EN

Environmental statement 2025

presenting our results for 2024

Full translation of the 2025 environmental statement

CURIA RATIONUM

EUROPEAN COURT OF AUDITORS

EMAS
VERIFIED ENVIRONMENTAL MANAGEMENT
LU-000004

ISO14001 CERTIFIED
VINÇOTTE

About this report

This environmental statement provides stakeholders and the public with information on the ECA's environmental performance and activities for 2024. Its aim is to raise awareness of our environmental management policies.

The ECA was officially registered in the eco-management and audit scheme (EMAS) on 30 March 2017, under No LU-000004. The certificate issued by the Luxembourg authorities was renewed for three years, and is valid until 30 June 2028.

This document has been drafted in accordance with the EMAS III Regulation, and is available on our website.

It was adopted by the EMAS steering committee on 1 October 2025 and verified by Vinçotte during an external audit carried out on 30 September and 13, 14, 15 and 16 October 2025.

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2024 at a glance

- 55 %
Kilometres travelled by car for audit missions over 10 years

- 32.7 %
Energy consumption over 10 years

23.5 %
Vegetarian or vegan meals served in the canteen in 2024

- 5 %
Equipment in the IT inventory over 2 years

1470
trees and shrubs planted in Schieren by our volunteers over 4 years

- 97 %
Pages printed for publications over 10 years

- 15 %
Greenhouse gas emissions since 2014

37 %
Kilometres travelled using soft mobility for commuting in 2024

- 29 %
Household waste over 5 years

Foreword by the Secretary-General

In 2024, we celebrated 10 years of the deployment of our environmental management system, a success marked by constant commitment, concrete progress and collective action for the environment.

The report you are reading is therefore our **tenth environmental statement**. It highlights the action taken and **tangible progress made**, including:

- a plan to reduce energy consumption, which has **reduced our consumption of electricity and heat by more than a third**;
- a **very significant reduction in paper use**, mainly due to the digitalisation of our audit and communication processes;
- **optimising travel for audit missions**, contributing to the reduction of our carbon footprint.

These results reflect the collective effort of our teams and the active involvement of staff, whose daily efforts have enabled us to deliver on our environmental commitments. I would like to thank them all for their involvement, as illustrated by their more frequent use of soft mobility or electric vehicles, but also by their enthusiasm for concrete environmental initiatives, from planting trees to looking after beehives.

At the beginning of 2025, we adopted a new environmental policy, which will form the basis for the preparation of our next EMAS Action Plan for 2026-2028. In line with our continuous improvement approach, this plan will enable us to reduce our environmental impacts further.

Zacharias Kolias
Secretary-General

01 Organisation and site

01 The European Court of Auditors (ECA) is the external auditor of the European Union and is committed to addressing environmental and climate challenges, both in its audit work and in its internal organisation. This tenth environmental statement was prepared in accordance with Regulation (EC) No 1221/2009, as amended by Regulation (EU) 2018/2026. It begins with a presentation of the ECA and its buildings, thus setting out the framework for its action to reduce its environmental impacts. The Nomenclature of Economic Activities (NACE) code for our activity is 99.0 ("Activities of extraterritorial organisations and bodies").

Our institution

02 The ECA, which was established in 1977 and is based in Luxembourg, is the external auditor of the European Union. It monitors EU finances, assessing budget revenue and expenditure and EU policies, particularly in the areas of growth, employment, the environment and climate action. Its objective is to ensure sound and transparent financial management.

03 Through its independent and professional audits, the ECA assesses the effectiveness, efficiency, legality and regularity of EU action. It aims to enhance transparency, accountability and citizens' trust in the EU institutions, while contributing to a more resilient and sustainable EU that is true to its fundamental values.

04 Our strategy for 2021-2025 is structured around three strategic objectives:

— improve accountability, transparency and auditing across all types of EU action;

— focus our audits on the areas and topics where we can add the most value;

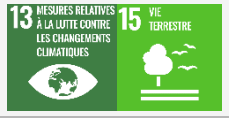
— provide strong audit assurance in a challenging and changing environment.

