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oSIST prEN ISO 14015:2021
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Ravnanje z okoljem - Smernice za natančno okoljsko ocenjevanje (ISO/DIS 14015:2021)

Environmental management - Guidelines for Environmental Due Diligence Assessment (ISO/DIS 14015:2021)

Umweltmanagement - Umweltbezogene Due Diligence Bewertung (ISO/DIS 14015:2021)

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13.020.10 Ravnanje z okoljem Environmental management

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Environmental management — Guidelines for Environmental Due Diligence Assessment

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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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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 [or Project Committee] ISO/TC [or ISO/PC] ###, [name of committee], Subcommittee SC ##, [name of subcommittee], in collaboration with the European Committee for Standardization (CEN) Technical Committee CEN/TC ###, [name of committee], in accordance with the Agreement on technical cooperation between ISO and CEN (Vienna Agreement).

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.

0 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 standard

This International Standard 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 International Standard 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 International Standard 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, other interested parties). The boundaries of an asset may be physical and / or organizational / intangible. This International Standard is likely to be used in connection with the transfer of responsibilities and obligations.

This International Standard 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 and verification, evaluation, and reporting). The process for conducting an EDD assessment is shown in [Figure 1](#).

The users of this International Standard 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).

This International Standard is likely to be used in connection with the transfer of responsibilities and obligations as well as support the fulfilling of legal obligations, implementation, and supervision. An EDD assessment may 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 not limited to environmental management system 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 foot printing. Applicable criteria and methods for the generation of supporting information may include ISO, 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.

- Liabilities from historic operational legacies, such as contamination;
- Liabilities from current activities, for example causing pollution or failing to meet regulatory standards;
- Potential adverse effects on the assessee from environmental conditions

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- Failure to invest adequately to address known current or future risks, for example 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.

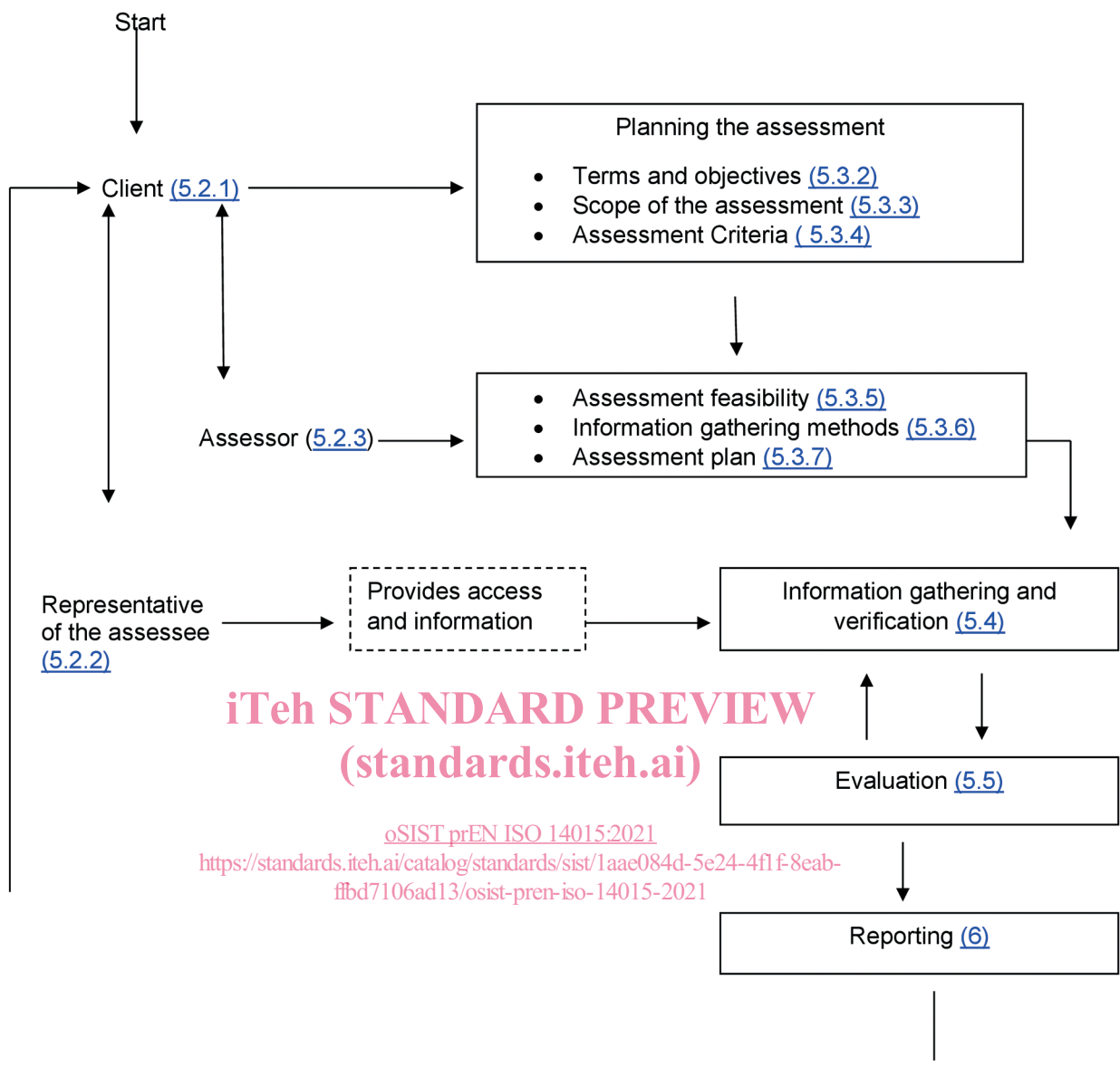
These conclusions and associated business consequences may be considered in the context of other information and/or conclusions drawn from other elements of a broader due diligence assessment process.

