7.2 of Annex II to, and Article 1 of, and part B.6 of Annex II, to Regulation (EC) No 1221/2009) | X | |
| 8. Documentation requirements (Article 20 of, and parts A.4.4, A.6.2.1 and A.7.5 of Annex II to, Regulation (EC) No 1221/2009) | | X |
| 9. Operational control (part A.6.1 and 6.2 of Annex II to Regulation (EC) No 1221/2009) | | X |

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| 10. Emergency preparedness and response (part A.8.2 of Annex II to Regulation (EC) No 1221/2009) | | X |
| 11. Internal audit and corrective action (Article 4(1), points (b) and (c), of, Article 6(2), point (a), of, Article 9 of, parts A.9.2, A.10.2 of Annex II to, and Annex III to, Regulation (EC) No 1221/2009) | | X |
| 12. Communication (internal and external) (Parts A.7.4 and B.7 of Annex II to, and Annex IV to Regulation (EC) No 1221/2009) | | X |
| 13. Accreditation or licensing requirements for certification bodies (Articles 4(5), Articles 6, 7, 18 to 27 of Regulation (EC) No 1221/2009) | | X |

(¹) This criterion refers to existing internal procedures to identify, document and ensure legal compliance. However, it does not refer to the assessment of legal compliance by a third-party verifier which is covered under point 13 of this assessment.