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Understanding the synergies between ESRS and EMAS

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1. Background information

1. The **Corporate Sustainability Reporting Directive (CSRD)**¹ requires large undertakings (as defined by the Accounting Directive²) to report using a double materiality perspective in compliance with European Sustainability Reporting Standards (ESRS) adopted by the European Commission as a Delegated Act³. Under the CSRD, EFRAG was appointed as technical adviser to the European Commission to develop draft ESRS. A first group of large undertakings has to apply these standards in respect of financial year 2024 for reports published in 2025. In addition, listed small- and medium-sized enterprises (SMEs) are obliged to report as of 2026, with the additional possibility of voluntary opt-out until 2028, and will be able to report according to separate, proportionate standards that EFRAG is developing (LSME and VSME standard).
2. The **Eco-Management and Audit Scheme (EMAS)** was established by the European Union through the dedicated EMAS Regulation⁴. EMAS is primarily a management system to improve environmental performance that undertakings can adopt. In addition to the management system, EMAS requires participating companies to publish an annual environmental statement, including information on the environmental policy, targets and actions as well as a set of core environmental performance indicators regarding energy, emissions, water, biodiversity, material use and waste. The environmental reporting requirements are stipulated in Annex IV of the EMAS Regulation and have interfaces with the sustainability reporting framework established by the ESRS. Currently, more than 4 000 organisations with approximately 13 000 sites use EMAS in the EU. All EMAS organisations are transparently listed in a public register hosted by the European Commission⁵.
3. Together with representatives of the EMAS community, DG ENV and DG FISMA, the EFRAG Secretariat has conducted an exercise to identify key areas of existing correspondence as well as potential for further synergies between the EMAS reporting requirements and the ESRS disclosure requirements. The objective is to support preparers to meet both the CSRD and the EMAS requirements, facilitate compliance and avoid double reporting and other costs.
4. **This paper identifies the synergies and differences between EMAS and the first set of ESRS by mapping the environmental and cross-cutting reporting requirements of the ESRS to those of EMAS.** It should be noted that EMAS focuses exclusively on environmental aspects and that a precondition of the analysis conducted in this paper is that social and governance aspects are excluded from the scope. Therefore, environment is the only ESG pillar detailed when assessing correspondence in this paper.

¹ [Directive - 2022/2464 - EN - CSRD Directive - EUR-Lex](#)

² [Directive - 2013/34 - EN - ifrs - EUR-Lex](#)

³ [Delegated regulation - EU - 2023/2772 - EN - EUR-Lex](#)

⁴ [Regulation \(EC\) No. 1221/2009.](#)

⁵ <https://webgate.ec.europa.eu/emas2/public/registration/list>

2. High-level synergies between EMAS and the CSRD

Reporting

6. Both EMAS and the CSRD require undertakings to prepare an annual report/statement.
7. EMAS and the CSRD require undertakings to disclose whether their report/statement is made on a consolidated basis or just for a single entity, site or organisation. Relationships with parent organisations have to be explained according to both frameworks.

Scope of reporting

8. The definition of the reporting entity and scope of reporting may differ between EMAS and the ESRS. In the case of EMAS, the smallest unit for implementation of the environmental management system and reporting is a site. EMAS allows environmental reporting of several sites/organisations in one report, the so-called 'corporate environment statement'. The ESRS require reporting at the corporate-/undertaking-level. For large EMAS companies with more than one site, a corporate environmental statement covering all its sites will be a precondition to use the EMAS environmental statement as a reference for preparing its sustainability report according to ESRS. **As a consequence, if an EMAS-registered organisation is subject to ESRS reporting and the environmental statement covers the entire undertaking, it can make use** of the incorporation by reference possibility provided by ESRS 1 paragraph 121. EMAS also includes some requirements regarding employee involvement or stakeholder involvement, which could support the preparation of some ESRS social disclosures (ESRS 2 SBM-2 and related requirements across ESRS S1, S2, S3 and S4 standards as well as ESRS S1-2, S2-2, S3-2 and S4-2).

Stakeholder engagement

9. **The two frameworks require stakeholder engagement.** According to Article 1 of the EMAS Regulation, there has to be an open dialogue with the public and other interested parties and active involvement of employees in organisations. According to Article 19(a) of the CSRD, the sustainability reporting shall contain how the undertaking's business model and strategy take account of the interests of the undertaking's stakeholders.

Materiality

10. EMAS requires companies to identify and assess their direct and indirect environmental aspects and impacts in a way that is similar to the (impact) materiality assessment under the ESRS.

Reporting areas

11. The EMAS requirements to establish, and report upon, an environmental management system, align well with the general reporting areas of the ESRS (governance, strategy, management of impacts and risks, metrics and targets). Under EMAS appropriate governance structures for the environmental management system have to be set up to improve environmental performance. The organisations have to establish an environmental policy. The policy-related Disclosure Requirements of ESRS E2, E3, E4 and E5 may be integrated in broader environmental or sustainability policies covering different subtopics (see E2-1 AR 10, E3-1 AR 16, E4-2 AR 11, E5-1 AR 8), so that the EMAS environmental policy can in principle be used for ESRS reporting. EMAS organisations set environmental objectives and targets, plan and implement actions to improve environmental performance and evaluate their effectiveness, which link with the Disclosure Requirements in ESRS E1-E5 on targets, actions and resources. EMAS organisations also establish environmental performance indicators for measuring progress in target achievement and environmental performance and report on a set of core environmental performance indicators for energy, material, water, waste, land use with regard to biodiversity and emissions, which relate to the six environmental topics of the ESRS.

12. Hence, **the management system put in place in accordance with EMAS can meaningfully complement and support environmental reporting under the ESRS by providing useful data and monitoring progress in meeting targets. As the mapping below shows, some of the information reported by EMAS organisations in their environmental statements can be used for ESRS disclosures.**

External verification and audit

13. **The two frameworks require information to be verified by third parties.** Under EMAS the reported information is validated by officially supervised environmental verifiers. The sustainability information in an undertaking's management report is subject to assurance by statutory auditors or audit firms or, if member states allow, by independent assurance service providers. In its latest Frequently Asked Questions (FAQs) from 7 August on the interpretation of certain provisions of the CSRD, the European Commission clarifies that the validation done by EMAS verifiers corresponds at least to at the same level of assurance as the CSRD limited assurance requirement.⁶

⁶ The FAQs refer to this in the context of using the option for incorporating sustainability information in the management report by reference to the EMAS environmental statement (Question 71). https://finance.ec.europa.eu/document/download/c4e40e92-8633-4bda-97cf-0af13e70bc3f_en?filename=240807-faqs-corporate-sustainability-reporting_en.pdf Related questions, e.g. the precondition for the reference to the EMAS statement or what happens if reasonable assurance will be required in future, still need to be answered in the upcoming Assurance Standard Delegated Act.

3. Mapping of the ESRS environmental reporting requirements to EMAS

3.1 Introduction

14. The following sections contain a high-level mapping between EMAS and ESRS disclosure requirements, which refer specifically to environmental topics. By using datapoints requested by EMAS for the ESRS report and vice versa, the undertaking will be able to minimise its efforts and will benefit from data that is already assured.
15. The disclosure requirements of ESRS are generally more granular than those of EMAS, and some key disclosures, such as on financial effects, go beyond the EMAS scope. Nevertheless, the overall system and requirements of EMAS can assist the undertaking in reporting against the ESRS. It is also important to mention that whenever the ESRS require more granular information than EMAS, this granular information can be incorporated into the EMAS environmental statement according to Annex IV point B of EMAS Regulation. Differences in granularity are therefore no fundamental obstacle for alignment.
16. As mentioned above, the analysis has been conducted under the precondition that the ESRS and EMAS differ in terms of the scope of social and governance topics. To achieve full compliance with ESRS disclosures, the EMAS undertaking will also need to fulfil disclosure requirements on these topics.

3.2 ESRS 2 Disclosure Requirements

Overall similarities identified

17. The provisions of EMAS are suitable to assist the undertaking to report on ESRS 2 disclosure requirements related to impacts, risks and opportunities (IROs), strategy and business model (SBM) and governance (GOV) as well as basis of preparation (BP). Having EMAS in place ensures an environmental management system that includes the existence of policies, actions, and targets (PATs) that support the topical disclosures of ESRS.
18. Across the disclosure requirements of ESRS 2, the EMAS undertaking will need to review its information and assess where to provide additional information.

Where EMAS undertakings can use their information to report on ESRS 2

19. There is a semantical difference between EMAS and ESRS because EMAS refers to top management and those responsible for environmental matters but not explicitly to the board or administrative and supervisory bodies. The difference in content should be noted as the board and administrative and supervisory bodies have a control function over the top management. Top management and those responsible for environmental matters do not necessarily have to coincide with the administrative, management and supervisory bodies as defined in the ESRS. Hence the EMAS undertaking will need to complement information at this level.

Basis of preparation (BP)

20. The undertaking can use its EMAS disclosures on scope and context (Annex IV B (a)) to fulfil **ESRS 2 BP-1** paragraph 5(a) (whether the sustainability statement has been prepared on individual or consolidated basis) and to some extent (c) (whether the sustainability statement covers the undertaking's upstream and downstream value chain). The EMAS undertaking will then need to add additional information to comply with the requirements of ESRS 2 BP-1 paragraph 5(b) on the consolidation of sustainability statements, (d) on omission of information related to intellectual property, and (e) on the exemption from disclosing impending developments or matters in the course of negotiation.
21. To report on **ESRS 2 BP-2**, the EMAS undertaking can use information on the applicable legal requirements relating to the environment (Annex I, 3), indirect environmental aspects and

interaction with third parties (Annex I, 4.2 (7)), environmental performance indicators and qualitative information (Annex IV, C 1). This relates to BP-2 datapoints on time horizons (paragraph 9), value chain estimation (paragraph 10), sources of estimation and outcome uncertainty (paragraph 11-12), changes in the preparation of presentation of sustainability information (paragraph 13-14), disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements (paragraph 15), and incorporation by reference (paragraph 16).

Governance (GOV)

22. The EMAS undertaking will be able to partly align with **ESRS GOV-1** paragraphs 19-23 by using information from its environmental management system, such as organisational roles, responsibilities and authorities (Annex II, A 5.3); management representative(s) (Annex II, B.2); competences (Annex II, A.7.2) and internal communication (Annex II, A 7.4). To fully comply with the ESRS requirements, the undertaking will, however, need to provide information according to ESRS 2 GOV-1.
23. By providing the information from its environmental management system on leadership (Annex II, A 5.1 (e)), organisational roles, responsibilities and authorities (Annex II, A 5.3.), management review (Annex II, A 9.3) and internal communications (Annex II, A. 7.4.2), the EMAS undertaking can also partially disclose on **ESRS 2 GOV-2**. Points of full correspondence can be found in some parts of GOV-2 (specifically ESRS 2 GOV-2 AR 6), where the EMAS undertaking can use its disclosures on its environmental policy and the description of its governance structure, as per EMAS Annex IV B(b), to disclose the governance of its environmental management system and link it to the administrative, management and supervisory bodies.
24. **ESRS 2 GOV-3**, which requires the disclosure of information about the integration of its sustainability-related performance in incentive schemes, and **ESRS 2 GOV-4**, which requires a mapping of the information provided in its sustainability statement about its due diligence process, are ESRS-specific and not covered by EMAS.
25. As regards risk management and internal controls over sustainability reporting (**ESRS 2 GOV-5**), EMAS undertakings can leverage on their experiences and processes in place for preparing the environmental statement to fulfil the ESRS requirements.

Strategy and business model (SBM)

26. The EMAS undertaking can use its summary of activities required under EMAS Annex IV B(a) to report on **ESRS 2 SBM-1** and can make an explicit connection to strategy by linking it to the environmental policy seen as an overarching strategy and disclosed as per EMAS Annex IV B(b). However, the EMAS undertaking will need to disclose additional information to fulfil the more granular and contextual requirements of ESRS on, e.g. banned products in certain markets; threshold for significant products, services, markets or sectors; and business model and value chain (ESRS 2 paragraphs SBM-1 paragraphs 38-40).
27. Similarly, the EMAS undertaking can partially align with **ESRS 2 SBM-2** paragraph 45 on interests and views of stakeholders using documentation according to Annex II, A.4.2 (understanding the needs and expectations of interested parties), Annex II A.6.1.3 (compliance obligations) and Annex II A 9.3 (management review). To be fully compliant, however, it will need to include additional information to meet all the requirements of SBM-2.
28. For **ESRS 2 SBM-3**, EMAS undertakings can use information from their environmental management system and environmental statement relating to the significant environmental aspects and impacts as well as risks and opportunities (EMAS Annex I, II and IV). They can

bridge the gap in scope and granularity by also including information on how their significant environmental impacts interact with the business model and strategy, making sure that their value chain is properly addressed. On financial effects, the EMAS undertaking will need to provide additional information that generally lies outside EMAS reporting requirements. Although financial effects from sustainability-related risks and opportunities are not explicitly mentioned in EMAS, Annex I and II require considering internal and external issues when determining the context of the organisation. As explained in the EMAS User Guide⁷ (p.32), external issues can include economic factors or changing environmental conditions that affect the organisation. These can be a source of information for determining risks and opportunities and associated financial effects according to the ESRS.

Impacts, risks and opportunities (IRO)

29. **ESRS 2 IRO-1** requires an undertaking to disclose the process for its double materiality assessment. The EMAS requirements to assess the significance of environmental aspects and impacts (Annex I, 4 and 7 and Annex II, A.6.1.2) are similar to those of the ESRS. EMAS reporters can use the information from their environmental statement (Annex IV, B(c)) on the approach to determine significance to partially report on ESRS 2 IRO-1. However, full compliance with ESRS 2 IRO-1 will need additional disclosures, for example related to the assessment process (paragraph 53(b)), financial effects (paragraph 53(c)), internal control procedures (paragraph 53(d)), and overall risk management process (paragraph 53(e)), among others.

Minimum Disclosure Requirements (MDR) on Policies, Actions, Targets and Metrics

30. An EMAS undertaking will have most of the information needed to report against the environmental dimension of the Minimum Disclosure Requirements (MDR) but needs to confirm whether all material topics are covered by its environmental management system and whether all the topic-specific disclosure requirements on policies, actions and targets in the topical standards are met.

- (a) The EMAS undertaking can partially align with **ESRS 2 MDR-P** using the disclosure of EMAS Annex IV B(b) on the environmental policy. The EMAS undertaking is required to complement its disclosure with specific information on scope, exclusions and third-party standards (ESRS 2 MDR-P paragraph 65) to comply with the ESRS requirement. Here EMAS could also be mentioned as a third-party standard as it provides third-party verification and includes the environmental management system according to EN ISO 14001.
- (b) The EMAS undertaking can report on **ESRS 2 MDR-A** using the disclosure of EMAS Annex IV B(e) on the description of actions. To comply with ESRS 2 MDR-A paragraph 68 and 69, it will need to complement this disclosure with additional information on scope, time horizon, results and progress of these actions and the financial and other resources allocated.
- (c) On **ESRS 2 MDR-T**, the undertaking can use its EMAS disclosures on objectives and targets according to EMAS Annex IV B(d). However, full ESRS compliance also requires the disclosure of specific information on absolute versus relative targets, baseline, value chain, scientific evidence, methodologies and scenarios (ESRS 2 MDR-T paragraph 80(b)(d)(f)(g)(i)), among others.

31. There is full correspondence between EMAS and ESRS on the ESRS 2 MDR-M, and the EMAS undertaking can comply with this ESRS disclosure. Still, it is noted that it will need to

⁷https://green-business.ec.europa.eu/document/download/98357f3d-f891-416e-81ea-a26f3ff3c61f_en?filename=PDF%20version%20C_2023_7207EN_annexe_acte_autonome_cp_part1_0.pdf

complement with the metrics as per the topical ESRS which are discussed in detail in the sections below.

Policies, Actions and Targets across the environmental standards

32. Under ESRS, the undertaking shall reflect whether and how policies, actions or targets (PAT) for material impacts, risks and opportunities cover the value chain but also how they relate to material financial risks and opportunities. The EMAS undertaking can use some information from the environmental management system and the environmental statement across these disclosure requirements but will nevertheless need to review and follow additional ESRS requirements.
33. When reporting information on policies, actions and targets, the EMAS undertaking also needs to consider additional disclosures under ESRS 2 MDR-P on policies adopted to manage material sustainability matters, ESRS 2 MDR-A on actions and resources in relation to material sustainability matters, and ESRS 2 MDR-T on tracking the effectiveness of policies and actions through targets.
34. Some **examples** of circumstances where the EMAS undertaking will need to consider additional disclosures to fulfil the ESRS requirements are included in the paragraphs below.

Examples relating to ESRS E1 Policies, Actions and Targets

35. The EMAS undertaking will be able to partly align with **ESRS E1-2** paragraphs 22 to 25 by using information according to Annex IV B(b) on climate-related policies. It will need to add more granular information to fully comply with ESRS E1-2, especially on the way it addresses, assesses, manages and/or remediates its material climate change mitigation and adaptation impacts, risks and opportunities (ESRS E1-2 paragraph 23) but also by disclosing more details on how climate-related policies address specific subtopics (ESRS E1-2 paragraph 25).
36. The EMAS undertaking will be able to partly align with **ESRS E1-3** paragraphs 26 to 29 by using information disclosed according to Annex IV B(e) on actions. It will need to add more granular information to fully comply with ESRS E1-3 on climate actions, especially on costs for the implementation of the actions taken or planned (ESRS E1-3 paragraph 29).
37. The EMAS undertaking will be able to partly align with **ESRS E1-4** paragraphs 30 to 34 by using information disclosed according to Annex IV B(d) on targets. It will need to add more granular information to fully comply with ESRS E1-4, especially on GHG emission reduction targets where ESRS E1-4 paragraph 34 requires specific information, e.g. absolute value, coverage of Scope 1, 2, and 3, compatibility of targets with limiting global warming to 1.5°C, base years and baseline value.

Examples relating to ESRS E2 Policies, Actions and Targets

38. The EMAS undertaking will be able to partly align with **ESRS E2-1** on pollution-related policies by using its environmental policy and disclosures on environmental objectives and targets according to Annex IV B(b)(d). However, the requirements in E2-1 for describing pollution-related policies or the ESRS are more granular than those of EMAS. Hence, the EMAS company can use information from the environmental management system and its environmental policy but will have to go through all ESRS requirements to ensure they are followed.
39. Under EMAS, risks of environmental accidents and impacts arising from potential emergencies have to be considered when assessing the significance of an environmental aspect (as per Annex I, 4.1 and Annex II, A.8.2).
40. The EMAS undertaking will be able to partly align with **ESRS E2-2** paragraphs 16-19 on actions and resources related to pollution using information from Annex IV B(e) on actions. The undertaking may also disclose to which layer in the mitigation hierarchy they can be allocated (ESRS E2-2 paragraph 19).

