
MANUAL · M0100-01

EMS Manual

INSERT COMPANY
LOGO

The controlled EMS manual describes the organization's environmental management system and its conformity with ISO 14001:2026.

STANDARD
ISO 14001:2026

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1 Introduction

1.1 Purpose of this manual

This manual describes the organization's environmental management system (EMS) and asserts its conformity with ISO 14001:2026. It is the top-level document of the EMS and sits above the procedures, tools, and forms that implement the commitments recorded here. Where this EMS manual states what is committed to, the supporting procedures (the P-series) state how each commitment is carried out — who does what, when, against which criteria, and to produce which records.

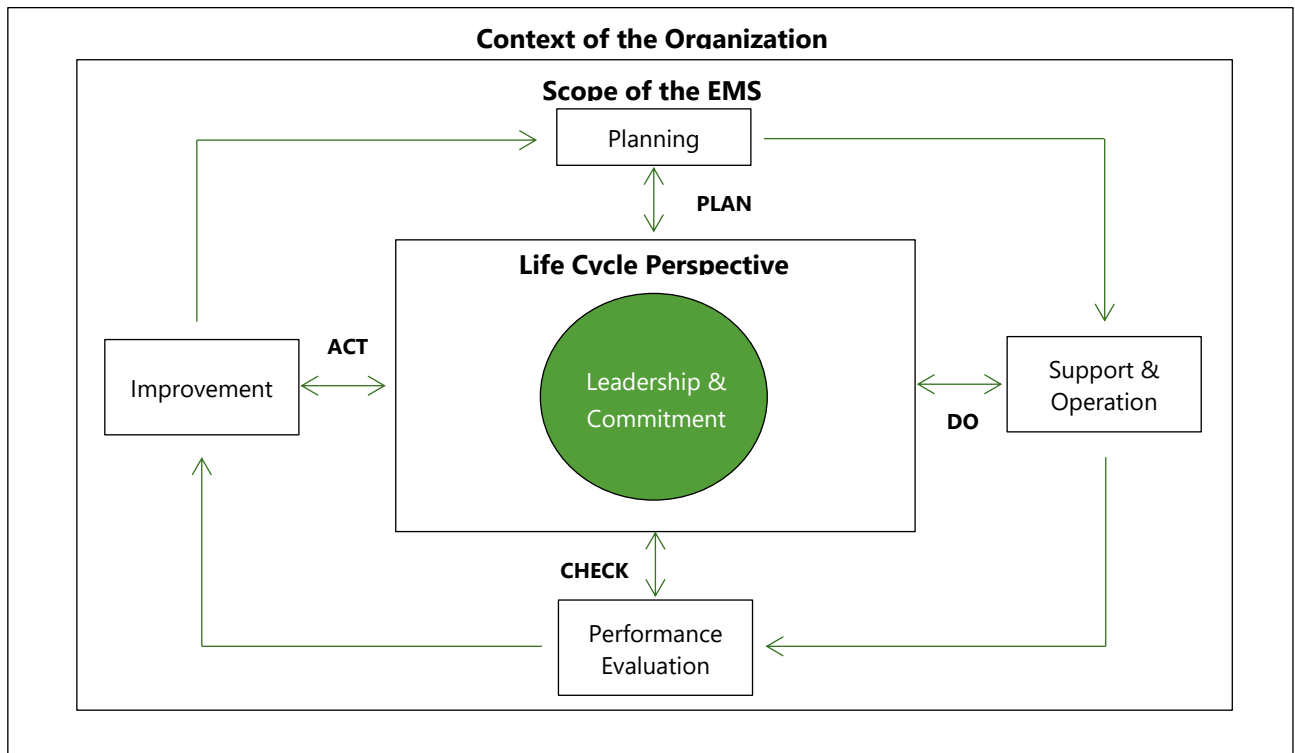
The manual is written to serve multiple stakeholders. Top Management uses it to understand and approve the scope and commitments of the EMS. Certification bodies and external auditors use it as the entry point when verifying the system's conformity with ISO 14001:2026. Internal readers looking for how to perform a task should consult the relevant procedure for each clause.

1.2 Applicability

This manual applies to all activities, products, and services within the scope declared at Section 3.3 and conducted by employees, workers under the organization's control, and contractors working on the organization's premises or on its behalf. The scope boundary, any exclusions, and the basis for those exclusions are documented in Section 3.3.

1.3 Plan-Do-Check-Act

The EMS is built on the Plan-Do-Check-Act (PDCA) cycle. ISO 14001:2026 clauses map to the PDCA phases as follows:



Clause 4, Context, and Clauses 5 and 6 sit in the Plan phase; Clauses 7 and 8 are the Do phase; Clause 9 is the Check phase; and Clause 10 is the Act phase. The cycle is continuous: outputs from Check feed Act, and outputs

from Act feed the next Plan. This EMS manual is organized in clause order, mirroring the PDCA cycle end to end.

1.4 How does this manual relate to the procedures?

Every clause section of this manual names the procedure or procedures that operationalize it. The naming convention is consistent:

- M0100-01 — this manual. Top-level description of the EMS.
- P-series — operational procedures, one or more per clause. E.g., P0920-01 Internal Auditing Procedure operationalizes Clause 9.2.
- F-series — forms, tools, registers, and templates that generate or capture evidence. Listed on F0750-01 Master Document List.
- G-series — guidance documents supporting the procedures. Not audit-mandatory.