05 We carry out our audits according to international standards and a code of ethics adapted to the EU context, ensuring the quality, professionalism and effectiveness of our work. Our

reports are used by the other EU institutions and member states to improve the management of the EU budget, particularly as part of the annual budget discharge procedure. We publish our findings in different types of reports, opinions or analytical documents, thus contributing to transparency and financial accountability in the EU.

06 The positive impact of our sustainability reports is difficult to quantify, but the number of publications addressing this aspect continues to grow. In 2024, 91 % of the 28 special reports and reviews we published covered topics relevant to the achievement of the UN's 17 Sustainable Development Goals (SDGs). Table 1 lists the nine reports on environmental SDGs.

Table 1 | Publications in 2024 related to an environmental SDG

SDG	Publication
	Special report 01/2024: "Reducing carbon dioxide emissions from passenger cars – Finally picking up pace, but challenges on the road ahead"
	Special report 09/2024: "Security of the supply of gas in the EU – EU's framework helped member states respond to the crisis but impact of some crisis-response measures cannot be demonstrated"
	Special report 11/2024: "The EU's industrial policy on renewable hydrogen – Legal framework has been mostly adopted – time for a reality check"
	Special report 14/2024: "Green transition – Unclear contribution from the Recovery and Resilience Facility"
	Special report 15/2024: "Climate adaptation in the EU – Action not keeping up with ambition"
	Special report 16/2024: "EU revenue based on non-recycled plastic packaging waste – A challenging start hindered by data that is not sufficiently comparable or reliable"
	Special report 19/2024: "Organic farming in the EU – gaps and inconsistencies hampering the success of the policy"
	Special report 20/2024: "Common Agricultural Policy Plans – Greener, but below the EU's climate and environmental ambitions"
	Special report 23/2024: "Food labelling in the EU – Consumers can get lost in the maze of labels"

07 As members of international audit organisations, we also help to develop standardised tools for assessing government action in the fight against climate change. This is an important step in promoting transparency in government climate action.

The ECA's buildings

08 The ECA employs around 980 members of staff (auditors, translators and administrative staff) from all EU member states. It currently owns and occupies three buildings (K1, K2 and K3), located in the heart of the European quarter of the Kirchberg in Luxembourg. The site has a total surface area of 18 473 m² and the buildings have a gross surface area of 81 490 m².

