



Integrating **EMAS, CRM, ESG & IED**
for Sustainable Growth

November 6th, 2025, Warsaw



**EMAS and sustainability
reporting**

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German Environmental Agency

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FUTURE WITH EMAS CONFERENCE

EMAS and Sustainability Reporting

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Disclaimer: The content of this presentation is for information purposes only and does not represent a position of the German Environment Agency nor the German Federal Government.

AGENDA

1. CONTEXT AND PURPOSE
2. SUSTAINABILITY REPORTING IN THE EU
3. EMAS AND SUSTAINABILITY REPORTING
4. OUTLOOK

A winding and bumpy path to sustainability



Environmental management and sustainability reporting are key to deliver on the sustainability transition



EMAS



...is the engine room for
performance improvement



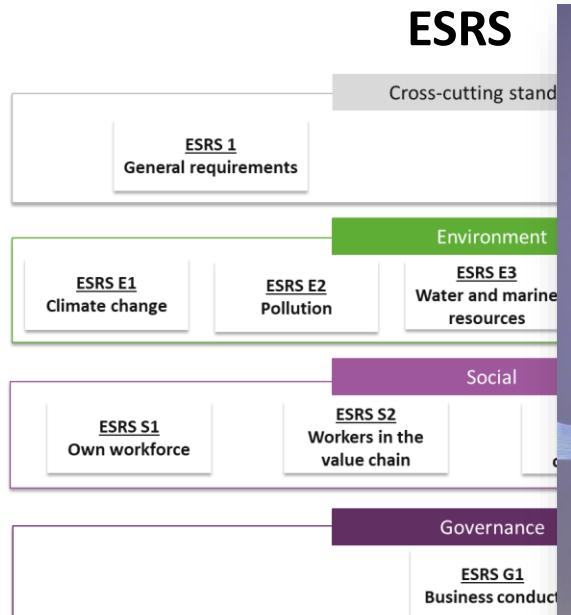
SUSTAINABILITY REPORTING



...is the vehicle for stakeholders
to make informed decisions

New framework for sustainability reporting in the European Union

Large companies



Small and medium-sized companies



ESRS are getting tuned down, but in a reasonable way



But core principles and content remain:

- Double materiality
- Broad topical coverage for E, S and G
- Reporting on Governance, Strategy, Policies, Actions, Targets, Metrics
- Full value chain coverage
- **Link to EMAS...!**



CSRD transposition in Germany

Gesetzentwurf

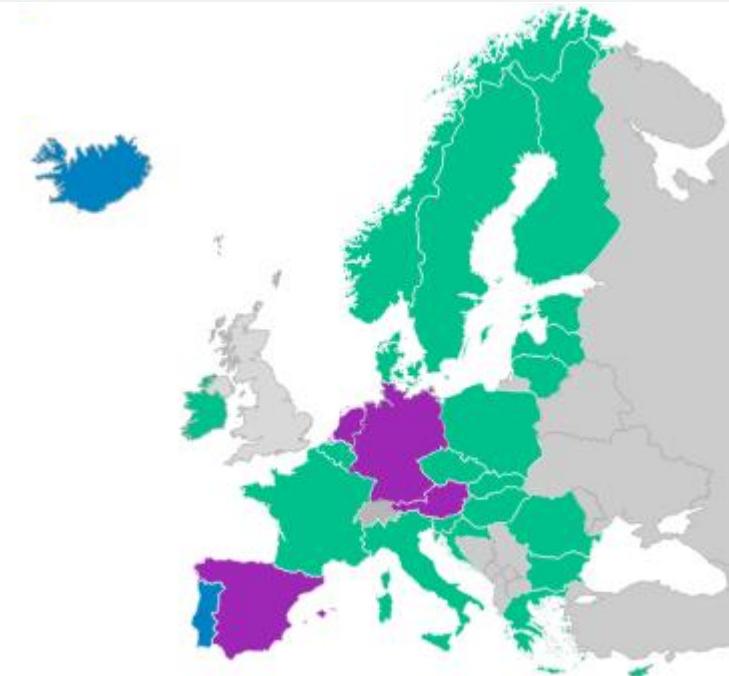
der Bundesregierung

3. September 2025

Entwurf eines Gesetzes zur Umsetzung der Richtlinie (EU) 2022/2464 hinsichtlich der Nachhaltigkeitsberichterstattung von Unternehmen in der durch die Richtlinie (EU) 2025/794 geänderten Fassung