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

The principles and guidance in this standard 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.

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NOTE The numbers between brackets refer to (sub)clauses in this International Standard. The dashed lines indicate that the assessee is not necessarily involved in an EDD Assessment as described in this International Standard

Figure 1 — Process for conducting an Environmental Due Diligence Assessment

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Environmental management — Guidelines for Environmental Due Diligence Assessment

1 Scope

This International Standard provides guidance on how to conduct an EDD Assessment through a systematic process of identifying environmental aspects, issues and conditions as well as determining, if appropriate, their business consequences.

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

- a) environmental audits (including environmental management system and regulatory compliance audits);
- b) environmental impact assessments;
- c) environmental performance, efficiency, or reliability evaluations; or
- d) intrusive environmental investigations and remediation.

This International Standard is not intended for use as a specification standard for certification or registration purposes or for the establishment of environmental management system requirements.

Use of this International Standard does not imply that other standards and legislation are imposed on the client or the assessee.

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2 Normative references

There are no normative references.

3 Terms and definitions

For the purposes of this International Standard the definitions given in, ISO 14001, ISO 14050, and the following terms and definitions apply:

ISO and IEC maintain terminological 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 being assessed

3.2

assessor

person, possessing sufficient competence, designated to conduct or participate in a given EDD assessment

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

ISO/DIS 14015:2021(E)**3.3****asset**

entity, item, organization or thing that has potential or actual value

Note 1 to entry: The boundaries of an asset may be physical and or organizational / intangible

Note 2 to entry: Physical assets usually refer to equipment, inventory and properties owned by the organization. Physical assets are the opposite of intangible assets, which are non-physical assets such as leases, brands, digital assets, use rights, licences, intellectual property rights, reputation or agreements.

3.4**business consequence**

actual or potential outcome or impact (e.g, financial or other; tangible or intangible; positive or negative; qualitative or quantitative; internal or external; expected or unintended) of the identified and evaluated environmental issues

Note 1 to entry: The range of issues to be considered is part of establishing the scope of an assessment

3.5**client**

organization or person commissioning the EDD assessment

Note 1 to entry: The client may be: asset owner, the assessee, potential purchase or investor, or any other party.

3.6**consequence**

outcome or impact of an event

Note 1 to entry: An event may be a short-term or ongoing occurrence

Note 2 to entry: Consequences may be positive or negative

[SOURCE: ISO/GUIDE 73: 2009, 3.6.1.3]
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3.7**due diligence**

comprehensive, proactive process to identify actual and potential consequences of an organization's decisions and activities

[SOURCE: ISO 26000: 2010, 2.4, modified]

3.8**environment**

surroundings in which an organization operates, including air, water, land, natural resources, flora, fauna, humans and their interrelationships

Note 1 to entry: Surroundings can extend from within an organization to the local, regional and global system.

Note 2 to entry: Surroundings can be described in terms of biodiversity, ecosystems, climate or other characteristics:

[SOURCE: ISO 14050: 2020, 3.2.2, Notes to entry added]

3.9**environmental aspect**

element of an organization's activities or products or services that interacts or can interact with the environment

Note 1 to entry: Note1 to entry:An environmental aspect can relate to past, present and future activities, products and services.

[SOURCE: ISO 14050: 2020, 3.2.20, Note to entry added]