

ANNEX IV

ENVIRONMENTAL REPORTING**A. Introduction**

Environmental information shall be presented in a clear and coherent manner in electronic form or in printed form.

B. Environmental statement

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

- (a) a clear and unambiguous description of the organisation registering under EMAS and a summary of its activities, products and services and its relationship to any parent organisations as appropriate;
- (b) the environmental policy and a brief description of 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 and an explanation of the nature of the impacts as related to these aspects (Annex I.2);
- (d) a description of the environmental objectives and targets in relation to the significant environmental aspects and impacts;
- (e) a summary of the data available on the performance of the organisation against its environmental objectives and targets with respect to its significant environmental impacts. Reporting shall be on the core indicators and on other relevant existing environmental performance indicators as set out in Section C;
- (f) other factors regarding environmental performance including performance against legal provisions with respect to their significant environmental impacts;
- (g) a reference to the applicable legal requirements relating to the environment;
- (h) the name and accreditation or licence number of the environmental verifier and the date of validation.

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

C. Core indicators and other relevant existing environmental performance indicators**1. Introduction**

Organisations shall report, both in the environmental statement and the updated environmental statement, on the core indicators insofar as these relate to the direct environmental aspects of the organisation and other relevant existing environmental performance indicators as set out below.

The reporting shall provide data on actual input/impact. 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 base line year (with the index number 100) from which the development of the actual input/impact would appear.

The indicators shall:

- (a) give an accurate appraisal of the organisation's environmental performance;
- (b) be understandable and unambiguous;

- (c) allow for a year on year comparison to assess the development of the environmental performance of the organisation;
- (d) allow for comparison with sector, national or regional benchmarks as appropriate;
- (e) allow for comparison with regulatory requirements as appropriate.

2. Core indicators

- (a) Core indicators shall apply to all types of organisations. They focus on performance in the following key environmental areas:
 - (i) Energy efficiency;
 - (ii) Material efficiency;
 - (iii) Water;
 - (iv) Waste;
 - (v) Biodiversity; and
 - (vi) Emissions.

Where an organisation concludes that one or more core indicators are not relevant to its significant direct environmental aspects, that organisation may not report on those core indicators. The organisation shall provide justification to that effect with reference to its environmental review.

- (b) Each core indicator is composed of:
 - (i) a figure A indicating the total annual input/impact in the given field;
 - (ii) a figure B indicating the overall annual output 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/impact in the given field, figure A, shall be reported as follows:
 - (i) on Energy efficiency
 - concerning the 'total direct energy use', the total annual energy consumption, expressed in MWh or GJ,
 - concerning the 'total renewable energy use', the percentage of total annual consumption of energy (electricity and heat) produced by the organisation from renewable energy sources,
 - (ii) on Material efficiency
 - concerning the 'annual mass-flow of different materials used' (excluding energy carriers and water), expressed in tonnes,
 - (iii) on Water
 - concerning the 'total annual water consumption', expressed in m³,
 - (iv) on Waste
 - concerning the 'total annual generation of waste', broken down by type, expressed in tonnes,
 - concerning the 'total annual generation of hazardous waste' expressed in kilograms or tonnes,

- (v) on Biodiversity
 - concerning the 'use of land', expressed in m² of built-up area,
- (vi) on Emissions
 - concerning the 'total annual emission of greenhouse gases', including at least emissions of CO₂, CH₄, N₂O, HFCs, PFCs and SF₆, expressed in tonnes of CO₂ equivalent,
 - concerning the 'total annual air emission', including at least emissions of SO₂, NO_x and PM, expressed in kilograms or tonnes,

In addition to the indicators defined above, an organisation may use also other indicators to express the total annual input/impact in the given field;

- (d) The indication of the overall annual output of the organisation, figure B, is the same for all fields, but is adapted to the different types of organisations, depending on their type of activity, and shall be reported as follows:
 - (i) for organisations working in the production sector (industry), it shall indicate the total annual gross value-added expressed in million euro (EUR Mio) or total annual physical output expressed in tonnes or, in the case of small organisations the total annual turnover or number of employees;
 - (ii) for organisations in the non-production sectors (administration/services), it shall relate to the size of the organisation expressed in number of employees.

In addition to the indicators defined above, an organisation may use also other indicators to express its overall annual output.

3. *Other relevant environmental performance indicators*

Each organisation shall also report annually on its performance relating to the more specific environmental aspects as identified in its environmental statement and, where available, take account of sectoral reference documents as referred to in Article 46.

D. Public availability

The organisation shall be able to demonstrate to the environmental verifier that anybody interested in the organisation's environmental performance can easily and freely be given access to the information required above under points B and C.

The organisation shall ensure that this information is available in (one of) the official language(s) of the Member State, in which the organisation is registered, and if applicable in (one of) the official language(s) of those Member States, in which sites covered by the corporate registration are located.

E. 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.