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Guide for Green Entrepreneurship

This guidebook is intended to assist entrepreneurs and aspiring entrepreneurs in developing innovative green business ideas that will help both countries meet their environmental and development goals and ensure a clean, prosperous future.

As part of the guide, there are also two business planning documents that were given as separate documents to future green business entrepreneurs who created their business plans.

STATUTORY REGULATED PROCEDURES FOR ENVIRONMENTAL PROTECTION

The basic law, the Law on the Environment, establishes the procedures for its protection: Assessment of the impacts of certain projects on the environment (EIA, EIA), Strategic Environmental Assessment (SEA, SEA) and Integrated Pollution Prevention and Control (IPPC, ISKZ). They incorporate the principles on which this law is based, including the principle of integration, sustainable development, proportionality, prevention, cleaner production, the principle of public participation and access to information, raising public awareness, a protective clause and others.

According to the Law on the Environment, on the territory of the Republic of North Macedonia, no one may build or reconstruct installations without a previously obtained permit for that purpose and without meeting the established norms and standards of the environmental protection system. At the same time, no one may produce and import means of transport that do not meet the conditions prescribed for emissions from mobile sources of pollution and noise and production, handling and discharge of polluting substances and substances into the environment, except in the manner and under conditions prescribed by law. The above activities are expressly prohibited by law.

Why are EIA and SEA processes important? Environmental impact assessment of specific projects is generally one of the most readily available and proven tools for "environmental policy integration". With EIA, environmental protection does not remain limited to declarations of "green" policies, but reaches other sectors and will be taken into account by investors and decision makers. Thus, EIA forces investors to use environmental expertise during the development of their projects, and with relatively small additional costs, offers them the opportunity to create better projects. These projects will not only achieve business goals (to generate profits), but will do so in a more environmentally responsible way, with fewer negative side effects and less likelihood of future surprises in terms of unexpected mitigation costs, or liability issues or reputation related to environmental damage.

The strategic assessment of the environment refers to plans, programs, strategies, laws, etc., that is, it refers to planning strategic documents adopted by public authorities. Therefore, SEA tends to be less technical and more political. However, it shares procedural logic and ultimate goals with EIA.

EIA and SEA are not regulatory tools primarily intended to prevent bad projects or bad plans, and should not be confused with integrated environmental permitting procedures (which have their own role). To a much greater extent, they are tools that contribute to the achievement of development goals (both private and societal) in a more environmentally sustainable manner. In the absence of proper implementation of EIA and SEA regulations, it is less likely that this will happen, as the systematic and robust framework provided by environmental assessment procedures will be lacking. A poor EIA or SEA process may, in individual cases, lead to a misconception or legitimize bad faith, which would have a significant negative impact on the local community or ecosystems (for example, an unexpected increase in traffic noise levels, because the EIA failed to properly determine noise conditions prior to project implementation). However, the main negative consequence of poor EIA and SEA application is the failure itself: missed opportunities to conduct business and achieve development goals in a way that moves closer to the path of sustainable development.

Both SEA and EIA are participatory processes (as opposed to mere expert review of proposed projects and plans), which guarantee access to all relevant stakeholders, including the general public and concerned NGOs. It creates an important opportunity for exercising their rights to information and participation in decision-making. Creating a decision-making culture that actively seeks public participation and approval, that is fully transparent and open to scrutiny, is a huge task and probably not fully achieved anywhere in the world. But civil society organizations can increase the likelihood of being truly welcomed by demonstrating that their presence will bring benefits to other participants-actors. This can come through the contribution of high-quality expertise in EIA and SEA analyses, and qualified commenting on EIA and SEA reports.

Successful public participation in SEA and EIA means that the plan or project will be implemented with public support. This is achieved through debate that helps to address initial public concerns, during planning (EIA) or during project design (EIA).

Assessment of the impact of certain projects on the environment (EIA, Environmental Impact Assessment)

The assessment of the impact on the environment of certain projects provides an assessment of the direct and indirect impacts that may result from the implementation of certain projects, due to their character, scope or the location where they are carried out. The assessment is carried out through the determination, description and assessment of the impacts of the project on people and biological diversity, environmental media and other natural resources, climate, historical and cultural heritage.

Whether a certain project is subject to the EIA procedure or not depends on several factors, including the type of project, its size (volume, scope), the location where it is implemented, the environment of the location, the raw materials and reproductives used, the type and the method of waste treatment, and others. It is usually mandatory for thermal power plants and hydropower plants, smelters, refineries, for larger production capacities for the processing of metal, paper, cardboard packaging, asphalt, leather, production and processing of tires, etc. Mandatory in the exploitation of mineral resources, construction of roads, business complexes, residential areas, etc. This system of protection is also applied to certain projects in the field of agriculture, as well as in the food industry, depending on the scope and character of the project. In this way, during the execution of various types of larger projects, systematic protection of the environment from all types of negative impacts is ensured.

The investor starts the procedure for assessing the impact of certain projects on the environment by notifying (in written or electronic form) the competent authority about the need for an assessment of the impact on the environment. Based on the notification, the developer also submits a request for determining the scope of the assessment of the project's impact on the environment. The competent authority is obliged to complete the procedure for determining the need for an EIA and within 30 days to notify the investor, with a decision, of the need for an EIA. The decision may also contain the opinion on the scope of the study for the assessment of the impact of the project on the environment. To determine the scope of the study, the competent authority consults with the developer and the municipality on whose territory the project will be implemented. The opinion on the scope of the study should, among other things, contain: the alternatives to be considered, the research to be done, the methods and criteria

to be used to predict and evaluate the effects, the improvement measures to be taken into account, etc.

Based on the received solution and the received opinion on the scope of the Study, the developer prepares the Study with the help of authorized experts. The study should contain all the elements for the project (type of project, location where it is implemented, size of the project, environment of the site, raw materials and reproduct materials used, type and method of waste treatment, etc.). It identifies the possible negative impacts resulting from the realization of the planned project activities. Based on the analysis of the existing environmental situation where the activities for the realization of the project are foreseen, the potential impacts are identified and assessed according to their intensity and duration, as well as other potential phenomena, which are of a certain risk to the environment, and measures are proposed for their prevention or mitigation. The Study proposes measures and activities for each of the stages of realization of the project activities and the life cycle of the project, and determines the persons responsible for their implementation. After the preparation of the Study, the investor submits it to the competent authority.

The competent authority prepares a Report on the suitability of the study, which contains the opinion of the competent authority on the study. Possibly, it may also contain suggestions and remarks, which the investor is obliged to act on.

Before making the final decision on whether to approve the implementation of a certain project, the competent authority is obliged to obtain opinions from other authorities, whose competences have points of contact with the project. Also, before making the final decision, the competent authority is obliged to organize a public hearing, as well as to ensure the availability of all the necessary data that the public needs for its participation in the hearing. The public is notified through the media, which states the time and place of the hearing and by ensuring the availability of the necessary information. The public hearing is attended by the representatives of the competent authority, the representatives of the investor, the representatives of the local government in whose area the realization of the project is foreseen, the experts, the associations of citizens dealing with the protection and improvement of the environment, as well as other concerned legal and natural persons. . Participants in the discussions can make their own suggestions and remarks, and ask for additional information and explanations. The public hearing allows all entities that are affected by the implementation of the project and its impact on the environment, to get to know the project in more detail, and to express their views, opinions and suggestions. This approach to the implementation of the environmental impact assessment procedure directly implements the principle of public participation and openness when making decisions in the area of the environment.

