

Requirements for environmental management systems in accordance with IED & EMAS


In a significant move towards a greener Europe, the revised Industrial Emissions Directive (IED) came into effect in August 2024, introducing inter alia more ambitious requirements to set emission limit values in permits and a stronger focus on resource efficiency for large industrial installations.

With EMAS, companies subject to the revised IED are well prepared to implement the new mandatory requirements for having an environmental management system.

EMAS, the Eco-Management and Audit Scheme, is an EU-backed voluntary environmental management system aiming to improve the environmental performance of organisations.

Participating organisations publish an annual environmental statement, including information on the environmental policy, targets and actions as well as a set of core environmental performance indicators regarding energy, emissions, water, biodiversity, material use and waste.





The revised IED requires operators of IED installations to implement an environmental management system by 1 July 2027 with certain requirements established in the new legal text. This present analysis shows that **EMAS is a well-suited environmental management system to fulfil these requirements.**

EMAS is consistent with recent BAT conclusions on environmental management and is more aligned with the IED requirements compared to ISO 14001. Out of the total 4,000+ organisations and 17,000+ sites currently EMAS-registered, around 1,150 are also subject to the IED provisions. The EMAS Helpdesk together with legal experts from the Austrian Ministry of Climate and Environmental Protection conducted a mapping, below, illustrating a high level of correspondence and synergies between the revised IED and EMAS.

Key synergies between EMAS and the IED requirements for an environmental management system (art 14 a) include:

- Environmental management system: installations subject to the revised IED have to prepare and implement an environmental management system. The fundamental requirements for the environmental management system (e.g. policy, objectives, performance indicators, actions and public reporting) match those of EMAS.
- BAT conclusions: EMAS is a ready-to-use compliance solution already recognized by existing BAT conclusions, which also include specific environmental management system requirements. The General BAT conclusion for Environmental Management Systems in BAT 1 for surface treatment serves as a good example.
- Continuous improvement: both systems emphasise ongoing enhancements in environmental performance.
- Environmental performance tracking: EMAS's annual environmental statements match with IED's increased focus on performance indicators.
- Transparency: EMAS's public reporting aligns with the IED's push for greater transparency.

- Energy efficiency: EMAS and IED both include energy consumption and efficiency as relevant indicator of the environmental management system and foresee a continuous improvement in this area. In contrast, ISO 14001 does not necessarily contain energy performance tracking and measures.

However, some differences in the requirements of EMAS and IED have to be taken into account:



- Different scope: while EMAS refers to organisations that also encompass sites, the IED focuses on installations. If a site has several IED-installations, these may all be included in one EMAS-registration and in the environmental statement. To become IED-compliant, EMAS-registered organisations need to fulfil all requirements not only at the site level but also at the installation level and might have to add granularity to their environmental management system and environmental statement, depending on their current practices.
- Hazardous substances: including a continuous improvement process concerning the handling of chemicals, which is based on a chemicals inventory of hazardous substances present in or emitted from the installation as requested by the IED. Although EMAS does not specifically address chemical substances, EMAS-registered companies follow applicable laws, which often require comprehensive lists, assessments and safety data sheets. Therefore, EMAS-registered companies usually establish guidelines for the management of products and chemical substances already now and have lists to verify the presence of safety data sheets and follow the storage and management guidelines included therein. In this sense, organisations with EMAS have a very good basis for complying with this IED requirement.

- Transformation: the IED requires including in the environmental management system an indicative transformation plan on how the operator will transform the installation during the 2030-2050 period to contribute to the emergence of a sustainable, clean, circular, resource-efficient and climate-neutral economy by 2050. This plan is required as from 30 June 2030 under the IED. The environmental programme established under EMAS including related measures can be used as basis or framework for defining this transformation plan.



By addressing these areas, EMAS participants can ensure full compliance with the new IED requirements.

Early adoption of these enhanced environmental management practices not only ensures compliance but also drives competitiveness.

By proactively implementing EMAS and addressing the additional IED requirements, organisations can avoid future costs, streamline processes, and position themselves as **industry leaders in sustainable practices**. As we move towards a more environmentally conscious industrial landscape, **EMAS-registered organisations are well-positioned to lead the way**. The synergies between EMAS and the new IED offer a clear path forward for sustainable, compliant, and competitive industrial operations across Europe.

Correspondence table between IED and EMAS

The mapping illustrates a high level of correspondence and synergies between IED and the EMAS environmental management system. The objective of this mapping is to support organisations preparing meeting the IED requirements by establishing an environmental management system according to EMAS and providing information to EMAS Competent Bodies for supporting organisations.