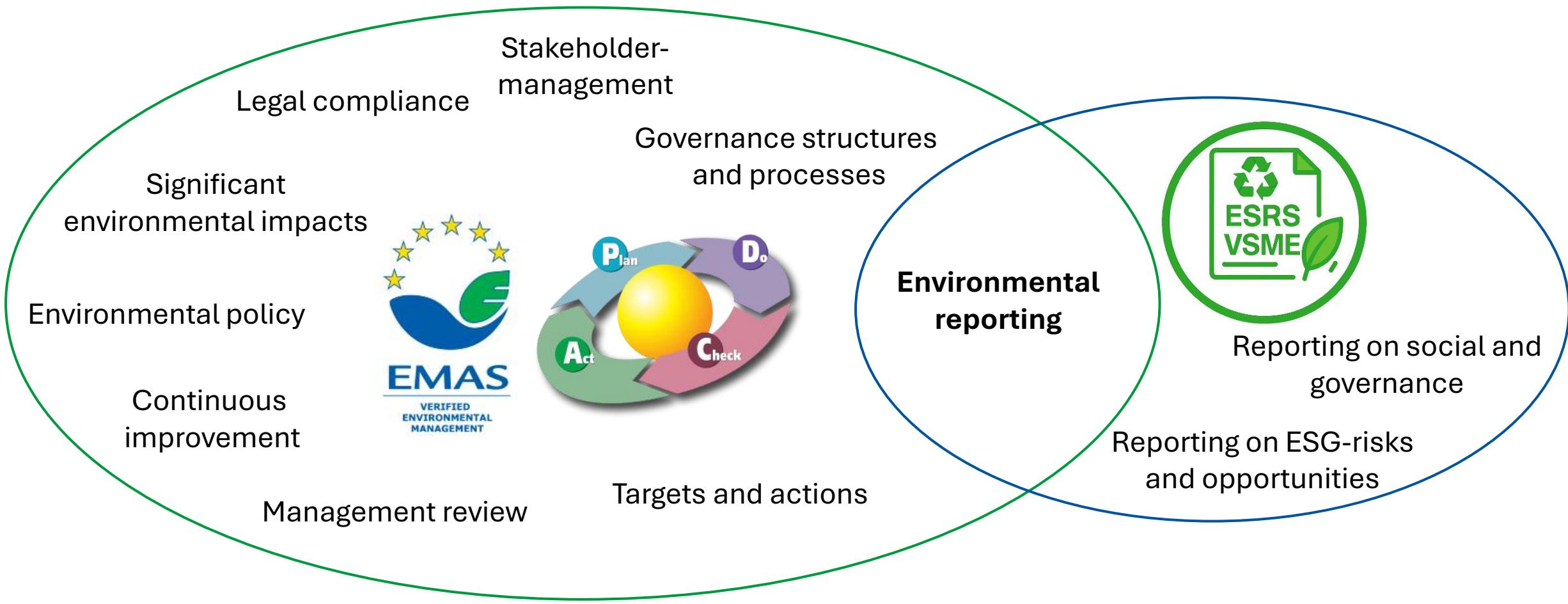


- „1:1“ implementation of CSRD
- Considers the „Stop the clock“ (reporting deferral by two years)
- ESRS assurance limited to statutory auditors despite established environmental verifier and auditor market
- But: plan to change German EMAS implementation act allowing environmental verifiers to validate VSME-reports



Source: [Accountancy Europe CSRD Transposition Tracker](#) (26.09.2025)

Synergies between EMAS and sustainability reporting



EMAS and CSRD/ESRS fit together

- ✓ **Public report on an annual basis**
- ✓ **Environmental topics of ESRS fit EMAS core indicators**
- ✓ **EMAS management system approach aligns with ESRS reporting areas**
- ✓ **Stakeholder engagement required by both**
- ✓ **EMAS assessment of environmental aspects and impacts similar to ESRS impact materiality**
- ✓ **Verification by third parties required by both**

BUT

- **ESRS environmental reporting requirements are more granular**
- **ESRS generally at company level, EMAS generally site-based**



Educational material
January 2025
EFRAG Secretariat

This paper of an educational nature has been drafted and is published by EFRAG Secretariat and has not been approved by SR TEG and SRB through the EFRAG Due process.