41. The EMAS undertaking will be able to partly align with **ESRS E2-3** paragraphs 20-25 on targets related to pollution using information from Annex IV B(d) on targets. To fully comply with ESRS, the undertaking will also need to disclose specific information on targets for the prevention and control of air, water and soil pollutants, substances of (very high) concern, and related ecological thresholds in case these topics are relevant and if the undertaking has set those targets (ESRS E2-3 paragraphs 23-25).

Examples relating to ESRS E3 Policies, Actions and Targets

42. To report on **ESRS E3-1** (water and marine resource-related policies), the EMAS undertaking can use information from its environmental policy (Annex II, A.5.2), which is also part of its environmental statement (Annex IV B(b), as mentioned above). To fully comply with ESRS, the undertaking has to ensure that its environmental policy addresses the water and marine resource-related impacts, risks and opportunities, if material, (ESRS E3-1 paragraph 11) and that it discloses the more granular datapoints required by E3-1.
43. The EMAS undertaking will be able to partly align with **ESRS E3-2** paragraphs 15-19 on actions and resources related to water and marine resources using information on actions reported in its environmental statement according to Annex IV B(e). To fully comply with ESRS, the undertaking shall also ‘specify actions and resources in relation to areas at water risk, including areas of high-water stress’ (ESRS E3-2 paragraph 19). The undertaking may also disclose to which layer in the mitigation hierarchy its water and marine resource-related actions and resources can be allocated (ESRS E3-2 paragraph 17).
44. The EMAS undertaking will be able to partly align with **ESRS E3-3** paragraphs 20-25 on targets related to water and marine resources using information on targets from its environmental programme, disclosed according to Annex IV B(d). To fully comply with ESRS, the undertaking will also need to disclose specific information on targets for water management if those are set (like areas at water risk, marine resources, consumption reduction) and the use of ecological thresholds (ESRS E3-3 paragraphs 23-24).

Examples relating to ESRS E4 Policies, Actions and Targets

45. The EMAS undertaking will be able to partly align with **ESRS E4-2** paragraphs 22 to 25 by using information from its environmental statement according to Annex IV B(b) on policy and strategy. The undertaking will need to disclose more granular information to fully comply with ESRS E4-2 on policies related to biodiversity and ecosystems, especially on the way they identify, assess, manage and/or remediate its biodiversity and ecosystem-related impacts, risks and opportunities (ESRS E1-2 paragraph 21). It will also need to disclose more details on specific elements of biodiversity policies, e.g., for:
- (a) material biodiversity and ecosystems-related impacts (ESRS E4-2 paragraph 23(a));
 - (b) material dependencies and material physical and transition risks and opportunities (ESRS E4-2 paragraph 23(b));
 - (c) the traceability of products, components and raw materials along the value chain (ESRS E4-2 paragraph 23(c));
 - (d) the purpose of maintaining conditions for biodiversity among production, sourcing or consumption (ESRS E4-2 paragraph 23(d)); and
 - (e) the purpose of respecting social consequences of biodiversity and ecosystems-related impacts.
46. The EMAS undertaking will be able to partly align with **ESRS E4-3** paragraphs 25 to 28 by using information on actions from its environmental programme according to Annex IV and Article 2 of the EMAS Regulation. In case of relevance, the EMAS undertaking will need to disclose more granular information to fully comply with ESRS E4-3 on actions and resources related to

biodiversity and ecosystems – e.g. mitigation hierarchy with regard to its actions (ESRS E4-3 paragraph 28(a)) and biodiversity offsets in its action plans (ESRS E4-3 paragraph (b)).

47. The EMAS undertaking will be able to partly align with **ESRS E4-4** paragraphs 29 to 32 by using information on targets from its environmental statement and/or programme according to Annex IV and Article 2 of the EMAS Regulation. The EMAS undertaking will need to disclose more granular information to fully comply with ESRS E4-4 on biodiversity targets when specific information, e.g., on ecological thresholds, alignment with targets of the Kunming-Montreal Global Biodiversity Framework and consideration of relevant aspects of the EU Strategy for 2030, is required according to ESRS E4-4 paragraph 32, if those targets are set.

Examples relating to ESRS E5 Policies, Actions and Targets

48. The EMAS undertaking will be able to partly align with **ESRS E5-1** paragraphs 12 to 16 using information from the environmental statement according to Annex IV B(b). The EMAS undertaking will need to disclose more granular information to fully comply with ESRS E5-2 on circular economy policies especially transitioning away from use of virgin resources (ESRS E5-1 paragraph 15(a)) and sustainable sourcing (ESRS E5-2 paragraph 15(b)) in case of relevance.
49. The EMAS undertaking will be able to partly align with **ESRS E5-2** paragraphs 17 to 20 using information from the environmental statement according to Annex IV B(e). The EMAS undertaking will need to disclose more granular information to fully comply with ESRS E5-2 on circular economy actions considering, e.g., higher levels of resource efficiency (ESRS E5-2 paragraph 20(a)), higher rates of use of secondary raw materials (ESRS E5-2 paragraph 20(b)), application of circular design (ESRS E5-2 paragraph 20(c)), application of circular business practices (ESRS E5-2 paragraph 20(d)), and optimisation of waste management in line with the waste hierarchy (ESRS E5-2 paragraph 20(c)).
50. The EMAS undertaking will be able to partly align with **ESRS E5-3** paragraphs 21 to 27 by using information from the environmental statement according to Annex IV B(d). The EMAS undertaking will need to disclose more granular information to fully comply with ESRS E5-2 on circular economy targets considering, e.g., the increase of circular product design (ESRS E5-3 paragraph 24(a)), the increase of circular material use rate (ESRS E5-3 paragraph 24(b)), the minimisation of primary raw material (ESRS E5-3 paragraph 24(c)), and sustainable sourcing and use (ESRS E5-3 paragraph 24(d)).

Anticipated financial effects across the environmental standards

51. ESRS E1, E2, E3, E4 and E5 all require the disclosure of information on the anticipated financial effects from material risks and opportunities related to their respective topics. EMAS undertakings may build on the environmental risks and opportunities identified in their environmental management system but have to consider that the understanding of risks and opportunities under the ESRS (see ESRS 1, Section 3.5) is different from EMAS.

3.3 ESRS E1 Disclosure requirements

Disclosure requirements related to ESRS 2

52. As mentioned above, the EMAS undertaking will be able to partly align with overall disclosures on strategy to support disclosures on **E1** related to **ESRS 2 SBM-3 paragraphs 46 to 49**. However, the E1 disclosure related to SBM-3 (E1 paragraphs 18 and 19) covers a description of the material climate related physical and transition risks and an analysis of the resilience of its strategy and business model in relation to these risks. These aspects are not covered in EMAS and therefore need to be included as additional information.
53. There is a gap between EMAS and the **E1 disclosure requirement related to ESRS GOV-3**, which requires information about the integration of sustainability-related performance in

incentive schemes. To fulfil ESRS on this point, the EMAS undertaking will need to complement its disclosure with additional information.

54. The EMAS undertaking will be able to partly align with the **E1 disclosure requirement related to ESRS 2 IRO-1 paragraphs 20 and 21** using the description of the assessment of significant direct and indirect environmental aspects according to Annex IV B(c), specifically with regard to its impacts on climate change. However, the EMAS undertaking will need to disclose more granular information to comply with the E1 disclosure requirement regarding climate-related risks and opportunities (ESRS E1 paragraphs 20(b)(c) and 21). While risks and opportunities under EMAS/ISO 14001 can also arise because of environmental conditions that affect the organisation (such as climate change), there is no reporting requirement on risks and opportunities according to EMAS Annex IV.

E1-1 Transition plan for climate change mitigation

55. EMAS does not include a requirement to establish or report a climate transition plan. However, the EMAS undertaking will be able to use information from its policies, objectives/targets and actions according to Annex IV B(b)(d)(e) to disclose on ESRS E1-1 if those cover climate change. To fully comply with **ESRS E1-1** paragraph 16, additional information will need to be disclosed on:

- (a) targets (ESRS E1-1 paragraph 16(a)); here, information can be used from the environmental objectives (according to Annex IV B(d)) if climate change mitigation is considered;
- (b) decarbonisation levers and actions (ESRS E1-1 paragraph 16(b)); here, information can be used from the environmental programme (according to Article 2 and Annex II, A3.3.) as a measure for achieving the environmental objectives and targets (also related to climate change mitigation if relevant), which have to be described;
- (c) investments and funding supporting the implementation of the transition plan (ESRS E1-1 paragraph 16(c));
- (d) locked-in GHG emissions (ESRS E1-1 paragraph 16(d));
- (e) EU-Taxonomy-aligned activities (ESRS E1-1 paragraph 16(e));
- (f) CapEx connected to coal-, oil- and gas-related economic activities (ESRS E1-1 paragraph 16(f));
- (g) EU-Paris-aligned benchmarks (ESRS E1-1 paragraph 16(g));
- (h) alignment with business strategy and financial planning (ESRS E1-1 paragraph 16(h));
- (i) approval by the administrative, management and supervisory bodies (ESRS E1-1 paragraph 16(i)); and
- (j) progress on the implementation of the climate transition plan (ESRS E1-1 paragraph 16(j)).

E1-5 Energy consumption and mix

56. On energy, the EMAS undertaking will be able to align with **ESRS E1-5** paragraphs 37 and 39. When disclosing on energy, EMAS requires the annual energy consumption and the share of renewable energy consumed, so it can be assumed that the remaining share of energy consumed is based on nuclear and/or fossil fuels (Annex IV C 2(c)(i)). EMAS companies can fulfil the requirements of ESRS paragraph 37 and 39 by including a more detailed breakdown of their energy consumption.

57. In terms of disclosing energy consumption related to high impact sectors, a difference in granularity and presentation indicates that EMAS undertakings can use their information to disclose partially on **ESRS E1-5** paragraph 38. However, to fulfil disclosures on energy intensity

and high impact sectors in ESRS E1-5 paragraphs 40 to 43, EMAS undertakings will need to provide additional information.

E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions

58. EMAS and ESRS E1 require the disclosure of GHG emissions by relying on the same methodologies. EMAS undertakings can use the indicators disclosed in accordance with Annex IV C 2(a)(vi) to support their disclosure on **ESRS E1-6** paragraph 44 (and 45 to 55). EMAS companies can fully comply with the ESRS if they use the Greenhouse Gas Protocol to quantify the emissions and follow the provisions of ESRS E1-6 (ESRS E1-6 paragraphs 44 to 55) for reporting. However, in contrast to ESRS E1-6, EMAS (Annex IV C 2(a)(vi)) does not require the disclosure of Scope 3 emissions unless identified as a significant indirect environmental impact (this is not included as a core environmental performance indicator), so this will also need to be added.

E1-7 GHG removals and GHG mitigation projects financed through carbon credits

59. **ESRS E1-7** requires the disclosure of information about GHG removals and GHG mitigation projects financed through carbon credits. EMAS does not explicitly require the undertaking to disclose on GHG removals or carbon credits. Therefore, these are additional datapoints to be disclosed by EMAS undertakings, if the undertaking has GHG removals or uses carbon credits.

E1-8 Internal carbon-pricing schemes

60. **ESRS E1-8** requires the disclosure of information about internal carbon pricing schemes, which are not explicitly addressed in EMAS.

3.4 ESRS E2 Disclosure requirements

Disclosure requirements related to ESRS 2

61. The EMAS undertaking will be able to partly align with the **E2 disclosure requirement related to ESRS 2 IRO-1** paragraphs 10 and 11 using information from the environmental statement related to Annex IV B(c) on the description of the assessment of significant direct and indirect environmental aspects. The EMAS undertaking will need to disclose more granular information to fully comply with the E2 disclosure, especially regarding pollution-related risks (ESRS 2 IRO-1 paragraph 53(c)). While risks and opportunities under EMAS / ISO 14001 can also arise because of environmental conditions that affect the organisation (such as pollution), there is no reporting requirement on risks and opportunities under EMAS Annex IV.

E2-4 Pollution of air, water and soil

62. On **ESRS E2-4** Pollution of air, water and soil, EMAS undertakings can make use of the information on emissions to air which they report in their environmental statement. Both ESRS and EMAS require the disclosure of the total annual amounts of air pollutants in kilograms or tonnes, but the air pollutants covered under both schemes are different. EMAS does not explicitly require information about the pollution of water and soil. ESRS E2-4 is based on emission reporting according to the E-PRTR regulation, whereas EMAS defines a set of pollutants to report on. Hence, the EMAS undertaking has to consider if it runs industrial facilities that fall under the E-PRTR scheme and report or reference the respective emissions data. E2-4 also requires disclosure on microplastics, which is not explicitly covered by EMAS. Hence, the EMAS undertaking will have to disclose related information if this is a material sustainability matter according to the materiality assessment. If the EMAS undertaking already manages microplastics as a part of its environmental management system, it can rely on the information for ESRS reporting.

E2-5 Substances of concern and substances of very high concern

63. EMAS refers to additives as a direct environmental aspect. These additives can also be **substances of concern or very high concern (ESRS E2-5)**, in which case this will result in a reporting obligation. If the EMAS undertaking handles substances that are subject to environmental legislation such as REACH or CLP, they need to be addressed in the environmental management system and additional information should be available that can be used to support the reporting on E2-5. However, to fully comply with ESRS E2 paragraph 34 and 35, the EMAS undertaking will need to provide information in terms of the ‘total amounts of substances of concern and/or very high concern that are generated or used during the production or that are procured, and/or that leave its facilities as emissions, as products, or as part of products or services, split into main hazard classes of substances of concern’.

3.5 ESRS E3 Disclosure requirements

Disclosure requirements related to ESRS 2

64. EMAS can support reporting on the materiality assessment process for the topics of water and marine resources (**E3 disclosure requirement related to ESRS 2 IRO-1**). An EMAS undertaking can build on the assessment of its significant environmental aspects and impacts (Annex I and II) and the information already reported in its environmental statement (Annex IV B(c)). The EMAS undertaking will, however, need to consider and disclose the more granular requirements from ESRS 2 and ESRS E3 to fully comply, for example regarding financial risks and opportunities and value chain coverage. While risks and opportunities under EMAS have to be assessed, there is no requirement to convert them into monetary terms or a reporting requirement under EMAS Annex IV. EMAS asks to identify and address the needs and expectations of its interested parties as part of the environmental management system. To fully comply with the ESRS, the undertaking has to ensure that it also discloses whether and how it has conducted consultations with affected communities (ESRS E3 paragraph 8(b)).

E3-4 Water consumption

65. In relation to **ESRS E3-4** paragraphs 26 to 29 on water consumption, the EMAS undertaking can build on the disclosures in its environmental statement on water use in m³ or in litres (Annex IV, C 2(a)(iii)). There is a semantical difference on water use (EMAS) versus water consumption (ESRS) that should be noted. The EMAS undertaking can use its information on water withdrawal to fulfil the ESRS E3 disclosure, which requires disclosing the water consumption as the difference between withdrawal and discharge. To fully comply with ESRS, the undertaking will also need to disclose additional datapoints on water consumption in areas at water risk (ESRS E3 paragraph 28(b)), water recycling (ESRS E3 paragraph 28(c)), water storage (ESRS E3 paragraph 28(d)), and water intensity (ESRS E3 paragraph 29) if these result in material information.

3.6 ESRS E4 Disclosure requirements

Disclosure requirements related to ESRS 2

66. The EMAS undertaking will be able to partly align with the **E4 disclosure requirement related to ESRS 2 SBM-3 paragraph 16** using its information and disclosures on all significant direct and indirect environmental aspects related to Annex I, Annex II and Annex IV B(c). However, the EMAS undertaking will need to disclose more granular information on sites or locations that negatively affect biodiversity sensitive areas (ESRS 2 SBM-3 E4 paragraph 16(a)), negative impacts with regards to land degradation, and desertification or soil sealing (ESRS 2 SBM-3 E4 paragraph 16 (b)), and whether it has operations that affect threatened species (ESRS 2 SBM-3 E4 paragraph 16(c)).

67. EMAS can support reporting on the materiality assessment process on biodiversity and ecosystems (**E4 disclosure requirement related to ESRS 2 IRO-1**). An EMAS undertaking can build on the assessment of its significant environmental aspects and impacts (Annex I and II) and the information already reported in its environmental statement (Annex IV B(c)). The preparer may make use of the metrics on land use with regard to biodiversity disclosed in the environmental statement according to Annex IV C 2(a)(v). The EMAS undertaking will, however, need to consider and disclose the more granular requirements from ESRS 2 and ESRS E4 to fully comply, for example regarding financial risks and opportunities and value chain coverage. While risks and opportunities under EMAS have to be assessed, there is no requirement to convert them into monetary terms or a reporting requirement under EMAS Annex IV. EMAS asks to identify and address the needs and expectations of its interested parties as part of the environmental management system. To fully comply with the ESRS, the undertaking has to ensure that it also discloses whether and how it has conducted consultations with affected communities (ESRS E4 paragraph 17(e)).

E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model

68. The EMAS undertaking will be able to partly disclose under the **ESRS E4-1** paragraphs 11 to 15 by using information from its environmental statement according to EMAS Annex IV B(b) on policy and strategy. There is a difference in scope as EMAS does not cover the entire business model and value chain, and related topics are only considered if they have a significant indirect environmental impact. To fully comply with the ESRS E4-1, additional information will need to be disclosed on the resilience of its strategy and business model in relation to biodiversity and ecosystems (ESRS E4-1 paragraph 13).

69. The ESRS E4 disclosure also states that the undertaking may disclose the achievement of its business model and strategy with the vision of the Kunming-Montreal Global Biodiversity Framework and the goals and targets it has set to align itself with the EU Biodiversity Strategy for 2030 (ESRS E4-1 paragraph 15).

E4-5 Impact metrics related to biodiversity and ecosystems change

70. The EMAS undertaking will be able to partly align with **ESRS E4-5** paragraphs 33 to 41 by using information from the environmental statement referring to Annex IV C 2(a)(v) on land use with regard to biodiversity. In case of relevance, the EMAS undertaking will need to disclose more granular information to fully comply with ESRS E4-5 aspects such as conversion of land cover, ecosystem management, connectivity, and invasive alien species, and material impacts on species (ESRS E4-5 paragraphs 37 to 41) may be considered.

3.7 ESRS E5 Disclosure requirements

Disclosure requirements related to ESRS 2

71. EMAS can support reporting on the materiality assessment process on resource use and circular economy (**E5 disclosure requirement related to ESRS 2 IRO-1**). An EMAS undertaking can build on the assessment of its significant environmental aspects and impacts (Annex I and II) and the information already reported in its environmental statement (Annex IV B(c)). The EMAS undertaking will, however, need to consider and disclose the more granular requirements from ESRS 2 and ESRS E5 to fully comply, for example regarding financial risks and opportunities and value chain coverage. While risks and opportunities under EMAS have to be assessed, there is no requirement to convert them into monetary terms or a reporting requirement under EMAS Annex IV. EMAS asks to identify and address the needs and expectations of its interested parties as part of the environmental management system. To fully comply with the ESRS, the undertaking has to ensure that it also discloses whether and how it has conducted consultations with affected communities (ESRS E5 paragraph 11(b)).

