COMMISSION REGULATION (EU) 2018/2026
of 19 December 2018

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,


Whereas:

(1) An eco-management and audit scheme (EMAS) has been established under Regulation (EC) No 1221/2009. The objective of EMAS is to promote continuous improvements in the environmental performance of organisations by the establishment and implementation of environmental management systems by organisations, evaluation of the performance of such systems, provision of information on environmental performance, an open dialogue with the public and other interested parties and the active involvement of employees. To achieve this objective, Annexes I to IV to that Regulation set out specific requirements to be observed by those organisations wishing to participate in EMAS and obtain EMAS registration.

(2) Annex IV to Regulation (EC) No 1221/2009 sets out the requirements on environmental reporting. That Annex should be amended to address improvements identified in the light of experience gained in the operation of EMAS. Given the number and nature of these amendments, it is appropriate to replace Annex IV in its entirety in the interests of clarity.

(3) Regulation (EC) No 1221/2009 should therefore be amended accordingly.

(4) Organisations registered under EMAS are required either to prepare or update an environmental statement in accordance with Annex IV to Regulation (EC) No 1221/2009 on a yearly basis. Except in the case of small organisations exempted under Article 7 of that Regulation, the environmental statement or updated environmental statement has to be validated by an accredited or licensed environmental verifier as part of the verification of that organisation in accordance with Article 18 of that Regulation. Organisations preparing for registration under EMAS are also required to submit a validated environmental statement as part of their application for registration. A transitional period is therefore needed to provide organisations with sufficient time to address the transition to the changes made by this Regulation.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Committee established by Article 49 of Regulation (EC) No 1221/2009.

HAS ADOPTED THIS REGULATION:

Article 1

Annex IV to Regulation (EC) No 1221/2009 is replaced by the text in the Annex to this Regulation.

Article 2

If the validation of an environmental statement or updated environmental statement is due to be carried out under Regulation (EC) No 1221/2009 after the date of entry into force of this Regulation but before 9 January 2020, the statement may on that occasion, in agreement with the environmental verifier and the Competent Body, be validated disregarding the amendment made by Article 1 of this Regulation.

If a non-validated updated environmental statement is due to be forwarded to a Competent Body under Article 7(3) of Regulation (EC) No 1221/2009 after the date of entry into force of this Regulation but before 9 January 2020, the statement may on that occasion, in agreement with the Competent Body, be prepared disregarding the amendment made by Article 1 of this Regulation.

Article 3

This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 19 December 2018.

For the Commission
The President
Jean-Claude JUNCKER
ANNEX IV

ENVIRONMENTAL REPORTING

A. Introduction

Environmental information shall be presented in a clear and coherent manner and should preferably be available in electronic form. The organisation shall determine the best format to make this information available to their interested parties in a user-friendly way.

B. Environmental statement

The environmental statement shall contain at least the elements and shall meet the minimum requirements as set out below.

(a) a summary of the organisation's activities, products and services, the organisation's relationship to any parent organisations as appropriate and a clear and unambiguous description of the scope of the EMAS registration including a list of the sites included in this registration;

(b) the environmental policy and a brief description of the governance structure supporting the environmental management system of the organisation;

(c) a description of all the significant direct and indirect environmental aspects which result in significant environmental impacts of the organisation, a brief description of the approach used to determine their significance and an explanation of the nature of the impacts as related to these aspects;

(d) a description of the environmental objectives and targets in relation to the significant environmental aspects and impacts;

(e) a description of the actions implemented and planned to improve environmental performance, achieve the objectives and targets and ensure compliance with legal requirements related to the environment.

Where available, reference should be made to the relevant best environmental management practices presented in the sectoral reference documents as referred to in Article 46;

(f) a summary of the data available on the environmental performance of the organisation with respect to its significant environmental aspects.

Reporting shall be on both the core environmental performance indicators and the specific environmental performance indicators as set out in Section C. Where environmental objectives and targets exist, the respective data shall be reported;

(g) a reference to the main legal provisions to be taken into account by the organisation to ensure compliance with legal requirements related to the environment and a statement regarding legal compliance;

(h) a confirmation regarding the requirements of Art. 25 para. 8 and the name and accreditation or licence number of the environmental verifier and the date of validation. The declaration as referred to in Annex VII signed by the environmental verifier may be used instead.

