

EMAS and VSME

Correspondence analysis

Brussels, 06 May 2023

Pedro Faria – Environmental lead



DISCLAIMER

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of the EFRAG SR TEG. The paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG.

The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG SRB, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.



Examples of mapping table

VSME Basic module

Energy and greenhouse gas emissions	VSME B3	<p>The undertaking shall report on its impacts on climate by disclosing its energy usage and greenhouse gas emissions as requested in the following paragraphs.</p>	EMAS Annex IV 2 C i	Energy	<ul style="list-style-type: none"> — 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, [...] <p>Energy should preferably be expressed in kWh, MWh, GJ or other metrics commonly used to report the type of energy consumed or generated.</p>	<p>Correspondence Correspondence, but difference in terms of presentation. EMAs companies can fulfil by including remaining share of energy consumption, which will constitute the DR of VSME.</p>
		<p>The undertaking shall disclose its total energy consumption in MWh, with a breakdown between: (a) fossil fuels; and (b) electricity as reflected in utility billings, along with a breakdown between renewable and non-renewable sources if available.</p>			<ul style="list-style-type: none"> — the “total annual emission of greenhouse gases”, including at least emissions of CO₂, CH₄, N₂O, HFCs, PFCs, NF₃ and SF₆, expressed in tonnes of CO₂ equivalent, The organisation should consider reporting its greenhouse gas emissions according to an established methodology, such as the Greenhouse Gas Protocol. 	<p>Correspondence Correspondence, but difference in terms of presentation. EMAs companies can achieve full correspondence if using GHGP.</p>
		<p>The undertaking shall disclose its estimated gross greenhouse gas (GHG) emissions in tons of CO₂ equivalents (tCO₂eq) considering the content of the GHG Protocol Corporate Standard, including: (a) the Scope 1 GHG emissions in tCO₂eq (from owned or controlled sources); and (b) the location-based Scope 2 emissions in tCO₂eq (i.e., emissions from the generation of purchased energy).</p>	EMAS Annex IV 2 C vi	Emissions		

VSME Basic module

Water	VSME B6	<p>The undertaking shall disclose its total water withdrawal, i.e., the amount of water drawn into the boundaries of the organisation (or facility); in addition, the undertaking shall separately present the amount of water withdrawn at sites located in areas of high water - stress.</p>	EMAS Annex IV 2 C iii	Water	<p>– the “total annual water use”, expressed in units of volume (e.g. litres or m3),</p>	<p>Correspondence Semantic difference only (low difference). For most companies reporting according to ESRS VSME, water use will correspond to water withdrawal.</p> <p>Suggested input to VSME to clarify that the intention behind EMAS 'water use' corresponds with VSME 'withdrawals'. Conclusion: correspondance in terms of "water withdrawal" as this corresponds to EMAS term of "water use"</p>
		<p>If applicable, the undertaking shall disclose its water consumption, calculated as the difference between its water withdrawal and water discharge from its production processes.</p>				<p>Partial correspondence This constitutes an additional requirement as 'water consumption' in VSME has no correspondence in EMAS.</p>

Resource use, circular economy and waste management	VSME B7	The undertaking shall disclose how it manages resource use, its waste management practices and whether it applies circular economy principles.	EMAS Annex IV B (b)	Material	(b) the environmental policy and a brief description of the environmental management system of the organisation;	Correspondence The waste principles are covered under EMAS by environmental policy (As in EMAS Annex 4 B (b)).
		The disclosure shall include: (a) if the undertaking operates manufacturing, construction and/or packaging processes: the recycled content in the products (goods and materials) and their packaging produced by the undertaking;	EMAS Annex IV 2 C ii	Material	<p>on Material</p> <p>— the “annual mass-flow of key materials used” (excluding energy carriers and water), preferably expressed in units of weight (e.g. kilograms or tonnes) or volume (e.g. m3) or other metrics commonly used in the sector.</p> <p>When different types of materials are used, their annual mass-flow should be reported separately as appropriate.</p>	<p>Partial correspondence</p> <p>Difference in granularity/Presentation (low difference).</p> <p>Difference on characterisation of mass flow and in terms of key materials and quantification which is required under EMAS. For VSME quantitative indicators are only required for production processes.</p>
		(b) if the undertaking operates manufacturing, construction and/or packaging processes: rates of recyclable content in the products and their packaging produced by the undertaking;				
		(c) the total annual generation of waste in units of weight (preferably) or volume broken down by type (non-hazardous and hazardous); and	EMAS Annex IV 2 C iv	Waste	<p>on Waste</p> <p>— the “total annual generation of waste”, broken down by type, preferably expressed in units of weight (e.g. kilograms or tonnes) or volume (e.g. m3), or in other metrics commonly used in the sector,</p> <p>— the “total annual generation of hazardous waste” preferably expressed in units of weight (e.g. kilograms or tonnes) or m3 or in other metric commonly used in the sector,</p>	Correspondence, total annual generation of waste. Hazardous and non hazardous .
		(d) the total annual waste diverted to recycling or reuse expressed in units of weight (e.g., kg or tonnes).				<p>Partial correspondence</p> <p>Correspondence on metrics but difference in terms of presentation (hazardous waste and non-hazardous waste per different collection streams required under EMAS). Difference in diverted waste for recycling and reuse. EMAS does not request this but aligns with regulation on reporting all types of waste separated, which is within the company control.</p>



Follow us



35 Square de Meeûs, B-1000 Brussels
info@efrag.org - www.efrag.org



EFRAG is co-funded by the European Union through the Single Market Programme in which the EEA-EFTA countries (Norway, Iceland and Liechtenstein), as well as Kosovo participate. Any views and opinions expressed are however those of the presenter only and do not necessarily reflect those of the European Union, the European Commission or of countries that participate in the Single Market Programme. Neither the European Union, the European Commission nor countries participating in the Single market Programme can be held responsible for them.

THANK YOU