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# Toolkit Zone 2 Navigating EU Sustainability Frameworks

## EMAS reference

Green and Circular Economy in Business by  
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### 3.2.4 EMAS (*Eco-Management and Audit Scheme*)

The **Eco-Management and Audit Scheme (EMAS)** is the European Union's own environmental management scheme. It builds on the same logic as ISO 14001 (plan–do–check–act, continuous improvement) but goes further: it is anchored in **EU law**, places strong emphasis on **legal compliance and measurable performance improvements**, and requires organisations to publish a **validated environmental statement** that is accessible to the public (European Commission, 2007, 2025).

For small and medium-sized enterprises (SMEs), EMAS is a **voluntary but “premium” option**. It is not required by law, yet it offers a robust way to show that environmental impacts are being managed seriously and transparently in an increasingly sustainability-driven market.

#### ***EMAS as the EU's premium environmental management tool***

EMAS is established by EU Regulation and has been available to organisations since the early 1990s. It is described by the European Commission as the **European Union's environmental management tool**, designed to help organisations **identify, manage and systematically reduce their environmental impacts** over time (European Commission, 2025).

Like other environmental management systems, EMAS requires:

- an environmental policy,
- an analysis of environmental aspects and impacts,
- objectives and targets,
- operational controls and emergency preparedness,
- internal audits, and
- regular management reviews.

What distinguishes EMAS is that:

- it is **explicitly performance-oriented** and expects continuous improvement in environmental performance, not just the existence of procedures;
- it places particular emphasis on **verified legal compliance**; and
- it applies at **site level**, which makes performance and responsibilities very concrete (European Commission, 2007, 2025).

Because of these features and its regulatory foundation, EMAS is often seen as the **highest standard for environmental management and transparency** in the EU context.

#### ***EMAS EASY: making a demanding scheme workable for SMEs***

On first look, EMAS can seem too demanding for a small business. To address this, a dedicated method called

**EMAS EASY** was developed to help micro and small enterprises implement EMAS in a way that fits their resources and skills (European Commission, 2007).

EMAS EASY is built around a few core ideas:

- **Simplicity and participation**

The starting point is not a large manual but a simple **map of the site**. On this map, the company creates a series of “**ECOMaps**” for key themes such as water, energy, soil and ground, waste, and air/emissions. Employees then mark where environmental issues occur—leaks, noise, waste points, risky storage, etc.—so that impacts become **visible and understandable for everyone**, not only specialists.

- **Light, practical tools**

The method uses a small set of tools:

- a **Quick Check** to see where the business stands,
- simple **control panels** to monitor things like energy, water and waste, and
- an **EcologBook** to record actions, responsibilities and data.

These tools are designed so that no higher environmental education is required and documentation remains **short and clear** (European Commission, 2007).

- **Shorter implementation time and cluster approaches**

Experience shows that a traditional EMAS implementation in an SME may take **15–18 months**, while EMAS EASY often allows implementation and registration in about **4–9 months**, depending on size and complexity. When several SMEs work together in a cluster—such as on a business park—parts of the documentation and verification process can be shared, reducing costs further (European Commission, 2007).

Importantly, EMAS EASY does **not** dilute EMAS requirements. SMEs still have to:

- complete a **full environmental review**,
- set up and operate an environmental management system,
- perform **internal audits**,
- produce an **environmental statement**,
- undergo external **verification and validation**, and
- be **registered** by the national EMAS Competent Body (European Commission, 2007).

The scheme therefore keeps the **same level of ambition** for environmental performance and legal compliance as for large companies. What changes is the **pathway**: EMAS EASY makes that pathway realistic and affordable for SMEs.

### *Validated environmental statements: credibility built in*

A defining feature of EMAS is the requirement to publish a **public environmental statement**:

- This statement summarises the organisation's **environmental policy, significant environmental aspects, objectives and targets, indicators and actual performance**.
- The content must be **validated by an accredited environmental verifier** and then accepted by national authorities before the organisation can be registered and use the EMAS logo (European Commission, 2025).

This has two important consequences:

- EMAS combines an **environmental management system** with a **verified public report** on performance.
- Stakeholders—customers, banks, authorities, neighbours—do not just see internal claims; they see **checked and approved information**.