After carrying out the mentioned activities, based on: 1. The report on the adequacy of the study, 2. The study for the assessment of the impact of the project on the environment, 3. the received opinions, remarks, suggestions and comments and the held public hearing, the competent authority makes a final decision on the assessment of the impact of the project on the environment, which allows or does not allow the implementation of the project. In the decision, among other things, the measures and activities for preventing and mitigating the harmful effects on the environment, the assessment of the expected effects of the mentioned measures and activities, the benefits for the environment resulting from the realization of the project, and the way of performing supervision ie implementation of the project.

Elaborate on environmental protection. Legal or natural persons who carry out activities or activities that do not belong to the projects for which a procedure for assessing the impact on the environment is carried out, are obliged to prepare an Elaborate on environmental protection. The goal is to evaluate the impact of activities or activities on the environment, before starting the implementation of the project. The report, together with the request for approval of the report, should be submitted to the authority responsible for approving the implementation of the project. The competent authority for approving the implementation of the project is the authority that, in accordance with the regulations that are within its competence for implementation, brings a legal act approving the performance of the activities or activities. This authority is obliged to submit the Elaboration and the request to the authority responsible for approving the elaboration (Administration for Health, within the framework of the Ministry of Internal Affairs and Communications). After carrying out the procedure for approval of the report, the Administration makes a decision to approve or reject the report, which it submits to the authority responsible for approving the implementation of the project. Most often, a report is made for people who are engaged in trade, craft, agriculture, etc. smaller scale activity.

Strategic Environmental Assessment (SEA)

Assessment of the impact of certain strategic documents on the environment includes a series of activities in terms of forecasting, planning, data collection, analysis and assessment, i.e. assessment of the impact on the environment of strategic documents (strategies, plans, programs) and legal acts (laws, regulations and other acts), which create a basis for the execution of projects for which an assessment of the impact on the environment is carried out. These are documents and acts that are prepared, changed or adopted by the Assembly of the Republic of Macedonia, the Government of the Republic of Macedonia, the bodies of the state administration, the bodies of the municipality, the city of Skopje and the municipalities in the city of Skopje. With the strategic assessment of the impact on the environment, an assessment is made of the possible short-term, medium-term and long-term positive and negative impacts of these documents and acts on the environment. The purpose of the strategic assessment is to predict and take into account the environmental impacts of documents from several other areas that are related to the environmental field and have environmental impacts. In this way, a system of integrating the needs of the environment in other areas such as: agriculture, forestry and fishing, industry, transport, energy and renewable energy, spatial planning, telecommunications, regional development, etc. is provided.

This approach enables an integrated and complete approach to the protection and improvement of the environment. At the same time, better information is provided, better understanding of the connection of the specific area with the environment and better coordination between the institutions participating in the preparation and adoption of these documents. This directly implements the concept of sustainable development, which is based on the connection of the environment with the economic, social and other areas.

The procedure for implementing the strategic assessment of the impact on the environment is similar to the assessment of the impact of certain projects on the environment. Namely, the authority responsible for the preparation and adoption of a certain strategic document or law that may have a significant impact

on the environment, is obliged to request opinions, findings, comments and suggestions from the authority with competences in the area of the environment, and to take them into account. Those relating to the strategic environmental impact assessment. The authority that will adopt the strategic document or law is obliged to monitor the effects (impacts) on the environment and human health, resulting from their implementation. Similar to the assessment of the impact of certain projects on the environment, and the strategic assessment of the impact on the environment, a report is submitted that contains a description and summary with the most important characteristics of the document being evaluated, the possible impacts on the environment and human health, the probability of impacts, protection measures and activities, as well as other necessary data.

Integrated Pollution Prevention and Control (IPPC, Integrated Pollution and Prevention Control)

The procedure for integrated pollution prevention and control (IPPC) should result in the issuance of integrated environmental permits (IED), and directly affects the environment, therefore its practical application is of exceptional importance. The legal provisions of the national legislation that more closely regulate the issuance of IEDs are contained in the Law on the Environment. Integrated pollution prevention and control is a regulatory system that uses an integrated approach to control the environmental impacts of certain industrial activities. The ICSZ system includes determining the appropriate control of the industry in order to protect the environment through a unique process of issuing permits. To obtain a permit, operators will need to demonstrate that they have systematically developed proposals for the application of "best available techniques" (BAT) and have met certain other requirements, taking into account relevant factors.

According to the Law on the Environment, part of the procedures for ISKZ are led by the Ministry of Environment and Spatial Planning (Environmental Administration) and municipalities (Environmental Sector). According to the Law on the Environment, the party in the procedure is called the investor or applicant, and can be a legal entity or a natural person. When it comes to a legal entity, then its representative is the authorized representative of the legal entity.

Some of the objectives of the ISKZ procedure are: protection of the environment as a whole, promoting the use of "clean technologies" to minimize waste at the place where it occurs (at the source), encouraging innovations that would be satisfactory solutions to environmental issues in industrial devices, etc.

Integrated environmental permits, depending on the size of the installation, are drawn up as A- and B-integrated environmental permits. For installations with a larger capacity, A-integrated environmental permits are issued. The request for the issuance of an A-integrated environmental permit is submitted to the Ministry of the Environment (Environmental Administration). The Ministry of Education and Culture decides on the request.

B-integrated environmental permits are issued for installations with a smaller capacity. The request for issuing a B-integrated environmental permit is submitted to the municipalities because it is their responsibility to act and decide on the request. An exception to this is when a B-integrated environmental permit is required for an installation with a lower capacity but in an area that is a protected area. In this case, the Ministry of Education and Culture is competent to act.

So, the integrated environmental permit is issued as

- A-integrated environmental permit - issued by the state administration body (Environmental Administration, part of the Ministry of Education and Culture)
- B-integrated environmental permit - issued by the municipality or the city of Skopje
- B-integrated environmental permit for installation in a protected area - is issued by the state administration body (Environmental Administration, part of the Ministry of Environment).

A-integrated environmental permit

Application for obtaining an A-integrated environmental permit. In order to obtain an A-integrated environmental permit, the operator of the installation submits a request for obtaining an A-integrated environmental permit, in written and electronic form, in six original copies. The request is submitted to the Ministry of Environment and Spatial Planning. The request contains:

- Data about the operator (the applicant)
- Data and description of the installation, its technical parts and directly related activities
- Installation management and control data
- Data on raw materials and auxiliary materials, other substances and energies that are used or produced in the installation
- Materials handling data
- Emission data
- Description of the site condition and the impact of the installation activity
- Description of technologies and other techniques to prevent, or if this is not possible, to reduce emissions of polluting substances
- Description of emission monitoring and sampling points
- Environmental aspects and best available techniques
- Description of other planned preventive measures
- Remediation, cessation of installation work, restart and care for the environment after cessation of activities
- Summary of all the above activities without technical data
- Statement
- Tables and attachments needed to explain the statements contained in the request.

The request is submitted in a pre-prescribed form, on a precisely determined form for that purpose, to the Ministry of Education and Culture.

Acting on the request. The Ministry of Internal Affairs and Communications is obliged, within five working days, to submit one copy of the request to:

- the body of the state administration with competence in the field of health
- the bodies of the state administration responsible for the activities that would be carried out in the installation
- the municipality (or the city of Skopje) in whose territory the installation is located, who have the right to submit their opinions and remarks regarding the request.

If an association of citizens that was founded for the purpose of protecting and improving the environment, requests in writing from the Ministry of Internal Affairs and Communications to make the request available to them, the Ministry of Internal Affairs and Communications is obliged to do so.

Publication of the request. The Ministry of Internal Affairs and Communications is obliged to publish the request on its website and in at least one daily newspaper, within seven days of receiving the request, at the expense of the A-IED requester. Also, within 15 days from the date of publication of the request, the Ministry of Education and Culture is obliged to provide the public with access to the information needed to form opinions and attitudes.

