



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

**November 6th, 2025, Warsaw**



## **EMAS and sustainability reporting**

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German Environmental Agency

Conference Organizers:



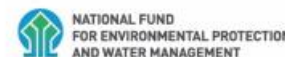
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FUTURE WITH EMAS CONFERENCE

# EMAS and Sustainability Reporting

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Environmental Valuation“

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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

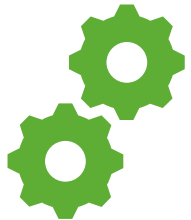
## A winding and bumpy path to sustainability



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



**EMAS**



...is the engine room for performance improvement



**SUSTAINABILITY  
REPORTING**



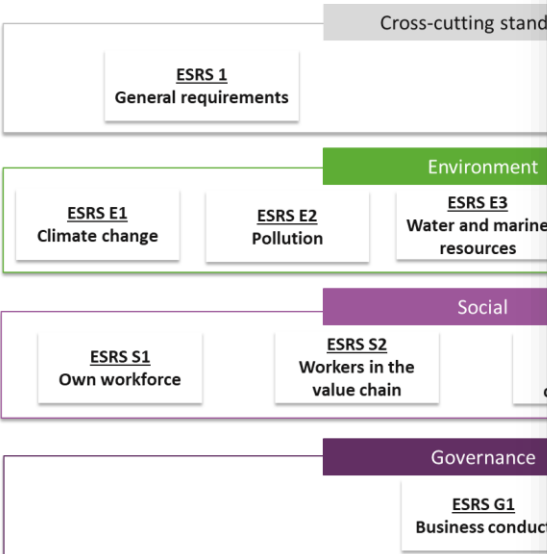
...is the vehicle for stakeholders to make informed decisions