Compared with ISO 14001, which does not require such a public validated statement, EMAS offers a **higher degree of transparency and assurance**. For SMEs, this can be a powerful way to strengthen credibility when dealing with large buyers, public-sector clients or financial institutions.

### *EMAS, CSRD and the quality of environmental information*

The emerging EU sustainability reporting framework, especially the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), increases the demand for **high-quality environmental data**.

EMAS aligns well with these developments:

- Organisations are required to **report annually** on environmental performance and improvements.
- They must involve **stakeholders** and consider both direct and indirect environmental aspects.
- They must disclose **targets, actions and resources** for managing environmental impacts.
- Both the management system and the environmental statement are subject to **third-party verification** (European Commission, 2025).

While CSRD covers a broader set of environmental, social and governance topics at company level, it does not prescribe the use of any particular environmental management system. EMAS, by contrast, provides a **ready-made structure** for the environmental pillar: policy, objectives, implementation, monitoring, and verified reporting.

As a result, organisations with EMAS are generally **better prepared** to meet

evolving reporting requirements, even if they are not directly in the CSRD scope. Their existing environmental indicators, processes and statements already provide much of the information and assurance that larger customers and financiers are starting to expect (European Commission, 2025).

### *Transparency, trust and value-chain differentiation*

Because EMAS requires a **certified management system, verified data and public disclosure**, it is particularly effective at building **trust**:

- Data are **consistent, traceable and externally validated**.
- National authorities check registrations and oversee verifiers.
- Continuous improvement is built into the scheme, rather than being optional (European Commission, 2025).

For SMEs, this can translate directly into **competitive advantage**:

- Large companies subject to CSRD are likely to demand more sustainability data from their suppliers and to **prioritise partners with strong environmental performance**.
- EMAS registration allows an SME to show that its environmental management is **solid, transparent**

**and continuously improving**, rather than ad hoc.

- This can make a real difference in **tenders, long-term contracts and sustainability-oriented value chains**, where buyers are looking for reliable and future-proof partners (European Commission, 2025).

Compared with simply complying with basic regulations or holding a generic EMS certification, EMAS sends a much **stronger signal** of commitment and maturity.

### *EMAS as a platform for circular economy and long-term competitiveness*

Studies of companies with environmental management systems show that firms with EMAS or ISO 14001 are often **better positioned to adopt circular-economy practices** and to benefit from them (João et al., 2025).

These firms tend to:

- use resources more efficiently and reduce waste and emissions,
- explore new circular business models and supply-chain synergies, and
- report higher customer and worker satisfaction linked to environmental improvements.

Research also indicates that **internalising** the management system—embedding circular-economy thinking into

environmental policy, objectives and day-to-day procedures—helps overcome internal and external barriers such as limited management support, lack of knowledge or weak supply-chain integration. When this happens, the combination of EMAS and circular-economy initiatives can lead to **resource optimisation, new business opportunities and reduced legal and reputational risk** (João et al., 2025).

The use of additional environmental tools—such as eco-labels, environmental footprints or green public procurement criteria—can further **amplify these benefits**, reinforcing trust and making companies more attractive partners in circular and sustainable value chains (João et al., 2025).

For SMEs, this means that EMAS is not only a way to manage today's environmental impacts and reporting demands; it is also a **strategic platform** for future competitiveness in a more circular and low-carbon economy.

### *What EMAS offers to SMEs*

From an SME perspective, EMAS can be summarised as:

- **The EU's premium environmental management tool:** more demanding than generic EMS standards, but also more rewarding in terms of credibility and alignment with EU policy.

- A scheme that **requires validated environmental statements**, providing externally checked information rather than self-declared claims.
- A way to **build transparency and trust**, especially with large customers, public authorities and financial institutions.
- A strategic choice for SMEs that want to **differentiate themselves and compete in sustainability-oriented value chains**, and that see environmental performance and circular-economy practices as part of their long-term business model.

For smaller firms, EMAS EASY shows that this level of ambition is achievable through a **lean, visual and participative approach**. For those willing to invest in a truly robust environmental system, EMAS can become one of the strongest assets they have in a rapidly changing regulatory and market landscape.



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