



EMAS

CASE STUDY

Writing and disseminating
the environmental statement

BACKGROUND

EMAS-registered organisations are very committed to transparency. Where most companies and organisations do not do so, EMAS-registered organisations publish every year an environmental statement in which they report how and to what extent they reduce their impact on the environment. This report is publically available. Because the environmental statement is verified by an independent auditor who is specifically trained in EMAS, the reporting of EMAS-registered organisations is highly reliable and valuable.

The environmental statement has multiple objectives. In the first place, it is an instrument to report on indicators of the company's environmental performance, highlight achievements and engage readers in the organisation. But it can also be used by the organisation as a tool to communicate with different target-groups. The organisation should understand its targets and needs before writing the environmental statement, it is therefore essential that the organisation defines the target groups and their interests.

We can distinguish the following main target groups:

Target-group	Information relevant to them
Customers	Actions implemented by the organisation to reduce environmental impacts, examples of actions through which the customer can participate, impacts on products and services, social benefits. → The organisation should create an personal connection with the customer.
Public authorities	Compliance with legislation, the organisation's performance as measured against national/local targets.
Employees	Actions carried out by employees, importance of their commitment and suggestions → the organisation should reinforce the feeling of involvement in the company.
Shareholders	Compliance with legislation, positive return on investment for its environmental actions, strategy for the future, resilience towards potential risks, and opportunities to explore.

This case study aims to highlight best practices from organisations in terms of content, presentation and dissemination of the environmental statement in order to inspire others and increase the effectiveness of reporting.

Annex IV of the EMAS regulation¹ indicates the minimum requirements as regards the content of the environmental statement. Organisations can, however, go further and include more than the minimum required information.



¹ To access the last EMAS Regulation, please consult: http://ec.europa.eu/environment/emas/emas_publications/policy_en.htm

CONTENT OF THE ENVIRONMENTAL STATEMENT

1/ Minimum information to be included in the statement

Annex IV of the EMAS regulation requires organisations to include:

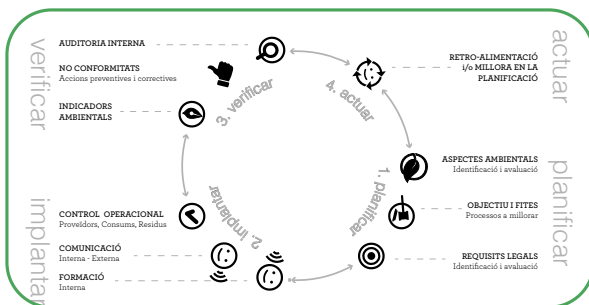
a A clear description of the organisation, its activities, and its products and services



This should give a clear overview of the organisation – graphics or tables might be advisable for a clear presentation.

Figure 1 – Short presentation of the SUEZ group, SUEZ Isle of Man's environmental statement²

b The environmental policy and a brief description of the organisation's environmental management system



A diagram can be used to explain how the organisation monitors its environmental performance.

Figure 2 – Illustration of the Environment Management System of La Page Original, La Page's environmental statement

c A description of all the significant direct and indirect environmental issues which result in significant environmental impacts by the organisation and an explanation of the nature of these impacts

Our environmental issues and their assessment for the Krailing site

Environmental issue	Environmental impact	Environmental impact	Type of environmental issue	Source key figures	Evaluation of quantitative significance	Evaluation of future significance	Risk potential	Management potential	Influence	Overall evaluation
On-site energy consumption	Resource consumption	local	direct	Energy consumption / employee	9	7	6	6	Consumption data collection, employee communication	28
Site-related CO ₂ emissions	Climate change	global	direct, indirect	CO ₂ emissions / employee	6	9	7	5	Vehicle fleet, business trips, transport of products, paper consumption, employee commutes	27
Environmental impact and our product emissions	Resource shortage (material/energy)	global	direct, indirect	System power consumption	6	7	6	8	Product development	26
Procurement fit use of production resources	Supply and purchase of environmental production resources	global	direct	Number of suppliers who satisfy environmental procurement criteria	6	7	5	8	Supplier evaluation and if necessary refer to alternative providers	24
Waste generation	Waste recycling Emissions from incineration	local	direct, indirect	Residual waste quantity / employee	6	6	6	6	Consumption data collection, employee communication	24