Within 30 days from the publication of the request, the public can submit their opinions and views in written or electronic form. The Ministry of Internal Affairs and Communications is obliged to state in the explanation of the A-integrated environmental permit which of the opinions and views submitted by the public have been taken into account and which have not been taken into account, and for what reasons. If the public requests it, the investor is obliged to organize a public hearing (within 10 days after the deadline for submitting opinions and views). For this purpose, the Ministry of Education and Culture informs the municipality about the investor's obligation to organize a public hearing at the request of the affected public, and also informs the investor about the obligation, about the method and procedure for organizing the public hearing, and about the deadline in which the investor organizes the hearing. The developer informs the affected public about the request for the issuance of an A-integrated environmental permit, about the installation and about the activities carried out in the installation, as well as about the time and exact location of the holding of the public hearing, through a daily newspaper available throughout the territory of the state, on the bulletin board of the municipality in whose territory the installation is located, and on the website of the Ministry of Education and Culture. The Ministry of Education and Culture determines whether the conditions for holding the public hearing have been met and, if so, publishes it on the official website.

For the duration of the public hearing, the investor provides the public with access to the data and information regarding the request for the issuance of an A-integrated environmental permit, and provides the public with insight into the source documents and the information used in the preparation of the request. The investor prepares minutes of the held public hearing and attaches shorthand notes to it.

Deadline for issuing an A-integrated environmental permit. The Ministry of Internal Affairs and Communications issues an A-integrated environmental permit within 60 days of the expiration of the deadline in which opinions can be submitted at the operator's request. If the Ministry of Internal Affairs and Communications does not make a decision (positive or negative) within the specified period, the applicant - within 3 working days after the deadline for making a decision - will submit a request to the Minister of Ministry of Internal Affairs and Communications to issue a decision by which the request will be respected. Within 5 working days, the minister is obliged to make a decision to issue or a decision to refuse to issue an A-permit.

Refusal to issue an A-integrated environmental permit. The Ministry of Internal Affairs and Communications issues a decision rejecting the request, if:

- the way in which it is proposed to carry out the activities may cause harmful consequences on the health and life of people, and on the environment

- the submitted request is not in accordance with the Law on the Environment and other laws and regulations adopted on its basis

- the proposed techniques for performing the activity of the installation are not in accordance with the best available techniques, for the respective industrial sector to which the installation belongs

- the operator did not submit the necessary data in the manner and within the deadline determined by the conclusion of the Ministry of Internal Affairs and Communications. In the conclusion, the Ministry of Internal Affairs determines the deadline for supplementing the request for the issuance of an A-integrated environmental permit; the term cannot be shorter than 15 days.

The operator can file an appeal against the decision of the Ministry of Internal Affairs and Communications, to the State Commission for decision-making in administrative proceedings, within 15 days from the receipt of the decision. The appeal does not delay the execution of the decision.

Contents of the A Integrated Environmental Permit. An integrated environmental permit is based on the application of the best available techniques. It contains data about the operator, about the installation, the mandatory conditions that refer to the limit values of the emissions, the measures for the protection of individual media and areas of the environment, as well as the way of performing monitoring by the operator of the installation.

The obligation for internal monitoring can be part of the issued A-integrated environmental permit, as a binding condition that must be respected. In such a case, operators who have a source of emission from technological processes, and with their activities influence one or more media and areas of the environment or use natural resources, are obliged to perform internal monitoring of emission sources, i.e. the use of natural resources.

When issuing the A-permit, the Ministry of Internal Affairs and Communications obligatorily takes into account:

- the nature and type of activity to be performed in the installation,

- the state of the environment at the location where the installation is located,

- requirements for the protection of life and health of people and the environment prescribed by law,

- the information contained in the study/report on the assessment of the project's environmental impacts, if any,

- the views and opinions submitted by the competent authorities,

- best available techniques.

The draft of the A-integrated environmental permit is submitted to the operator. The operator can submit his observations to the Ministry of Internal Affairs and Communications within 14 days from the day he received the draft permit. The draft of the A-integrated environmental permit is published to the public in a manner prescribed by the Minister of the Ministry of the Environment. The public can submit their comments within 14 days from the publication of the draft permit. At the request of the public, the operator is obliged to organize a public hearing on the draft of the A-integrated environmental permit.

Solution. Before adopting the decision on the A-integrated environmental permit, it is necessary for the Ministry of Internal Affairs and Communications to obtain opinions from other concerned authorities, whose duty is to give their opinion within 15-30 days. If the opinion is not submitted, it is considered that they have given a positive opinion. According to the Law on the Environment, the deadline for issuing a

decision granting an A-integrated environmental permit is 60 days. The solution specifies the conditions for the operation of the installation with an A-integrated environmental permit. Two copies of the A-integrated environmental permit are retained by the Ministry of Internal Affairs and Communications, one copy of the A-integrated environmental permit is submitted to the State Environmental Inspectorate, one copy to the municipality on whose territory the installation is located. The decision to issue an A-IED is issued on the basis of an inspection of the installation and its operation in order to determine the fulfillment of the requirements established in the A-integrated environmental permit. The inspection is carried out by the Ministry of Internal Affairs and Communications and compiles minutes. After the inspection, the Ministry of Internal Affairs and Communications issues a conclusion. Against the conclusion of the Ministry of Internal Affairs and Communications, the operator can submit a complaint to the Minister of Ministry of Internal Affairs and Communications.

The competent authority will not issue a permit to operate the installation for which an A-integrated environmental permit is obtained, if the operator does not submit the A-integrated environmental permit. For the installations for which the Assessment of the impacts of certain projects on the environment is mandatory, an A-integrated environmental permit can be issued only if consent has been previously given for the project impact assessment study.

Appeal against the decision. An appeal against the decision can be submitted by the concerned legal and natural persons to the Commission for decision-making in administrative proceedings, within 30 days from the publication of the decision. The appeal does not delay the execution of the decision.

An appeal against the decision can be submitted by the operator only in relation to the mandatory conditions established in the permit, which were not foreseen in the draft of the permit or for which the operator made comments and were not accepted by the Ministry of Education and Culture. The appeal is submitted to the Commission for decision-making in an administrative procedure, within 15 days. The appeal did not delay the execution of the decision.

Appeal against the conclusion. A complaint can be submitted by the operator against the conclusion of the inspection of the installation and its operation, to the minister who manages the Ministry of Energy and Water Resources.

Obligations of the operator. The operator is obliged, during the validity of the A-integrated environmental permit and five years after its expiration, to keep all documents and data related to the request, issuance and monitoring provided for by the mandatory conditions in the A-integrated environmental permit, and to make them available at the request of the Ministry of Education and Culture or the State Environmental Inspectorate.

Obligations of the holder of the A-integrated environmental permit for reporting. The holder of the A-integrated environmental permit is obliged to notify the Ministry of Agriculture:

- regularly, for the results of the monitoring carried out in accordance with the mandatory conditions of the A-integrated environmental permit,
- immediately, for every defect, accident and breakdown that had or could have a significant impact on human health, the environment or property,

- for any change in the operation of the installation that may have an impact on human health, the environment or property
- for any planned change of the persons with special authorizations in relation to the A-integrated environmental permit who manage the installation.

The holder of the A-integrated environmental permit is obliged to comply with all conditions of the permit, during the use and management of the installation. The operator of the installation is obliged to appoint a person who will be responsible for the implementation of the conditions established in the A-integrated environmental permit.

Duty to assist

At the request of the Ministry of Education and Culture or the State Environmental Inspectorate, the holder of the A-integrated environmental permit is obliged to:

- to provide full assistance to the state inspector who inspects the installation
- to allow access to sampling sites and monitoring points indicated in the A-integrated environmental permit
- to enable the collection of data on the compliance of the installation's work with the mandatory conditions of the A-integrated environmental permit
- to submit the necessary data to the Ministry of Internal Affairs and Communications for the issuance, modification or revocation of the A- integrated environmental permit.