Table 2 | Description of the ECA's buildings

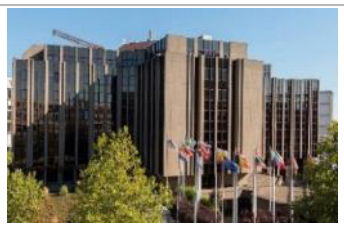
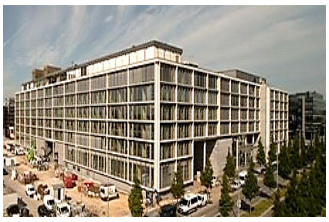
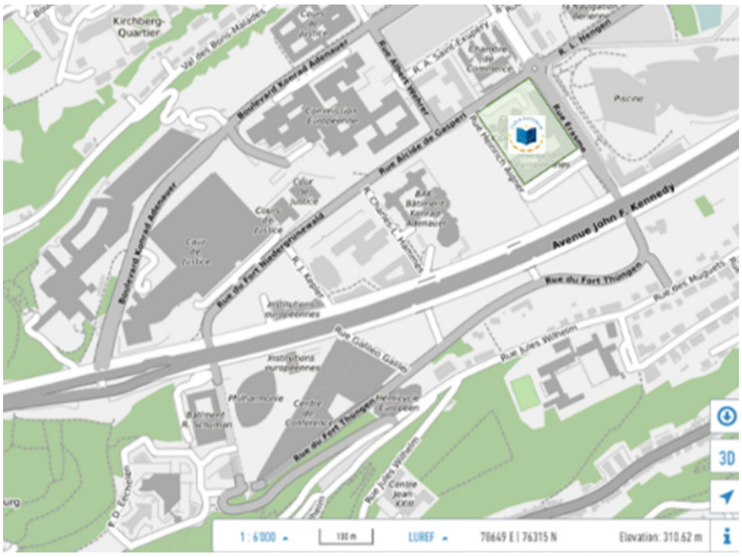
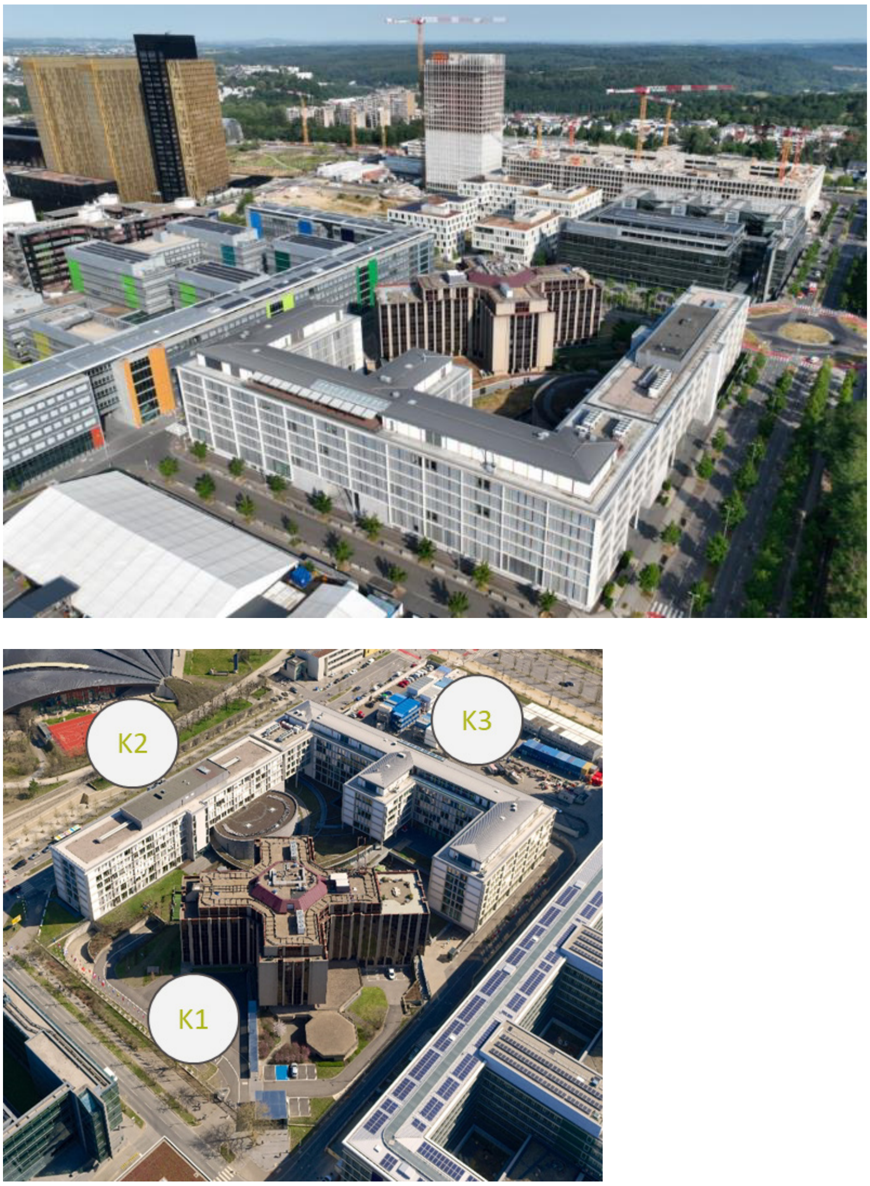
Building	K1	K2	K3
			