E5-4 Resource inflows

72. Both EMAS and ESRS feature disclosures on the inflows of resources, especially materials in kilograms or tonnes. The scope of the indicators, however, differs. While the EMAS core environmental performance indicator on 'materials' only considers the key materials used and excludes water and energy carriers (Annex IV C 2(a)(ii)), **ESRS E5-4** paragraph 31 has a broader understanding of materials. The EMAS undertaking can build on the information collected for its core indicator but will have to consider additional materials to comply with E5-4. In addition, the undertaking will need to provide information on the share of sustainably-sourced biological materials used in the undertaking's products and services, the share of secondary reused or recycled components, secondary intermediary products and secondary material used in its products and services. Where material, it should also describe information on its resource inflow to fully comply with E5-4 paragraph 30.

E5-5 Resource outflows

73. The EMAS undertaking can use the disclosure on waste in its environmental statement (Annex IV, C 2(a)(iv)) to report on the datapoints in **ESRS E5-5** related to waste regarding total amounts of waste (including hazardous waste generated by type). To fully comply with ESRS E5-5, the EMAS undertaking will need to provide additional information on products and materials that come out of its production process, including circular design principles, durability, reparability and recyclable content. Regarding waste, E5-5 requires more detailed disaggregation of information, including by recovery operation, treatment type and content of waste. The EMAS undertaking would also need to provide more information on the methodology used to calculate the indicators.

3.8 Incorporation by reference (ESRS 1)

74. To dovetail the ESRS sustainability statement and the EMAS environmental statement, an undertaking can make use of the so-called 'incorporation by reference'. ESRS set the following conditions for incorporation by reference:

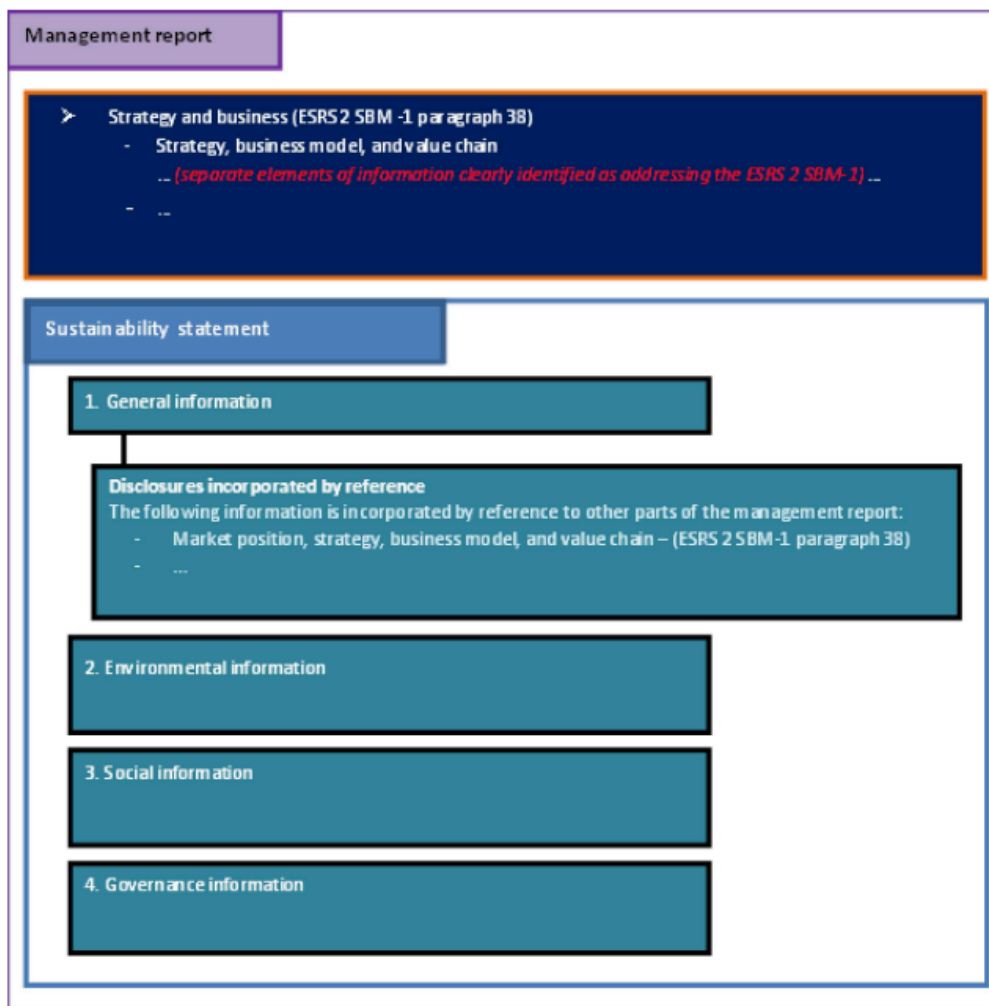
'The undertaking may incorporate information by reference to the documents, or part of the documents, listed in paragraph 119, provided that the disclosures incorporated by reference:

- (a) constitute a separate element of information and are clearly identified in the document concerned as addressing the relevant Disclosure Requirement, or the relevant specific datapoint prescribed by a Disclosure Requirement;
- (b) are published before or at the same time as the management report;
- (c) are in the same language as the sustainability statement;
- (d) are subject to at least the same level of assurance as the sustainability statement; and
- (e) meet the same technical digitalisation requirements as the sustainability statement.

Provided that the conditions established in paragraph 120 are met, information prescribed by a Disclosure Requirement of an ESRS, including a specific datapoint prescribed by a Disclosure Requirement, may be incorporated in the sustainability statement by reference to the undertaking's report prepared according to EU Eco-Management and Audit Scheme (EMAS) Regulation (EU) No 1221/2009 (12). In this case, the undertaking shall ensure that the information incorporated by reference is produced using the same basis for preparation of ESRS information, including scope of consolidation and treatment of value chain information.'

75. Paragraph 122 reads: ‘In the preparation of its sustainability statement using incorporation by reference, the undertaking shall consider the overall cohesiveness of the reported information and ensure that the incorporation by reference does not impair the readability of the sustainability statement. Appendix G Example of incorporation by reference of this Standard is an illustrative example of incorporation by reference’ (See ESRS 2 BP-2).
76. To illustrate the ESRS approach to incorporation by reference, the example shown in **ESRS 1 Appendix G**, which complements ESRS 1, has been included below. It provides non-binding illustrations of incorporation of information and/or datapoints by reference. That means information can be incorporated in the sustainability statement if all conditions of ESRS 1 paragraph 120 are met by referencing another section of the management report, other reports or the environmental statement under EMAS (see ESRS 1 paragraph 121).

Fig. 1: Example as shown in ESRS 1 Appendix G



77. There are several options as to how to integrate an EMAS environmental statement in the ESRS sustainability statement:
- creating an ESRS compliant sustainability statement and then use it as draft/source for the EMAS environmental statement;
 - creating an ESRS-compliant environmental statement (that is creating an extended EMAS environmental statement with the relevant information required by the ESRS, e.g. ESRS E1 and E5) and incorporating it into the ESRS

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sustainability statement by reference to the relevant parts of the separately published EMAS environmental statement (as described in figure 1 above). The condition in paragraph 122 of ESRS 1 also needs to be met; or

- (c) creating an ESRS-compliant sustainability statement and fully integrating EMAS disclosures in it (without separate publication, as one report would cover EMAS and ESRS). The ESRS allow for the inclusion of additional information if this is based on legislation or other reporting standards (ESRS 1, paragraph 114) given that it is clearly indicated.

4. Conclusion

78. In summary, there are common points and synergies between EMAS and the ESRS disclosure requirements and the undertakings may use much of their EMAS information to support their reporting against the ESRS. This exercise has shown that there is a good level of commonality between the two frameworks, making EMAS a beneficial tool to report according to ESRS.
79. Undertakings may use their EMAS information as a starting point and foundation for their ESRS sustainability statement and add the datapoints needed to disclose in accordance with ESRS. As indicated above and in the detailed mapping file, this often requires undertakings to complement EMAS information with more granular datapoints and the inclusion of information that lies outside the EMAS scope, such as anticipated financial effects. An EMAS undertaking can build on its environmental management system and environmental statement to prepare the first ESRS-compliant report and from then on, if it contains site-specific information, use this report also as its environmental statement.
80. As stated in its latest Frequently Asked Questions (FAQs)⁸ from 7 August on the interpretation of certain provisions of the CSRD, the European Commission clarifies that the validation done by EMAS verifiers corresponds at least to the same level of assurance as the CSRD's limited assurance requirement.

⁸ https://finance.ec.europa.eu/document/download/c4e40e92-8633-4bda-97cf-0af13e70bc3f_en?filename=240807-faqs-corporate-sustainability-reporting_en.pdf

5. Appendices: Mapping of EMAS and ESRS

Appendix I: Overview of mapping

This high-level mappings between EMAS and ESRS are focused on ESRS 2 and topical ESRS on E1, E2, E3, E4 and E5. The reason for this is the EMAS scope being limited to environmental topics, therefore making the correspondence exercise less relevant for social and governance topics. However, partial correspondence has been identified in relation to views of stakeholders and engagement with workers which are covered by EMAS (see below).

EMAS Reference	Topic/DR	ESRS Reference	ESRS Topic/DR	Correspondence	Comment
EMAS Regulation paragraph 17 Annex IV, B(a)	Obligations concerning periodic env. statements Environmental statement	ESRS 2 BP-1	General basis for preparation of the sustainability statements	Partial correspondence	More granular requirements in ESRS 2 BP-1 paragraph 5 as specific items on (c) value chain (also in ESRS BP-1 AR 1), (b) consolidation, (d) omission, and (e) exemption are required.
Annex I, 3 Annex I, 4.2(7) Annex IV, C.1 Annex IV, B(g) and (h)	Identification of the applicable legal requirements relating to the environment Indirect environmental aspects Reporting based on environmental performance indicators and qualitative information Environmental statement	ESRS 2 BP-2	Disclosures in relation to specific circumstances	Partial correspondence	More granular requirements in ESRS 2 BP-2 on value chain (paragraph 10), uncertainties, financial information, and assumptions (paragraph 11), changes and reporting errors (paragraphs 13 and 14), time horizons (paragraph 9), and phased in provisions (paragraph 17). Full correspondence on ESRS 2 BP-2 AR 2.
Annex II, A.5.3 Annex II, B.2 Annex II, A.7.2 Annex II, A.7.4	Organisational roles, responsibilities and authorities Management representative(s) Competences Internal communication	ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	Partial correspondence	More granular requirements in ESRS 2 GOV-1 paragraphs 19-23 on composition and diversity (paragraph 21), oversight (paragraph 23), and responsibilities of the AMSB (paragraph 22), and in ESRS 2 GOV-1 AR 3(i) on link to business model.
Annex II, A.5(e) Annex II, A.9.3 Annex II, A.7.4.2 Annex IV, B(b) Annex II, A.5.3(b)	Leadership Management review Internal communication Environmental statement Organisational roles, responsibilities and authorities	ESRS 2 GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Partial correspondence	More granular requirements in ESRS 2 GOV-2 paragraphs 25 and 26 on expectations from 'leadership'. Management review, and internal communications can be used to support disclosure. Full correspondence on GOV-2 AR 6.
		ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	Gap	
		ESRS 2 GOV-4	Statement on sustainability due diligence	Gap	
Annex II, A.6.1 Annex I, 7 Annex II, A.8.1	Actions to address risks and opportunities Determination and documentation of risks and opportunities Operational planning and control	ESRS 2 GOV-5	Risk management and internal controls over sustainability reporting	Partial correspondence	More granular requirements in ESRS 2 GOV-5 paragraphs 34 to 37 as well as associated AR 11 on internal control and risk management systems.
Annex IV, B(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	ESRS 2 SBM-1	Strategy, business model and value chain	Partial correspondence	More granular requirements in ESRS 2 SBM-1 paragraphs 38 to 42 on banned products in certain markets (paragraph 40(a)(iv)); threshold for significant products, services, markets or sectors (paragraph 40(d)); breakdown on total revenue by sectors (paragraph 40(b)); and business model and value chain (paragraph 42). Gap in scope on SBM-1 application requirements on sectors (AR 12 and AR 13), business model and value chain (AR 14 and AR 15).
Annex I, 2 and 5 Annex II, A.4.2 Annex II A.6.1.3 Annex II, A.9.3	Assessment of the significance of the environmental aspects Understanding the needs and expectations of interested parties Management review	ESRS 2 SBM-2	Interests and views of stakeholders	Partial correspondence	More granular requirements in ESRS 2 SBM-2 paragraph 45 on stakeholder engagement and how it is linked to business model, strategy, and materiality assessment. Gap in scope on ESRS 2 SBM-2 paragraph AR 16 also requires a link between stakeholders and due diligence processes.
Annex IV, B(c) Annex I, 4 Annex I, 7 Annex II, A.6.1	Description of all the significant direct and indirect environmental aspects which result in significant environmental impacts Indirect environmental aspects Determination and documentation of risk and opportunities Actions to address risks and opportunities	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Partial correspondence	More granular requirements in ESRS 2 SBM-3 paragraphs 46 to 49 on business models (paragraph 48(a)(c)(iv)(f)), negative impacts (paragraph 48(c)(i)), and financial effects (paragraph 48(d)(e)).
Annex I, 5 and 7 Annex IV, B(c) Annex II, A.6.1.2	Determination and documentation of risk and opportunities Description of the approach used to determine their significance and an explanation of the nature of the impacts as related to these aspects	ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Partial correspondence	Additional disclosures outside EMAS scope on financial information.
		ESRS 2 IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statements	Gap	According to ESRS 2 IRO-2 paragraph 56, undertakings have to provide a list of the Disclosure Requirements complied with in preparing the sustainability statement, following the outcome of the materiality assessment, and a detailed explanation in case climate change is not material (paragraph 57).
Article 2, 1 Annex II, A.5.2 Annex IV, B(b)	Environmental Policy	ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	Partial correspondence	More granular requirements in ESRS 2 MDR-P paragraph 65(b)(d) on scope/value chain (also AR 21), exclusions, and third-party standards (the latter can be used to refer to EMAS).
Annex II, A.6.1.4 Annex II, A.6.2.2 Annex IV, B(e)	Planning Actions Planning actions to achieve environmental objectives Description of the actions implemented and planned to improve environmental performance	ESRS 2 MDR-A	Actions and resources in relation to material sustainability matters	Partial correspondence	More granular requirements in ESRS 2 paragraph 68 on the scope, time horizon and results, and paragraph 69 on financial aspects of actions (also in AR 23).
Annex IV, B(f) Annex IV, C	Summary of the data available on the environmental performance of the organisation with respect to its significant environmental aspects. Reporting based on environmental performance indicators and qualitative information	ESRS 2 MDR-M	Metrics in relation to material sustainability matters	Correspondence	Correspondence in relation to material environmental matters
Annex IV, B(d) Article 2, 10 Annex II A.6.2.1 (e) Annex II A.9.1.1	Objectives and targets Environmental programme Monitoring, measurement, analysis and evaluation	ESRS 2 MDR-T	Tracking effectiveness of policies and actions through targets	Partial correspondence	More granular requirements in ESRS 2 paragraphs 79 and 80 on stakeholders (paragraph 79(e)), absolute or relative targets and baseline (paragraph 80(b)(d) and AR 25 and 26), value chain (paragraph 80(c)), scientific evidence (paragraph 80(g)), and methodologies and scenarios (paragraph 80(h)). Additional granularity required by AR 24 on prioritisation of targets.
		E1 Disclosure requirement related to ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	Gap	