Solution. Before adopting the decision on the A-integrated environmental permit, it is necessary for the Ministry of Internal Affairs and Communications to obtain opinions from other concerned authorities, whose duty is to give their opinion within 15-30 days. If the opinion is not submitted, it is considered that they have given a positive opinion. According to the Law on the Environment, the deadline for issuing a decision granting an A-integrated environmental permit is 60 days. The solution specifies the conditions for the operation of the installation with an A-integrated environmental permit. Two copies of the A-integrated environmental permit are retained by the Ministry of Internal Affairs and Communications, one copy of the A-integrated environmental permit is submitted to the State Environmental Inspectorate, one copy to the municipality on whose territory the installation is located. The decision to issue an A-IED is issued on the basis of an inspection of the installation and its operation in order to determine the fulfillment of the requirements established in the A-integrated environmental permit. The inspection is carried out by the Ministry of Internal Affairs and Communications and compiles minutes. After the inspection, the Ministry of Internal Affairs and Communications issues a conclusion. Against the conclusion of the Ministry of Internal Affairs and Communications, the operator can submit a complaint to the Minister of Ministry of Internal Affairs and Communications.

The competent authority will not issue a permit to operate the installation for which an A-integrated environmental permit is obtained, if the operator does not submit the A-integrated environmental permit. For the installations for which the Assessment of the impacts of certain projects on the environment is mandatory, an A-integrated environmental permit can be issued only if consent has been previously given for the project impact assessment study.

Appeal against the decision. An appeal against the decision can be submitted by the concerned legal and natural persons to the Commission for decision-making in administrative proceedings, within 30 days from the publication of the decision. The appeal does not delay the execution of the decision.

An appeal against the decision can be submitted by the operator only in relation to the mandatory conditions established in the permit, which were not foreseen in the draft of the permit or for which the operator made comments and were not accepted by the Ministry of Education and Culture. The appeal is submitted to the Commission for decision-making in an administrative procedure, within 15 days. The appeal did not delay the execution of the decision.

Appeal against the conclusion. A complaint can be submitted by the operator against the conclusion of the inspection of the installation and its operation, to the minister who manages the Ministry of Energy and Water Resources.

Obligations of the operator. The operator is obliged, during the validity of the A-integrated environmental permit and five years after its expiration, to keep all documents and data related to the request, issuance and monitoring provided for by the mandatory conditions in the A-integrated environmental permit, and to make them available at the request of the Ministry of Education and Culture or the State Environmental Inspectorate.

Obligations of the holder of the A-integrated environmental permit for reporting. The holder of the A-integrated environmental permit is obliged to notify the Ministry of Agriculture:

- regularly, for the results of the monitoring carried out in accordance with the mandatory conditions of the A-integrated environmental permit,
- immediately, for every defect, accident and breakdown that had or could have a significant impact on human health, the environment or property,
- for any change in the operation of the installation that may have an impact on human health, the environment or property
- for any planned change of the persons with special authorizations in relation to the A-integrated environmental permit who manage the installation.

The holder of the A-integrated environmental permit is obliged to comply with all conditions of the permit, during the use and management of the installation. The operator of the installation is obliged to appoint a person who will be responsible for the implementation of the conditions established in the A-integrated environmental permit.

Duty to assist

At the request of the Ministry of Education and Culture or the State Environmental Inspectorate, the holder of the A-integrated environmental permit is obliged to:

- to provide full assistance to the state inspector who inspects the installation
- to allow access to sampling sites and monitoring points indicated in the A-integrated environmental permit
- to enable the collection of data on the compliance of the installation's work with the mandatory conditions of the A-integrated environmental permit

- to submit the necessary data to the Ministry of Internal Affairs and Communications for the issuance, modification or revocation of the A- integrated environmental permit.

B-integrated environmental permit

Operators of new installations with emissions harmful to the environment and to the life and health of people, when the installations are of lower capacity, are obliged to provide a B-integrated environmental permit. The government determines the installations that require a B-integrated environmental permit. In the procedure for obtaining a B-integrated environmental permit, the provisions for obtaining an A-integrated environmental permit are applied accordingly.

Authorities responsible for issuing a B-integrated environmental permit. The authority responsible for issuing a B-integrated environmental permit is the mayor of the municipality. In the event that the installation is located in a protected area established by law, then the competent authority for issuing a B-integrated environmental permit is the Ministry of Agriculture and Forestry. In order to issue a B-integrated environmental permit, the municipality should have at least one person in the local administration who has a high professional training in the field of natural or technical sciences. Municipalities can form a joint administration for issuing B-integrated environmental permits.

Request for issuing a B-integrated environmental permit. For the issuance of a B-integrated environmental permit, the operator submits a request to the municipality where the majority of the installation is located. The request is submitted in written form, in three written original copies and in electronic form (in a prescribed form on a predetermined form).

According to the Rulebook on the procedure for obtaining a B-integrated environmental permit, the request for issuing a B-integrated environmental permit in particular contains:

- Data about the operator, that is, the petitioner
- Data and description of the installation, its technical activities
- Installation management and control data
- Data on raw and auxiliary materials and energies used or produced in the installation
- Data on solid and liquid waste
- Data on emissions in the atmosphere
- Data on emissions in surface water and sewage
- Soil emissions data
- Data on agricultural and farming activities
- Noise, vibration and non-ionizing radiation data
- Data on monitoring and sampling points
- Improvement program
- Accident prevention and emergency response
- Remediation, cessation of installation work, restart and care of the environment after cessation of activities
- Statement of accuracy of data
- Tables and attachments needed to explain the statements contained in the request.

Contents of the B-integrated environmental permit. The B-integrated environmental permit contains data about the operator and the installation, as well as the requirements that the operator must fulfill in connection with the operation of the installation, in accordance with the conditions established by law. The B-permit also states the obligations regarding the monitoring of the emissions, the determination of the methods and the frequency of the measurements. The Minister of Ministry of Education, Culture, Sports, Science and Technology prescribes the form and content of the permit in more detail. The minister also prescribes the substances and their emission limit values that are determined by the B-integrated environmental permit, if they are not determined by a separate law.

Issuance of the B-integrated environmental permit. If the competent authority (mostly the municipality), based on the complete request, determines that the impact of the installation on the environment is within the prescribed limits and values, it is obliged to issue a decision issuing the B-integrated environmental permit, within 60 days from the receipt of the request. Against the decision (of the mayor of the municipality), the installation operator has the right to submit a complaint to the Ministry of Internal Affairs and Communications within 15 days from the day of adoption of the decision. Against the decision of the Ministry of Internal Affairs and Communications, the installation operator has the right to file a complaint with the State Commission for decision-making in an administrative procedure within 15 days from the date of adoption of the decision. An appeal against the decision can be filed by concerned legal and natural persons, to the authorities that adopted the decision.

When, in addition to the B-integrated environmental permit, the installation requires obtaining other permits related to the use and exploitation of natural resources or permits for discharges (emissions) into the environment, the competent authority for issuing the B-integrated permit will not issue the permit if the developer did not provide the necessary permits. The conditions and measures established in other permits are accordingly incorporated in the B-integrated environmental permit. The authority that issued the B-integrated environmental permit is obliged to check the conditions established by the permit every seven years, and if there are changes in the environmental protection regulations that may affect the operation of the installation, it is obliged to initiate a procedure for amending the B-the integrated environmental permit. The implementation of the procedure for issuing the B-integrated environmental permit can also be done electronically.