Year	1988	2003	2012
Basement	- 3 levels - 225 parking spaces - archives and workshops - library	- 2 levels - 192 parking spaces - sports centre	- 2 levels - 165 parking spaces - workshop and print shop - kitchen and archives
Main floors	- ground floor: security check-in area and office space - six floors of office space, including the Members' private offices and the Court's meeting room - 7th floor: plant	- ground floor: office space, lobby, and conference room with 22 interpreting booths - five floors of office space - 6th floor: plant	- ground floor: training centre, cafeteria and canteen - five floors of office space - 6th floor: plant, lounge and reception room

Figure 1 | Map of the Kirchberg – 1: 6 000



Source: geoportal.lu.

Figure 2 | Aerial view of the buildings in the European quarter and ECA buildings



02 Our environmental management

09 Our environmental management system (EMS), in line with the EMAS III regulations[1] and ISO 14001: 2015, aims to improve our environmental performance. It reduces the impact of our activities, including through more efficient management of energy, resources and waste, while raising awareness among staff about their ecological footprint and good practices, both at work and in everyday life.

How the EMS works

10 We carry out a regular environmental review to identify the potential effects of our activities on the environment. The analysis covers the following:

— internal and external risks that could affect the EMS or the ECA's ability to achieve its environmental objectives (contextual analysis);

— stakeholder needs and expectations;

— opportunities related to the ECA's environmental aspects;

— environmental aspects and impact;

— legal requirements and other obligations relating to the environment.

11 We identify major environmental risks in order to define our environmental policy and develop a programme structured around concrete objectives. To achieve these objectives, we

[1] Commission Regulation (EU) 2018/2026 of 19 December 2018 amending Annex IV to Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) and Commission Regulation (EU) 2017/1505 of 28 August 2017 amending Annexes I, II and III to Regulation (EC) No 1221/2009 of the European Parliament and of the Council allowing voluntary participation by organisations in a Community eco-management and audit scheme (EMAS).

are putting in place thematic action plans and adapted procedures, taking into account the most significant aspects.

12 Internal EMAS-trained auditors regularly check on both the implementation of the environmental programme, and EMS compliance with EMAS and other requirements. Regulatory compliance audits are also carried out by an external contractor. They lead to a compliance action plan being drawn up.

13 The conclusions of these audits are examined at regular management reviews chaired by the Secretary-General. In these reviews, performance indicators are then analysed to assess the efficiency of the environmental programme.

14 This environmental statement, which is published on the ECA's *website*, sets out the objectives of the ECA's environmental programme and the results achieved.

Scope of the EMS

15 The EMS applies to the ECA's activities in the broadest sense, i.e. the activities of all ECA staff, as well as others working on the premises, such as service providers. It covers all the premises occupied by the ECA, divided between three separate buildings.

Governance of the environmental management system

16 The ECA's EMS project owes its success to close cooperation between **the EMAS team**, **the EMAS steering committee** and **internal EMAS auditors**, as well as action taken by **individual staff members**. Their combined efforts ensure that the ECA's environmental management system operates smoothly and produces tangible results.

17 **Figure 5** shows the ECA's environmental governance structure.

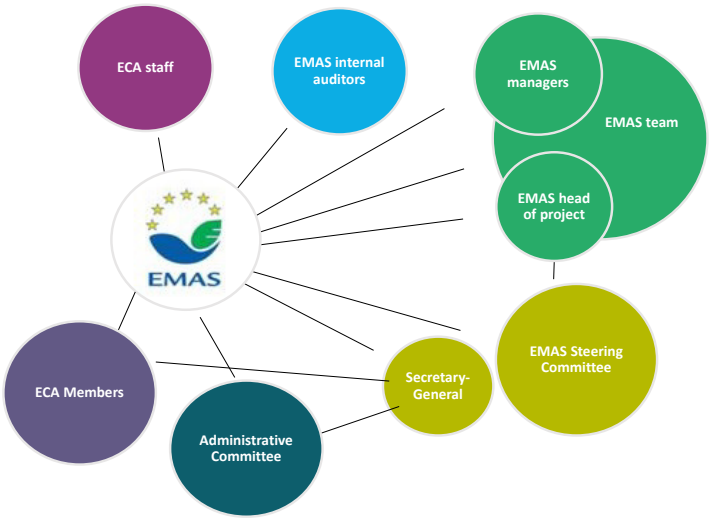
— The **ECA's Members** adopt the ECA's environmental policy and are kept informed of EMS performance.