Annex IV, B(c)	Description of all the significant direct and indirect environmental aspects which result in significant environmental impacts of the organisation	E1 Disclosure requirement related to ESRs 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Partial correspondence	More granular requirements in ESRs 2 SBM-3 paragraphs 46 to 49 on business models (ESRS 2 SBM-3 paragraph 48(a)(c)(v)(f)), negative impacts (ESRS 2 SBM-3 paragraph 48(c)(i)), and financial effects (ESRS 2 SBM-3 paragraph 48(d)(e)).
Annex IV, B(c)	Description of the approach used to determine their significance and an explanation of the nature of the impacts as related to these aspects;	E1 Disclosure requirement related to ESRs 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Partial correspondence	Additional disclosures outside EMAS scope on financial information.
Annex IV, B(b)	Environmental Policy	E1-1	Transition plan for climate change mitigation	Partial correspondence	Partial correspondence and gap, EMAS does not require Transition Plan (E1-1 paragraph 14)
Annex IV, B(b) Annex II, A.5.2 Article 1, 10	Environmental Policy Environmental programme	E1-2	Policies related to climate change mitigation and adaptation	Partial correspondence	Partial correspondence, ESRs require specific items to be disclosed under climate policies, especially on ESRs E1-2 paragraphs 23 to 25 and AR 16 to AR 18
Annex IV, B(e) Annex II, A.6.2.2. Annex II A.9.3 e	Description of the actions implemented and planned Planning actions to achieve environmental objectives, required resources Adequacy of resources	E1-3	Actions and resources in relation to climate change policies	Partial correspondence	Partial correspondence, ESRs require specific items to be disclosed under climate actions, especially on ESRs E1-3 paragraphs 27 to 29 and AR 19 to AR 22
Annex IV, B(d) Annex II, A.6.2.1	Description of the environmental objectives and targets Environmental objectives	E1-4	Targets related to climate change mitigation and adaptation	Partial correspondence	Partial correspondence, ESRs require specific items to be disclosed under climate targets, especially on ESRs E1-4 paragraphs 31 to 34 and AR 23 to AR 31
Annex I, 4.1(5) Annex IV, C.2(a)(i), (c) (i)	Direct environmental aspects Energy	E1-5	Energy consumption and mix	Partial correspondence	Full correspondence on E1-5 paragraphs 37, 39 Partial correspondence on E1-5 paragraph 38, ESRs requires further disaggregation to fulfil Gap on E1-5 paragraphs 40,41,42,43 (Energy intensity)
Annex I, 4.1(1) Annex I, 4.2(1)(4) Annex IV, C.2(a)(vi), (c) (i)	Direct environmental aspects Indirect environmental aspects Emissions	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Partial correspondence	Additional disclosures needed on ESRs E1 paragraph 37(a) on total energy consumption from nuclear sources.
		E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Gap	
		E1-8	Internal carbon pricing	Gap	
Annex I, paragraphs 4 and 5	Indirect environmental aspects [and] Criteria for determining significant aspects	E1-9	Anticipated financial effects from material physical and transition risks, and potential climate-related opportunities	Partial correspondence	Partial correspondence, ESRs require specific items to be disclosed under anticipated financial effects whereas EMAS mentions only indirect environmental effects
Annex IV, B(c) Annex I, 5(5)	Description of the approach used to determine their significance and an explanation of the nature of the impacts as related to these aspects Assessment of the significance of the environmental aspects	E2 Disclosure requirement related to ESRs 2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	Partial correspondence	More granular requirements in ESRs 2 (IRO-1 E2 paragraph 11(a) on methodologies, assumptions, and tools for site screening; IRO-1 E2 paragraph 11(b) focusing on affected communities as stakeholders). The LEAP approach is not provided as an optional approach to follow to conduct the materiality assessment (IRO-s E2 AR 1 to AR 9).
Annex IV, B(b) Annex II, A.5.2	Environmental Policy	E2-1	Policies related to pollution	Partial correspondence	Partial correspondence: EMAS features the inclusion of a specific commitment on the prevention of pollution, but ESRs require specific items to be disclosed under pollution policies, especially on ESRs E2-1 paragraph 14 and AR 12 to AR 15
Annex IV, B e Annex II, A.6.2.2 Annex II A.9.3 e	Description of the actions implemented and planned Planning actions to achieve environmental objectives, required resources Adequacy of resources	E2-2	Actions and resources related to pollution	Partial correspondence	Partial correspondence: ESRs requires specific items to be disclosed under pollution actions, especially on ESRs E2-2 paragraph 19 and AR 13 to AR 15
Annex IV, B(d) Annex II, A.6.2.1	Description of the environmental objectives and targets Environmental objectives	E2-3	Targets related to pollution	Partial correspondence	Partial correspondence: ESRs requires specific items to be disclosed under pollution targets, especially on ESRs E2-3 paragraphs 22 to 25 and AR 16 to AR 19.
Annex I, 4.1(1)(2) (4) Annex IV, C.2(a)(vi)	Direct environmental aspects Emissions	E2-4	Pollution of air, water and soil	Partial correspondence	Partial correspondence on E2-4 paragraph 28(a), ESRs require additional specific items under paragraphs 30 to 31. Gap on E2-4 paragraphs 28(b), 29, AR 20, AR 22 to AR 27.
Annex I, 1 Annex I, 4.1(6)	Environmental review Direct environmental aspects	E2-5	Substances of concern and substances of very high concern	Partial correspondence	Partial correspondence on E2-5 paragraphs 34 and 35, ESRs require specific items to be disclosed under paragraph AR 28 to AR 30.
Annex I paragraphs 4 and 5	Indirect environmental aspects [and] Criteria for determining significant aspects	E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	Gap	Policy can be used for partial support.
Annex IV, B(c) Annex I, 5(5)	Description of the approach used to determine their significance and an explanation of the nature of the impacts as related to these aspects Assessment of the significance of the environmental aspects	E3 Disclosure requirement related to ESRs 2 IRO-1	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	Partial correspondence	More granular requirements in ESRs 2 (IRO-1 E3 paragraph 8(a) on methodologies, assumptions, and tools for site screening; IRO-1 E3 paragraph 8(b) focusing on affected communities as stakeholders). The LEAP approach is not provided as an optional approach to follow to conduct the materiality assessment (IRO-s E2 AR 1 to AR 15).
Annex IV, B(b) Annex II, A.5.2 Article 1, 10	Environmental Policy Environmental programme	E3-1	Policies related to water and marine resources	Partial correspondence	Partial correspondence: ESRs require specific items to be disclosed under water and marine resources policies, especially on ESRs E3-1 paragraphs 11 to 14 and AR 16 to AR 18.
Annex IV, B(e) Annex II, A.6.2.2 Annex II A.9.3 e	Description of the actions implemented and planned Planning actions to achieve environmental objectives, required resources Adequacy of resources	E3-2	Actions and resources related to water and marine resources	Partial correspondence	Partial correspondence: ESRs require specific items to be disclosed under water and marine resources actions, especially on ESRs E3-2 paragraphs 17 to 19 and AR 19 to AR 21.
Annex IV, B(d) Annex II, A.6.2.1	Description of the environmental objectives and targets Environmental objectives	E3-3	Targets related to water and marine resources	Partial correspondence	Partial correspondence: ESRs require specific items to be disclosed under water and marine resources targets, especially on ESRs E3-3 paragraphs 22 to 25 and AR 22 to AR 27.
Annex I, 4.1(5) Annex IV, C.2(a)(iii)	Direct environmental aspects Water	E3-4	Water consumption	Partial correspondence	Full correspondence on E3-4 paragraph 28(a) (keeping in mind a slight semantical difference between water use and water consumption) Partial correspondence on AR 29 to AR 30. Gap on E3-4 paragraphs 28(a)(c)(d)(e), 29, and AR 28, AR 31 to AR 32.
Annex I, paragraphs 4 and 5	Indirect environmental aspects [and] Criteria for determining significant aspects	E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	Gap	Policy can be used for partial support.
Annex IV, B(c)	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	E4 Disclosure requirement related to ESRs 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Partial correspondence	More granular requirements in ESRs 2 SBM-3 paragraphs 46 to 49 on business models (ESRS 2 SBM-3 paragraph 48(a)(c)(v)(f)), negative impacts (ESRS 2 SBM-3 paragraph 48(c)(i)), and financial effects (ESRS 2 SBM-3 paragraph 48(d)(e)).
Annex IV, B(c) Annex IV 2, C(v) Annex I, 5(5)	Description of the scope of the EMAS registration including a list of the sites; a description of all the significant direct and indirect environmental aspects which result in significant environmental impacts of the organisation Land-use with regard to biodiversity Assessment of the significance of the environmental aspects	E4 Disclosure requirement related to ESRs 2 IRO-1	Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	Partial correspondence	More granular requirements in ESRs 2.
Annex IV, B(b) Annex II, A.5.2 Article 1, para 10	Environmental Policy Environmental programme	E4-1	Transition plan on biodiversity and ecosystems	Partial correspondence	Partial correspondence on paragraphs 11 to 15, ESRs E4-1 requires disclosures on business model whereas EMAS covers only value chain if considered to have significant indirect environmental impacts Gap on ESRs E4-1 AR 1 to AR 3.

Annex IV, B(b) Annex II, A.5.2 Article 1, 10	Environmental Policy Environmental programme	E4-2	Policies related to biodiversity and ecosystems	Partial correspondence	More granular requirements in ESRs E4-2, require more specific items to be disclosed under biodiversity and ecosystems policies, especially on ESRs E4-2 paragraphs 22 to 24 and ESRs E4-2 AR 11 to 17.
Annex IV, B(e) Annex II, A.6.2.2. Annex II A.9.3 e	Description of the actions implemented and planned Planning actions to achieve environmental objectives, required resources Adequacy of resources	E4-3	Actions and resources related to biodiversity and ecosystems	Partial correspondence	More granular requirements in ESRs E4-2, require more specific items to be disclosed under biodiversity and ecosystems policies, especially on ESRs E4-3 paragraphs 26 to 28 and ESRs E4-3 AR 18 to 21.
Annex IV, B(d) Annex II, A.6.2.1	Description of the environmental objectives and targets Environmental objectives	E4-4	Targets related to biodiversity and ecosystems	Partial correspondence	More granular requirements in ESRs E4-2, require more specific items to be disclosed under biodiversity and ecosystems targets, especially on ESRs E4-4 paragraphs 30 to 32 and ESRs E4-4 AR 22 to 26.
Annex I, 4.1(4) Annex IV, C.2(a)(v)	Direct environmental aspects Land use with regard to biodiversity	E4-5	Impact metrics related to biodiversity and ecosystems change	Partial correspondence	Additional disclosures needed on ESRs E4-5 AR 27 to AR 36 because ESRs require more impact metrics related to biodiversity and ecosystems change.
Annex I, paragraphs 4 and 5	Indirect environmental aspects [and] Criteria for determining significant aspects	E4-6	Anticipated financial effects from biodiversity and ecosystem-related impacts, risks and opportunities	Gap	Policy can be used for partial support.
Annex IV, B(c) Annex I, 5(5)	Description of the approach used to determine their significance and an explanation of the nature of the impacts as related to these aspects Assessment of the significance of the environmental aspects	E5 Disclosure requirement related to ESRs 2 IRO-1	Description of the processes to identify and assess material resource use, and circular economy-related impacts, risks and opportunities	Partial correspondence	More granular requirements in ESRs 2 (IRO-1 E2 paragraph 11(a) on methodologies, assumptions, and tools for site screening; IRO-1 E2 paragraph 11(b) focusing on affected communities as stakeholders). The LEAP approach is not provided as an optional approach to follow to conduct the materiality assessment (IRO-s E2 AR 1 to AR 7).
Annex IV, B(b) Annex II, A.5.2 Article 1, 10	Environmental Policy Environmental programme	E5-1	Policies related to resource use and circular economy	Partial correspondence	Partial correspondence: EMAS features the inclusion of a specific commitment on sustainable resource use, but ESRs require specific items to be disclosed under resource use and circular economy policies, especially on ESRs E5-1 paragraphs 14 to 16 and AR 8 to AR 10.
Annex IV, B(e) Annex II, A.6.2.2 Annex II A.9.3 e	Description of the actions implemented and planned Planning actions to achieve environmental objectives, required resources Adequacy of resources	E5-2	Actions and resources related to resource use and circular economy	Partial correspondence	Partial correspondence: ESRs require specific items to be disclosed under resource use and circular economy actions, especially on ESRs E5-2 paragraphs 19 to 20 and AR 11 to AR 13.
Annex IV, B(d) Annex II, A.6.2.1	Description of the environmental objectives and targets Environmental objectives	E5-3	Targets related to resource use and circular economy	Partial correspondence	Partial correspondence: ESRs require specific items to be disclosed under resource use and circular economy targets, especially on ESRs E5-3 paragraphs 19 to 20 and AR 11 to AR 13.
Annex I, 4.1(5)(6) Annex I 4.2 (1) Annex IV, C.2(a)(ii)	Direct environmental aspects Indirect environmental aspects Material	E5-4	Resource inflows	Partial correspondence	Partial correspondence on E5-4 paragraph 30, ESRs require additional specific items under paragraphs 31 to 32, and AR 21 to AR 25.
Annex I, 4.1(3) Annex I 4.2 (1) Annex IV, C.2 (a)(iv)	Direct environmental aspects Indirect environmental aspects Waste	E5-5	Resource outflows	Partial correspondence	Partial correspondence on E5-5 paragraph 35 and 37(a), ESRs require additional specific items under paragraphs 36, 37(b)(c)(d), and 38 to 40, and AR 26 to AR 33.
Annex I, paragraphs 4 and 5	Indirect environmental aspects [and] Criteria for determining significant aspects	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Gap	Policy can be used for partial support.
		S1 Disclosure requirement related to ESRs 2 SBM-2	Interests and views of stakeholders	Partial correspondence	See Article 1, EMAS Regulation: The objective of EMAS is, "the provision of information on environmental performance, an open dialogue with the public and other interested parties and the active involvement of employees in organisations and appropriate training".
		S1 Disclosure requirement related to ESRs 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Gap	
		S1-1	Policies related to own workforce	Gap	
		S1-2	Processes for engaging with own workers and workers' representatives about impacts	Partial correspondence	See Objective and Article 1 of EMAS Regulation: The process of implementation of EMAS should include involvement of employees and workers of the organisation as this increases job satisfaction, as well as knowledge of environmental issues which can be replicated in and outside the work environment.
		S1-3	Processes to remediate negative impacts, and channels for own workers to raise concerns	Gap	
		S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Gap	
		S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Gap	
		S1-6	Characteristics of the undertaking's employees	Gap	
		S1-7	Characteristics of non-employee workers in the undertaking's own workforce	Gap	
		S1-8	Collective bargaining coverage and social dialogue	Gap	
		S1-9	Diversity indicators	Gap	
		S1-10	Adequate wages	Gap	
		S1-11	Social protection	Gap	
		S1-12	Persons with disabilities	Gap	
		S1-13	Training and skills development indicators	Gap	
		S1-14	Health and safety indicators	Gap	
		S1-15	Work-life balance indicators	Gap	
		S1-16	Compensation indicators (pay gap and total compensation)	Gap	
		S1-17	Incidents, complaints and severe human rights impacts and incidents	Gap	
		S2 Disclosure requirement related to ESRs 2 SBM-2	Interests and views of stakeholders	Gap	
		S2 Disclosure requirement related to ESRs 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Gap	
		S2-1	Policies related to value chain workers	Gap	
		S2-2	Processes for engaging with value chain workers about impacts	Gap	
		S2-3	Processes to remediate negative impacts, and channels for value chain workers to raise concerns	Gap	
		S2-4	Taking action on material impacts on value chain workers, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	Gap	
		S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Gap	
		S3 Disclosure requirement related to ESRs 2 SBM-2	Interests and views of stakeholders	Gap	
		S3 Disclosure requirement related to ESRs 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Gap	
		S3-1	Policies related to affected communities	Gap	
		S3-2	Processes for engaging with affected communities about impacts	Gap	
		S3-3	Processes to remediate negative impacts, and channels for affected communities to raise concerns	Gap	
		S3-4	Taking action on material impacts on affected communities, and approaches to mitigating material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	Gap	
		S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Gap	
		S4 Disclosure requirement related to ESRs 2 SBM-2	Interests and views of stakeholders	Gap	
		S4 Disclosure requirement related to ESRs 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Gap	
		S4-1	S4-1 - Policies related to consumers and end-users	Gap	
		S4-2	S4-2 - Processes for engaging with consumers and end-users about impacts	Gap	
		S4-3	S4-3 - Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Gap	

		S4-4	S4-4 – Taking action on material impacts on consumers and end users, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Gap	
		S4-5	S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Gap	
		S4 Disclosure requirement related to ESRS 2 GOV-1	The role of the administrative, supervisory and management bodies	Gap	
		S4 Disclosure requirement related to ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Gap	
		G1-1	Corporate culture and business conduct policies	Gap	
		G1-2	Management of relationships with suppliers	Gap	
		G1-3	Prevention and detection of corruption or bribery	Gap	
		G1-4	Confirmed incidents of corruption or bribery	Gap	
		G1-5	Political influence and lobbying activities	Gap	
		G1-6	Payment practices	Gap	

Appendix II: Mapping of ESRs 2 General disclosures

ESRS Reference	ESRS 2 DR	EMAS Reference	EMAS Topic	Metric	Comment
BP-1 paragraph 3 (and 4 and 5)	The undertaking shall disclose the general basis for preparation of its sustainability statement.	EMAS Regulation paragraph 17	Obligations concerning periodic env. Statements	(17) Organisations should produce and make publicly available periodic environmental statements providing the public and other interested parties with information on their compliance with applicable legal requirements relating to the environment and their environmental performance.	Partial correspondence More granular requirements in ESRs 2 BP-1 paragraph 5 as specific items on (c) value chain (also in ESRs BP-1 AR 1), (b) consolidation, (d) omission, and (e) exemption are required.
		Annex IV, B(a)	Environmental statement	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	
BP-2 paragraph 6 (and 7 to 17)	The undertaking shall provide disclosures in relation to specific circumstances.	Annex I, 3	Identification of the applicable legal requirements relating to the environment	In addition to the establishment of a register of applicable legal requirements, the organisation shall also indicate how evidence that it is complying with the different legal requirements can be provided.	Partial correspondence More granular requirements in ESRs 2 BP-2 on value chain (paragraph 10), uncertainties, financial information, and assumptions (paragraph 11), changes and reporting errors (paragraphs 13 and 14), time horizons (paragraph 9), and phased in provisions (paragraph 17).
		Annex I, 4.2(7)	Indirect environmental aspects	Indirect environmental aspects can result from the interaction of an organisation with third parties, which can to a reasonable degree be influenced by the organisation. These include, but are not limited to... the environmental performance and practices of contractors, subcontractors, suppliers and sub-suppliers... The organisation should endeavour to ensure that the suppliers and those acting on the organisation's behalf comply with the organisation's environmental policy within the remit of the activities carried out for the contract.	
		Annex IV, C.1	Reporting based on environmental performance indicators and qualitative information	The indicators shall ... 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. ... In the event that no quantitative data are available, organisations shall report qualitative information as described in point 4.	
BP 2 paragraph AR 2	The undertaking may disclose whether it relies on any European standards approved by the European Standardisation System (ISO/IEC or CEN/CENELEC standards), as well as the extent to which data and processes that are used for sustainability reporting purposes have been verified by an external assurance provider and found to conform to the corresponding ISO/IEC or CEN/CENELEC standard.	Annex IV, B(g) and (h)	Environmental statement	(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.	Correspondence
GOV-1 paragraph 19 (and 20 to 23)	The undertaking shall disclose the composition of the administrative, management and supervisory bodies, their roles and responsibilities, and access to expertise and skills with regard to sustainability matters.	Annex II, A.5.3	Organisational roles, responsibilities and authorities	Top management shall ensure that the responsibilities and authorities for relevant roles are assigned and communicated within the organisation. Top management shall assign the responsibility and authority for: (a) ensuring that the environmental management system conforms to the requirements of this International Standard; (b) reporting on the performance of the environmental management system, including environmental performance, to top management.	Partial correspondence EMAS reporter will be able to partly disclose on the ESRs but need to disclose more granular information on diversity, oversight, and responsibilities of the AMSB to fulfil ESRs requirement. Difference in scope as EMAS includes management and those responsible but not explicitly the board (semantic difference)
		Annex II, B.2	Management representative(s)	Top management shall appoint a specific top management representative(s) who, irrespective of other responsibilities, shall have defined roles, responsibilities and authority in order to ensure an environmental management system in compliance with this Regulation and to report to top management on the performance of the environmental management system. The top management representative may be a member of the top management of the organisation.	
GOV-1 paragraph AR 3 to AR 5	(Additional information on role & responsibilities, governance organisation, expertise)	Annex II, A.7.2	Competence	The organisation shall: (a) determine the necessary competence of person(s) doing work under its control that affects its environmental performance and its ability to fulfil its compliance obligations; (b) ensure that these persons are competent on the basis of appropriate education, training or experience; (c) determine training needs associated with its environmental aspects and its environmental management system; (d) where applicable, take actions to acquire the necessary competence, and evaluate the effectiveness of the actions taken. Note: Applicable actions can include, for example, the provision of training to, the mentoring of, or the reassignment of currently employed persons; or the hiring or contracting of competent persons. The organisation shall retain appropriate documented information as evidence of competence.	Partial correspondence EMAS reporter will be able to partly disclose on the ESRs but need to disclose more granular information on diversity, oversight, and responsibilities of the AMSB to fulfil ESRs requirement. Difference in scope as EMAS includes management and those responsible but not explicitly the board (semantic difference)
		Annex II, A.7.4.2	Communication	A.7.4.1 General The organisation shall establish, implement and maintain the processes needed for internal and external communications relevant to the environmental management system, including: (a) on what it will communicate; (b) when to communicate; (c) with whom to communicate; (d) how to communicate. When establishing its communication process(es), the organisation shall: — take into account its compliance obligations; — ensure that environmental information communicated is consistent with information generated within the environmental management system, and is reliable. The organisation shall respond to relevant communications on its environmental management system. The organisation shall retain documented information as evidence of its communications, as appropriate. A.7.4.2 Internal communication The organisation shall: (a) internally communicate information relevant to the environmental management system among the various levels and functions of the organisation, including changes to the environmental management system, as appropriate; (b) ensure its communication process(es) enable(s) persons doing work under the organisation's control to contribute to continual improvement. A.7.4.3 External communication The organisation shall externally communicate information relevant to the environmental management system, as established by the organisation's communication process(es) and as required by its compliance obligations.	
		Annex II, A.5(e)	Leadership	A.5 Leadership A.5.1 Leadership and commitment Top management shall demonstrate leadership and commitment with respect to the environmental management system by: (a) taking accountability for the effectiveness of the environmental management system; (b) ensuring that the environmental policy and environmental objectives are established and are compatible with the strategic direction and the context of the organisation; (c) ensuring the integration of the environmental management system requirements into the organisation's business processes; (d) ensuring that the resources needed for the environmental management system are available; (e) communicating the importance of effective environmental management and of conforming to the environmental management system requirements; (f) ensuring that the environmental management system achieves its intended outcomes; ... (g) promoting continual improvement; (h) supporting other relevant management roles to demonstrate their leadership as it applies to their areas of responsibility.	