Right to appeal and appeal procedure. If the competent authority does not issue a decision by which a B-integrated environmental permit is issued, i.e. does not issue a decision rejecting the request for the issuance of a B-integrated environmental permit within the period prescribed by law, the applicant has the right within three working days after the expiration of that term, to submit a request to the mayor for the adoption of a decision that will state that the request has been respected.

Fulfillment of requirements. The competent authority will not issue a permit to operate the installation for which a B-integrated environmental permit is obtained, if the operator does not submit the B-integrated environmental permit. The fulfillment of the requirements established in the B- integrated environmental permit is determined by the competent authority through an inspection of the installation and its operation, for which it issues a decision. The minister in charge of the Ministry of Education,

Culture, Sports and Science prescribes in more detail the manner and procedure for carrying out the inspection.

Fees. The operators of the installations are obliged to pay compensation:

- when submitting an application for obtaining a B-integrated environmental permit,
- when submitting a request for amendment or transfer of a B-integrated environmental permit,
- for the possession of a B-integrated environmental permit, which is paid annually
- for regular supervision of the installation, in accordance with the conditions in the B-integrated environmental permit.

The government (on the proposal of the Ministry of Education and Culture) prescribes the amount of compensation that operators should pay. The funds received from the fee are paid into a separate budget account, as income of the municipality's budget, and are used to cover the costs of obtaining, transferring, modifying and controlling the B-integrated environmental permit.

ENVIRONMENTAL MANAGEMENT SYSTEM (EMS, Environmental Management System)

The increase in air and environmental pollution, excessive consumption of resources or climate change are just some of the many reasons for including the topic of environmental protection in corporate planning. In addition to idealistic values, professional management of the environment also offers economic advantages, through which a series of weak points in the company can be eliminated. For effective environmental management to be put into practice, it is important to coordinate intentions. And

that is exactly what environmental management systems (Environmental Management System, EMS) are intended for - to continuously and systematically improve environmental protection in the company.

Definition and benefits. An environmental management system is a tool for managing the impacts of the company's activities on the environment. It provides a structured approach to planning and implementing environmental protection measures. With a professional environmental management system, the company's environmental policy is defined and consistently implemented - from the procurement of materials to waste disposal, allocation of tasks, organization of processes, training and behavior of employees, and procedures for implementing the policy for the environment. The focus of environmental management system implementation is to continuously improve the company's environmental performance.

The introduction of an environmental management system is basically voluntary and not binding by law. But there are many benefits to incorporating environmental protection into everyday business activities. Although implementing a professional environmental management system is not quick, the benefits of it amortize the time required to implement it. What is achieved in the company by introducing this system?

- Lower costs. Environmental management systems mean being proactive, not just reactive to legal requirements. But it also means acting with predictability and thus can save resource costs. For example, an environmental management system helps to use raw materials and energy more sparingly. Fewer raw materials are lost unused, and the company's waste disposal costs are reduced. This is achieved by on-site audits, which show potential savings in the company
- Improved legal certainty. Regulatory requirements for environmental protection can be systematically implemented. Evidence of compliance with laws and regulations may also be provided. Optimized emergency preparedness also reduces the likelihood that the company will have to pay for compensation when it comes to environmental liability.
- Better relations with partners. The expectations of customers and partners for the sustainable operation of a company are constantly increasing. Numerous customers, companies and entire industries (for example, the automotive industry) require their suppliers to provide evidence of environmental management. The company's credibility is growing.
- Better relations with the authorities and the public. More easily accessible, up-to-date data, and credible environmental protection activities, improve the company's image.
- Contribution to sustainability. The lower consumption of resources and the minimized impact on the environment increase the long-term future prospects of the company and the quality of life of future generations.
- Better conditions for loans and insurance: The environmental management system is a form of risk management. When assessing the creditworthiness of the company, banks take into account the efforts that the company makes in this direction. This provides an advantage to financial service providers, as proven environmental protection is often associated with lower credit risk. Also, the company will get a discount from the insurance companies.
- Employee motivation: Many employees are proud to work for companies that protect the environment. In some cases, they benefit directly from improved working conditions, for example through reduced use of hazardous substances.

Other benefits are:

- procedures and processes are improved

- potential hazards are recognized at an early stage, and can be minimized
- advantages over competitors are provided, as environmental protection has become an important selling point.
- extensive knowledge is gained about the impact of products, services and processes on the environment
- risks of liability in case of incidents can be minimized.

For which companies is a professional environmental management system important? The introduction of a professional environmental management system is generally not mandatory. However, it cannot be denied that industry and business are unfortunately largely responsible for the greenhouse effect, resource depletion and global warming - and therefore companies have a special obligation to take countermeasures. In some areas, such as the handling of hazardous substances or the separation of waste, there are often regulations and measures that require their legal application. In other areas, much of what is actually possible without much effort is unfortunately still "can" rather than "must", as is the case with the environmental management system. Especially in saturated markets, corporate environmental management is a way for a company to stand out from the competition. For that reason, many companies go beyond legal requirements and develop their own environmental management, step by step. They strive to combine environmental and economic goals, and rely on energy-efficient systems, to reduce their CO2 emissions and save on energy costs.

The most well-known systems for environmental management in Europe are the international standard ISO 14001 and the European regulation for environmental management EMAS. Both certification of the environmental management system according to ISO 14001, and validation according to EMAS, have specific characteristics and requirements that must be adapted to the needs of each company individually, since each company is unique. Therefore, the environmental management system must always be tailored specifically to an organization.

What is an Environmental Management System, ISO 14001? It is a system that enables the management of the environment in all areas of the company and from every aspect, and also enables the continuous development of processes. ISO 14001 helps a company comply with regulations and minimize environmental pollution (for example, soil or air) by applying proven management tools. At the same time, the different roles and responsibilities of employees ensure the efficient development of the management system. Through the environmental management system, thousands of companies manage to make an active contribution to environmental protection, working sustainably, and using resources responsibly. The requirements of the ISO 14001 standard are primarily aimed at reducing or avoiding environmental impacts that the company previously had as a result of the company's business activities. Hence, the emphasis is placed on an approach based on risk assessment and strict adherence to binding obligations. In order to obtain a certificate for the environmental management system, an independent auditor regularly assesses the compliance with the standard requirements, the implementation (implementation) of the system and the company's environmental program. Only if all conditions are met, the company will be certified. The ISO 14001 certification allows the company to demonstrate at the international level that it has introduced an environmental management system and thus practices environmental protection at

a high level. It does not matter whether it is a craft business, a service company, a medium-sized enterprise, a large corporation or a social institution. Any organization can benefit from a certified environmental management system.

ISO 14001 defines the criteria for a company's environmental management system. This standard provides a framework that a company will follow in order to effectively organize its work according to all certification requirements. What is enabled by the application of this standard? The application of ISO 14001 will inform the company's employees and management about how their activities affect the environment, how their environmental impact is measured and what actions to take to improve it. The main benefits can be located in the reduced costs of waste management, the reduction of environmental risk and compliance with environmental regulations.

ISO 14001 was first published in 1996. In June 2000, the first revision was adopted. The main goals of the revision were to reduce complexity and greater compatibility with the quality management standard ISO 9001. The second revision of ISO 14001 was published in September 2015 (ISO 14001:2015). With the latest audit, the importance of business processes and their impact on the environment was brought into focus. Companies must be able to demonstrate optimized environmental performance in the form of measurable environmental indicators.

According to ISO 14001, among other things, the following must be determined: the scope of EMS in the company, its environmental policy, aspects and impacts on the environment, objectives and measures to achieve the objectives, responsibilities and authorities, as well as procedures and processes. In addition, measures to deal with risks are determined, legal (or other) binding obligations are determined, the necessary resources for the implementation of the EMS, training for the individuals involved in the EMS is considered and implemented, communication within the organization and outside it is determined, the company's emergency preparedness and response, updating and maintaining documentation, monitoring, measurement and evaluation, conducting internal audits, management evaluation, corrective actions and continuous improvement.