— The **Administrative Committee** adopts amendments to the environmental policy, and is regularly informed of the progress of the activities undertaken under the EMS. It makes suggestions about environmental action, objectives and goals.

— The **EMAS steering committee** supervises EMS activities, fosters continuous improvement, and is accountable for the system's effectiveness. It sets specific

environmental objectives, reviews the environmental policy and action plan, and approves the environmental statement.

Figure 3 | EMAS governance at the ECA



— The **head of the EMAS project** is responsible for coordinating the maintenance of the EMS, reporting to the EMAS steering committee on progress made on implementing the environmental programme and objectives, and organising awareness-raising campaigns and internal environmental audits.

— **The staff responsible for EMAS** support the operational monitoring of the EMS within their respective departments, and implement the measures assigned to them.

— The **manager** and **staff responsible for the EMAS project** make up the **EMAS team.** The EMAS team circulates relevant information within the ECA.

— The **internal EMAS auditors** carry out internal environmental audits in accordance with the audit plan.

— **All ECA staff** are expected to adhere to the practices adopted under EMAS, and continually strive to reduce the environmental impact of their day-to-day work.

Environmental policy

18 The ECA's environmental policy sets out the institution's commitment to continuously improving its environmental performance. A new version of the environmental policy was signed on 8 May 2025. Everyone working for the ECA (staff and external service providers) has been informed of the policy, which is also publicly available on the ECA's *website*.

EUROPEAN
COURT
OF AUDITORS

THE EUROPEAN COURT OF AUDITORS' ENVIRONMENTAL POLICY

In view of the EU's commitment to the environment, the European Court of Auditors (ECA) has a responsibility to continually reduce the negative environmental impact of its activities.

For this reason, we have introduced an environmental management system in line with the EU's EMAS Regulation, under which we are committed to:

- minimising the environmental impact of everyday work;
- continuously improving environmental performance;
- complying with all environmentally relevant legislation and obligations.

More specifically, we are committed to:

- taking measures to prevent pollution and reducing our carbon dioxide emissions;
- promoting the careful use of natural resources in our day-to-day operations and applying circular economy principles;
- promoting the efficient use of energy, taking measures to reduce energy and water consumption and using 100 % green-certified electricity;
- integrating environmental criteria into our public procurement procedures, and encouraging our contractors and suppliers to also take an environmental approach;
- introducing best practices with regard to waste management;
- enhancing biodiversity on the premises;
- promoting sustainable mobility and encouraging staff to act sustainably and contribute actively to achieving the targets of this policy.

We undertake to implement and pursue this environmental policy, and to communicate it to staff, contractors and any other interested parties.

Environmental commitments must translate into specific measures backed by the requisites of human, material and financial resources. The environmental management system should be designed to be cost-effective.

This environmental policy and the environmental management system cover the three buildings owned by the ECA, and apply to the ECA's activities in the broad sense of the term, i.e. the activities of all staff and other employees (including subcontractors working on site, and staff on missions and travelling to and from work).

Digitally signed by:
ZACHARIAS KOLIAS (EUROPEAN COURT OF AUDITORS)
Date: 2025-05-08 12:36:24 UTC

Zacharias Kolias
Secretary General

Digitally signed by:
TONY JAMES MURPHY (EUROPEAN COURT OF AUDITORS)
Date: 2025-05-08 09:24:17 UTC

Tony Murphy
President

Analysis of environmental aspects and impact

19 Once a year, the ECA carries out an analysis of the environmental aspects of its activities and their impact on the environment. This analysis describes environmental aspects, classifies them as direct or indirect and indicates the values attributed to each of them based on the assessment of their significance.

