Commission Regulation (EU) 2018/2026 of 19 December 2018 amending Annex IV to Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) (Text with EEA relevance)

COMMISSION REGULATION (EU) 2018/2026

of 19 December 2018

amending Annex IV to Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS)

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC[(1)], and in particular Article 48 thereof.

Whereas:

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

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

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

(4) Organisations registered under EMAS are required either to prepare or update an environmental statement in accordance with Annex IV to Regulation (EC) No 1221/2009 on a yearly basis. Except in the case of small organisations exempted under Article 7 of that Regulation, the environmental statement or updated environmental statement has to be validated by an accredited or licensed environmental verifier as

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part of the verification of that organisation in accordance with Article 18 of that Regulation. Organisations preparing for registration under EMAS are also required to submit a validated environmental statement as part of their application for registration. A transitional period is therefore needed to provide organisations with sufficient time to address the transition to the changes made by this Regulation.

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

HAS ADOPTED THIS REGULATION:

Article 1

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

Article 2

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

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

Article 3

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

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

Done at Brussels, 19 December 2018.

For the Commission

The President

Jean-Claude JUNCKER

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ANNEX

ANNEX IV

ENVIRONMENTAL REPORTING

A. Introduction

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

B. Environmental statement

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

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

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

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

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

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

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

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

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

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

(h) a confirmation regarding the requirements of Art. 25 para. 8 and the name and accreditation or licence number of the environmental verifier and the date of

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validation. The declaration as referred to in Annex VII signed by the environmental verifier may be used instead.

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

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

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

C. **Reporting based on environmental performance indicators and qualitative information**

1. *Introduction*

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

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

The indicators shall:

(a) give an accurate appraisal of the organisation's environmental performance;

(b) be readily understood and unambiguous;

(c) allow for a year on year comparison in order to assess whether the organisation's environmental performance has improved; to enable this comparison, the reporting shall cover at least 3 years of activity, provided the data are available.;

(d) allow for comparison with sector, national or regional benchmarks as appropriate;

(e) allow for comparison with regulatory requirements as appropriate.

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

2. *Core environmental performance indicators*

(a) Core indicators focus on performance in the following key environmental areas:

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(i) Energy;

(ii) Material;

(iii) Water;

(iv) Waste;

(v) Land use with regard to biodiversity; and

(vi) Emissions.

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

(b) Each core indicator is composed of:

(i) a figure A indicating the total annual input/output in the given area;

(ii) a figure B indicating an annual reference value representing the activity of the organisation; and

(iii) a figure R indicating the ratio A/B;

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

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

(i) on Energy

— the "total direct energy consumption", corresponding to the total annual amount of energy consumed by the organisation,

— the "total renewable energy consumption", corresponding to the total annual amount of energy consumed by the organisation that was generated from renewable energy sources,

— the "total renewable energy generation", corresponding to the total annual amount of energy generated by the organisation from renewable energy sources.

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

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

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

(ii) on Material