EXAMPLES OF GOOD PRACTICES

(for EIA, SEA, IIPC, ISO14001 and the Sustainable Development Goals)

Reducing emissions and switching to solar energy, link
<https://www.wemeanbusinesscoalition.org/blog/how-japanese-retailer-aeon-is-rapidly-reducing-emissions-and-switching-to-solar/>

By sales, Aeon is Japan's largest retail group. The company's ambition is to protect the global environment, by working together with its customers, and to develop as sustainably as possible. In 2018, the company pledged to reach net zero emissions from store operations by 2050, and subsequently committed to halving emissions by 2030.

Aeon uses approximately 1% of Japan's total electricity consumption. Hence, its switch to zero-emission energy is key to achieving its decarbonisation goal. Each of its stores has established a renewable energy procurement plan, focused on purchasing solar power, and generating its own power. As of 2022, Aeon has installed solar panels across 1,000 malls, supermarkets and convenience stores, and aims to install renewables in all 600 large shopping centers by 2030. As of the end of 2021, Aeon's headquarters and 11 of its major shopping centers are already running on 100% renewable energy.

Aeon stores have space with solar panels, and Aeon enters into long-term contracts with the stores to purchase the energy produced from them. Shoppers will be able to earn shopping points if they supply Aeon with electricity produced by their own solar panels through their electric vehicles.

In 2021, Aeon has increased its products and financial services to support customers considering the transition to a decarbonized lifestyle. Financial services include residential renovations for a "decarbonized" home or the purchase of an electric vehicle. Aeon plans to accelerate customer collaboration initiatives that contribute to greater community resilience in emergencies and the creation of a decarbonized, sustainable society for the entire community.

Reducing energy consumption through increased efficiency is another pillar for reducing emissions. This includes selling products that reduce the carbon footprint. In 2005, Aeon opened its first eco-store, an outlet that has 20% lower emissions compared to conventional stores. By 2013, 12 more were opened.

The company has started working on its next generation (Smart Aeon) eco stores. Starting with the opening of the first Aeon Smart Store in March 2013, the number of Aeon Smart Stores has increased to 15.

About half of Aeon's emissions result from activities such as raw material procurement and packaging outsourcing. For that reason, Aeon began researching its contracts with manufacturer TOPVALU, in terms of its climate change initiatives, to gain insight into its policy and efforts on climate issues, and to learn what the firm expects from Aeon.

Aeon hopes to calculate the greenhouse gas emission in TOPVALU's production process with greater precision, formulate concrete reduction plans covering the entire supply chain, and build intercompany collaboration to promote decarbonization.

Намалување на јаглеродниот отпечаток, линк <https://www.wemeanbusinesscoalition.org/blog/gsk-story-of-action/>

GlaxoSmithKline (GSK) е една од најголемите светски фармацевтски компании. Тоа е иновативна компанија која, меѓу другото, продава производи кои компанијата сама ги развива. До 2030 година, компанијата има за цел да постигне нето нула јаглерод низ ланецот на вредности.

За да ги намали емисиите, во нејзините производствени капацитети во Велика Британија и САД, компанијата инвестира во добивање енергија од обновливи извори (соларна и ветерна енергија). GSK е уверена дека до 2025 ќе користи 100 % енергија од обновливи извори.

И следно: 45% од јаглеродните емисии на компанијата, потекнуваат од инхалаторите наменети за пациентите со астма. Во моментот се прави пред-клиничка проценка на редизајнираните инхалатори со потенцијал да ги намалат за 90% емисиите кои потекнуваат од нив.

Business opportunities for a company with ISO14001, link <https://www.bsigroup.com/en-GB/iso-14001-environmental-management/case-studies/#:~:text=ISO%2014001%20is%20the%20world's,costs%20of%20running%20a%20business>.

Novacroft is a leading software development, smart card and smart technology business for a range of clients in the transport, education and charity sectors. The company is ISO 9001, BS 11000, ISO 14001 and ISO/IEC 27001 certified.

The company received the ISO 9001 quality management standard in 2002, and in 2014 it secured certification of three standards (all in one year), namely: the British Standard for Cooperation in Business Relations BS 11000; Information security standard ISO/IEC 27001; and ISO 14001 environmental management standard.

This resulted in 50% financial growth for Novacroft in the following three years, with a number of new business activities. As the company explains: "Without certification, we would not have won the contract with the Royal British Legion. Nor would we have been able to enter the race recently for another very big job".

Prestigious award for a company with ISO14001, link [https://www.bsigroup.com/en-GB/iso-14001-environmental-management/case studies/#:~:text=ISO%2014001%20is%20the%20world's,costs%20of%20running%20a%20business](https://www.bsigroup.com/en-GB/iso-14001-environmental-management/case-studies/#:~:text=ISO%2014001%20is%20the%20world's,costs%20of%20running%20a%20business).

TC Industries of Europe (TCIE) is the UK subsidiary of the 130-year-old family-owned American firm, TC Industries. TCIE was founded in 1985 and employs about 90 people. It makes parts for manufacturers of machinery used in construction and mining. Among others, it cooperates with Caterpillar.

ISO14001 In 2013, TCIE beat several family companies to win the Future Manufacturing Award for Environmental Efficiency, for the North of England. This prestigious award, given by the industry's leading body, is for manufacturers who have implemented programs to improve their operational efficiency while reducing their environmental impact or reducing their carbon footprint. The company's ISO 14001 certification is the cornerstone of this success.

Other benefits ISO 14001 certification has given Tcie a robust environmental management framework that has enabled the company to: discover the various ways in which the company impacts the environment; understand and comply with environmental legislation and look for ways to save through efficiency.

The main benefit is enormously improved energy efficiency, with reduced energy losses, major cost savings and improved competitiveness. This was achieved by investing in two new ovens, by optimizing baking operations and by improving the production schedule – measures that have been recognized by ISO 14001. "In the last 18 months, we have halved the amount of energy we use per ton of product", say the company. Another major benefit of ISO 14001 is that it allows TCIE to take responsibility for managing emissions from industrial painting processes. "ISO 14001 we don't even need to get a B-integrated environmental permit, which would have been an expensive and huge task for us," says the company. "With certification, we have the opportunity to manage emissions ourselves, keeping control over our own processes."

ISO 14001 also enabled the establishment of a well-structured process for metal waste recycling, putting the company on the right side of the legislation in a heavily regulated area. "It allowed us to pay close attention to gas consumption, through measurements and analysis of utilization. If you can't measure it, you can't manage it", says the company.

Related to the costs of ISO 14001, "it is a drop in the ocean" in terms of the benefits that the company has from ISO 14001.

Numerous good practice examples for the ISO 14001 Environmental Management System, link <https://www.bsigroup.com/en-GB/iso-14001-environmental-management/case-studies/#:~:text=ISO%2014001%20is%20the%20world's,costs%20of%20running%20a%20business.----->

Repercussions for a company that does not comply with the law, link <https://www.nytimes.com/2021/01/14/climate/toyota-emissions-fine.html>

Toyota has agreed to pay a \$180 million fine to the US government for decades of Clean Air Act violations. In the federal lawsuit, the US Environmental Agency said that Toyota managers knew about the problems but systematically failed to report them between 2005 and 2015. Under Clean Air Act rules, automakers are required to notify the Agency when there are 25 or more vehicles with the same emission control component defect. Toyota was late in filing as many as 78 defect reports. That "likely resulted in a financial benefit to Toyota and excessive air pollutant emissions," the agency's attorney said. A Toyota spokesman said the company notified the government as soon as it became aware of the problems, and that the delay in notifying the agency resulted in "negligible impact on emissions, if any." However, Toyota will not contest the fine, which would be the largest civil penalty ever for an emissions reporting violation, the agency said in a statement.