Understanding the synergies between ESRS and EMAS



It is possible to combine the ESRS with the EMAS Environmental Statement

EMAS allows

- ✓ to **integrate the environmental statement** in a broader sustainability report,
- ✓ to **include additional factual information** in the environmental statement



Source: German EMAS Advisory Board (2024): [Synergies between CSRD and EMAS](#).

The ESRS allow

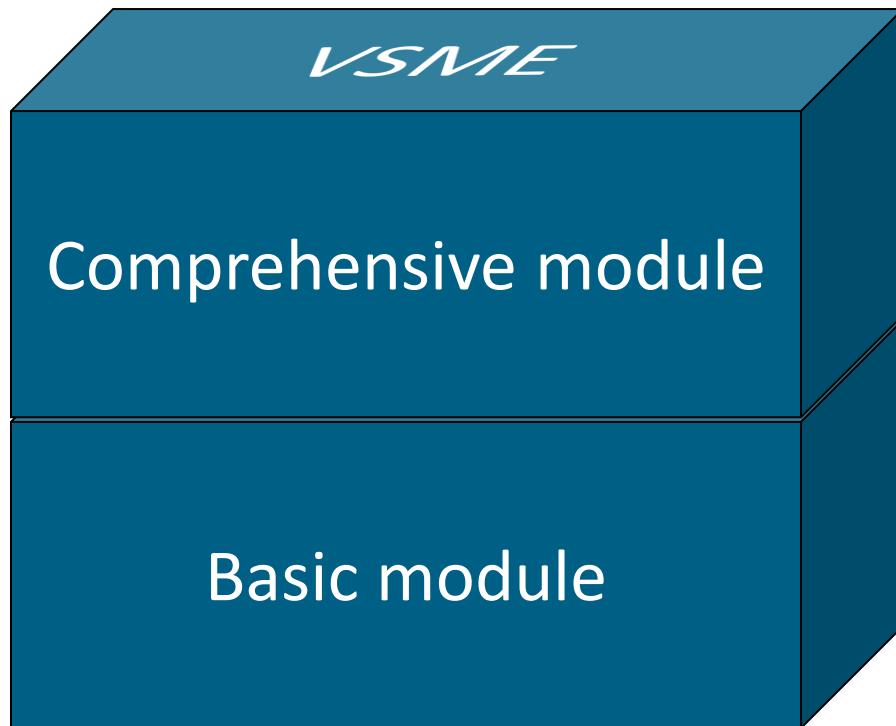
- ✓ to **incorporate information by reference** to the EMAS environmental statement,
- ✓ to **include additional information** from other legislation or general accepted sustainability reporting standards.



The Environmental Statement can also be combined with a VSME-report



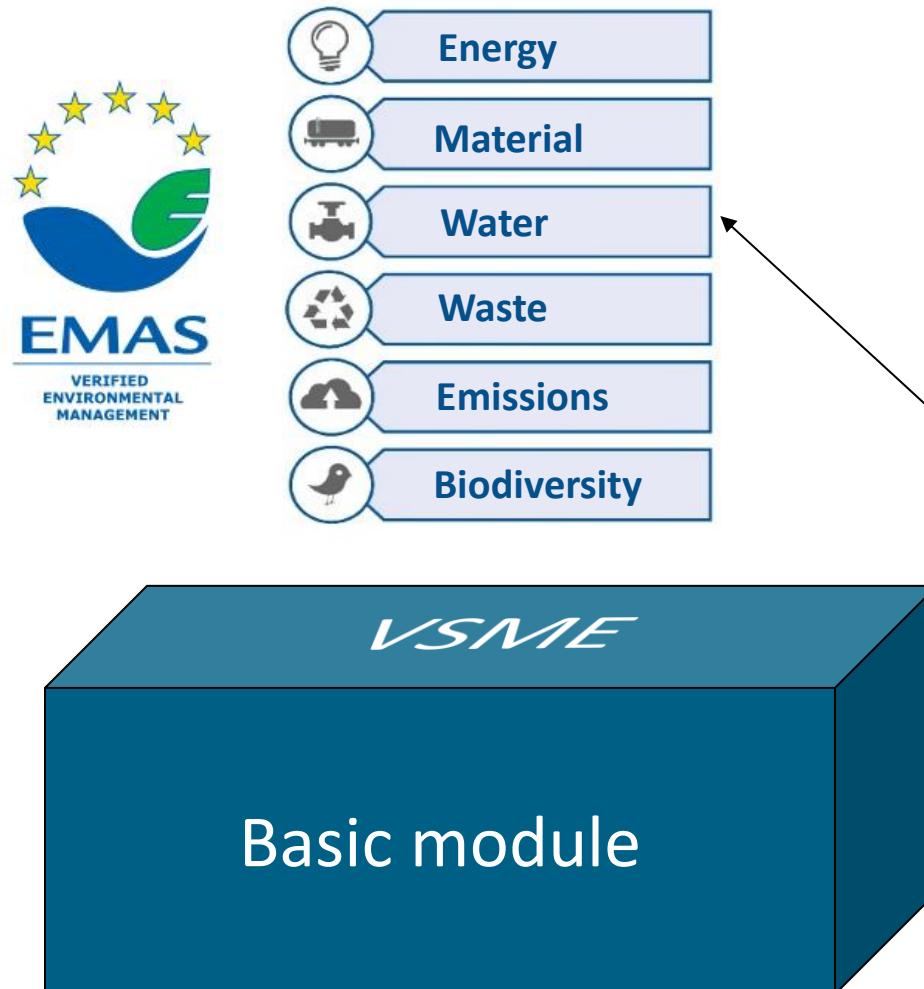
VSME is the
voluntary
reporting standard
for companies
<250 employees