Figure 3 - Assessment of the significance of environmental aspects, EOS's environmental statement

This part is especially important because the organisation should not only have itself a comprehensive understanding of its impacts, it should also try to explain these in language that is understandable for all readers of the environmental statement. The environmental statement of EOS, a company providing industrial 3D printing services, is a good example of turning technical terms into accessible language

by translating the impacts into a chart which evaluates the significance of each environmental issue according to different criteria (e.g. quantitative significance, risk potential), rated them on a scale of 1 to 10, and then added them together in an overall assessment column. This clear presentation of EOS's impacts makes the environmental more accessible to readers: EOS's environmental statement, 2018

² All links to environmental statements are provided at the end of the case study

Progress at the Krailling site

Production sites and administration

Goal	Key figure	Target	Domain	Responsibility	Timeframe	Progress	Description
Reduction of energy consumption in buildings	Consumption per employee (kWh/MA)	-2%	Krailling	FM	2017	100%	We exceeded our goal of reducing the energy consumption per employee, achieving a reduction of 6%. Due to the relocation of production to Maisach, and the acquisition of a new building at the Krailling site, a perfect comparison is not possible. This goal is renewed for 2018.
Reduce the quantity of residual waste	Quantity of residual waste per employee (kg/MA)	-2%	Krailling	FM	2017	100%	We have been handling waste separately since 2017. We also reduced the quantity of residual waste per employee by 5%. This goal is renewed for 2018.
Reduction of water consumption	Consumption per employee	-2%	Krailling	FM	2017	Objective not yet met	We did not succeed in meeting our goal of reducing the water consumption per employee by 2%. With the acquisition of Building 5 in spring 2017, the water consumption increased, since water is primarily used for sanitation. This goal is renewed for 2018, relative to the water consumption of 2017.

Figure 4 - Assessment of progress as measured against objectives, EOS's environmental statement

d A description of environmental objectives and targets in relation to significant environmental issues and impacts

As seen above, the identification of the organisation's environmental impacts should lead to the definition and implementation of specific targets to reduce these impacts.

The organisation then reports on the environmental objectives and targets in the environmental statement and makes itself accountable in achieving them.

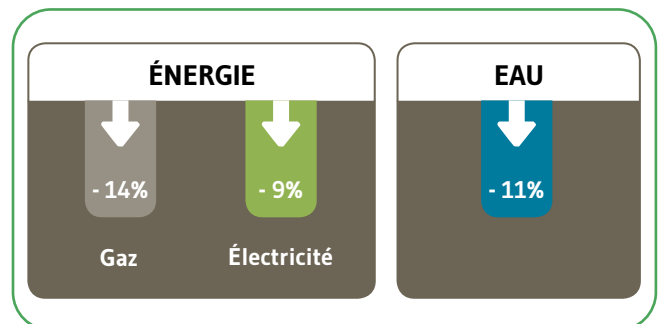
e A summary of the data available on the organisation's performance as measured against its environmental objectives and targets, using indicators

Annex IV of the EMAS Regulation provides guidance on the indicators to be used by an organisation to report on its performance over the years. All organisations should report on energy efficiency, materials efficiency, water, waste, biodiversity and emissions, unless these are not relevant to their environmental issues. This allows comparison and objectivity. The [amended EMAS Annex IV](#), in effect since January 2019, provides even more transparency in this matter. The indicators biodiversity, energy and emissions have been further developed. For example, the indicator energy distinguishes between an organisation's consumed and produced energy. This way, an organisation's environmental commitment can be highlighted even more clearly now. Also, Annex IV now recommends the Greenhouse Gas Protocol to calculate an organisation's emissions. This calculation standard is supposed to establish even more transparency and comparability between organisation's environmental statements.