Famous businesses going green, link <https://theroundup.org/big-companies-going-green/>

Just over a decade ago, when the world was recovering from a global recession and climate change still seemed like a distant problem, big companies were more interested in cutting costs than doing what they could to help save the planet. But today, with consumers increasingly interested in living a "greener lifestyle" and environmental disasters looming on the horizon, many of these same companies are taking steps to reduce their carbon emissions and embrace sustainability. Today, we're going to take a look at some of the big businesses going green in 2023 and what steps they're taking to reduce their impact on the environment. Some of these multinational companies are not traditionally considered "green", and many of them still have a long way to go to be considered environmentally sustainable. However, they have all implemented some green initiatives that do offer hope for the future.

Patagonia

The term fast fashion refers to clothes that cost little and are sold cheaply, so people can buy new ones often. In a world where fast fashion is a major issue, Patagonia is one of the biggest brands that stands out. Like many eco-friendly clothing companies, Patagonia is making efforts to follow greener practices

and recently announced that it is eliminating nylon from many of its products. Nylon is made from petroleum derivatives and nitrogen fertilizers, so it is both polluting and non-renewable. Now, most of Patagonia's products are made from fibers such as organic cotton or recycled polyester. For 60% of its fabrics, the company uses recycled materials.

Pella

One interesting company working to reduce environmental impact and reduce waste is Pella. This company has created a fantastic eco-friendly phone case made from organic, compostable materials. When you toss the case, it will decompose in just a few months, instead of sitting in a landfill for decades.

Ikea

Unfortunately, Ikea products have gotten a bad reputation in the past because they were just packaged pieces of wood that consumers had to assemble themselves. But Ikea has made strides towards becoming an eco-friendly furniture brand. Now the company uses sustainable materials instead of plastic and has reduced packaging to reduce waste.

Starbucks

The coffee giant Starbucks is planning several activities for 2023. Thus, the company wants to replace its disposable coffee cups with coffee cups made of compostable materials. Compostable materials are materials that are certified to completely break down into non-toxic components (water, carbon dioxide and biomass) that will not harm the environment. Consumers who bring their own reusable mug will receive a discount on drinks sold at Starbucks. The company recently announced a new vegan plant-based protein smoothie made with almond milk, which will be available at several locations across the United States.

In addition, the company wants to reduce water consumption by 25% in its restaurants across the US by 2025 through various initiatives, including efficient dishwashing and reduced use of steam in kitchens.

General Motors (GM)

General Motors recently announced plans to sell a new electric car in China called the Baojun E100, which will be able to travel 190 kilometers on a single charge.

GM estimates that their electric cars could reduce daily oil consumption by as much as 400 million liters, which would have a very significant impact on the environment. At its manufacturing facilities, General Motors is working to improve recycling practices and practices to reduce water use. Through better insulation, the company will also reduce the energy consumption used during steel production.

Apple

As part of its efforts to reduce waste and become more sustainable, Apple recently introduced several new products made from 100% recycled aluminum, including the iPhone 12, MacBook Air, Apple Watch, Mac mini and all iPad devices. Apple has also pledged to reduce its carbon footprint by using green energy in all of its data centers by early next year. Apple recently announced that it is a carbon neutral company.

Ford Motor Company

In an effort to improve community health and reduce carbon emissions for its drivers, Ford Motor Company in New York has opened several charging stations for electric cars. The stations are free and conveniently located near markets. The company is also taking steps to reduce the environmental impact of its manufacturing process by reducing toxic chemicals in paint and cutting water use in half at several of its facilities.

Amazon

It is true that a large part of Amazon's business model is not an ecological business. But in a way, this company is also doing well. Some time ago, the company announced that it will switch to renewable energy. Amazon has also partnered with SolarCity to install solar panels on the roofs of its US distribution facilities. Amazon has pledged to reduce emissions, reduce waste and operate more sustainably through a combination of green initiatives in its warehouses.

Procter & Gamble (P&G)

One of the largest companies in the world is taking steps to reduce the impact on the environment. Procter&Gamble will move to greener packaging for many of its products. P&G is also installing solar panels on the roofs of some of its US facilities and improving the energy efficiency of others. As part of a new environmental initiative, P&G is encouraging customers to recycle used bottles, or refill them with environmentally friendly cleaning products instead of throwing away the bottles and buying new ones. This initiative reduces waste and helps extend the life of products that might otherwise be thrown away after just one use.

Google

Google recently revealed that its data centers are powered by more renewable energy than ever before. The company is also working with Duke Energy Corporation to build a wind farm in North Carolina. Considering that one turbine can power as many as 940 homes, the Google/Duke farm will provide enough energy for 50,000 homes once it becomes fully operational. Additionally, Google has reportedly committed more than \$2 billion in cleantech investments and acquisitions since 2010.

UPS

The forwarding company aims to have its vehicles run on alternative fuels. It has already purchased more than 40,000 hybrid vehicles. UPS plans to expand its fleet of alternative fuel vehicles, possibly becoming the largest fleet of electric vehicles in the world. In recent years, UPS has been increasing its use of renewable energy. So it now buys up to 36% of its total electricity, from sources such as solar and wind turbines.

Bloomberg

The tech company is investing money to go green. Bloomberg's headquarters is LEED certified, which means it has high standards for energy efficiency and maintains a healthy indoor environment for employees. Bloomberg recently invested in OnFlo, a company that makes software to help commercial and industrial buildings reduce energy use.

Tesla, Inc

This electric car company has made huge strides in reducing its impact on the environment, not only by producing an electric vehicle but also by making it very efficient. For example, the Tesla Roadster can travel 390 kilometers on a single charge. Tesla's Gigafactory in Nevada is powered entirely by solar energy, and the company recently unveiled plans for a new type of electric grid that could use batteries to store renewable energy.

Walmart

The world's largest retailer is making changes to become more sustainable. The company reduces packaging and energy consumption, and increases the offer of products made from recycled materials. The company recently announced a plan to reduce carbon emissions by 20% in its own operations, and plans to increase the amount of renewable energy it now uses by 500%.

Pepsi

One of the biggest businesses that has recently made changes to become more environmentally friendly is Pepsi. The company has pledged to reduce its packaging and sell drinks with less plastic; for example, instead of liter bottles, 200 ml and 300 ml bottles will now be available to consumers. Pepsi is also reducing the size of its cans, so that less waste is created overall. The company said it will focus on energy conservation at all three facilities it operates in India before 2022. Pepsi's three locations in India will implement various initiatives aimed at balancing water use, energy conservation and emissions reduction.

How Nestlé, Google and other businesses make money by being "green", link <https://www.latimes.com/business/story/2019-09-20/how-businesses-profit-from-environmentalism>

Corporate sustainability efforts are sometimes framed as acts of altruism. But for big business, protecting the environment is often good for profit.

Nike Inc. came up with a way to work more efficiently, reducing the raw materials and time needed to make each sneaker. It has prevented more than 1.5 million kilograms of waste from reaching landfills since 2012. But the good news doesn't stop with the environmental impact. The company spends less on transportation, materials and waste disposal.

The ultra-thin plastic that Nestlé uses for packaging has a lower impact on the environment while reducing packaging and shipping costs.

Amazon.com Inc. and Walmart Inc. have invested tens of millions of dollars in a fund that builds recycling infrastructure. With that, they drastically reduced the fees they paid for dumping waste in landfills, and new products are produced from recycled materials.