- ✓ Builds on basic module
- ✓ Additional information often requested by financial players and business customers
- ✓ Strategies and actions + other key metrics

- ✓ Intro for micro and small enterprises
- ✓ Minimum requirements
- ✓ Focus on metrics for environment, social and governance

The Environmental Statement can also be combined with a VSME-report



B1 – Basis for preparation

B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy

ENVIRONMENT

B3 – Energy and greenhouse gas emissions

B4 – Pollution of air, water and soil

B5 – Biodiversity

B6 – Water

B7 – Resource use, circular economy and waste management

SOCIAL

B8 – Workforce – General characteristics

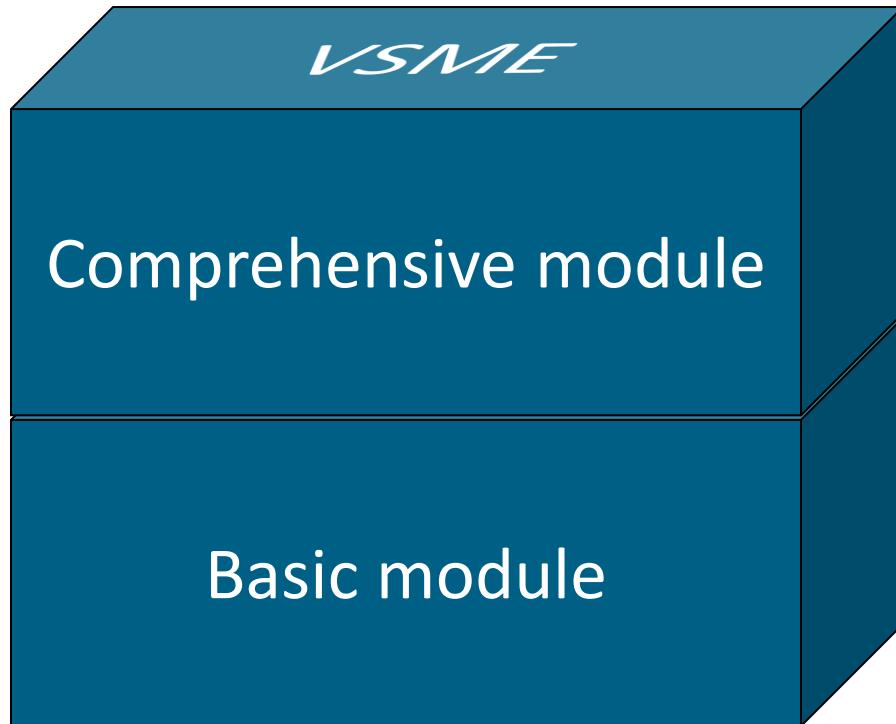
B9 – Workforce – Health and safety

B10 – Workforce – Remuneration, collective bargaining and training

GOVERNANCE

B11 – Convictions and fines for corruption and bribery

The Environmental Statement can also be combined with a VSME-report



Combination allows to avoid double reporting



Options

- Reference to environmental statement in VSME- report
- VSME-compliant environmental statement
- Integration of environmental statement in a broader VSME report

Thank you for your attention

Christoph Töpfer



Jahre
Umweltbundesamt
1974–2024