GOV-2 paragraph 24 (and 25 and 26)	The undertaking shall disclose how the administrative, management and supervisory bodies are informed about sustainability matters and how these matters were addressed during the reporting period.	Annex II, A.9.3	Management review	<p>Top management shall review the organisation's environmental management system, at planned intervals, to ensure its continuing suitability, adequacy and effectiveness. The management review shall include consideration of (a) the status of actions from previous management reviews;</p> <p>(b) changes in:</p> <p>(1) external and internal issues that are relevant to the environmental management system;</p> <p>(2) the needs and expectations of interested parties, including compliance obligations;</p> <p>(3) its significant environmental aspects;</p> <p>(4) risks and opportunities;</p> <p>(c) the extent to which environmental objectives have been achieved;</p> <p>(d) information on the organisation's environmental performance, including trends in:</p> <p>(1) nonconformities and corrective actions; (2) monitoring and measurement results; (3) fulfilment of its compliance obligations; (4) audit results;</p> <p>(e) adequacy of resources;</p> <p>(f) relevant communication(s) from interested parties, including complaints;</p> <p>(g) opportunities for continual improvement.</p> <p>The outputs of the management review shall include:</p> <p>— conclusions on the continuing suitability, adequacy and effectiveness of the environmental management system; — decisions related to continual improvement opportunities; — decisions related to any need for changes to the environmental management system, including resources; — actions, if needed, when environmental objectives have not been achieved; — opportunities to improve integration of the environmental management system with other business processes, if needed; — any implications for the strategic direction of the organisation.</p> <p>The organisation shall retain documented information as evidence of the results of management reviews.</p>	Partial correspondence By providing information on the expectations from leadership, management review and internal communications, the EMAS reporter can partially disclose on the requirement of ESRS. Gap in semantics as EMAS does not include administrative and supervisory bodies, but specifically management.
		Annex II, A.7.4.2	Internal communication	<p>The organisation shall:</p> <p>(a) internally communicate information relevant to the environmental management system among the various levels and functions of the organisation, including changes to the environmental management system, as appropriate;</p> <p>(b) ensure its communication process(es) enable(s) persons doing work under the organisation's control to contribute to continual improvement.</p>	
GOV-2 paragraph AR 6	Depending on the undertaking's structure, the administrative, management and supervisory bodies may focus on overarching targets, while management focuses on the more detailed targets. In this case, the undertaking may disclose how the governance bodies ensure that an appropriate mechanism for performance monitoring is in place.	Annex IV, B(b)	Environmental statement	(b) the environmental policy and a brief description of the governance structure supporting the environmental management system of the organisation; ...	EMAS can use to disclose how governance of environmental aspects and link to administrative, management or supervisory bodies.
		Annex II, A.5.3(b)	Organisational roles, responsibilities and authorities	<p>Top management shall assign the responsibility and authority for:</p> <p>... (b) reporting on the performance of the environmental management system, including environmental performance, to top management.</p>	
GOV-3 paragraph 27 (and 28 and 29)	The undertaking shall disclose information about the integration of its sustainability related performance in incentive schemes.				Gap
GOV-3 paragraph AR 7	For listed undertakings, this Disclosure Requirement should be consistent with the remuneration report prescribed in articles 9a and 9b of Directive 2007/36/EC on the exercise of certain rights of shareholders in listed companies. Subject to the provisions of ESRS 1, paragraphs 119, 120 and 122, a listed undertaking may make a reference to its remuneration report.				Gap
GOV-4 paragraph 30 (and 31 to 33)	The undertaking shall disclose a mapping of the information provided in its sustainability statement about the due diligence process.				Gap
GOV-4 paragraph AR 8 to AR 10	(Additional information on due diligence)				Gap
GOV-5 paragraph 34 (and 35 and 36)	The undertaking shall disclose the main features of its risk management and internal control system in relation to the sustainability reporting process.	Annex II, A.6.1	Actions to address risks and opportunities	<p>When planning for the environmental management system, the organisation shall consider:</p> <p>— the issues referred to in 4.1,</p> <p>— the requirements referred to in 4.2,</p> <p>— the scope of its environmental management system; and determine the risks and opportunities ...</p> <p>The organisation shall maintain documented information of its:</p> <p>— risks and opportunities that need to be addressed;</p> <p>— processes needed in 6.1.1 to 6.1.4, to the extent necessary to have confidence they are carried out as planned.</p>	Partial correspondence ESRS requires more granular disclosures on the features of the internal control and risk management systems and therefore EMAS companies will be able to comply partially.
		Annex I, 7	Determination and documentation of risks and opportunities	The organisation shall determine and document risks and opportunities associated with its environmental aspects, compliance obligations and other issues and requirements identified in points 1 to 4. The organisation shall focus on those risks and opportunities that should be addressed to assure that the environmental management system can achieve its intended outcome, to prevent undesired effects or accident and to achieve continual improvement of the environmental performance of the organisation.	
GOV-5 paragraph AR 11	This Disclosure Requirement focuses solely on the internal control processes over the sustainability reporting process. The undertaking may consider risks such as the completeness and integrity of the data, the accuracy of estimation results, the availability of upstream and/or downstream value chain data, and the timing of the availability of the information.	Annex II, A.8.1	Operational planning and control	<p>The organisation shall establish, implement, control and maintain the processes needed to meet environmental management system requirements, and to implement the actions identified in 6.1 and 6.2 ...</p> <p>The organisation shall control planned changes and review the consequences of unintended changes, taking action to mitigate any adverse effects, as necessary</p>	
SBM-1 paragraph 38 (and 39 to 42)	The undertaking shall disclose the elements of its strategy that relate to or impact sustainability matters, its business model and its value chain.	Annex IV, B(a)	Environmental statement	(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;	Partial correspondence More granular requirements in ESRS 2 SBM-1 paragraphs 38 to 42 on banned products in certain markets (paragraph 40(a)(iv)); threshold for significant products, services, markets or sectors (paragraph 40(d)); breakdown on total revenue by sectors (paragraph 40(b)); and business model and value chain (paragraph 42).
SBM-1 paragraph AR 12 to AR 15	(Additional information on sectors, business models and value chain, and related contextual information)				Gap in scope on SBM-1 application requirements on sectors (AR 12 and AR 13), business model and value chain (AR 14 and AR 15).
		Annex I, 2	Identification of the interested parties and determination of their relevant needs and expectations	<p>The organisation shall determine the interested parties that are relevant to the environmental management system, the relevant needs and expectations of these interested parties and which of these needs and expectations it has or it chooses to comply with.</p> <p>If the organisation decides to voluntarily adopt or agree with relevant needs or expectations of interested parties not covered by legal requirements, those become part of its compliance obligations.</p>	
		Annex I, 5	Assessment of the significance of the environmental aspects	An organisation shall define the criteria for assessing the significance of the environmental aspects of its activities, products and services and apply these to determine which environmental aspects have a significant environmental impact considering a life cycle perspective. ... When establishing these criteria, an organisation shall consider the following elements: ... (5) views of the interested parties, including employees of the organisation.	

SBM-2 paragraph 43 (and 44 and 45)	The undertaking shall disclose how the interests and views of its stakeholders are taken into account by the undertaking's strategy and business model.	Annex II A.6.1.3	Compliance obligations	<p>The organisation shall:</p> <p>(a) determine and have access to the compliance obligations related to its environmental aspects;</p> <p>(b) determine how these compliance obligations apply to the organisation;</p> <p>(c) take these compliance obligations into account when establishing, implementing, maintaining and continually improving its environmental management system.</p> <p>The organisation shall maintain documented information of its compliance obligations.</p> <p>Note: Compliance obligations can result in risks and opportunities to the organisation</p>	
		Annex II A.9.3	Management review	<p>Top management shall review the organisation's environmental management system, at planned intervals, to ensure its continuing suitability, adequacy and effectiveness. The management review shall include consideration of:</p> <p>(a) the status of actions from previous management reviews;</p> <p>(b) changes in: (1) external and internal issues that are relevant to the environmental management system; (2) the needs and expectations of interested parties, including compliance obligations; (3) its significant environmental aspects; (4) risks and opportunities;</p> <p>(c) the extent to which environmental objectives have been achieved;</p> <p>(d) information on the organisation's environmental performance, including trends in: (1) nonconformities and corrective actions; (2) monitoring and measurement results; (3) fulfilment of its compliance obligations; (4) audit results;</p> <p>(e) adequacy of resources;</p> <p>(f) relevant communication(s) from interested parties, including complaints;</p> <p>(g) opportunities for continual improvement.</p> <p>The outputs of the management review shall include:</p> <ul style="list-style-type: none"> — conclusions on the continuing suitability, adequacy and effectiveness of the environmental management system; — decisions related to continual improvement opportunities; — decisions related to any need for changes to the environmental management system, including resources; — actions, if needed, when environmental objectives have not been achieved; — opportunities to improve integration of the environmental management system with other business processes, if needed; — any implications for the strategic direction of the organisation. <p>The organisation shall retain documented information as evidence of the results of management reviews.</p>	<p>Partial correspondence</p> <p>More granular requirements in ESRS 2 SBM-2 paragraph 45 on stakeholder engagement and how it is linked to business model, strategy, and materiality assessment.</p> <p>Gap in scope on ESRS 2 SBM-2 paragraph AR 16 also requires a link between stakeholders and due diligence processes.</p>
		Annex II, A.4.2	Understanding the needs and expectations of interested parties	<p>The organisation shall determine:</p> <p>(a) the interested parties that are relevant to the environmental management system;</p> <p>(b) the relevant needs and expectations (i.e. requirements) of these interested parties;</p> <p>(c) which of these needs and expectations become its compliance obligations.</p>	
SBM-2 paragraph AR 16	The views and interests of stakeholders that are expressed as part of the undertaking's engagement with stakeholders through its due diligence process may be relevant to one or more aspects of its strategy or business model. As such, they may affect the undertaking's decisions regarding the future direction of the strategy or business model.	Annex II, A.9.3	Management review	<p>The management review shall include consideration of:</p> <p>[...] (b) changes in:</p> <p>[...] (2) the needs and expectations of interested parties, including compliance obligations;</p> <p>[...] (f) relevant communication(s) from interested parties, including complaints</p>	
SBM-3 paragraph 46 (and 47 to 49)	The undertaking shall disclose its material impacts, risks and opportunities and how they interact with its strategy and business model.	Annex IV, B(c)	Environmental statement	<p>(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</p>	<p>Partial correspondence</p> <p>Difference in scope and granularity.</p> <p>EMAS reporter can use EMAS information but will need to provide additional disclosures to fulfil these ESRS disclosures, especially on business models, negative impacts, and financial effects (outside EMAS scope).</p>
		Annex I, 7	Determination and documentation of risk and opportunities	<p>The organisation shall determine and document risks and opportunities associated with its environmental aspects, compliance obligations and other issues and requirements identified in points 1 to 4.</p> <p>The organisation shall focus on those risks and opportunities that should be addressed to assure that the environmental management system can achieve its intended outcome, to prevent undesired effects or accident and to achieve continual improvement of the environmental performance of the organisation.</p>	
		Annex II, A.6.1	Actions to address risks and opportunities	<p>The organisation shall establish, implement and maintain the processes needed to meet the requirements in 6.1.1 to 6.1.4.</p> <p>When planning for the environmental management system, the organisation shall consider:</p> <ul style="list-style-type: none"> — the issues referred to in 4.1, — the requirements referred to in 4.2, — the scope of its environmental management system; and determine the risks and opportunities, related to its: <ul style="list-style-type: none"> — environmental aspects (see 6.1.2), — compliance obligations (see 6.1.3), — other issues and requirements, identified in 4.1 and 4.2; that need to be addressed to: <ul style="list-style-type: none"> — give assurance that the environmental management system can achieve its intended outcomes, — prevent, or reduce, undesired effects, including the potential for external environmental conditions to affect the organisation, — achieve continual improvement. <p>Within the scope of the environmental management system, the organisation shall determine potential emergency situations, including those that can have an environmental impact.</p> <p>The organisation shall maintain documented information of its:</p> <ul style="list-style-type: none"> — risks and opportunities that need to be addressed, — processes needed in 6.1.1 to 6.1.4, to the extent necessary to have confidence they are carried out as planned 	<p>Partial correspondence</p> <p>More granular requirements in ESRS 2 SBM-3 paragraphs 46 to 49 on business models (paragraph 48(a)(c)(iv)(f)), negative impacts (paragraph 48(c)(i)), and financial effects (paragraph 48(d)(e)).</p>
SBM-3 paragraphs AR 17 and AR 18	[Additional information on information on value chain]	Annex I, 4.2(7)	Indirect environmental aspects	<p>Indirect environmental aspects can result from the interaction of an organisation with third parties, which can to a reasonable degree be influenced by the organisation. These include, but are not limited to [...] the environmental performance and practices of contractors, subcontractors, suppliers and sub-suppliers.</p> <p>[...] The organisation should endeavour to ensure that the suppliers and those acting on the organisation's behalf comply with the organisation's environmental policy within the remit of the activities carried out for the contract.</p>	<p>Partial correspondence</p> <p>Gap in scope. EMAS reporter will need to provide additional information that is outside EMAS scope but may be included as indirect environmental aspects (especially on value chain and aggregation of impacts, risks and opportunities) to comply with ESRS.</p>
		Annex I, 7	Environmental review	<p>The organisation shall determine and document risks and opportunities associated with its environmental aspects, compliance obligations and other issues and requirements identified in points 1 to 4.</p> <p>The organisation shall focus on those risks and opportunities that should be addressed to assure that the environmental management system can achieve its intended outcome, to prevent undesired effects or accident and to achieve continual improvement of the environmental performance of the organisation.</p>	

<p>IRO-1 paragraph 50 (and 51 to 53)</p>	<p>The undertaking shall disclose its process to identify its impacts, risks and opportunities and to assess which ones are material.</p>	<p>Annex I, 5</p>	<p>Assessment of the significance of the environmental aspects</p>	<p>An organisation shall define the criteria for assessing the significance of the environmental aspects of its activities, products and services and apply these to determine which environmental aspects have a significant environmental impact considering a life cycle perspective. The criteria developed by an organisation shall take into account the legislation and shall be comprehensive, capable of independent checking, reproducible and made publicly available.</p> <p>When establishing these criteria an organisation shall consider the following elements: (1) potential harm or benefit to the environment including biodiversity; (2) the condition of the environment (such as the fragility of the local, regional or global environment); (3) size, number, frequency and reversibility of the aspect or impact; (4) existence and requirements of relevant environmental legislation; (5) views of the interested parties, including employees of the organisation.</p> <p>Additional relevant elements may be considered depending on the type of activities, products and services of the organisation.</p> <p>Based on the established criteria the organisation shall assess the significance of its environmental aspects and impacts. To do so the organisation shall take into account considerations that may include but are not limited to: (1) the organisation's existing data on material and energy inputs, discharges, wastes and emissions in terms of risk; (2) activities of the organisation that are regulated by environmental legislation; (3) procurement activities; (4) design, development, manufacturing, distribution, servicing, use, re-use, recycling and disposal of the organisation's products; (5) those activities of the organisation with the most significant environmental costs, and environmental benefits.</p> <p>In assessing the significance of the environmental impacts of the organisation's activities the organisation shall consider normal operating conditions, start-up and shutdown conditions and reasonably foreseeable emergency conditions. Account shall be taken of past, present and planned activities.</p>	<p>Partial correspondence EMAS reporter can use its information to fulfil ESRS disclosures partly. Need for additional information due to the difference in granularity. Gap in scope requires EMAS company to include additional information on financial materiality to fulfil ESRS. See EMAS Regulation Annex I for details on process to identify significant aspects in the environmental review.</p>
<p>IRO-2 paragraph 54 (and 55 to 59)</p>	<p>The undertaking shall report on the Disclosure Requirements complied with in its sustainability statements.</p>	<p>Annex II, A.6.1.2</p>	<p>Environmental aspects</p>	<p>A.6.1.2 Environmental aspects Within the defined scope of the environmental management system, the organisation shall determine the environmental aspects of its activities, products and services that it can control and those that it can influence, and their associated environmental impacts, considering a life cycle perspective. When determining environmental aspects, the organisation shall take into account: (a) change, including planned or new developments, and new or modified activities, products and services; (b) abnormal conditions and reasonably foreseeable emergency situations. The organisation shall determine those aspects that have or can have a significant environmental impact by using established criteria. The organisation shall communicate its significant environmental aspects among the various levels and functions of the organisation, as appropriate. The organisation shall maintain documented information of its: — environmental aspects and associated environmental impacts; — criteria used to determine its significant environmental aspects; — significant environmental aspects.</p>	<p>Gap</p>
<p>IRO-2 AR 19</p>	<p>Notwithstanding the basis for the presentation of the information about sustainability matters included in ESRS 1 chapter 8 Structure of sustainability statement, the undertaking may disclose the list of the Disclosure Requirements complied with in preparing the sustainability statement (see paragraph 54) in the general information part or in other parts of the sustainability statement as it deems appropriate. The undertaking may use a content index, i.e., a tabular list of the Disclosure Requirements included in the sustainability statement, with the indication of where they are located (page/paragraphs).</p>	<p>Annex IV, B(c)</p>	<p>Environmental statement</p>	<p>(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;</p>	<p>According to ESRS 2 IRO-2 paragraph 56, undertakings have to provide a list of the Disclosure Requirements complied with in preparing the sustainability statement, following the outcome of the materiality assessment, and a detailed explanation in case climate change is not material (paragraph 57).</p>
<p>MDR-P paragraph 63 (and 64 and 65)</p>	<p>The undertaking shall apply the minimum disclosure requirements defined in this provision when it discloses the policies it has in place with regard to each sustainability matter identified as material.</p>	<p>Article 2, 1</p>	<p>Environmental Policy</p>	<p>'environmental policy' means the overall intentions and direction of an organisation relating to its environmental performance as formally expressed by top management including compliance with all applicable legal requirements relating to the environment and also a commitment to continuous improvement of environmental performance. It provides a framework for action and for the setting of environmental objectives and targets;</p> <p>Top management shall establish, implement and maintain an environmental policy that, within the defined scope of its environmental management system: (a) is appropriate to the purpose and context of the organisation, including the nature, scale and environmental impacts of its activities, products and services; (b) provides a framework for setting environmental objectives; (c) includes a commitment to the protection of the environment, including prevention of pollution and other specific commitment(s) relevant to the context of the organisation;</p> <p>Note: Other specific commitment(s) to protect the environment can include sustainable resource use, climate change mitigation and adaptation, and protection of biodiversity and ecosystems.</p> <p>(d) includes a commitment to fulfil its compliance obligations; (e) includes a commitment to continual improvement of the environmental management system to enhance environmental performance.</p> <p>The environmental policy shall: — be maintained as documented information, — be communicated within the organisation, — be available to interested parties.</p>	<p>More granular requirements in ESRS 2 MDR-P paragraph 65(b)(d) on scope/value chain (also AR 21), exclusions, and third-party standards (the latter can be used to refer to EMAS).</p>
<p>MDR-P paragraphs AR 20 and AR 21</p>	<p>[Additional information on information on policies]</p>	<p>Annex IV, B(b)</p>	<p>Environmental policy</p>	<p>the environmental policy and a brief description of the governance structure supporting the environmental management system of the organisation</p>	<p></p>
<p>MDR-A paragraph 66 (and 67 to 69)</p>	<p>The undertaking shall apply the requirements for the content of disclosures in this provision when it describes the actions through which it manages each material sustainability matter, including action plans and resources allocated and/or planned.</p>	<p>Annex II, A.6.1.4</p>	<p>Planning actions</p>	<p>The organisation shall plan: (a) to take actions to address its: (1) significant environmental aspects; (2) compliance obligations; (3) risks and opportunities identified in 6.1.1; (b) how to: (1) integrate and implement the actions into its environmental management system processes (see 6.2, Clause 7, Clause 8 and 9.1), or other business processes; (2) evaluate the effectiveness of these actions (see 9.1).</p> <p>When planning these actions, the organisation shall consider its technological options and its financial, operational and business requirements.</p>	<p></p>
<p></p>	<p></p>	<p>Annex II, A.6.2.2</p>	<p>Planning actions to achieve environmental objectives</p>	<p>When planning how to achieve its environmental objectives, the organisation shall determine: (a) what will be done; (b) what resources will be required; (c) who will be responsible; (d) when it will be completed; (e) how the results will be evaluated, including indicators for monitoring progress toward achievement of its measurable environmental objectives (see 9.1.1).</p> <p>The organisation shall consider how actions to achieve its environmental objectives can be integrated into the organisation's business processes.</p>	<p>Partial correspondence More granular requirements in ESRS 2 paragraph 68 on the scope, time horizon and results, and paragraph 69 on financial aspects of actions (also in AR 23).</p>