Flights with lighter aircraft cost less

United Airlines Holdings Inc. makes its planes lighter, thus reducing costs and reducing fuel consumption. Airlines account for almost 2% of total carbon emissions. The in-flight magazine isn't spared from weight reduction either: the lighter paper saves nearly \$300,000 a year in fuel. The company has redesigned the

toilets on planes, no longer uses beverage carts and stopped duty-free sales. Is it worth it? The company has saved more than \$2 billion in fuel so far.

The multiple use of towels and bedding saves water and energy

It turns out that simply asking guests to hang their towels to dry and forego daily bed linen changes can reduce hotels' annual energy costs by 25%. To the hotel industry's surprise, this option was quickly adopted by hotel guests as a small way to get involved in energy conservation. The Clarion Partners chain applies this in all its hotels. It went one step further: it reduced the flow of water in toilets, faucets and showers. Is it worth it? Reducing water use saves Clarion hotels approximately \$17,250 annually.

ExxonMobil is investing in green energy to reduce its huge costs

The company expects its green investments to triple by 2025. In September 2022, ExxonMobil told CNN that it would "invest more than \$15 billion by 2027 in lower emissions initiatives." The oil producer is one of the 10 largest buyers of wind and solar power. Is it worth it? With renewable sources, 10 percent of the huge energy bills paid by this tech giant will be saved.

Amazon, Meta and Google buy more clean energy than any other company, link <https://www.cnbc.com/2023/01/18/amazon-meta-and-google-buy-more-clean-energy-than-any-other-companies.html>

Tech giants have spent billions of dollars on solar and wind power while reducing greenhouse gas emissions and their energy costs. Google, Meta (Facebook) and Amazon are among the largest consumers of energy in the United States, and much of that energy is now emission-free. These companies are the largest purchasers of energy from renewable sources: Amazon procures 12.4 gigawatts, Meta - 8.7 gigawatts, and Google - 6.2 gigawatts. They power their data centers with green energy.

An example of good practice for assessing the impact of certain projects on the environment (EIA, EIA), link <http://co-seed.eu/en/press/examples-of-best-practices-billund-airport-expansion-denmark/270>

Billund Airport, Denmark's second largest airport, has been looking at ways to expand its capacity. In order to reduce the number of homes exposed to noise, the expansion plan included extending one of the runways. The local environmental authority immediately involved the local community in the decision-making process, informing citizens about the plan and asking for their input. This good cooperation and constant dialogue made it possible to consider other alternatives. Result? It was concluded that the same reduction in noise level could be achieved by changing the take-off procedure, rather than by extending one of the runways. In addition to the savings of 40.4 million euros that were not given for the extension of the runway, 350 hectares of arable land and forest area were preserved. The number of homes exposed to noise was reduced from 1,290 to 328. When the EIA was carried out, there were no complaints.

Example of good practice for strategic environmental assessment (SEA), link <http://co-seed.eu/en/press/examples-of-best-practices-rural-development-programme-slovenia/325>

When Slovenia was preparing its Rural Development Programme, a strategic environmental assessment was carried out to determine compliance with the country's environmental objectives. The responsible ministry invited the public to participate in the whole process, and a special model for information sharing and cooperation was developed. It was essential to ensure the participation of various organizations at local and regional level, social partners, non-governmental organizations and professionals.

The responsible ministry published the draft program for rural development on its website, and received over 50 comments from individuals and organizations. Communication between the public and the relevant ministry was a two-way process. The Ministry gave written answers for every proposal, position and question. For the interested public, the program proposal was also available on CD, in paper form or via e-mail. The ministry also set up a forum on the website where public officials answered questions. In addition, there were several coordination meetings, workshops and publications related to the program proposal. Details of the public hearing were published in the media. After the end of the public hearing, the ministry came up with a new draft program - updated with comments from the public hearing. Before this new proposal was issued, each comment or suggestion was explained, including why, or why not, it was reflected in the updated program.

From green to gold, this is how companies are making sustainability profitable, link
<https://www.limelights.com/insights/green-to-gold-how-businesses-can-make-sustainability-profitable>

If you need proof that sustainability can be profitable, here it is:

- S&P 500 corporations that actively manage and plan for climate change deliver 18% higher ROI than companies that do not.
- Companies that integrate social impact into their business increase sales by as much as 20%, increase productivity by 13% and increase their stock price by up to 6%.
- At least nine companies globally generate a billion dollars or more in revenue annually from sustainable products or services. The nine companies are Unilever, General Electric, IKEA, Tesla, Chipotle, Nike, Toyota, Natura and Whole Foods.

Unilever's brands with a purpose

In 2019, Unilever reported that its dedicated Sustainable Living Brands were growing 69% faster than the rest of the business and providing 75% of the company's growth.

World's largest B Corp certified company, Natura, doubles revenue

Certified B Corporations are leaders in the global movement for an inclusive, fair and regenerative economy. Unlike other business certifications, this one is the only one that measures a company's entire social and environmental impact.

Natura is a Brazilian beauty company that aims to source sustainable ingredients from the rainforest to achieve social, environmental and financial results. Natura has been carbon neutral since 2007, and became the world's largest B corporation in 2014. The company conserves nearly 1.8 million

hectares of Amazon forest! If saving the planet isn't good enough for you, then maybe some cash will do the trick: since 2012, Natura has doubled its revenue to \$3.32 billion! While Natura was named "champion of the country" by the UN, it was also named the third strongest brand in the world in cosmetics after Neutrogena and Johnson & Johnson. This Brazilian beauty company expanded its business globally, acquiring Aesop (2013), Body Shop (2017) and Avon (2019). "We have been in the Amazon for more than 20 years, long enough to know that its bioeconomic wealth is invaluable. Helping to protect the Amazon is not just about principles and ideals. We are talking about economic value", says the CEO of Amazon.

Ørsted - world leader in offshore wind energy

A decade ago, when Ørsted was still Dong Energy, it was one of the most coal-intensive energy companies in Europe. As an oil and natural gas company, it was responsible for more than half of Denmark's CO2 emissions. Ten years later, Ørsted was ranked number one in the world on Corporate Knights' 2021 Global 100 index of the most sustainable corporations, and is recognized as a global leader in climate action.

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<https://www.google.com/url?sa=t&source=web&rct=j&url=https://greencitizen.com/blog/green-companies/&ved=2ahUKEwif9sP82-n8AhXScPEDHeUfBL0QFnoECCIAQ&usg=AOvVaw2xkwaysoPgcUCbLad9VRWO>

Native Shoes decided to change things up using unique production techniques and vegan materials. Collects old pairs of household shoes to give them new life as insulation and playground flooring. Thus, it reduces waste. The limited edition Plant Shoe is advertised as a 100% biodegradable shoe made from all-natural materials that can be composted after use.

WHAT IS A BUSINESS PLAN?

A business plan is a written document on which a business is built. It is one of the most important tasks and contains explanations for multiple segments including revenues, costs, users, value proposition, key activities, etc.

A business plan shows how an organization will achieve its set goals and how it will work towards achieving the organizational mission. During operation, the business plan is used to check what has been achieved, and by incorporating changes and additions, it can help determine the future directions of business development.

The Business Model Canvas is a strategic tool that enables the visualization and assessment of a business idea or concept. It is a document that contains nine pillars that represent different core elements of business. This model goes beyond the traditional multi-page business plan, offering a much easier way to understand the various core elements of a business. The right side of the model focuses on the customer/consumer or market (external factors that are out of your control), while the left side of the canvas focuses on the business (internal factors that are mostly under your control). In the middle are the value propositions that represent the value exchange between your business and your customers (Figure 1).

It contains the following components:

- Consumer segments,
- Value proposition,
- Distribution channels,
- Relations and care with clients (consumers),

- Source of income,
- Key resources,
- Key activities
- Cost structure.

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