DIN EN ISO 14015:2022-10 (E)

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

Contents

Page

European foreword ... **4**

Foreword ... **5**

Introduction ... **6**

1 Scope ... **9**

2 Normative references ... **9**

3 Terms and definitions ... **9**

4 Principles ... **13**
4.1 General ... 13
4.2 Principles of assessment ... 13
4.2.1 An evidence-based approach ... 13
4.2.2 Risk-based approach ... 13
4.2.3 Fair presentation ... 13
4.2.4 Confidentiality ... 13
4.3 Principles for assessors ... 13
4.3.1 Integrity and ethical conduct ... 13
4.3.2 Competence and due professional care ... 14

5 Planning and conducting the assessment ... **14**
5.1 General ... 14
5.2 Roles and responsibilities ... 14
5.2.1 General ... 14
5.2.2 Client ... 14
5.2.3 Representative of the assessee ... 15
5.2.4 Assessor ... 15
5.2.5 Assessment provider ... 16
5.3 Planning the assessment ... 16
5.3.1 General ... 16
5.3.2 Agreeing on terms and objectives for the assessment ... 16
5.3.3 Scope of the assessment ... 17
5.3.4 Assessment criteria ... 18
5.3.5 Assessment feasibility ... 18
5.3.6 Information gathering methods and techniques ... 19
5.3.7 Assessment plan ... 19
5.4 Information gathering, verification and validation ... 20
5.4.1 General ... 20
5.4.2 Examining existing documents and records ... 20
5.4.3 Observing activities and physical conditions ... 20
5.4.4 Interviewing ... 21
5.4.5 Information verification and validation ... 21
5.5 Evaluation ... 22
5.5.1 General ... 22
5.5.2 Identifying environmental issues ... 22
5.5.3 Determining business consequences ... 22

6 Reporting ... **23**
6.1 Report content ... 23
6.2 Report distribution ... 24

7 Competence and evaluation of assessors **24**
7.1 General considerations 24
7.2 Determination and application of competence 25
7.3 Evaluation of competence 26

Annex A (informative) **Examples of assessment topics, documentation and sources** **27**
Annex B (informative) **Observation of the physical attributes and conditions** **30**
Annex C (informative) **Individuals and entities for interview** **32**
Annex D (informative) **Sample table of contents for EDD assessment report** **33**
Bibliography **34**