The organisation should also consult and take into account the sectoral reference documents (SRDs) for its sector if available. SRDs identify best practices and define sector-specific indicators and benchmarks. The SRDs can be accessed [here](#). In January 2019, the European Commission has adopted three more SRDs on best environmental practice, sector environmental performance indicators and benchmarks of excellence. Find here SRDs for the [car manufacturing sector](#), [electrical and electronic equipment manufacturing sector](#) and the [public administration sector](#).

The use of charts and tables to present the indicators is highly recommended.

Figure 5 – Performance on water, gas, electricity and waste indicators, Martins' Hotels environmental statement





Other factors in environmental performance, including performance as measured against legal provisions

Obviously this information is especially relevant and interesting for public authorities. Providing high quality information increases the attractiveness of the report to public authorities, which can convince them to grant specific, but justified advantages to EMAS-registered organisations, such as fewer obligations to report to the authorities or less frequent inspections because the information is already contained in the environmental statement. If you are an EMAS-registered organisation, we invite you to discuss these possibilities with your authorities³.



Wastewater disposal

CosmoCaixa holds an authorisation to discharge wastewater, renewed in 2016 and valid until 2024.

The wastewater discharged is similar to domestic wastewater. Nonetheless, our discharge authorisation requires us to perform an annual analysis at different points of the system and to report the results, to confirm that the discharged water characteristics comply with established regulatory limits.

The analysis performed in 2016 produced the following results:

Parameters / Limits	Analysis performed in August 2016			
	C/ Isaac Newton	C/ Cister	C/ Quatre Camins	
pH	6.00 – 10.00	6.94	6.97	7.27
MIS (matter in suspn.) (mg/l)	750.00	432.00	58.00	42.00
COD (Chemical Oxygen Demand) (mg/l)	1,500.00	927.00	484.00	328.00
Chlorides (mg/l)	2,500.00	14.18	56.74	28.37
Conductivity at 25°C				

Figure 6 – Excerpt from the environmental statement of CosmoCaixa



A reference to the applicable legal requirements relating to the environment

<ul style="list-style-type: none"> • Licencia Ambiental (desde Año 2007) • Seguro de Responsabilidad Ambiental (Año 2016) 			
Agua <ul style="list-style-type: none"> • Declaración del uso y contaminación del agua (Año 2016) y pago del canon • Declaración del estándar y la mejora en la eficiencia y uso del agua (Año 2014) 	Vertido <ul style="list-style-type: none"> • Permiso de vertido (Año 2006, renovado en abril de 2013) • Analíticas semestrales de control 		
Residuos <ul style="list-style-type: none"> • Alta como Productor de Residuos. Código productor P-01116.1 (desde Año 1985) • Libro de registro de residuos (Año 2016) • Declaración Anual de Residuos Industriales (Año 2016) • Estudio de minimización de residuos peligrosos (Año 2013) • Adhesión al Sistema Integrado de Gestión y Recogida de Envases, SIGRE (desde Año 2001) • Declaración Anual de Envases SIGRE (Año 2016) 	Sustancias <ul style="list-style-type: none"> • Uso de sustancias permitidas • Disponibilidad de fichas de seguridad de producto • Correcta gestión de los productos 		

For the sake of legibility and attractiveness, organisations may choose not to refer to the relevant laws by quoting the entire formal titles, but refer to these in an abbreviated manner and focus on the essentials.

Figure 7 – Classification of Menarini's legal obligations



The name and accreditation or licence number of the environmental verifier and the date of validation

Explanation from the environment expert

Signed: _____ Erich Grünes _____
 EMAS environment expert with registration number: _____ DE-V-0017
 accredited or approved for the sector: _____ 28.4 _____ (INACE-Code),
 confirms to have assessed whether the site or the whole organization satisfies, as stated in the environmental statement from the organization: _____ EOS GmbH at the Kralling and Malsbath sites _____
 with registration number (if available): _____ DE-155-00317 _____

all requirements of regulation (EU) 2017/1505 by the Commission of 28 August 2017 amending Annexes I, II and III to Regulation (EU) no. 1221/2009 of the European Parliament and Council from 25th November 2009 on the voluntary participation of organizations in a community scheme for environmental management and environmental auditing (EMAS).