Conclusion

Organisations stay competitive and may avoid costs through **early planning and implementing** of an **environmental management system** (EMAS or ISO 14001). EMAS offers greater alignment with IED provisions than ISO 14001. EMAS-registered operators may need to add more detail to their environmental management system concerning the **installation-level** and the **management of chemicals**.

From 2030 onwards, operators will need to set up a **transformation plan** according to an upcoming delegated act.

To ensure compliance, new processes must likely be implemented.

This may involve overhauling existing workflows and developing new training programs for employees to ensure that all stakeholders understand and correctly implement the new requirements.

	Directive (EU) 2024/1785 amending Directive 2010/75/EU (Industrial and Livestock Rearing Emissions Directive - IED)	Regulation (EC) No 1221/2009 (EMAS Regulation); (EU) 2017/1505 amending Annexes I, II and III; (EU) 2018/2026 amending Annex IV to regulation (EC) No 1221/2009.
	YES	YES
 <p>Obligation to prepare and implement an environmental management system (EMS)</p>	<p>Art 14a (1) For operators of installations within the scope of Chapter II of IED.</p>	<p>Art 4 (1) Organisations wishing to be EMAS-registered.</p> <p>Annex II Part A EMS requirements laid down in Section 4 to 10 of ISO 14001:2015.</p> <p>Annex II Part B Additional requirements for organisations implementing EMAS.</p>
	YES	YES
 <p>Preparation and implementation of an EMS for each installation /site</p>	<p>Art 14a (1) For each installation falling within the scope of Chapter II.</p>	<p>Annex II part B.1 If an organisation comprises one or more sites, each of the EMAS-registered sites shall comply with all EMAS requirements.</p> <p>Art 2 No 22 A site is the smallest entity to be considered for registration.</p> <p>Annex II part B.4. Organisations ensure legal compliance with environmental legislation, including permits and permit limits and provide the appropriate evidence.</p> <p>→ Once Art 14a of IED enters into force nationally, an EMAS-registered site with IED installations has to implement the installation specific IED provisions to maintain its EMAS-registration.</p>

YES

YES



Level of detail of the contents of the EMS

Art 14a (2)

Includes the **minimum content** of the EMS (see point 4 below).

Art 14a (3)

The **level of detail** of the EMS shall be **consistent** with the nature, scale and complexity of the installation, and the range of environmental impacts it could have.

A **reference to relevant documents** is sufficient, if required elements (objectives, performance indicators or measures) have already been developed in accordance with other relevant Union legislation and comply with Article 14a.

Art 4 (1) (b)

The EMS must cover all the requirements of Annex II and sectoral reference documents if applicable.

Annex II, part A, A.7.5.1

The extent of documented information for an EMS can differ from one organisation to another due to the:

- size of organisation and its type of activities, processes, products and services
- need to demonstrate fulfilment of its compliance obligations
- complexity of processes and their interactions
- competence of persons doing work under the organisation's control.

YES

YES



Necessary measures of the EMS

Art 14a (2) (a)

Necessary measures for the continuous improvement of the environmental performance and safety of the installation:

- i) prevent the generation of waste
- ii) optimise resource and energy use and water reuse
- (iii) prevent or reduce the use or emissions of hazardous substances.

Annex II, part A, A.6.2.1

The organisation shall establish environmental objectives taking into account significant environmental aspects and associated compliance obligations, and considering its risks and opportunities.

Annex II, part A, A.8.1

Requires the organisation to establish, implement, control and maintain the processes needed to meet EMS requirements, and to implement the actions identified in relation to risks and opportunities and environmental objectives.

Annex II, part B, B.1

Organisations shall commit themselves to the continual improvement of their environmental performance.



Legal compliance & compliance of the EMS with BAT conclusions

Art 14a (1) and (2)

Elements of the EMS comply with relevant BAT conclusions. Objectives and performance indicators in relation to significant environmental aspects take into account benchmarks set out in the relevant BAT conclusions.

Annex I, 2

The **environmental review** contains the identification of applicable legal requirements relating to the environment as well as the proof for complying.

Annex II part B.4 (Legal compliance)

Organisations registered with EMAS must:

- identify and know the implications of all applicable legal requirements relating to the environment
- ensure legal compliance with environmental legislation, including permits and permit limits and provide the appropriate evidence
- have procedures to ensure ongoing legal compliance with environmental legislation.
 - applicable legal obligations for operators of installations within the scope of the IED also **include compliance with BAT conclusions**
 - specific requirements regarding the proof of compliance with permits and permit limits

Annex IV part B

The **environmental statement** contains:

- e)** a description of the **actions** implemented and planned to improve environmental performance, achieve the objectives and targets and **ensure compliance with legal requirements** related to the environment.
- g)** a reference to the **main legal provisions** to ensure compliance with legal requirements related to the environment and a statement regarding legal compliance.