The updated environmental statement shall contain at least the elements and shall meet the minimum requirements as set out in points (e) to (h).

Organisations may decide to integrate in their environmental statement additional factual information related to the activities, products and services of the organisation or to their compliance with specific requirements. All information contained in the environmental statement shall be validated by the environmental verifier.

The environmental statement may be integrated in other reporting documents of the organisation (e.g. management, sustainability or corporate social responsibility reports). When integrated in such reporting documents a clear distinction shall be made between validated and non-validated information. The environmental statement shall be clearly identified (for example by using the EMAS logo) and the document shall include a short explanation of the validation process in the context of EMAS.
C. Reporting based on environmental performance indicators and qualitative information

1. Introduction

Both, in the environmental statement and the updated environmental statement, organisations shall report on their significant direct and indirect environmental aspects by using the core environmental performance indicators and the specific environmental performance indicators as set out below. In the event that no quantitative data are available, organisations shall report qualitative information as described in point 4.

The reporting shall provide data on actual input and output. If disclosure would adversely affect the confidentiality of commercial or industrial information of the organisation where such confidentiality is provided for by national or Community law to protect a legitimate economic interest, the organisation may be permitted to index this information in its reporting, e.g. by establishing a baseline year (with the index number 100) from which the development of the actual input/output would appear.

The indicators shall:

(a) give an accurate appraisal of the organisation’s environmental performance;
(b) be readily understood and unambiguous;
(c) allow for a year on year comparison in order to assess whether the organisation’s environmental performance has improved; to enable this comparison, the reporting shall cover at least 3 years of activity, provided the data are available;
(d) allow for comparison with sector, national or regional benchmarks as appropriate;
(e) allow for comparison with regulatory requirements as appropriate.

To support this, the organisation shall briefly define the scope (including the organisational and material boundaries, applicability and calculation methodology) covered by each of the indicator.

2. Core environmental performance indicators

(a) Core indicators focus on performance in the following key environmental areas:
(i) Energy;
(ii) Material;
(iii) Water;
(iv) Waste;
(v) Land use with regard to biodiversity; and
(vi) Emissions.

Reporting on core environmental performance indicators is an obligation. However, an organisation may evaluate the relevance of those indicators within the context of its significant environmental aspects and impacts. Where an organisation concludes that one or more core indicators are not relevant to its significant environmental aspects and impacts, it may not report on those core indicators. In that case, the organisation shall include in the environmental statement a clear and reasoned explanation for not doing so.

(b) Each core indicator is composed of:
(i) a figure A indicating the total annual input/output in the given area;
(ii) a figure B indicating an annual reference value representing the activity of the organisation; and
(iii) a figure R indicating the ratio A/B;

Each organisation shall report on all 3 elements for each indicator.

(c) The indication of the total annual input/output in the given area, figure A, shall be reported as follows:

(i) on Energy
   — the “total direct energy consumption”, corresponding to the total annual amount of energy consumed by the organisation,
   — the “total renewable energy consumption”, corresponding to the total annual amount of energy consumed by the organisation that was generated from renewable energy sources,
— the “total renewable energy generation”, corresponding to the total annual amount of energy generated by the organisation from renewable energy sources.

This last element shall be reported only if the total energy generated by the organisation from renewable energy sources significantly exceeds the total renewable energy consumed by the organisation, or if the renewable energy generated by the organisation was not consumed by the organisation.

If different types of energy are consumed or, in case of renewable energy, generated (such as electricity, heat, fuels or others) their annual consumption or production shall be reported separately as appropriate.

Energy should preferably be expressed in kWh, MWh, GJ or other metrics commonly used to report the type of energy consumed or generated.

(ii) on Material
— the “annual mass-flow of key materials used” (excluding energy carriers and water), preferably expressed in units of weight (e.g. kilograms or tonnes) or volume (e.g. m$^3$) or other metrics commonly used in the sector.

When different types of materials are used, their annual mass-flow should be reported separately as appropriate.

(iii) on Water
— the “total annual water use”, expressed in units of volume (e.g. litres or m$^3$).