The signing of this statement confirms that

- the assessment and validation was carried out in full compliance with the Requirements of Regulation (EU) 2017/1505
- the result of the assessment and validation confirms that no evidence of non-compliance with applicable environmental provisions was found,
- the data and information of the organization's environmental statement give a reliable, believable and true picture of all activities carried out by the organization within the environmental statement.

This statement cannot be equated to a EMAS registration. EMAS registration can only be completed through a competent body in accordance with regulation (EU) no. 1221/2009. This statement may not be used as an independent basis for informing the public.

Kralling and Cologne, 31st January, 2018
 Unterschrift

These data are usually included at the end of the environmental statement. The fact that, unlike other environmental or sustainability reports, the EMAS environmental statement is always validated by a third party, gives a high level of credibility to the report. Because not all readers of the environmental statement may be aware of this, it is advisable for organisations to add this information.

Figure 8 - Validation of the environmental statement of EOS

³ The RAVE (Reinforcing Added Value for EMAS) study looked at existing advantages for EMAS organisations: http://ec.europa.eu/environment/emas/emas_publications/publications_studies_en.htm



Other information that can be included from the modified annexes

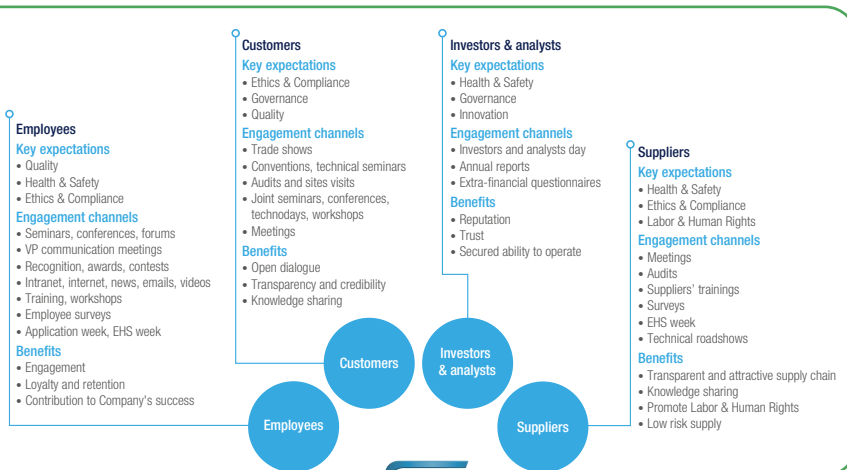


Figure 9 - Mapping of stakeholders according to STMicroelectronics (abstract)



Other

Suppliers' and subcontractors' Environmental, Health & Safety performance

	2013	2014	2015	2016	2017
Number of eligible suppliers/subcontractors					
Material suppliers	92	73	89	81	95
Equipment/spare-parts suppliers	84	83	80	80	80
Back-end subcontractors	59	60	55	31 ⁽¹⁾	29 ⁽¹⁾
Front-end subcontractors	19	17	16	12	13
Total	254	233	240	204	217
ISO 14001 certified/EMAS validated (%)					
Material suppliers	90	76	79	78	93
Equipment/spare-parts suppliers	78	55	70	75	80
Back-end subcontractors	98	100	100	100	96
Front-end subcontractors	100	100	100	100	100
Overall %	89	76	82	81	89
OHSAS validated (%)					
Material suppliers	51	40	47	46	50
Equipment/spare-parts suppliers	18	26	26	35	23
Back-end subcontractors	64	66	67	70	67
Front-end subcontractors	73	77	75	75	70
Overall %	45	44	46	47	44

The environmental statements of EMAS-registered organisations can also be used by the organisation to include plenty of other information that can be interesting for readers of the statement, such as information on the performance of suppliers, examples of awareness-raising activities, information about safety and social issues, case studies, feedback from customers, etc.

