

OUTLIERS ESG & SUSTAINABILITY CENTRE™

# Environmental Management Toolkit™

Manage environmental impacts and circularity

EHS / Operations / Sustainability · Flagship Edition 2026

*Outliers Professionals Ltd — ESG & Sustainability Centre Resource Library*

## 1. Executive Overview

This toolkit helps you manage environmental aspects and impacts across operations — water, waste, biodiversity, circularity and compliance — drawing on ISO 14001.

This toolkit is part of the Outliers ESG & Sustainability Centre™ and is anchored to GRI, ISSB, TCFD and the GHG Protocol (by name). It gives boards, sustainability teams and assurance providers an applied, end-to-end kit to set, deliver, measure and disclose ESG performance in this domain.

## 2. Objectives

The outcomes this toolkit helps you achieve:

- Identify environmental aspects and impacts
- Manage water and effluents
- Manage waste and circularity
- Protect biodiversity
- Maintain environmental compliance

## 3. Governance

Environmental management is owned by EHS and operations, supported by sustainability and assured by internal audit:

Layer	Role
Board / ESG Committee	Oversees ESG strategy, risk and disclosure
Executive / CSO	Owns ESG and the operating model
Sustainability function	Runs ESG programmes and reporting
Business & functions	Deliver ESG in operations
Assurance / internal audit	Provides assurance over ESG

## 4. Control / Management Framework

The framework manages environmental aspects and impacts — water, waste, biodiversity, circularity and compliance — drawing on ISO 14001 by name.

### Maturity model

L1 Initial	L2 Developing	L3 Defined	L4 Managed	L5 Optimised
Ad hoc / reactive	Basic, unstandardised	Structured & governed	Measured & assured	Strategic & value-creating

## 5. Roles & Responsibilities

Role	Responsibility
EHS / Operations	Own environmental management
Sustainability	Set standards and report
Site managers	Operate environmental controls
Internal audit	Assure compliance
Board / ESG Committee	Oversee environmental performance

## 6. Risk-Control / Topic Matrix (sample)

*Illustrative matrix of ESG topics/risks and the management responses. Full working versions ship as editable XLSX with owners, scores, targets and RAG.*

Ref	Topic / Risk	Management Response	Owner	Freq	Type
EN-01	Water use	Efficiency and reuse	Facilities	Monthly	Preventive
EN-02	Waste	Reduction, reuse, recycling	Facilities	Monthly	Preventive
EN-03	Effluent / pollution	Controls and monitoring	EHS	Continuous	Detective
EN-04	Biodiversity	Impact management plan	Sustainability	Annually	Preventive

## 7. Sample Controls / Actions

- Environmental aspects and impacts registered
- Water and effluent managed
- Waste reduced and diverted
- Biodiversity impacts managed
- Environmental compliance maintained

## 8. Measurement & Testing Approach

Measure performance against targets and test the reliability of ESG data and controls. Use the assessment scale: Effective / Partially effective / Ineffective for controls, and verified/estimated/unverified for data.

Area	Procedure	Basis	Frequency
Compliance	Review environmental obligations and evidence	Full	Quarterly
Water & waste	Check metrics against targets and trends	Sample	Monthly
Incidents	Review incident log and corrective actions	Full population	Quarterly

Record results in the relevant workbook (e.g. ESG KPI Workbook, ESG Data Collection Workbook) and track gaps to closure.

## 9. Implementation Roadmap

Phase	Focus	Outcome
Phase 1	Identify aspects and impacts	Environmental register
Phase 2	Implement water/waste/biodiversity controls	Operating controls
Phase 3	Drive circularity and efficiency	Reduced impact
Phase 4	Monitor and assure compliance	Compliant operations

## 10. Templates

This toolkit is supported by the following editable templates and working files in the Resource Library:

- Environmental Management Policy
- Environmental Aspects & Impacts Register
- Water Management Plan Template
- Waste & Circularity Tracker
- Environmental Compliance Checklist

## 11. Checklists

- Environmental aspects and impacts identified

- Significant impacts prioritised
- Water management plan operating
- Waste and circularity tracked
- Effluent and pollution controls operating
- Biodiversity action plan in place
- Environmental compliance monitored
- Incidents managed and reported

## 12. Board Reporting Examples

Standard ESG report: executive summary · performance vs target (RAG) · key metrics · risks & actions · decisions sought.

Metric	Current	Target	RAG	Action
Water intensity	Reducing	Target	Amber	Drive efficiency
Waste diverted	68%	≥80%	Amber	Increase diversion
Environmental incidents	0	0	Green	Maintain
Compliance	Met	100%	Green	Maintain

## 13. Board / ESG Committee Reporting

*Illustrative one-page summary for the board / ESG committee (replace with live data):*

Item	Status	Commentary
Environmental management	Amber	Operating; water & waste improving
Compliance	Green	Obligations met
Incidents	Green	None this period
Decisions sought	—	Approve circularity programme

## 14. RAG Examples

How to read the RAG status used across this toolkit and its workbooks:

RAG	Meaning	ESG interpretation	Action
Green	On track	Performance at or above target; well managed	Maintain and monitor
Amber	Watch	Performance below target or partially managed	Improve and re-measure
Red	Off track	Significantly below target or unmanaged risk	Escalate and act

### Notes & Disclaimer

*This resource is a professional ESG and sustainability template, not assurance, legal, investment or regulatory advice. It is anchored to GRI, ISSB (IFRS S1 & S2), TCFD, SASB, the UN SDGs, the UN Global Compact, the GHG Protocol, ISO 14001, ISO 26000 and CDP, and to FRCN, NGX, SEC, the CBN Sustainable Banking Principles and NAICOM — referenced by name only, with no copyrighted standard content reproduced. Calibrate topics, metrics, targets, factors and thresholds to your organisation and confirm requirements against the current standards and applicable regulation. Bracketed fields [like this] and sample entries are editable, illustrative placeholders; emission factors and figures are not authoritative.*