YES

YES



**Environmental
policy objectives
& continuous
improvement
of the
environmental
performance**

Art 14a (2) (a)
**Environmental policy objectives
and measures** for the continuous
improvement of the environmental
performance and safety of the
installation.

Art 2

The environmental policy means
the overall intentions and direction
of an organisation relating to its
environmental performance
as formally expressed by top
management including compliance
with all applicable legal
requirements relating to the
environment and also
a commitment to continuous
improvement of environmental
performance. It provides a
framework for action and for the
setting of environmental objectives
and targets.

Annex I, 8

The **environmental review**
contains a determination and
documentation of risk and
opportunities to achieve continual
improvement of the environmental
performance of the organisation.

Annex II part B.1

Organisations shall commit
themselves to the continual
improvement of their
environmental performance
at all sites.

Annex IV part B

The **environmental** statement
contains:

- b)** environmental policy of the
organisation
- d)** description of the environmental
objectives and targets in relation
to the significant environmental
aspects and impacts
- e)** description of implemented
and planned actions to improve
environmental performance.

YES

YES



Determination of significant environmental aspects

Art 14a (2) (b)

Objectives and performance indicators in relation to significant environmental aspects, **taking into account benchmarks set out in the relevant BAT conclusions.**

Annex I, 4

The **environmental review** contains:

- identification of all direct and indirect **environmental aspects**, qualified and quantified as appropriate
- demonstration that significant environmental aspects are addressed within the management system.

Annex I, 5

The **environmental review** contains:



- definition of criteria for assessing the significance of the **environmental aspects** of activities, products and services. The criteria take into account the legislation.
- Assessment of the significance of environmental aspects and impacts taking into account environmental legislation.
 - Operators of installations falling within the scope of IED must take the BAT conclusions into account when determining and evaluating the environmental aspects.

Annex IV part B (c)

The environmental statement contains a description of all the significant direct and indirect environmental aspects which result in significant environmental impacts of the organisation including a brief description of the used approach.

Annex IV part C.1

- If no quantitative data are available, organisations shall report qualitative information.
- Providing data on actual input and output.
- If certain information is confidential, the organisation is permitted to index the information.

YES		YES
 <p>Conduct an energy audit / implement and energy management system</p>	<p>Art 14a (2) (c) Installations, which are required to conduct an energy audit or implement an energy management system pursuant to Directive 2012/27/EU, include the results in their EMS.</p>	<p>The environmental management system has to include an energy audit on the basis of the minimum criteria set out in Annex VI of the Energy Efficiency Directive if an organisations falls under its scope. If an EMAS-registered organisation is required to conduct an energy audit or to implement an energy management system as per Directive 2012/27/EU, and includes the results in its EMAS system, it may be exempt from the energy audit or the energy management system according to Art. 11 of the revised Energy Efficiency Directive (EU) 2023/1791.</p>
YES		NO
 <p>Chemicals inventory of hazardous substances / risk assessment / analysis of possibilities for substitution</p>	<p>Art 14a (2) (d) The EMS includes: → a chemicals inventory of the hazardous substances present in or emitted from the installation as such, as constituents of other substances or as part of mixtures → a risk assessment of the impact of such substances on human health and the environment → an analysis of the possibilities for substituting them with safer alternatives or reducing their use or emissions.</p>	<p>Although EMAS does not specifically include an inventory of chemical substances and their risk assessment, companies with EMAS usually establish guidelines for the management of products and chemical substances and in many cases already have lists of the products in use in order to verify the presence of safety data sheets and follow the storage and management guidelines included therein. In this sense, EMAS-registered organisations already have a good basis for complying with the requirement of the directive.</p>

YES

YES



Description of
measures taken
to achieve
environmental
objectives

Art 14a (2) (e)

The EMS includes measures taken to achieve the environmental objectives including corrective and preventive measures where needed.

Annex II, part B.5

→ Organisations shall demonstrate that the EMS and the audit procedures address the environmental performance with respect to the direct and indirect aspects.

→ The means to achieve the objectives and targets cannot be environmental objectives.

Annex II part A, A.6.2.2

When planning how to achieve its environmental objectives, the organisation shall determine:

- a) what will be done
- b) what resources will be required
- c) who will be responsible
- d) when it will be completed
- e) how the results will be evaluated, including indicators for monitoring progress toward achievement of its measurable environmental objectives.