# New framework for sustainability reporting in the European Union

## Large companies

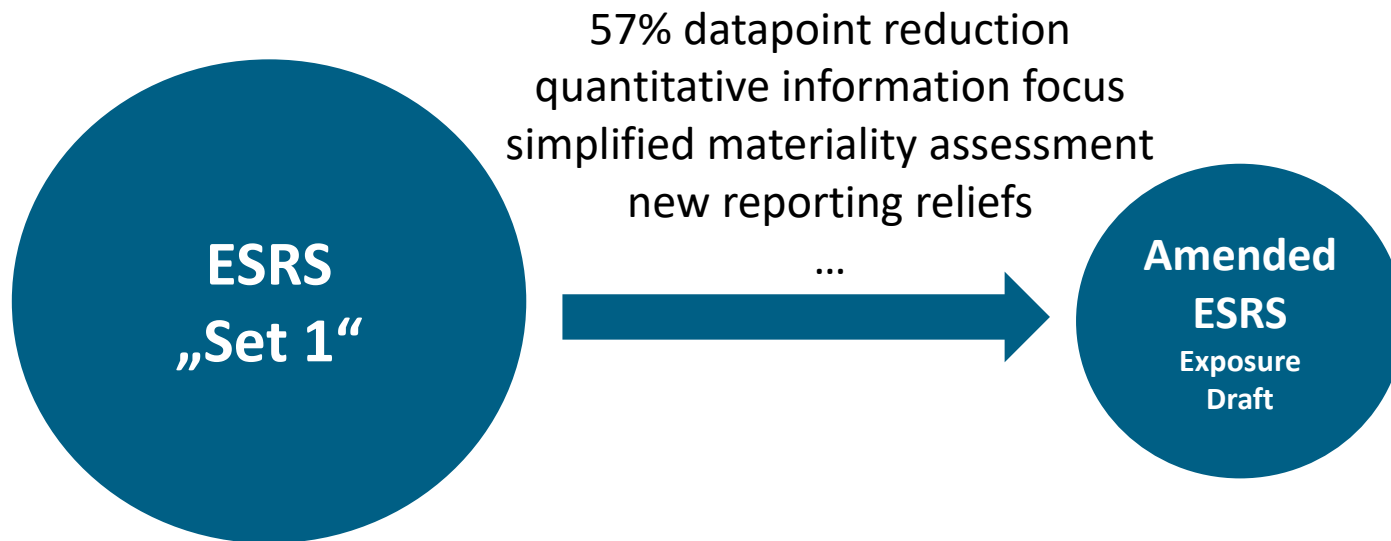
### ESRS



## 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...!**



March 2025  
Mandate to amend ESRS

April – May 2025  
Input gathering

July 2025  
Exposure Draft

Aug. - Sep. 2025  
Public consultation

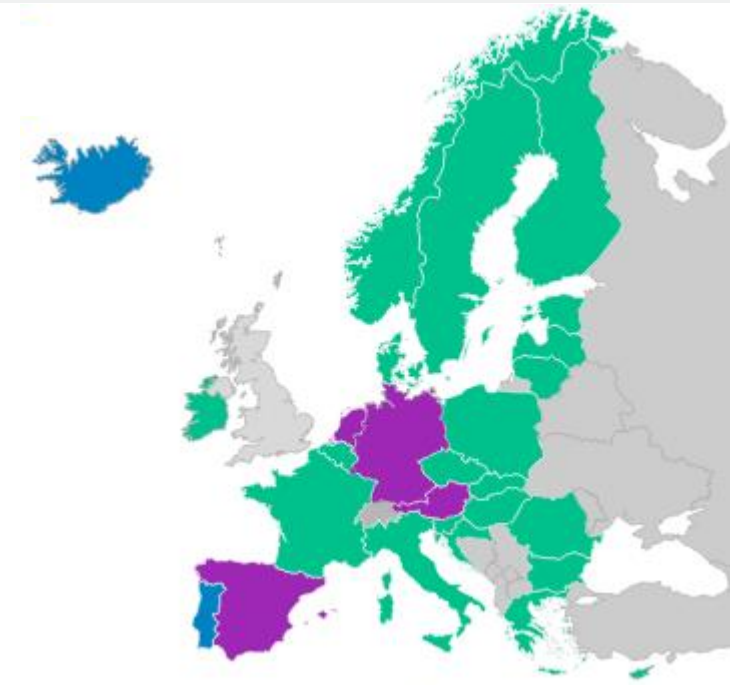
Nov. 2025  
Advice to EU-Commission

## 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

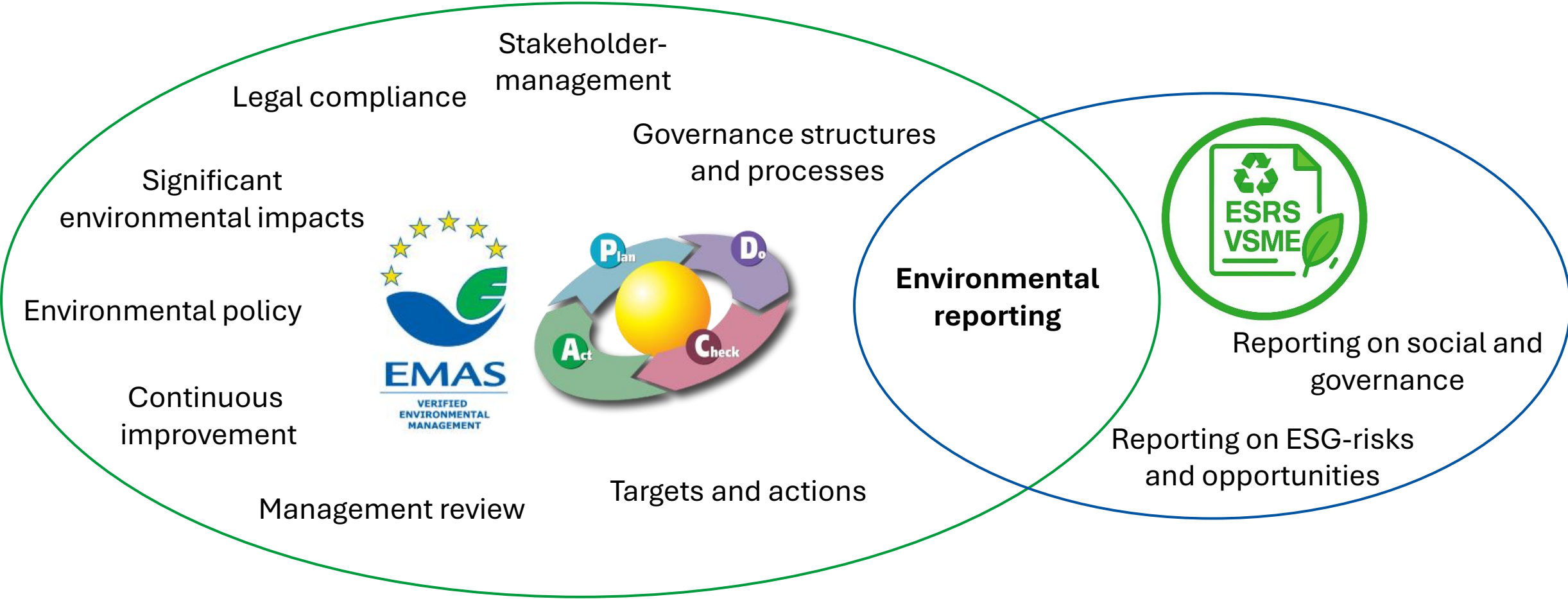


Source: [Accountancy Europe CSRD Transposition Tracker](#) (26.09.2025)