A complete correlation matrix between ISO 14001:2026 clauses and the implementing documents is provided in Appendix A.3. This matrix is the single reference used during a certification-body audit to locate evidence for any specific sub-clause.

2 Terms and Definitions

For the purposes of this manual and the EMS it describes, terms and definitions follow ISO 14050:2020 Environmental management — Vocabulary. The definitions below are restated from ISO 14050:2020 and are directly used in the clauses that follow. For any term not listed here, ISO 14050:2020 is the authoritative reference.

Term	Definition
Environment	Surroundings in which the organization operates, including air, water, land, natural resources, flora, fauna, humans, and their interrelationships.
Environmental aspect	An element of the organization's activities, products, or services that interacts or can interact with the environment.
Significant environmental aspect	An environmental aspect that has or can have a significant environmental impact, as determined by the organization's defined criteria.
Compliance obligation	Legal or other requirement that the organization must or chooses to comply with.
Environmental performance	Measurable results of the organization's management of its environmental aspects.
Nonconformity	Non-fulfilment of a requirement.
Corrective action	Action to eliminate the cause of a nonconformity and to prevent recurrence.
Continual improvement	Recurring activity to enhance environmental performance.
Interested party	A person or organization that can affect, be affected by, or perceive itself to be affected by a decision or activity of the organization.
Life cycle	Consecutive and interlinked stages of a product (or service) system, from raw material acquisition or generation from natural resources to final disposal.

3 About Our Organization

3.1 Organizational context

The organization has determined the external and internal issues relevant to its purpose that affect its ability to achieve the intended outcomes of the EMS, in accordance with ISO 14001:2026 Clause 4.1.

External issues considered include regulatory and statutory change, customer environmental expectations, technology developments, climate-related physical and transition risks, biodiversity-related risks and opportunities, supply chain dependencies, and competitive positioning.

Internal issues considered include governance, strategy, culture, people and skills, operational performance, financial position, and prior incident history.

The current context assessment is maintained on F0410-01 Context Analysis Register by the EMS Coordinator under procedure P0410-01. The register is reviewed at least annually and whenever a material change occurs.



3.2 Interested parties

The organization has determined the relevant interested parties for the EMS, their needs and expectations, and which of those become compliance obligations — in accordance with ISO 14001:2026 Clause 4.2.

Interested parties include regulators and permitting authorities; customers and end users; investors and lenders; employees and contractors; communities adjacent to operational sites; suppliers; insurers; environmental non-governmental organizations; and industry associations.

The current assessment is maintained on F0420-01 Interested Parties Register under procedure P0420-01. Where an interested party's expectation becomes a compliance obligation, it is transferred to F0613-01 Compliance Obligations Register (Clause 6.1.3).

3.3 Management system scope

The scope of the EMS covers all activities, products, and services delivered from the organization's sites under operational control at the dates and locations named on F0430-01 EMS Scope Statement.

The scope explicitly includes direct operational emissions, energy and water consumption, waste generation, and environmental aspects arising from products and services across their life cycle stages that are within the organization's influence.

The scope excludes activities, products, or services delivered by third parties over which the organization has no influence. Any excluded activity is named on F0430-01 with the basis for exclusion. The scope statement is reviewed annually and on every material organizational change.

3.4 Management system processes

The EMS comprises a set of interacting processes, each operationalized by a named procedure in the P-series and producing records captured on F-series forms. The interaction of processes is shown in Appendix A.1.

Each process has a defined scope, defined inputs and outputs, a single accountable role, and defined performance indicators. The EMS Manager maintains the process inventory as part of F0530-03 Roles and Responsibilities Matrix. The correlation between ISO 14001:2026 clauses and EMS processes is given in Appendix A.3.

4 Environmental Policy

The environmental policy is established, approved, and signed by Top Management. It is communicated within the organization, made available to relevant interested parties, and reviewed annually and on material change. The policy statement below is reproduced here as part of the manual; the signed master copy is controlled separately as F0520-01 Environmental Policy Statement.

Environmental Policy Statement (master controlled as F0520-01).

Purpose. We recognize that our activities, products, and services interact with the environment. We are committed to managing those interactions responsibly, to protecting the environment, and to continually improving our environmental performance in line with the scope and context of our business.

Commitments. We commit to: preventing pollution; fulfilling our compliance obligations; reducing the environmental impact of our operations across their life cycle where influence exists; protecting biodiversity and ecosystems where our activities intersect with them; mitigating and adapting to climate change by reducing greenhouse-gas emissions and managing climate-related physical risks; using resources efficiently; communicating transparently with interested parties; and continually improving our environmental management system.

Framework for objectives. This policy provides the framework for setting and reviewing environmental objectives. The objectives are maintained in the F0620-01 EMS Objectives Register and reviewed during management review per P0930-01.

Applicability. This policy applies to all employees, workers, and contractors under the organization's operational control.

Every worker has a role in achieving the commitments made here; this role is described in their induction, communicated during awareness training, and recorded against their objectives where material.

Review. This policy is reviewed annually and on any material change to the organization's activities, products, services, or context. Revisions are approved by Top Management and communicated promptly.

A signed copy of the current policy is displayed at every operational site and is available on the organization's website to interested parties on request.

5 Leadership

This section describes how Top Management demonstrates leadership and commitment regarding the EMS, in accordance with ISO 14001:2026, Clause 5.