

## SDG Goal 12

## Responsible consumption and production

### SDG Target 12.6

Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

### SDG Indicator 12.6.1

Number of companies publishing sustainability reports

### Time series

Organisations with EMAS registration

### 1. General information on the time series

- Date of national metadata: 19 June 2023
- National data: <http://sdg-indicators.de/12-6-1/>
- Definition: The time series measures the number of organizations having an EMAS (Eco-Management and Audit Scheme) registration. EMAS is a voluntary instrument of the European Union that helps organizations of any size in any sector to continuously improve their environmental performance. EMAS is associated with an environmental reporting obligation (called an environmental statement) that contains the most important environmental impacts of the company in question and involves the obligatory provision of data on the topics of energy and material efficiency, emissions, water, waste and biodiversity. Internal documents as well as the environmental statement are inspected by independent, government-approved environmental experts. Organizations that pass the inspection and against which no environmental violations and complaints apply are accepted into the EMAS register. The inspection must be repeated on a regular basis, no later than every three years. The environmental verification committee is responsible for quality control. The environmental statement must be updated by the organizations annually. Small and medium-sized companies can apply to do so every two years.
- Disaggregation: länder

### 2. Comparability with the UN metadata

- Date of UN metadata: July 2024
- UN metadata: <https://unstats.un.org/sdgs/metadata/files/Metadata-12-06-01.pdf>
- The time series is not compliant with the UN metadata, but provides additional information.

### 3. Data description

- Organizations are registered by the responsible chambers of industry and commerce and listed in a publicly-accessible database at the Association of German Chambers of Commerce and Industry. In terms of methodology, note that the EMAS register shows the number of registrations. Participating organizations are free to include several locations under a single organization registration (collective registration) or to have locations registered individually. Some companies also participate in EMAS with foreign locations and have these registered in Germany.

### 4. Access to data source

- EMAS statistics (only available in German):  
<https://www.emas.de/ueber-emas/emas-in-zahlen/>

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## 6. Timeliness and frequency

- Timeliness:  $t + 3$  months
- Frequency: Annual

## 7. Calculation method

- Unit of measurement: Number
- Calculation:

**Not applicable.**