- „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



# 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.

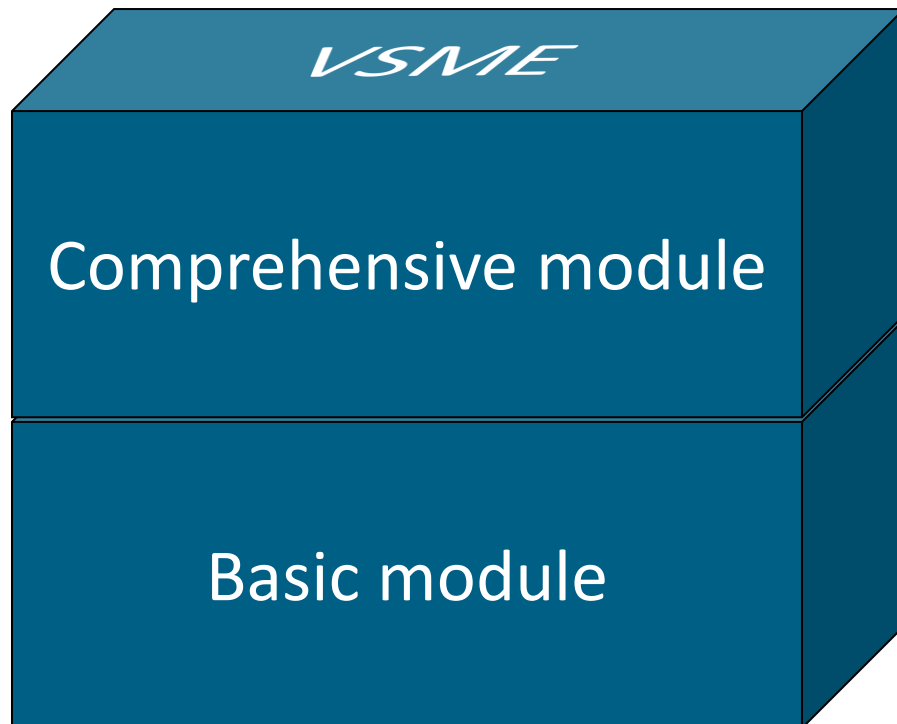
### Combination allows to avoid double reporting