		Annex IV, B(e)	Description of the actions implemented and planned to improve environmental performance	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	
MDR-A paragraphs AR 22 and AR 23	[Additional information on information on key actions and resource allocation]				
MDR-M paragraph 73 (and 74 to 77)	The undertaking shall apply the requirements for the content of disclosures in this provision when it discloses on the metrics it has in place with regard to each material sustainability matter.	Annex IV, B(f)	Environmental statement Summary of the data available on the environmental performance of the organisation with respect to its significant environmental aspects.	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.	Correspondence in relation to material environmental matters
		Annex IV, C	Reporting based on environmental performance indicators and qualitative information	See EMAS Regulation Annex IV, C for details on Reporting based on environmental performance indicators and qualitative information.	
MDR-T paragraph 78 (and 79 to 81)	The undertaking shall apply the requirements for the content of disclosures in this provision when it discloses information about the targets it has set with regard to each material sustainability matter.	Article 2, 10	Environmental programme	'environmental programme' means a description of the measures, responsibilities and means taken or envisaged to achieve environmental objectives and targets and the deadlines for achieving the environmental objectives and targets;	Partial correspondence More granular requirements in ERS 2 paragraphs 79 and 80 on stakeholders (paragraph 79(e)), absolute or relative targets and baseline (paragraph 80(b)(d) and AR 25 and 26), value chain (paragraph 80(c)), scientific evidence (paragraph 80(g)), and methodologies and scenarios (paragraph 80(h)). Additional granularity required by AR 24 on prioritisation of targets.
		Annex II A.6.2.1 e)	Environmental objectives	The environmental objectives shall be: (e) updated as appropriate.	
		Annex II A.9.1.1	General	The organisation shall monitor, measure, analyse and evaluate its environmental performance. The organisation shall determine: (a) what needs to be monitored and measured; (b) the methods for monitoring, measurement, analysis and evaluation, as applicable, to ensure valid results; (c) the criteria against which the organisation will evaluate its environmental performance, and appropriate indicators; (d) when the monitoring and measuring shall be performed; (e) when the results from monitoring and measurement shall be analysed and evaluated. The organisation shall ensure that calibrated or verified monitoring and measurement equipment is used and maintained, as appropriate. The organisation shall evaluate its environmental performance and the effectiveness of the environmental management system. The organisation shall communicate relevant environmental performance information both internally and externally, as identified in its communication process(es) and as required by its compliance obligations. The organisation shall retain appropriate documented information as evidence of the monitoring, measurement, analysis and evaluation results.	
		Annex IV, B(d)	Targets	A description of the environmental objectives and targets in relation to the significant environmental aspects and impacts	
MDR-T paragraphs AR 24 to AR 26	[Additional information on information on targets]				

Appendix III: Mapping of ESRS E1 Climate change

ESRS Reference	ESRS E1 DR	EMAS Reference	EMAS Topic	Metric	Comment
GOV-3 paragraph 13	The undertaking shall disclose whether and how climate-related considerations are factored into the remuneration of members of the administrative, management and supervisory bodies, including if their performance has been assessed against the GHG emission reduction targets reported under Disclosure Requirement E1-4, and the percentage of the remuneration recognised in the current period that is linked to climate related considerations, with an explanation of what the climate considerations are.				Gap
E1-1 paragraph 14-17 E1-1 paragraphs AR 1 to AR 5	14. The undertaking shall disclose its transition plan for climate change mitigation				Gap EMAS does not require to disclose a transition plan.
	15. The objective of this Disclosure Requirement is to enable an understanding of the undertaking's past, current, and future mitigation efforts to ensure that its strategy and business model are compatible with the transition to a sustainable economy, and with the limiting of global warming to 1.5 °C in line with the Paris Agreement and with the objective of achieving climate neutrality by 2050 and, where relevant, the undertaking's exposure to coal, oil and gas-related activities.				Partial correspondence While EMAS does not require transition plan, strategy related to improving environmental performance is covered
	16(b) 'by reference to GHG emission reduction targets (as required by Disclosure Requirement E1-4) and the climate change mitigation actions (as required by Disclosure Requirement E1-3), an explanation of the decarbonisation levers identified, and key actions planned, including changes in the undertaking's product and service portfolio and the adoption of new technologies in its own operations, or the upstream and/or downstream value chain;				Partial correspondence While EMAS does not require transition plan, actions and targets related to improving environmental performance are linked
	16(i) whether the transition plan is approved by the administrative, management and supervisory bodies;	Annex IV, B(b)	Policy	(b) the environmental policy and a brief description of the governance structure supporting the environmental management system of the organisation;	Partial correspondence The EMAS policy (strategy) includes link to the governance structure supporting the environmental management of the organisation (including strategy to improve performance and contribution to sustainability)
SBM-3 paragraph 18 (and 19)	The undertaking shall explain for each material climate-related risk it has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk.	Annex IV, B(c)	Environmental statement	(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;...	Partial correspondence Difference in scope The approaches to risk are different. Semantical differences extend to how ESRS link risk to financial risk, while EMAS refers to risk as potential environmental impact. EMAS reporter can fulfil requirement partially, but will need to provide more detailed information related to risk in terms of financial risk, as required by ESRS. EMAS policy will include strategic approach (linked to risk) but not on business model.
SBM-3 paragraphs AR 6 to AR 8	[Additional information on material impacts, risks and opportunities and their interaction with strategy and business models]				
IRO-1 paragraph 20 (and 21)	The undertaking shall describe the process to identify and assess climate-related impacts, risks and opportunities. This description shall include its process in relation to (a) impacts on climate change, in particular, the undertaking's GHG emissions (as required by Disclosure Requirement ESRS E1-6); (b) climate-related physical risks in own operations and along the upstream and downstream value chain, in particular: i. the identification of climate-related hazards, considering at least high emission climate scenarios; and ii. the assessment of how its assets and business activities may be exposed and are sensitive to these climate-related hazards, creating gross physical risks for the undertaking. (c) climate-related transition risks and opportunities in own operations and along the upstream and downstream value chain, in particular: i. the identification of climate-related transition events, considering at least a climate scenario in line with limiting global warming to 1.5°C with no or limited overshoot; and ii. the assessment of how its assets and business activities may be exposed to these climate-related transition events, creating gross transition risks or opportunities for the undertaking. 21. When disclosing the information required under paragraphs 20 (b) and 20 (c) the undertaking shall explain how it has used climate-related scenario analysis, including a range of climate scenarios, to inform the identification and assessment of physical risks and transition risks and opportunities over the short-, medium- and long-term.	Annex IV, B(c)	Environmental statement	(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;...	Partial correspondence Difference in granularity. The approaches to risk are different. Semantical differences extend to how ESRS links risk to financial risk, while EMAS refers to risk as potential environmental impact. EMAS reporter can fulfil requirement partially, but will need to provide more detailed information related to risk in terms of financial risk, as required by ESRS. EMAS policy will include strategic approach (linked to risk) but not on business model.
	IRO-1 paragraphs AR 9 to AR 15				[Additional information on the description of the processes to identify and assess material climate-related impacts, risks and opportunities]
		Annex IV, B(b)	Policy	(b) the environmental policy and a brief description of the governance structure supporting the environmental management system of the organisation...	

<p>E1-2 paragraph 22 (and 23 to 25) and E1-2 paragraphs AR 16 to AR 18</p>	<p>The undertaking shall describe its policies adopted to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation.</p> <p>[Additional guidance on policies related to climate change mitigation and adaptation]</p> <p>[see also ESRS 2 MDR-P and related ARs on Minimum Disclosure Requirements concerning policies adopted to manage material sustainability matters]</p>	<p>Annex II, A.5.2</p>	<p>Environmental Policy</p>	<p>Top management shall establish, implement and maintain an environmental policy that, within the defined scope of its environmental management system:</p> <p>(a) is appropriate to the purpose and context of the organisation, including the nature, scale and environmental impacts of its activities, products and services;</p> <p>(b) provides a framework for setting environmental objectives;</p> <p>(c) includes a commitment to the protection of the environment, including prevention of pollution and other specific commitment(s) relevant to the context of the organisation;</p> <p>Note: Other specific commitment(s) to protect the environment can include sustainable resource use, climate change mitigation and adaptation, and protection of biodiversity and ecosystems;</p> <p>(d) includes a commitment to fulfil its compliance obligations;</p> <p>(e) includes a commitment to continual improvement of the environmental management system to enhance environmental performance.</p> <p>The environmental policy shall:</p> <ul style="list-style-type: none"> — be maintained as documented information, — be communicated within the organisation, — be available to interested parties. 	
<p>E1-3 paragraph 26 (and 27 to 29) and E1-3 paragraphs AR 19 to AR 22</p>	<p>The undertaking shall disclose its climate change mitigation and adaptation actions and the resources allocated for their implementation.</p> <p>[Additional guidance on actions and resources in relation to climate change policies]</p> <p>[See also ESRS 2 MDR-A and related ARs on Minimum Disclosure Requirements concerning actions and resources in relation to material sustainability matters]</p>	<p>Annex IV, B(e)</p>	<p>Actions</p>	<p>(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.</p>	<p>Partial correspondence Difference in granularity. EMAS reporter will be able to partially fulfil ESRS requirements, but ESRS requirements are more granular.</p> <p>Headlines are the same but ESRS require specific items to be disclosed under climate policies.</p>
<p>E1-3 paragraph 26 (and 27 to 29) and E1-3 paragraphs AR 19 to AR 22</p>	<p>The undertaking shall disclose its climate change mitigation and adaptation actions and the resources allocated for their implementation.</p> <p>[Additional guidance on actions and resources in relation to climate change policies]</p> <p>[See also ESRS 2 MDR-A and related ARs on Minimum Disclosure Requirements concerning actions and resources in relation to material sustainability matters]</p>	<p>Annex II, A.6.2.2</p>	<p>Planning actions to achieve environmental objectives</p>	<p>When planning how to achieve its environmental objectives, the organisation shall determine:</p> <p>(a) what will be done;</p> <p>(b) what resources will be required;</p> <p>(c) who will be responsible;</p> <p>(d) when it will be completed;</p> <p>(e) how the results will be evaluated, including indicators for monitoring progress toward achievement of its measurable environmental objectives (see 9.1.1).</p> <p>The organisation shall consider how actions to achieve its environmental objectives can be integrated into the organisation's business processes.</p>	
<p>E1-4 paragraph 30 (and 31 to 34) and E1-4 paragraphs AR 23 to AR 31</p>	<p>The undertaking shall disclose the climate-related targets it has set.</p> <p>[Additional guidance on targets related to climate change mitigation and adaptation]</p> <p>[see also ESRS 2 MDR-T and related ARs on Minimum Disclosure Requirements concerning tracking effectiveness of policies and actions through targets]</p>	<p>Annex IV, B(d)</p>	<p>Targets</p>	<p>(d) a description of the environmental objectives and targets in relation to the significant environmental aspects and impacts...</p>	
<p>E1-4 paragraph 30 (and 31 to 34) and E1-4 paragraphs AR 23 to AR 31</p>	<p>The undertaking shall disclose the climate-related targets it has set.</p> <p>[Additional guidance on targets related to climate change mitigation and adaptation]</p> <p>[see also ESRS 2 MDR-T and related ARs on Minimum Disclosure Requirements concerning tracking effectiveness of policies and actions through targets]</p>	<p>Annex II, A.6.2.1</p>	<p>Environmental objectives</p>	<p>The organisation shall establish environmental objectives at relevant functions and levels, taking into account the organisation's significant environmental aspects and associated compliance obligations, and considering its risks and opportunities.</p> <p>The environmental objectives shall be:</p> <p>(a) consistent with the environmental policy;</p> <p>(b) measurable (if practicable);</p> <p>(c) monitored;</p> <p>(d) communicated;</p> <p>(e) updated as appropriate.</p> <p>The organisation shall maintain documented information on the environmental objectives.</p>	
<p>E1-5 paragraph 35 (and 36)</p>	<p>The undertaking shall provide information on its energy consumption and mix.</p>	<p>Annex I, 4.1(5)</p>	<p>Direct environmental aspects</p>	<p>Direct environmental aspects include, but are not limited to (5) use of energy, natural resources (including water, fauna and flora) and raw materials;</p>	
<p>E1-5 paragraph 37</p>	<p>37. The disclosure required by paragraph 35 shall include the total energy consumption in MWh related to own operations disaggregated by:</p> <p>(a) total energy consumption from fossil sources (33);</p> <p>(b) total energy consumption from nuclear sources;</p> <p>(c) total energy consumption from renewable sources disaggregated by:</p> <p>i. fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources (34), etc.;</p> <p>ii. consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources; and</p> <p>iii. consumption of self-generated non-fuel renewable energy.</p>	<p>Annex IV, C.2(a)(f) (c) (i)</p>	<p>Energy</p>	<p>—the 'total direct energy consumption', corresponding to the total annual amount of energy consumed by the organisation,</p> <p>—the 'total renewable energy consumption', corresponding to the total annual amount of energy consumed by the organisation that was generated from renewable energy sources,</p> <p>—the 'total renewable energy generation', corresponding to the total annual amount of energy generated by the organisation from renewable energy sources.</p>	<p>Partial correspondence Difference in granularity/presentation EMAs companies can fulfil by including remaining share of energy consumption, which will constitute the DR of ESRS on non-renewable energy consumption.</p>
<p>E1-5 paragraph 38</p>	<p>38. The undertaking with operations in high climate impact sectors (35) shall further disaggregate their total energy consumption from fossil sources by:</p> <p>(a) fuel consumption from coal and coal products;</p> <p>(b) fuel consumption from crude oil and petroleum products;</p> <p>(c) fuel consumption from natural gas;</p> <p>(d) fuel consumption from other fossil sources;</p> <p>(e) consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources;</p>	<p>Annex IV, C.2(a)(f) (c) (i)</p>	<p>Energy</p>	<p>—the 'total direct energy consumption', corresponding to the total annual amount of energy consumed by the organisation,</p> <p>—the 'total renewable energy consumption', corresponding to the total annual amount of energy consumed by the organisation that was generated from renewable energy sources,</p> <p>—the 'total renewable energy generation', corresponding to the total annual amount of energy generated by the organisation from renewable energy sources.</p>	<p>Partial correspondence Difference in granularity/presentation EMAs companies can fulfil by including remaining share of energy consumption, which will constitute the DR of ESRS on non-renewable energy consumption and if in high-impact sector. However, ESRS require further disaggregation to fulfil.</p>
<p>E1-5 paragraph 39</p>	<p>39. In addition, where applicable, the undertaking shall disaggregate and disclose separately its non-renewable energy production and renewable energy production in MWh. (36)</p>				<p>Partial correspondence EMAs companies can fulfil by including remaining share of energy production, which will constitute the DR of ESRS on non-renewable energy production.</p>
<p>E1-5 paragraph 40</p>	<p>40. The undertaking shall provide information on the energy intensity (total energy consumption per net revenue) associated with activities in high- climate impact sectors.</p>				