Figure 10 – Suppliers' performance, STMicroelectronics

Eastman stakeholder priorities



To identify which information to include in the environmental statement, it might be relevant to survey the target audience and benchmark other environmental reports.

Figure 11 – Links between Eastman's activities and the United Nations Sustainable Development Goals, Eastman sustainability report, 2017

2/ Format of the environmental statement



Figure 12 – Video of SILEA, one of the winners of the Italian Awards 2018 rewarding best environmental communication



It is advisable to discuss the format of the environmental statement with the EMAS verifier, who will check that it complies with EMAS requirements.

The EMAS regulation has set requirements as regards the content of the environmental statement to ensure its quality and facilitate comparison. It does not, however, set any specific requirements as regards the design thereof. The requirement is that information is presented in a clear and coherent manner in an electronic or printed form, but the organisation is free to adapt the design to its organisational culture. This means that the environmental statements of EMAS organisations vary widely in their design. Since the amended EMAS Annex IV, it is now even easier for organisations to use their EMAS environmental statement for other reporting obligations – therefore, a well designed environmental statement might develop even more synergy effects now. Depending on how they want to present the information and convey their message, organisations can choose to design their environmental statement:

- Well-designed, with professional photography, bright colours, different types of typography for titles, quotes that stand out, boxes, etc.
- Short and straight to the point, or more detailed with case studies and information for different types of stakeholders
- Integrated into a global report (including financial and social information)
- Visual, with infographics and diagrams
- Interactive: PDFs with pages to turn, clickable index, maps or diagrams
- Including videos or animations
- Eco-designed (limited ink and waste and certified paper)

In some cases, the statement itself can be presented as a website or a video.

Originality is a plus. To set the report apart from others, organisations could include recipes (for example, zero food waste recipes) or games such as crosswords, puzzles or quizzes, or use special inks or paper. Organisations might consider their business and their customers: an EMAS-registered restaurant could print parts of the environmental statement on the paper tablecloth or the menu, a kindergarten could create a “colouring environmental statement”, etc.

As not every (potential) reader of the environmental statement is interested in environmental information, it is important to use a style that stimulates curiosity or catch the reader’s eye, to start with, for example, a catchy cover.



Examples can be found at:

<http://www.sustainabilityreports.be/current/reports> (winners of the best Belgian sustainability reports)

<https://www.creativebloq.com/graphic-design/annual-report-design-2131905> (16 imaginative annual report designs)



DISSEMINATION

The next step is to ensure the information reaches the target groups. The organisation can:

- Send the environmental statement to customers and public authorities, with accompanying information which parts of the report are especially relevant for them
- Present and explain the main elements of the environmental statement during annual meetings (face-to-face communication)
- Use parts of the environmental statement to communicate through social media, blogs, websites, newsletters or magazines
- Communicate internally on dashboards and posters
- Share results through videos, webinars or podcasts (76% of companies reporting on sustainability leverage a YouTube platform)⁴
- Have a printed copy or a brochure with a QR Code to download the environmental statement for use during events
- Publish parts of the environmental statement in chapters or newsletters to disseminate it periodically
- Upload the environmental statement onto digital publishing platforms
- Participate in awards for reporting

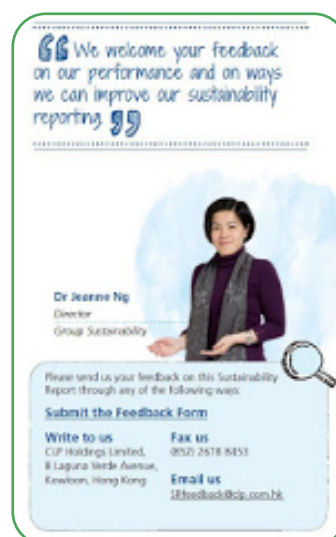


Figure 13 – Request for feedback, CLD's sustainability report

It is important to adapt the information, format, channel and frequency of communication to the specific target groups. For example, shareholders may appreciate a PDF report once a year, but young customers may be more receptive to videos or regular posts on social media. Organisations can use the Sustainability Reporting Playbook⁵ to assess your current dissemination process. It also includes exercises to get to know your stakeholders.