Annex IV part B

The **environmental** statement contains:




- e) a description of the actions implemented and planned to achieve the objectives and targets.
- f) a summary of data with respect to the environmental objectives and targets.


Annex II part A.9.3


Includes corrective actions

Annex II part A 10.2.

Non-conformity and corrective action is specifically oriented to the management of non-conformities and corrective actions.

		ANNEX III, 3. Reporting audit findings and conclusions (5) One of the fundamental objectives of a written audit report is to demonstrate the need for corrective actions, where appropriate.
	YES	YES
 Description of risk prevention measures in EMS	Art 14a (2) (e) The EMS includes measures taken to avoid risks for human health or the environment, including corrective and preventive measures where needed.	Annex I, 7 The environmental review contains a determination and documentation of risks and opportunities focusing on the prevention of undesired effects or accidents. Annex II, part A.8.2 The organisation shall establish, implement and maintain the processes needed to prepare for and respond to potential emergency situations.
	YES	NO
 Transformation plan	Art 14a (2) (f), Art 27d The EMS includes a transformation plan towards a clean, circular and climate-neutral industry (by 30 June 2030 for energy intensive industries). A delegated act specifying the content for the transformation plans is to be published by 30 June 2026 (see Article 27d (5)).	While EMAS does not require a transformation plan, actions and targets related to improving environmental performance are linked.
	YES	YES
 Internal audit and management review	Art 14a (4) to (6) The EMS shall be reviewed periodically to ensure that it continues to be suitable, adequate and effective.	Annex III → The internal environmental audit assesses if the management system is in place, and determines conformity with the organisation's policy and programme.

		<p>→ It includes compliance with legal requirements and other requirements relating to the environment.</p> <p>→ The audit is completed at intervals of no longer than three years or four years if the derogation provided for in Article 7 applies.</p> <p>ANNEX III, 3. Reporting audit findings and conclusions, (2) One of the fundamental objectives of a written audit report is to inform the management on the state of compliance with the organisations' environmental policy and the environmental progress of the organisation.</p> <p>Annex II part A.9.3 The top management reviews the EMS to ensure its continuing suitability, adequacy and effectiveness.</p>
	YES	YES
 <p>14</p> <p>Verification</p>	<p>Art 14a (4), (6)</p> <p>The EMS is audited:</p> <p>→ for the first time by 1 July 2027 except for installations referred to in Article 3(4) of Directive (EU) 2024/1785</p> <p>→ at least every 3 years</p> <p>→ by a conformity assessment body accredited in accordance with Regulation (EC) No 765/2008 or an accredited or licensed environmental verifier as defined in the EMAS-regulation.</p>	<p>Art 18 Environmental verifiers assess whether an organisation's environmental review, environmental policy, management system, audit procedures and their implementation compliant. They also verify the organisation's compliance with applicable legal requirements relating to the environment at European, national, regional and local level.</p> <p>Art 19 The environmental verifier validates any information in the (updated) environmental statement at intervals not exceeding 12 months. EMAS environmental verifiers are accredited/licensed according to Art 14a, 4 IED.</p>

YES		YES ¹
 15 Disclosure	Art 14a (4) Member States shall ensure that the relevant information set out in the EMS and listed in paragraph 2 is made available on the internet, free of charge and without restricting access to registered users. The Commission shall, by end of 2025, adopt an implementing act on which information is relevant for publication.	Art 42 (2b) The Commission shall maintain and make publicly available a database of environmental statements in electronic format. Annex IV Part A Environmental information shall be presented in a clear and coherent manner and should preferably be available in electronic form. Annex IV part E The environmental statement should preferably be publicly available on the website of the organisation.
	Art 14a (4) → Member States shall ensure that the relevant information set out in the EMS and listed in Art 14a, 2 is made available on the internet, free of charge and without restricting access to registered users. → The Commission shall, by 31 December 2025, adopt an implementing act on which information is relevant for publication. → Information may be redacted or excluded, if the disclosure of the information would adversely affect any of the interests listed in Article 4(2), points (a) to (h) of Directive 2003/4/EC.	Annex IV, part B The environmental statement shall contain at least the elements and shall meet the minimum requirements as set out in part B. Annex IV part C.1 Reporting based on environmental performance indicators and qualitative information. Organisations report on their significant direct and indirect environmental aspects by using core environmental performance indicators and specific environmental performance indicators. Annex IV part C.1 → Data on actual input and output are reported. → If disclosure would adversely affect the confidentiality of information of the organisation, the organisation may be permitted to index this information in its reporting.

¹ Provided that the Implementing Act to be adopted by the Commission does not add additional requirements.