E1-5 paragraph 41	41. The disclosure on energy intensity required by paragraph 40 shall only be derived from the total energy consumption and net revenue from activities in high- climate impact sectors.					Gap
E1-5 paragraph 42	42. The undertaking shall specify the high- climate impact sectors that are used to determine the energy intensity required by paragraph 40.					
E1-5 paragraph 43	43. The undertaking shall disclose the reconciliation to the relevant line item or notes in the financial statements of the net revenue amount from activities in high- climate impact sectors (the denominator in the calculation of the energy intensity required by paragraph 40).					
E1-5 paragraphs AR 32 to AR 38	[Additional guidance on energy consumption and mix]	Annex IV, C.2(a)(i), (c) (i)	Energy	<p>—the 'total direct energy consumption', corresponding to the total annual amount of energy consumed by the organisation,</p> <p>—the 'total renewable energy consumption', corresponding to the total annual amount of energy consumed by the organisation that was generated from renewable energy sources,</p> <p>—the 'total renewable energy generation', corresponding to the total annual amount of energy generated by the organisation from renewable energy sources.</p>		Partial correspondence
E1-6 paragraph 44 (and 45 to 55)	The undertaking shall disclose in metric tonnes of CO2eq its (38): (a) gross Scope 1 GHG emissions; (b) gross Scope 2 GHG emissions; (c) gross Scope 3 GHG emissions; and (d) total GHG emissions.	Annex IV, C.2(a) (vi), (c) (vi)	Emissions	<p>—the 'total annual emission of greenhouse gases', including at least emissions of CO₂, CH₄, N₂O, HFCs, PFCs, NF₃ and SF₆, expressed in tonnes of CO₂ equivalent,</p> <p>The organisation should consider reporting its greenhouse gas emissions according to an established methodology, such as the Greenhouse Gas Protocol.</p>		Partial correspondence Correspondence, but difference in terms of presentation and granularity. EMAS companies can achieve full correspondence if using GHGP. EMAS does not require the disclosure of Scope 3 emissions unless identified as significant indirect environmental impact, as this is not included as core environmental performance indicator.
		Annex I, 4.1(1)	Direct environmental aspects	Direct environmental aspects include, but are not limited to (1) emissions to air		
		Annex I, 4.2(1) (4)	Indirect environmental aspects	These include, but are not limited to (1) product and services life-cycle-related issues that the organisation can influence (raw material acquisition, design, purchasing and procurement, production, transportation, use, end-of-life treatment and final disposal); (4) choice and composition of services (e.g. transport or the catering trade);		
E1-6 paragraphs AR 39 to AR 55	[Additional guidance on gross Scopes 1, 2, 3 and Total GHG emissions]	Annex IV, C.2(a) (vi), (c) (vi)	Emissions	<p>—the 'total annual emission of greenhouse gases', including at least emissions of CO₂, CH₄, N₂O, HFCs, PFCs, NF₃ and SF₆, expressed in tonnes of CO₂ equivalent,</p> <p>The organisation should consider reporting its greenhouse gas emissions according to an established methodology, such as the Greenhouse Gas Protocol.</p>		
E1-7 paragraph 56 (and 57 to 61) and E1-7 paragraphs AR 56 to AR 61	The undertaking shall disclose: (a) GHG removals and storage in metric tonnes of CO2eq resulting from projects it may have developed in its own operations, or contributed to in its upstream and downstream value chain; and (b) the amount of GHG emission reductions or removals from climate change mitigation projects outside its value chain it has financed or intends to finance through any purchase of carbon credits.					Gap
E1-8 paragraph 62 (and 63) and E1-8 paragraphs AR 65 & AR 66	The undertaking shall disclose whether it applies internal carbon pricing schemes, and if so, how they support its decision -making and incentivise the implementation of climate-related policies and targets.					
E1-9 paragraph 64 (and 65 to 70) and E1-9 paragraph AR 67 to AR 81	The undertaking shall disclose its: (a) anticipated financial effects from material physical risks; (b) anticipated financial effects from material transition risks; and (c) potential to benefit from material climate-related opportunities.	Annex I, paragraph 4 and 5	Indirect environmental aspects [and] Criteria for determining significant aspects	See EMAS regulation Annex I paragraphs 4 and 5 for details on identification of indirect environmental aspects and criteria for the process of determining their significance.		Partial correspondence Difference in scope. EMAS reporters may use the information covered by its environmental management system to cover financial impact related to the environment in order to fulfil the requirement of ESRS, although EMAS does not require any specific disclosures. Potential financial impact may be included in EMAS as indirect environmental aspect. In order to fulfil ESRS on financial risk, EMAS reporter will have to include additional information linking to financial risk.

Appendix IV: Mapping of ESRS E2 Pollution

ESRS Reference	ESRS E2 DR	EMAS Reference	EMAS Topic	Metric	Comment
IRO-1 paragraph 11 and IRO-1 paragraph AR 1 to AR 9	<p>The undertaking shall describe the process to identify material impacts, risks and opportunities and shall provide information on:</p> <p>(a) whether the undertaking has screened its site locations and business activities in order to identify its actual and potential pollution-related impacts, risks and opportunities in its own operations and upstream and downstream value chain, and if so, the methodologies, assumptions and tools used in the screening;</p> <p>(b) whether and how the undertaking has conducted consultations, in particular with affected communities.</p> <p>[Additional information on information on the optional LEAP approach]</p>	Annex IV, B(c)	Impacts	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;	Partial correspondence EMAS requires to perform a systematic and documented environmental review (Annex I) as a fundamental step to identify and list all environmental aspects associated with environmental impacts, as well as all related risks and opportunities. In addition, the review includes a context analysis which helps to determine the internal and external factors (including economic factors) that may affect the introduction of the environmental management system, whether positively or negatively. Annex II provides a reference to the environmental review methodology adopted by EMAS from the ISO 14001 standard, which can be used by preparers for their IROs assessment. EMAS application is supported by the EMAS user's guide.
		Annex I, 5(5)	Assessment of the significance of the environmental aspects	An organisation shall define the criteria for assessing the significance of the environmental aspects of its activities, products and services and apply these to determine which environmental aspects have a significant environmental impact, considering a life cycle perspective. [...] When establishing these criteria, an organisation shall consider the following elements: [...] (5) views of the interested parties, including employees of the organisation.	On IROs, there is partial correspondence due the gap on financial IROs and link to financial reporting, which are not covered by the EMAS scope, unless explicitly included as "indirect environmental aspects".
E2-1 paragraph 12 (and 13 to 15) and E2-1 paragraph AR 10-12	<p>The undertaking shall describe its policies adopted to manage its material impacts, risks and opportunities related to pollution prevention and control.</p> <p>[Additional information on information on pollution-related policies]</p> <p>[see also ESRS 2 MDR-P and related ARs on Minimum Disclosure Requirements concerning policies adopted to manage material sustainability matters]</p>	Annex IV, B(b)	Policy	the environmental policy and a brief description of the governance structure supporting the environmental management system of the organisation;	Partial correspondence EMAS ensures the possibility for topical policies to be integrated into a broader sustainability policy (Annex II A 5.2), which can be used to fulfil the ESRS requirement. The potential of full correspondence depends on the EMAS registration being on corporate rather than site level. If a site level EMAS registration is changed to corporate level registration, the ESRS PAT disclosures can be fulfilled by the EMAS reporter.
		Annex II, A.5.2	Environmental Policy	<p>Top management shall establish, implement and maintain an environmental policy that, within the defined scope of its environmental management system:</p> <p>(a) is appropriate to the purpose and context of the organisation, including the nature, scale and environmental impacts of its activities, products and services;</p> <p>(b) provides a framework for setting environmental objectives;</p> <p>(c) includes a commitment to the protection of the environment, including prevention of pollution and other specific commitment(s) relevant to the context of the organisation;</p> <p>Note: Other specific commitment(s) to protect the environment can include sustainable resource use, climate change mitigation and adaptation, and protection of biodiversity and ecosystems;</p> <p>(d) includes a commitment to fulfil its compliance obligations;</p> <p>(e) includes a commitment to continual improvement of the environmental management system to enhance environmental performance.</p> <p>The environmental policy shall:</p> <ul style="list-style-type: none"> — be maintained as documented information; — be communicated within the organisation; — be available to interested parties. 	
E2-2 paragraph 16 (and 17 to 19) and E2-2 paragraph AR 13 to AR 15	<p>The undertaking shall disclose its pollution-related actions and the resources allocated to their implementation.</p> <p>[Additional information on information on pollution-related actions & resources]</p> <p>[see also ESRS 2 MDR-A and related ARs on Minimum Disclosure Requirements concerning actions and resources in relation to material sustainability matters]</p>	Annex IV, B(e)	Actions	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	Partial correspondence While ESRS and EMAS have different approaches, integration is possible if relevant. EMAS reporter may link to assessment of significance and identification of environmental aspects, as well as to objectives and actions through Annex II.
		Annex II, A.6.2.2	Planning actions to achieve environmental objectives	<p>When planning how to achieve its environmental objectives, the organisation shall determine:</p> <p>(a) what will be done;</p> <p>(b) what resources will be required;</p> <p>(c) who will be responsible;</p> <p>(d) when it will be completed;</p> <p>(e) how the results will be evaluated, including indicators for monitoring progress toward achievement of its measurable environmental objectives (see 9.1.1).</p> <p>The organisation shall consider how actions to achieve its environmental objectives can be integrated into the organisation's business processes.</p>	
		Annex II, A.9.3 (e)	Management review	The management review shall include consideration of (e) adequacy of resources;	
E2-3 paragraph 20 (and 21 to 25) and E2-3 paragraph AR 16 to AR 19	<p>The undertaking shall disclose the pollution-related targets it has set.</p> <p>[Additional information on information on pollution-related targets]</p> <p>[see also ESRS 2 MDR-T and related ARs on Minimum Disclosure Requirements concerning tracking effectiveness of policies and actions through targets]</p>	Annex IV, B(d)	Targets	a description of the environmental objectives and targets in relation to the significant environmental aspects and impacts;	Partial correspondence
		Annex II, A.6.2.1	Environmental objectives	<p>The organisation shall establish environmental objectives at relevant functions and levels, taking into account the organisation's significant environmental aspects and associated compliance obligations, and considering its risks and opportunities.</p> <p>The environmental objectives shall be:</p> <p>(a) consistent with the environmental policy;</p> <p>(b) measurable (if practicable);</p> <p>(c) monitored;</p> <p>(d) communicated;</p> <p>(e) updated as appropriate.</p> <p>The organisation shall maintain documented information on the environmental objectives.</p>	
E2-4 paragraph 26 (and 27 to 31)	<p>The undertaking shall disclose the pollutants that it emits through its own operations, as well as the microplastics it generates or uses.</p> <p>[Additional guidance on contextual information and methodologies for disclosing on air, water and soil pollutants]</p>	Annex IV, C.2(vi)	Emissions	[...] — the 'total annual air emission', including at least emissions of SO ₂ , NO _x and PM, expressed in kilograms or tonnes, 20.12.2018 L 325/22 Official Journal of the European Union EN	Partial correspondence
		Annex I, 4.1(1) (2) (4)	Direct environmental aspects	Direct environmental aspects include, but are not limited to (1) emissions to air; (2) releases to water (including infiltrations to groundwater), (4) use and contamination of land;	
E2-5 paragraph 32 (and 33 to 35)	<p>The undertaking shall disclose information on the production, use, distribution, commercialisation and import/export of substances of concern and substances of very high concern, on their own, in mixtures or in articles.</p>	Annex I, 1	Environmental review	Identification of the applicable legal requirements relating to the environment. In addition to the establishment of a list of applicable legal requirements, the organisation shall also indicate how evidence that it is complying with the different requirements can be provided.	Partial correspondence

E2-5 paragraphs AR 28 to AR 30	[Additional guidance on disclosing on substances of (very high) concern]	Annex I, 4.1.(6)	Direct environmental aspects	Direct environmental aspects include, but are not limited to [...] use of additives and auxiliaries as well as semi-manufactured goods	
E2-6 paragraph 36 (and 37 to 41)	The undertaking shall disclose the anticipated financial effects of material pollution-related risks and opportunities.	Annex I paragraphs 4 and 5	Indirect environmental aspects [and] Criteria for determining significant aspects	See EMAS regulation Annex I paragraphs 4 and 5 for details on identification of indirect environmental aspects and criteria for the process of determining their significance.	Gap
E2-6 paragraphs AR 31 to AR 34	[Additional guidance on anticipated financial effects]				

Appendix V: Mapping of ESRS E3 Water and marine resources

ESRS Reference	ESRS E3 DR	EMAS Reference	EMAS Topic	Metric	Comment
IRO-1 paragraph 8 and IRO-1 paragraphs AR 1 to AR 15	<p>The undertaking shall describe the process to identify material impacts, risks and opportunities and shall provide information on:</p> <p>(a) whether and how the undertaking has screened its assets and activities in order to identify its actual and potential water and marine resources-related impacts, risks and opportunities in its own operations and its upstream and downstream value chain, and if so, the methodologies, assumptions and tools used in the screening;</p> <p>(b) whether and how it has conducted consultations, in particular, with affected communities.</p> <p>[Additional information on information on the optional LEAP approach]</p>	Annex IV, B(c)	Impacts	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...	Partial correspondence EMAS requires to perform a systematic and documented environmental review (Annex I) as a fundamental step to identify and list all environmental aspects associated with environmental impacts, as well as all related risks and opportunities. In addition, the review includes a context analysis which helps to determine the internal and external factors (including economic factors) that may affect the introduction of the environmental management system, whether positively or negatively.
		Annex I, 5(5)	Assessment of the of the environmental aspects	An organisation shall define the criteria for assessing the significance of the environmental aspects of its activities, products and services and apply these to determine which environmental aspects have a significant environmental impact, considering a life cycle perspective. [...] When establishing these criteria, an organisation shall consider the following elements: [...] (5) views of the interested parties, including employees of the organisation.	Annex II provides a reference to the environmental review methodology adopted by EMAS from the ISO 14001 standard, which can be used by preparers for their IROs assessment. EMAS application is supported by the EMAS user's guide. On IROs, there is partial correspondence due the gap on financial IROs and link to financial reporting, which are not covered by the EMAS scope unless explicitly included as 'indirect environmental aspects'.
E3-1 paragraph 9 (and 10 to 14) and E3-1 paragraphs AR 16 to AR 18	<p>The undertaking shall describe its policies adopted to manage its material impacts, risks and opportunities related to water and marine resources.</p> <p>[Additional information on information on water & marine resources-related policies]</p> <p>[See also ESRS 2 MDR-P and related ARs on Minimum Disclosure Requirements concerning policies adopted to manage material sustainability matters]</p>	Annex IV, B(b)	Policy	the environmental policy and a brief description of the governance structure supporting the environmental management system of the organisation;	Partial correspondence EMAS ensures the possibility for topical policies to be integrated into a broader sustainability policy (Annex II A.5.2), which can be used to fulfil the ESRS requirement. The potential of full correspondence depends on the EMAS registration being on corporate rather than site level. If a site level EMAS registration is changed to corporate level registration, the ESRS PAT disclosures can be fulfilled by the EMAS reporter.
		Annex II, A.5.2	Environmental Policy	<p>Top management shall establish, implement and maintain an environmental policy that, within the defined scope of its environmental management system:</p> <p>(a) is appropriate to the purpose and context of the organisation, including the nature, scale and environmental impacts of its activities, products and services;</p> <p>(b) provides a framework for setting environmental objectives;</p> <p>(c) includes a commitment to the protection of the environment, including prevention of pollution and other specific commitment(s) relevant to the context of the organisation;</p> <p>Note: Other specific commitment(s) to protect the environment can include sustainable resource use, climate change mitigation and adaptation, and protection of biodiversity and ecosystems.</p> <p>(d) includes a commitment to fulfil its compliance obligations;</p> <p>(e) includes a commitment to continual improvement of the environmental management system to enhance environmental performance.</p> <p>The environmental policy shall:</p> <ul style="list-style-type: none"> — be maintained as documented information, — be communicated within the organisation, — be available to interested parties. 	
E3-2 paragraph 15 (and 16 to 19) and E3-2 paragraphs AR 19 to AR 21	<p>The undertaking shall disclose its water and marine resources-related actions and the resources allocated to their implementation.</p> <p>[Additional information on information on water & marine resources-related actions & resources]</p> <p>[See also ESRS 2 MDR-A and related ARs on Minimum Disclosure Requirements concerning actions and resources in relation to material sustainability matters]</p>	Annex IV, B(e)	Actions	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	Partial correspondence While ESRS and EMAS have different approaches, integration is possible if relevant. EMAS reporter may link to assessment of significance and identification of environmental aspects, as well as objectives and actions through Annex II.
		Annex II, A.6.2.2	Planning actions to achieve environmental objectives	<p>When planning how to achieve its environmental objectives, the organisation shall determine:</p> <p>(a) what will be done;</p> <p>(b) what resources will be required;</p> <p>(c) who will be responsible;</p> <p>(d) when it will be completed; and</p> <p>(e) how the results will be evaluated, including indicators for monitoring progress toward achievement of its measurable environmental objectives (see 9.1.1).</p> <p>The organisation shall consider how actions to achieve its environmental objectives can be integrated into the organisation's business processes.</p>	
		Annex II, A.9.3 (e)	Management review	The management review shall include consideration of (e) adequacy of resources;	
E3-3 paragraph 20 (and 21 to 25) and E3-3 paragraphs AR 22 to AR 27	<p>The undertaking shall disclose the water and marine resources-related targets it has set.</p> <p>[Additional information on information on water & marine resources-related targets]</p> <p>[See also ESRS 2 MDR-T and related ARs on Minimum Disclosure Requirements concerning tracking effectiveness of policies and actions through targets]</p>	Annex IV, B(d)	Targets	a description of the environmental objectives and targets in relation to the significant environmental aspects and impacts; ...	The potential of full correspondence depends on the EMAS registration being on corporate rather than site level. If a site level EMAS registration is changed to corporate level registration, the ESRS PAT disclosures can be fulfilled by the EMAS reporter.
		Annex II, A.6.2.1	Environmental objectives	<p>The organisation shall establish environmental objectives at relevant functions and levels, taking into account the organisation's significant environmental aspects and associated compliance obligations, and considering its risks and opportunities.</p> <p>The environmental objectives shall be:</p> <p>(a) consistent with the environmental policy;</p> <p>(b) measurable (if practicable);</p> <p>(c) monitored;</p> <p>(d) communicated;</p> <p>(e) updated as appropriate.</p> <p>The organisation shall maintain documented information on the environmental objectives.</p>	

E3-4 paragraph 26 (and 27 to 29)	The undertaking shall disclose information on its water consumption performance related to its material impacts, risks and opportunities.	Annex IV, C.2(iii)	Water	the 'total annual water use', expressed in units of volume (e.g. litres or m3)	Partial correspondence Difference in semantics and granularity
E3-4 paragraphs AR 28 to AR 32	[Additional guidance on water consumption]	Annex I, 4.1(5)	Direct environmental aspects	Direct environmental aspects include, but are not limited to (5) use of energy, natural resources (including water, fauna and flora) and raw materials;	
E3-5 paragraph 30 (and 31 to 33)	The undertaking shall disclose the anticipated financial effects of material water and marine resources-related risks and opportunities.	Annex I paragraphs 4 and 5	Indirect environmental aspects [and] Criteria for determining significant aspects	See EMAS regulation Annex I paragraphs 4 and 5 for details on the identification of indirect environmental aspects and criteria for the process of determining their significance.	Gap
E3-5 paragraphs 33 to AR 34	[Additional guidance on anticipated financial effects]				