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

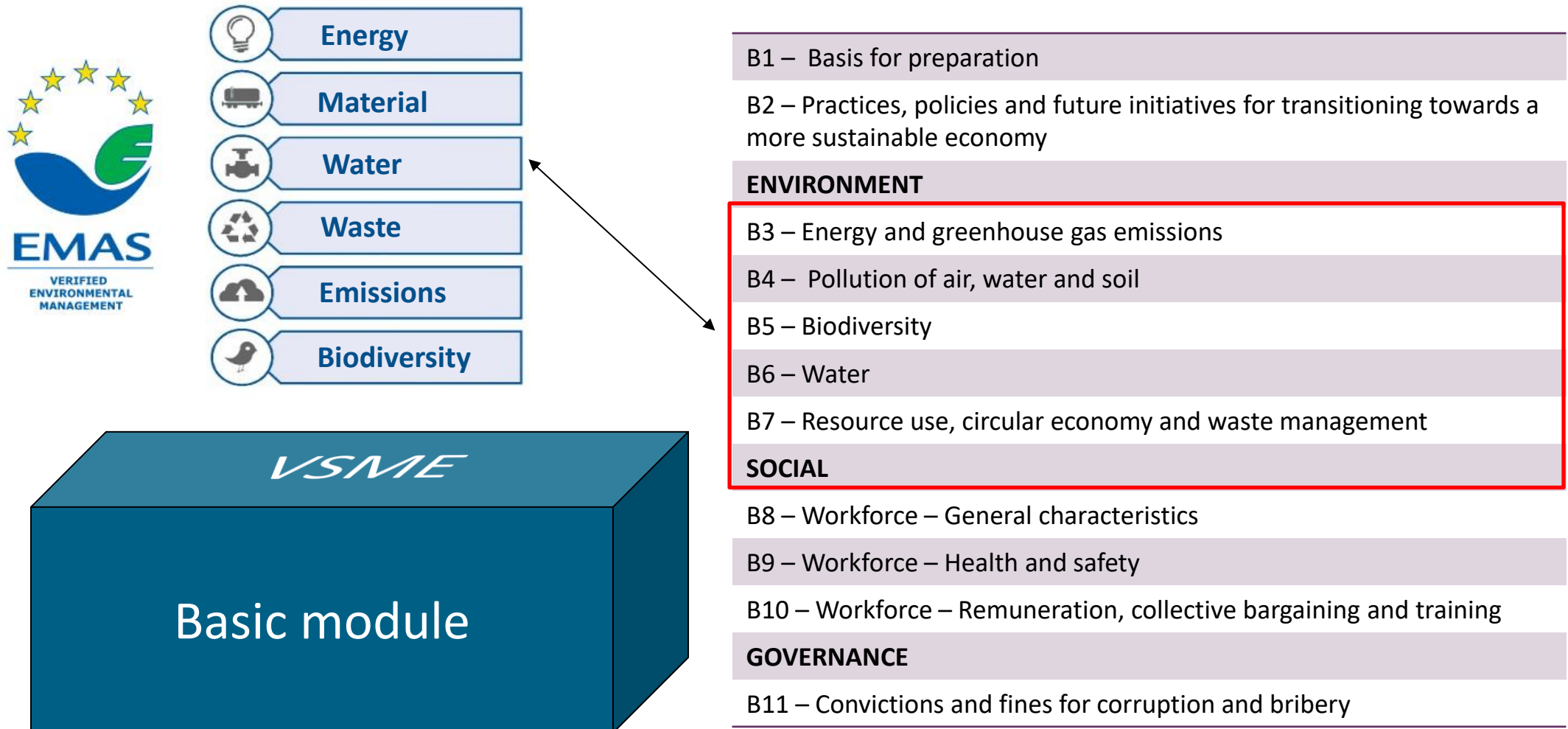


**VSME is the  
voluntary  
reporting standard  
for companies  
<250 employees**



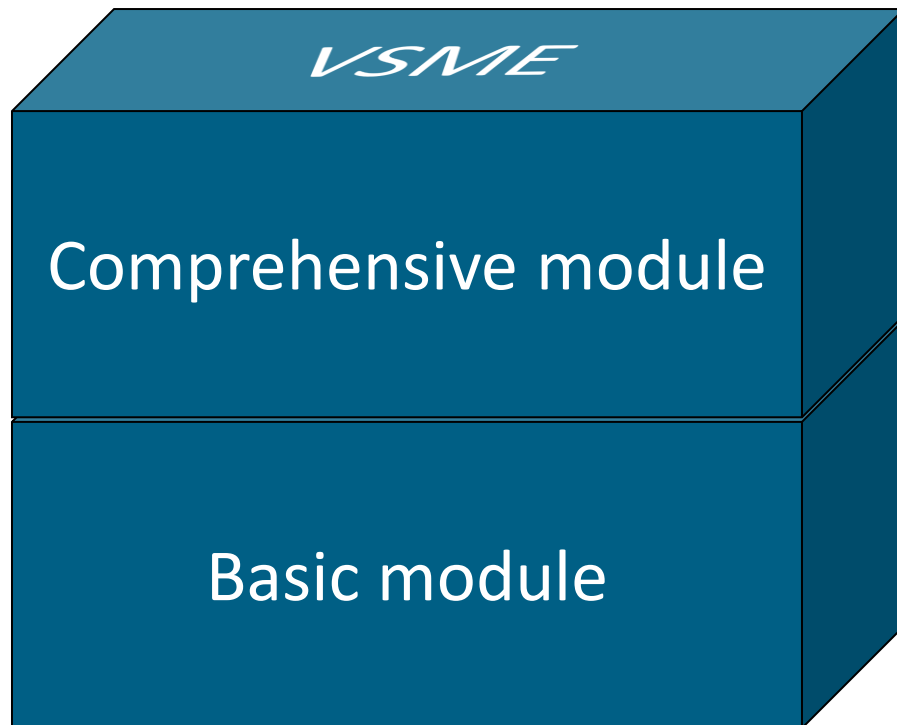
- ✓ Builds on basic module
- ✓ Additional information often requested by financial players and business customers
- ✓ Strategies and actions + other key metrics
- ✓ Intro for micro and small enterprises
- ✓ Minimum requirements
- ✓ Focus on metrics for environment, social and governance

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





## 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