



From Sustainability to Compliance: How EMAS Supports CSRD Reporting

What is EMAS?

The [Eco-Management and Audit Scheme \(EMAS\)](#) is the European Union's environmental management tool, helping organisations to identify, manage, and reduce their environmental impact over time.

Since its launch by the European Commission in 1993, EMAS has been helping organisations of all sizes and sectors achieve lasting success in their sustainability journey. Thousands of organisations across Europe are already leading the way to a greener future with EMAS.

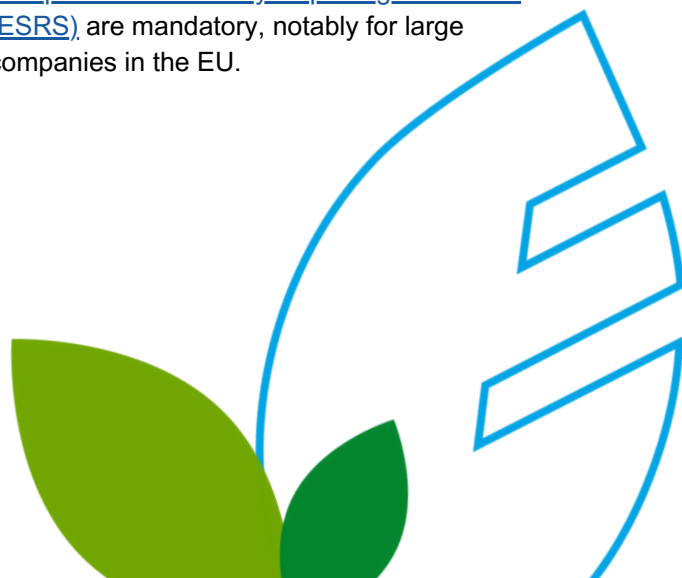
EMAS is a stable framework, backed by an [EU Regulation](#), on which companies can safely build their compliance credentials, notably with the mandatory Corporate Sustainability Reporting Directive (CSRD).



What is the CSRD?

The [Corporate Sustainability Reporting Directive \(CSRD\)](#) is a new EU regulation requiring large companies to report on their sustainability impacts. Under the new rules, companies must disclose both how sustainability issues affect them and how they impact people and the environment.

Developed by the [European Financial Reporting Advisory Group \(EFRAG\)](#) under the Corporate Sustainability Reporting Directive (CSRD), the [European Sustainability Reporting Standards \(ESRS\)](#) are mandatory, notably for large companies in the EU.



How can EMAS support companies in meeting CSRD requirements?

There are several important synergies between EMAS and the CSRD requirements:

Annual reporting:

Both EMAS and the CSRD require companies to prepare an annual report or statement

Stakeholder engagement:

Both frameworks require companies to involve the public and other stakeholders in their sustainability activities.

Structured environmental assessment:

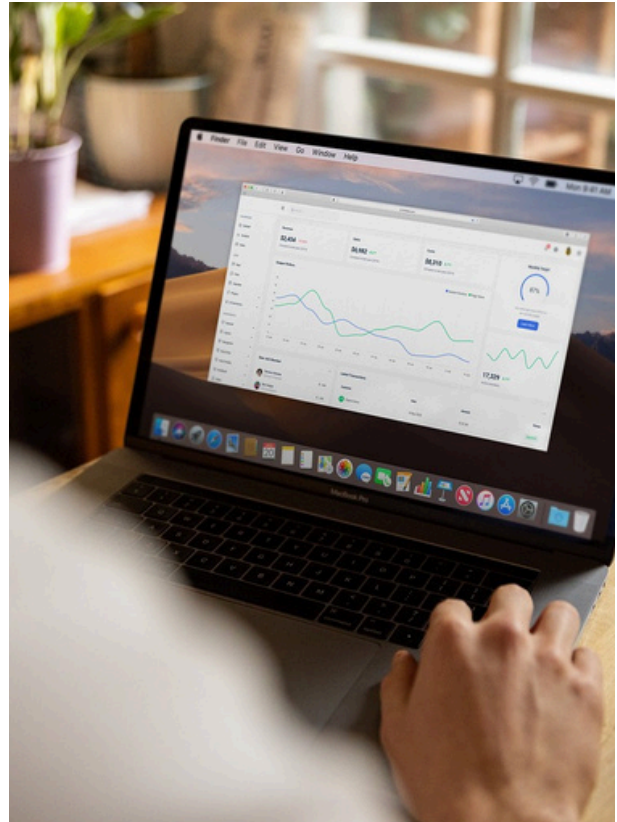
Both EMAS and the CSRD require companies to implement a structured process to identify their direct and indirect environmental aspects and impacts.

Environmental management commitments:

Both frameworks require companies to disclose their targets, actions, and resources for managing environmental impacts.

External verification:

The two frameworks require information to be verified by third parties.



EMAS certification is a solid basis to meet key CSRD mandatory requirements!

In addition, the two frameworks are complementary: The CSRD requires companies to disclose their targets, actions, and resources for managing environmental impacts. **EMAS goes a step further by providing a comprehensive management system.**



What are important differences?

Some differences between EMAS and the established ESRS should be noted:

ASPECT	CSRD	EMAS
Scope	Reporting required at the corporate/undertaking-level.	Smallest unit for implementing the environmental management system and reporting is a site (can be consolidated).
Thematic area/reporting areas	Broader sustainability: Environment, Social, Governance (ESG).	Environmental performance improvement.
Focus of requirements	<p>Reporting obligations: companies must disclose information on their environmental performance and management systems.</p> <p>No obligation to implement specific measure or guidance on how to set environmental targets etc.</p>	<p>Guidance on how to establish and report on an environmental management system: appropriate governance structures must be set up to improve environmental performance.</p> <p>Obligation to establish environmental policy, set environmental objectives and targets, plan and implement actions to improve environmental performance and evaluate their effectiveness.</p>

For a **complete mapping of the synergies and differences between ESRS and EMAS** please refer to the **European Commission and EFRAG [document](#)**.



Position your SME as a reliable partner with EMAS

EMAS can give you a competitive edge even if your company is not directly required to fulfill the ESRS. Large companies subject to CSRD are likely to demand more sustainability data from their suppliers and prioritise partners with strong environmental performance.

Adopting EMAS can help your company demonstrate your solid sustainability credentials, through:

High-quality data:

Provide accurate and reliable environmental information, compatible with CSRD requirements to meet customer and peer businesses expectations.

Solid certification and governance:

Benefit from a third-party certified environmental management system, with data validated by national authorities and backed by an EU Regulation.

Consistency and continuous improvement:

Position your business as a dependable partner in the value chain by committing to sound environmental practices while striving to improve over time.

What about the simplification measures for environmental reporting?

The February 2025 Omnibus package aims to simplify EU sustainability reporting, likely reducing the scope of the CSRD to companies with more than 1000 employees. While ESRS requirements may be simplified, their thematic scope is likely to be remained.

This means that EMAS registered companies will continue to be well-prepared for the upcoming and revised requirements. The robust environmental management systems and validated data provided by EMAS ensure that registered companies can meet both current and future reporting expectations with confidence.