Appendix VI: Mapping of ESRs E4 Biodiversity and ecosystems

ESRS Reference	ESRS E4 DR	EMAS Reference	EMAS Topic	Metric	Comment
E4-1 paragraph 11 (and 12 to 15)	The undertaking shall disclose how its biodiversity and ecosystem impacts, dependencies, risks and opportunities originate from and trigger adaptation of its strategy and business model.	Annex IV, B(b)	Policy	(b) the environmental policy and a brief description of the governance structure supporting the environmental management system of the organisation; ...	
		Annex II, A.5.2	Environmental Policy	Top management shall establish, implement and maintain an environmental policy that, within the defined scope of its environmental management system: (a) is appropriate to the purpose and context of the organisation, including the nature, scale and environmental impacts of its activities, products and services; (b) provides a framework for setting environmental objectives; (c) includes a commitment to the protection of the environment, including prevention of pollution and other specific commitment(s) relevant to the context of the organisation; Note: Other specific commitment(s) to protect the environment can include sustainable resource use, climate change mitigation and adaptation, and protection of biodiversity and ecosystems; (d) includes a commitment to fulfil its compliance obligations; (e) includes a commitment to continual improvement of the environmental management system to enhance environmental performance. The environmental policy shall: — be maintained as documented information; — be communicated within the organisation; — be available to interested parties.	Partial correspondence Gap in Scope EMAS does not cover business model and only value chain if considered significant indirect environmental impact (only for environmental topics). EMAS reporter can use disclosure on policy under EMAS to report on strategy related to ESRs E4.
E4-1 paragraphs AR 1 to AR 3	[Additional guidance on transition plan and consideration of biodiversity and ecosystems in strategy and business model]				Gap
SBM-3 paragraph 16	The undertaking shall disclose: (a) a list of material sites in its own operations, including sites under its operational control, based on the results of paragraph 17(a). The undertaking shall disclose these locations by: i. specifying the activities negatively affecting biodiversity sensitive areas (73); ii. providing a breakdown of sites according to the impacts and dependencies identified, and to the ecological status of the areas (with reference to the specific ecosystem baseline level) where they are located; and iii. specifying the biodiversity-sensitive areas impacted, for users to be able to determine the location and the responsible competent authority with regards to the activities specified in paragraph 16(a) i); (b) whether it has identified material negative impacts with regards to land degradation, desertification or soil sealing (74); and (c) whether it has operations that affect threatened species (75).	Annex IV, B(c)	Environmental statement	(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 ...	Partial correspondence Difference in granularity. EMAS metrics on land use can support disclosure under ESRs but undertaking will need to complement with additional information and links to materiality assessment.
IRO-1 paragraph 17 (and 18 to 19) and IRO-1 paragraphs AR 4 to AR 10	The undertaking shall describe its process to identify material impacts, risks, dependencies and opportunities. The description of the process shall include whether and how the undertaking: (a) identified and assessed actual and potential impacts on biodiversity and ecosystems at own site locations and in the upstream and downstream value chain, including assessment criteria applied; (b) identified and assessed dependencies on biodiversity and ecosystems and their services at own site locations and in the upstream and downstream value chain, including assessment criteria applied, and, if this assessment includes ecosystem services that are disrupted or likely to be; (c) identified and assessed transition and physical risks and opportunities related to biodiversity and ecosystems, including assessment criteria applied based on its impacts and dependencies; (d) considered systemic risks; (e) conducted consultations with affected communities on sustainability assessments of shared biological resources and ecosystems and, in particular: i. when a site, a raw material production or sourcing is likely to negatively impact biodiversity and ecosystems, the identification of the specific sites, raw materials production or sourcing with negative or potentially negative impacts on affected communities; ii. when affected communities are likely to be impacted, the undertaking, shall disclose how these communities were involved in the materiality assessment; and iii. with respect to impacts on ecosystem services of relevance to affected communities in its own operations, the undertaking shall indicate how negative impacts may be avoided. If these impacts are unavoidable, the undertaking may indicate its plans to minimise them and implement mitigation measures that aim to maintain the value and functionality of priority services. [Additional guidance on description of the processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities]	Annex IV, B(c)	Environmental statement	(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 ...	Partial correspondence EMAS requires to perform a systematic and documented environmental review (Annex I) as a fundamental step to identify and list all environmental aspects associated with environmental impacts, as well as all related risks and opportunities. In addition, the review includes a context analysis which helps to determine the internal and external factors (including economic factors) that may affect the introduction of the environmental management system, whether positively or negatively. Annex II provides a reference to the environmental review methodology adopted by EMAS from the ISO 14001 standard, which can be used by preparers for their IROs assessment. EMAS application is supported by the EMAS user's guide.
		Annex IV C2 (a) (v)	Land use with regard to biodiversity	(v) on Land-use with regard to biodiversity — the forms of land use with regard to biodiversity expressed in units of area (e.g. m2 or ha); — total use of land-total sealed area — total nature-oriented area on site — total nature-oriented area off site	
		Annex I, 5(f)	Assessment of the significance of the environmental aspects	An organisation shall define the criteria for assessing the significance of the environmental aspects of its activities, products and services, and apply these to determine which environmental aspects have a significant environmental impact considering a life cycle perspective. [...] When establishing these criteria an organisation shall consider the following elements: [...] (5) views of the interested parties, including employees of the organisation.	On IROs, there is partial correspondence due the gap on financial IROs and link to financial reporting which are not covered by the EMAS scope, unless explicitly included as 'indirect environmental aspects'.
E4-2 paragraph 20 (and 21 to 24) and E4-2 paragraphs AR 11 to AR 17	The undertaking shall describe its adopted policies to manage its material impacts, risks, dependencies, and opportunities related to biodiversity and ecosystems. [Additional guidance on policies related to biodiversity and ecosystems] [See also ESRs 2 MDR-P and related ARs on Minimum Disclosure Requirements concerning policies adopted to manage material sustainability matters]	Annex IV, B(b)	Policy	(b) the environmental policy and a brief description of the governance structure supporting the environmental management system of the organisation; ...	
		Annex II, A.5.2	Environmental Policy	Top management shall establish, implement and maintain an environmental policy that, within the defined scope of its environmental management system: (a) is appropriate to the purpose and context of the organisation, including the nature, scale and environmental impacts of its activities, products and services; (b) provides a framework for setting environmental objectives; (c) includes a commitment to the protection of the environment, including prevention of pollution and other specific commitment(s) relevant to the context of the organisation; Note: Other specific commitment(s) to protect the environment can include sustainable resource use, climate change mitigation and adaptation, and protection of biodiversity and ecosystems; (d) includes a commitment to fulfil its compliance obligations; and (e) includes a commitment to continual improvement of the environmental management system to enhance environmental performance. The environmental policy shall: — be maintained as documented information; — be communicated within the organisation; and — be available to interested parties.	Partial correspondence EMAS ensures the possibility for topical policies to be integrated into a broader sustainability policy (Annex II A.5.2), which can be used to fulfil the ESRs requirement. The potential of full correspondence depends on the EMAS registration being on corporate rather than site level. If a site level EMAS registration is changed to corporate level registration, the ESRs PAT disclosures can be fulfilled by the EMAS reporter.

E4-3 paragraph 25 (and 26 to 28) and E4-3 paragraphs AR 18 to AR 21	The undertaking shall disclose its biodiversity and ecosystems-related actions and the resources allocated to their implementation. [Additional guidance on actions and resources related to biodiversity and ecosystems] [See also ESRS 2 MDR-A and related ARs on Minimum Disclosure Requirements concerning actions and resources in relation to material sustainability matters]	Annex IV, B(e)	Actions	(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.	Partial correspondence While ESRS and EMAS have different approaches, integration is possible if relevant. EMAS reporter may link to assessment of significance and identification of environmental aspects, as well as objectives and actions through Annex II. The potential of full correspondence depends on the EMAS registration being on corporate rather than site level. If a site level EMAS registration is changed to corporate level registration, the ESRS PAT disclosures can be fulfilled by the EMAS reporter.
		Annex II, A.6.2.2	Planning actions to achieve environmental objectives	When planning how to achieve its environmental objectives, the organisation shall determine: (a) what will be done; (b) what resources will be required; (c) who will be responsible; (d) when it will be completed; (e) how the results will be evaluated, including indicators for monitoring progress toward achievement of its measurable environmental objectives (see 9.1.1). The organisation shall consider how actions to achieve its environmental objectives can be integrated into the organisation's business processes.	
		Annex II, A.9.3 (e)	Management review	The management review shall include consideration of (e) adequacy of resources;	
E4-4 paragraph 29 (and 30 to 32) and E4-4 paragraphs AR 22 to AR 26	The undertaking shall disclose the biodiversity and ecosystem-related targets it has set. [Additional guidance on targets related to biodiversity and ecosystems] [See also ESRS 2 MDR-T and related ARs on Minimum Disclosure Requirements concerning tracking effectiveness of policies and actions through targets]	Annex IV, B(d)	Targets	(d) a description of the environmental objectives and targets in relation to the significant environmental aspects and impacts; ...	
		Annex II, A.6.2.1	Environmental objectives	The organisation shall establish environmental objectives at relevant functions and levels, taking into account the organisation's significant environmental aspects and associated compliance obligations, and considering its risks and opportunities. The environmental objectives shall be: (a) consistent with the environmental policy; (b) measurable (if practicable); (c) monitored; (d) communicated; and (e) updated as appropriate. The organisation shall maintain documented information on the environmental objectives.	
E4-5 paragraph 33 (and 34 to 41)	The undertaking shall report metrics related to its material impacts on biodiversity and ecosystems.	Annex IV C2 (a) (v)	Land use with regard to biodiversity	(v) on Land- use with regard to biodiversity — the forms of land use with regard to biodiversity expressed in units of area (e.g. m2 or ha): — total use of land— total sealed area — total nature-oriented area on site — total nature-oriented area off site	Partial correspondence EMAS reporter will need to provide more granular information to fulfil ESRS E4 but can use metrics from EMAS report to support its disclosures.
E4-5 paragraphs AR 27 to AR 36	[Additional guidance on impact metrics related to biodiversity and ecosystems change]	Annex I, 4.1(4)	Direct environmental aspects	Direct environmental aspects include, but are not limited to: (4) use and contamination of land;	Partial correspondence Difference in granularity
E4-6 paragraph 42 (and 43 to 45)	The undertaking shall disclose its anticipated financial effects of material biodiversity- and ecosystem-related risks and opportunities.	Annex I, paragraphs 4 and 5	Indirect environmental aspects [and] Criteria for determining significant aspects	See EMAS regulation Annex I paragraphs 4 and 5 for details on identification of indirect environmental aspects and criteria for the process of determining their significance.	Gap
E4-6 paragraphs AR 39 to AR 49	[Additional guidance on anticipated financial effects from material biodiversity and ecosystem-related risks and opportunities]				

Appendix VII: Mapping of ESR5 E5 Resource use and circular economy

ESRS Reference	ESRS E5 DR	EMAS Reference	EMAS Topic	Metric	Comment
IRO-1 paragraph 11 and IRO-1 paragraph AR 1 to AR 7	<p>The undertaking shall describe the process to identify material impacts, risks and opportunities related to resource use and circular economy, in particular regarding resource inflows, resource outflows and waste, and shall provide information on:</p> <p>(a) whether the undertaking has screened its assets and activities in order to identify its actual and potential impacts, risks and opportunities in its own operations and its upstream and downstream value chain, and if so, the methodologies, assumptions and tools used in the screening;</p> <p>(b) whether and how the undertaking has conducted consultations, in particular, with affected communities.</p> <p>[Additional information on information on the optional LEAP approach]</p>	Annex IV, B(c)	Impacts	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...	Partial correspondence EMAS requires to perform a systematic and documented environmental review (Annex I) as a fundamental step to identify and list all environmental aspects associated with environmental impacts, as well as all related risks and opportunities. In addition, the review includes a content analysis which helps to determine the internal and external factors (including economic factors) that may affect the introduction of the environmental management system, whether positively or negatively. Annex II provides a reference to the environmental review methodology adopted by EMAS from the ISO 14001 standard, which can be used by preparers for their IROs assessment. EMAS application is supported by the EMAS user's guide.
		Annex I, 5(5)	Assessment of the significance of the environmental aspects	An organisation shall define the criteria for assessing the significance of the environmental aspects of its activities, products and services and apply these to determine which environmental aspects have a significant environmental impact considering a life cycle perspective. [...] When establishing these criteria an organisation shall consider the following elements: [...] (5) views of the interested parties, including employees of the organisation.	On IROs, there is partial correspondence due to the gap on financial IROs and link to financial reporting which are not covered by the EMAS' scope, unless explicitly included as indirect environmental aspects'.
E5-1 paragraph 12 (and 13 to 16) and E5-1 paragraphs AR 8 to AR 10	<p>The undertaking shall describe its policies adopted to manage its material impacts, risks and opportunities related to resource use and circular economy.</p> <p>[Additional information on information on resource use & circular economy-related policies]</p> <p>[See also ESR5 2 MDR-P and related ARs on Minimum Disclosure Requirements concerning policies adopted to manage material sustainability matters]</p>	Annex IV, B(b)	Policy	the environmental policy and a brief description of the governance structure supporting the environmental management system of the organisation ...	Partial correspondence EMAS ensures the possibility for topical policies to be integrated into a broader sustainability policy (Annex II A 5.2), which can be used to fulfil the ESR5 requirement. The potential of full correspondence depends on the EMAS registration being on corporate rather than site level. If a site level EMAS registration is changed to corporate level registration, the ESR5 PAT disclosures can be fulfilled by the EMAS reporter.
		Annex II, A.5.2		<p>Top management shall establish, implement and maintain an environmental policy that, within the defined scope of its environmental management system:</p> <p>(a) is appropriate to the purpose and context of the organisation, including the nature, scale and environmental impacts of its activities, products and services;</p> <p>(b) provides a framework for setting environmental objectives;</p> <p>(c) includes a commitment to the protection of the environment, including prevention of pollution and other specific commitment(s) relevant to the context of the organisation;</p> <p>Note: Other specific commitment(s) to protect the environment can include sustainable resource use, climate change mitigation and adaptation, and protection of biodiversity and ecosystems.</p> <p>(d) includes a commitment to fulfil its compliance obligations; and</p> <p>(e) includes a commitment to continual improvement of the environmental management system to enhance environmental performance.</p> <p>The environmental policy shall:</p> <ul style="list-style-type: none"> — be maintained as documented information,; — be communicated within the organisation,; — be available to interested parties. 	
E5-2 paragraph 17 (and 18 to 20) and E5-2 paragraphs AR 11 to AR 13	<p>The undertaking shall disclose its resource use and circular economy actions and the resources allocated to their implementation.</p> <p>[Additional information on information on resource use & circular economy-related actions & resources]</p> <p>[See also ESR5 2 MDR-A and related ARs on Minimum Disclosure Requirements concerning actions and resources in relation to material sustainability matters]</p>	Annex IV, B(e)	Actions	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	Partial correspondence While ESR5 and EMAS have different approaches, integration is possible if relevant. EMAS reporter may link to assessment of significance and identification of environmental aspects, as well as objectives and actions through Annex II.
		Annex II, A.6.2.2	Planning actions to achieve environmental objectives	When planning how to achieve its environmental objectives, the organisation shall determine: (a) what will be done; (b) what resources will be required; (c) who will be responsible; (d) when it will be completed; (e) how the results will be evaluated, including indicators for monitoring progress toward achievement of its measurable environmental objectives (see 9.1.1). The organisation shall consider how actions to achieve its environmental objectives can be integrated into the organisation's business processes.	
		Annex II, A.9.3 (e)	Management review	The management review shall include consideration of (e) adequacy of resources;	
E5-3 paragraph 21 (and 22 to 27) and E5-3 paragraphs AR 14 to AR 20	<p>The undertaking shall disclose the resource use and circular economy-related targets it has set.</p> <p>[Additional information on information on resource use & circular economy-related targets]</p> <p>[See also ESR5 2 MDR-T and related ARs on Minimum Disclosure Requirements concerning tracking effectiveness of policies and actions through targets]</p>	Annex IV, B(d)	Targets	A description of the environmental objectives and targets in relation to the significant environmental aspects and impacts;	The potential of full correspondence depends on the EMAS registration being on corporate rather than site level. If a site level EMAS registration is changed to corporate level registration, the ESR5 PAT disclosures can be fulfilled by the EMAS reporter.
		Annex II, A.6.2.1	Environmental objectives	The organisation shall establish environmental objectives at relevant functions and levels, taking into account the organisation's significant environmental aspects and associated compliance obligations, and considering its risks and opportunities. The environmental objectives shall be: (a) consistent with the environmental policy; (b) measurable (if practicable); (c) monitored; (d) communicated; and (e) updated as appropriate. The organisation shall maintain documented information on the environmental objectives.	
E5-4 paragraph 28 (and 29 to 32)	<p>The undertaking shall disclose information on its resource inflows related to its material impacts, risks and opportunities.</p>	Annex I, 4.1(5)(6)	Direct environmental aspects	(5) use of energy, natural resources (including water, fauna and flora) and raw materials; (6) use of additives and auxiliaries as well as semi-manufactured goods; ...	Partial correspondence Differences in semantics & granularity
		Annex I, 4.2 (1)	Indirect environmental aspects	These include, but are not limited to: (1) product and services life-cycle-related issues that the organisation can influence (raw material acquisition, design, purchasing and procurement, production, transportation, use, end-of-life treatment and final disposal);	
		Annex IV, 2.C(i)	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.	
E5-4 paragraphs AR 21 to AR 25	[Additional guidance on resource inflows]				

E5-5 paragraph 33 (and 34 to 40)	The undertaking shall disclose information on its resource outflows, including waste, related to its material impacts, risks and opportunities.	Annex IV, 2(iv)	Material Waste	(iv) 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. m3), or in other metrics commonly used in the sector	Partial correspondence Differences in semantics, scope & granularity
		Annex I 4.1 (3)	Direct environmental aspects	Direct environmental aspects include, but are not limited to: (3) production, recycling, reuse, transportation and disposal of solid and other wastes, particularly hazardous wastes;	
		Annex I 4.2 (1)	Indirect environmental aspects	These include, but are not limited to: (1) product and services life-cycle-related issues that the organisation can influence (raw material acquisition, design, purchasing and procurement, production, transportation, use, end-of-life treatment and final disposal);	
E5-5 paragraphs AR 26 to AR 33	[Additional guidance on resource outflows]				
E5-6 paragraph 41 (and 42 to 43)	The undertaking shall disclose the anticipated financial effects of material risks and opportunities arising from resource use and circular economy-related impacts.		Indirect environmental aspects (and) Criteria for determining significant aspects	See EMAS regulation Annex I paragraphs 4 and 5 for details on identification of indirect environmental aspects and criteria for the process of determining their significance.	Gap
E5-6 paragraphs AR 34 to AR 36	[Additional guidance on anticipated financial effects]	Annex I paragraphs 4 and 5			