Finally, organisations should not forget to ask for feedback from your stakeholders!

⁴ Sustainability Reporting Trends: The Best of 2017: <https://sustainability.worksdesign.com/>

⁵ York, J., Dembek, C., Potter, B., & Gee, W. 2017. Sustainability Reporting Playbook. Network for Business Sustainability. Retrieved from <http://www.nbs.net>

HOW TO DRAFT AN ENVIRONMENTAL STATEMENT: AN EXAMPLE OF BEST PRACTICE BY AN EXEMPLARY EMAS ORGANISATION

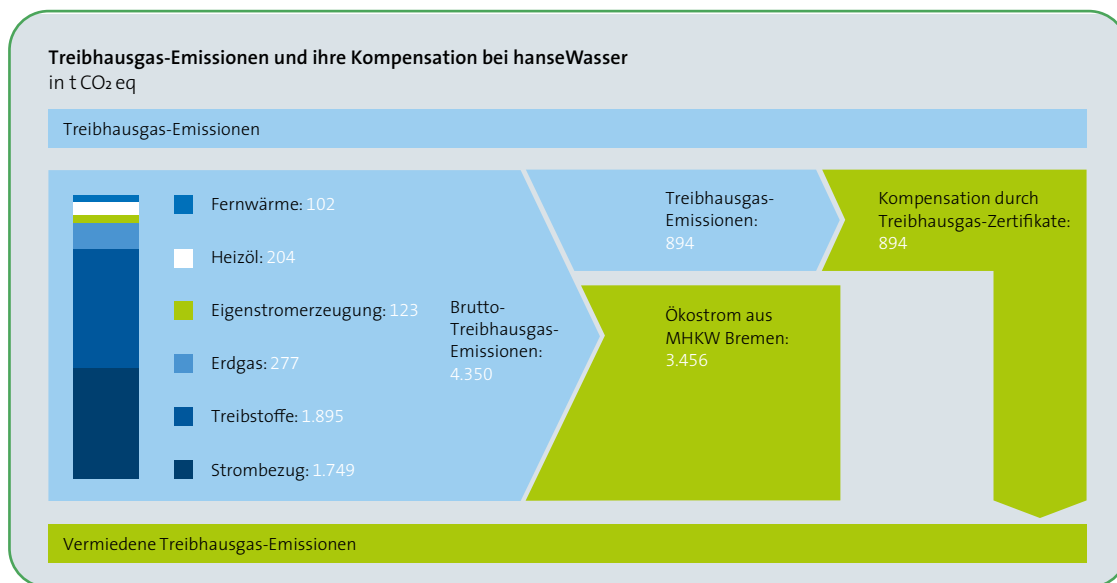


Figure 15 –Example of a quality diagram, hanseWasser's environmental statement

hanseWasser, a waste water treatment organisation, and one of the winners of the German EMAS Awards 2017 considers the drafting of and the communication through the environmental statement very important and uses the environmental statement to communicate with clients (municipalities), citizens and employees.

According to Katja Aschenbrenner, a member of the quality management team of hanseWasser, a lot of attention is paid to building a relationship of trust with customers: *"hanseWasser is responsible for wastewater collection and treatment of the city of Bremen and some surrounding districts. With our infrastructures, we are bound to the region and offer an important local service. We therefore have a high responsibility and we want citizens to understand our activity"*.

The company has evolved in conceiving and presenting its environmental statement over the years. Currently, an average of five months is used for the collection of data from the different teams, communicating with the design agency. This process is supervised by the quality management team and feedback from employees and auditors is taken into account. Inspiration is also sought from looking at environmental statements from other wastewater treatment and from organisations in other sectors.

Because of its different target groups, hanseWasser has to make information easily understandable, while at the same

time maintaining a high quality level of the technical information. Professionals in the sector, for example, understand business-specific parameters such as the population-equivalent COD, which is the daily load of the Chemical Oxygen Demand (a collective unit that quantifies the volume of organics in water) in the wastewater, which has to be explained for a general-interest reader.