(iv) on Waste
— the “total annual generation of waste”, broken down by type, preferably expressed in units of weight (e.g. kilograms or tonnes) or volume (e.g. m$^3$), or in other metrics commonly used in the sector,

— the “total annual generation of hazardous waste” preferably expressed in units of weight (e.g. kilograms or tonnes) or m$^3$ or in other metric commonly used in the sector.

(v) on Land-use with regard to biodiversity
— the forms of land use with regard to biodiversity expressed in units of area (e.g. m$^2$ or ha):
   — total use of land
   — total sealed area
   — total nature-oriented area on site
   — total nature-oriented area off site

A "nature-oriented area" is an area dedicated primarily to nature preservation or restoration. Nature-oriented areas can be located on-site and include roof, façade, water drainages or others elements that have been designed, adapted or are managed in order to promote biodiversity. Nature-oriented areas can also be located outside the organisation site provided that the area is owned or managed by the organisation and is primarily dedicated to promoting biodiversity. Co-managed areas dedicated to promoting biodiversity can also be described, provided that the scope of co-management is clearly outlined.

A “sealed area” means any area where the original soil has been covered (such as roads) making it impermeable. This non-permeability can create environmental impacts.

(vi) on Emissions
— the “total annual emission of greenhouse gases”, including at least emissions of CO$_2$, CH$_4$, N$_2$O, HFCs, PFCs, NF$_3$, and SF$_6$, expressed in tonnes of CO$_2$ equivalent,

The organisation should consider reporting its greenhouse gas emissions according to an established methodology, such as the Greenhouse Gas Protocol.

— the “total annual air emission”, including at least emissions of SO$_2$, NOx and PM, expressed in kilograms or tonnes,
(d) The indication of the annual reference value representing the activity of the organisation, figure B, shall be selected and reported based on the following requirements:

Figure B shall:

(i) be comprehensible;

(ii) be a figure that best represents the organisation's overall annual activity;

(iii) allow a correct description of the environmental performance of the organisation, taking into account organisation specificities and activities;

(iv) be a common reference value for the sector the organisation is working in, such as the following examples:
   — total annual physical output
   — total number of employees
   — total overnights
   — total number of inhabitants in an area (in the case of public administration)
   — tonnes of waste processed (for organisations active in the waste management sector)
   — total energy produced (for organisations active in the energy production sector)

(v) ensure the comparability of the reported indicators over time. Once defined, Figure B shall be used in upcoming environmental statements.

A change of Figure B shall be explained in the environmental statement. In case of a change of Figure B, the organisation shall ensure the figure can be compared over at least 3 years by recalculating the indicators for the previous years according to the newly defined Figure B.

3. **Specific environmental performance indicators**

Each organisation shall also report annually on its performance relating to the significant direct and indirect environmental aspects and impacts that are related to its core business activities, that are measurable and verifiable, and that are not covered already by the core indicators.

Reporting on those indicators shall be done in accordance with the requirements set in the introduction to this section.

Where available, the organisation shall take account of sectoral reference documents as referred to in Article 46 to facilitate the identification of relevant sector specific indicators.

4. **Reporting on significant environmental aspects based on qualitative information**

In the event that no quantitative data is available to report on significant direct or indirect environmental aspects, organisations shall report their performance on the basis of qualitative information.

D. **Local accountability**

Organisations registering under EMAS may wish to produce one corporate environmental statement, covering a number of different geographic locations.

As the intention of EMAS is to ensure local accountability, organisations shall ensure that the significant environmental impacts of each site are clearly identified and reported within the corporate environmental statement.

E. **Public availability**

The organisation shall ensure that it is able to demonstrate to the environmental verifier that anybody interested in the organisation's environmental performance can easily and freely obtain access to the information required under section B and C. To provide for such transparency the environmental statement should preferably be publicly available on the website of the organisation.

The organisation shall ensure that this information on an individual site or organisation is published in (one of) the official language(s) of the Member State or third country in which the site or the organisation is located.
In addition, in the case of a corporate environmental statement, the organisation shall ensure that (for the registration purposes) this information is available in (one of) the official language(s) of the Member State in which the organisation is registered or in (one of) the official language(s) of the Union agreed with the Competent Body responsible for the registration.

The environmental statement may also be made available in additional languages provided that the content of the translated document is consistent with the content of the original environmental statement validated by the environmental verifier and that it clearly states that is a translation of the validated document.'