In terms of dissemination, hanseWasser sends its environmental statement to municipalities, posts announcements on social media and distributes the statement at events or when they welcome visitors. hanseWasser has received positive feedback on the report's level of detail and its graphics.

Ms. Aschenbrenner advises: *"Try to keep the environmental statement simple and interesting for the reader and improve it every year. This year we improved it by including new information now required by EMAS (organisational context and needs of stakeholders). Use graphs to make the data more visible. We got a lot of suggestions from the communication team on how to present this data. For the future, we consider including social data, as this is of interest to our stakeholders."*

The environmental statement of hanseWasser contains diagrams that reflect the company's professionalism and technical orientation.

RECOMMENDATIONS

ISPRA, the Italian institute for research for environmental protection, has carried out [a survey](#) on how EMAS registered organisations design their environmental statement and communicate with their target groups.

Based on the outcome of this study, ISPRA recommends the following 10 rules when communicating environmental information:

1. **Create:** try to be original to catch attention, using symbols, images, icons, etc.
2. **Design:** give a clear direction to the report, structure the content
3. **Plan:** integrate the statement within the organisation's communication strategy
4. **Program:** define a time plan with deadlines
5. **Publish:** use different channels and adapt the format
6. **Disseminate:** bring attention to the report to different target audiences
7. **Involve:** get support from employees in the drafting and communication of the environmental statement, and then communicate with customers, citizens, and other stakeholders by adapting the tone of communication
8. **Share:** create a continuous dialogue with stakeholders
9. **Check:** assess the results achieved
10. **Repeat:** keep the communication flow active



ISPRA also concluded that it is essential to define key messages and tell the story through the environmental statement (storytelling techniques might be used). That document must be made as understandable as possible by using headlines and data visualisation and avoiding excessively technical information. At the same time, the statement should reflect the company's culture.

Furthermore, ISPRA advises to consider seeking external assistance for the design of the environmental statement.

Insights from the EMAS Committee Meeting 2018 in Vienna on innovative environmental statements.

The EMAS Committee consists of representatives of the Member States and advises and supports the European Commission on issues regarding the EMAS regulation. During the last Committee Meeting, the members did point out again that the environmental statement must report core indicators and keep the same indicators over the time to allow comparison. The main purpose of an environmental statement should not be to advertise the organisation and/or its products, but to focus on the efforts and progress made by the organisation to continuously improve its environmental performance.

However, organisations are free to choose the way in which they communicate with their target groups and may use innovative environmental statement formats, even including videos. It is nevertheless recommended to also keep a less innovative format of the statement (e.g. paper, Word, Pdf), since some innovative formats are rather difficult to archive.

Dissemination techniques such as the internet, social networks, .mp4 files, TV, and videos shown during events, and/or attached to products user's guide are becoming more popular among EMAS organisations and should be further promoted.

In conclusion, we can advise organisations to:

1. Take inspiration from other environmental statements: check [the library](#) on the EMAS website and the [EU Register](#)
2. Identify target groups and their needs
3. Review environmental statement and collect ideas from employees, verifier, communication experts, students, and other stakeholders on how to improve it
4. Exchange with other EMAS-registered organisations (“I read yours, you read mine, and both of us learn from each other’s point of view!”)
5. Create a dissemination plan to make the performance known!
6. Explain the interesting environmental collaborations carried out with other organisations in environmental statements and quote them. In this way, they will also be interested in disseminating the environmental statement.

For more information on EMAS and the latest news, please visit the EMAS website: emas.eu.

List of environmental statements mentioned in this case study:

[CosmoCaixa \(2016\)](#)

Eastman (2017) (Solutia UK Ltd, a subsidiary of Eastman Chemical Company, is EMAS-registered)

EOS (2018)

[hanseWasser \(2016\)](#)

[La Page Original \(2019\)](#)

[Martin’s Hotels \(2017\)](#)

[Menarini \(2016\)](#)

[SILEA \(2017\)](#)

[SUEZ Isle of Man \(2017\)](#)

[ST Microelectronics \(2018\)](#)



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