20 The direct aspects associated with the ECA's activities are those over which the ECA has direct operational control. Indirect aspects are aspects that the ECA can only influence as they result from interactions with third parties.

21 These aspects are assessed on the basis of three criteria: frequency, severity and control. Details of all significant aspects of the ECA's activities are listed in Table 3. The table takes into account the measures already in place.

Table 3 | Significant environmental aspects

ENVIRONMENTAL ASPECT	ENVIRONMENTAL IMPACT	ACTIVITIES/FACTORS
 Air emissions	– Greenhouse effect – Air pollution – Reduced biodiversity	– Work-related travel, commuting by staff and Members – Event organisation and participation – Reception of visitors
 Energy consumption	– Depletion of natural resources – Greenhouse effect – Reduced biodiversity	– Building occupancy – IT equipment – Event organisation and participation
 Consumption of natural resources	– Depletion of natural resources – Air, soil and noise pollution – Reduced biodiversity – Ozone layer depletion	– IT equipment – Work-related travel, staff commuting – ECA vehicle leasing – Organisation of events and reception of visitors – Renovation of certain technical facilities – Age/condition of transformers in the K1 building
 Waste generation, storage and treatment	– Air, water and soil pollution – Depletion of natural resources	– Cleaning, maintenance and renovation work – Office activities

Environmental programme and objectives for the 2023-2025 period

22 For 2023-2025, the ECA has established a new environmental programme to address various topics identified in the course of its environmental analysis and reduce the impact of the significant environmental aspects of its work. As in the past, this programme will have two parts: an action plan broken down into eight topics, and a communication and training plan.

23 New general and specific objectives were set at the beginning of 2023 for a period of three years (see Table 4), taking into account the following considerations:

— on-the-spot audit missions should be prioritised as they are essential for our work;

— during this period, we will focus on reducing energy consumption and improving the energy efficiency of our buildings;

— we must continue to encourage change so that staff play an active role in reducing the ECA's environmental impact.

24 The ECA is currently preparing its next environmental programme to reduce its environmental impacts further.

Figure 4 | The ECA hosted the 5th interinstitutional "Repair café" on 19 November 2024

03 Our environmental performance

Assumptions and data

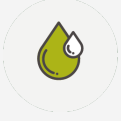
25 Our results are presented as indicators, as required by Regulation (EU) 2018/2026, which are related to the number of staff, expressed in Full Time Equivalents (FTEs) and compared to benchmarks of excellence contained in the Sectoral Reference Document (SRD), established by Commission Decision (EU) 2019/61.

26 We compared all the 2024 results reported to the ECA in this declaration with those for 2019 or 2022, considered as the reference years for the fourth EMAS cycle (2023-2025), as well as with those of 2014 where possible.

27 For each topic, more detailed information is provided on methodological assumptions in Annex I and on environmental performance in Annex II.

Environmental performance for 2024

Table 4 | Performance by general/specific objective in 2024[2]

Topic	General and specific objectives for 2023-2025	Progress
 **Energy consumption**	**Objective 1 – Reduce energy consumption** – Reduce **electricity** consumption (MWh) per full-time equivalent staff member (FTE) by 25 % over three years. – Reduce **standardised heating** energy consumption (MWh) per FTE by 20 % over three years.	**-27.4 %** **-21.8 %**
 **Resource efficiency**	**Objective 2 – Reduce resource consumption** – Reduce the **number of pages printed** each year per FTE by 10 % over three years. * – Reduce the number of items of IT equipment by 1 % over three years. *	**+9.1 %** **-4.7 %**
 **Air emissions**	**Objective 3 — Reduce CO_2 emissions** – Reduce **CO_2 emissions** from work-related travel per FTE by 5 % over three years. – Reduce **CO_2 emissions from staff commuting** per FTE by 20 % over three years. – Reduce **CO_2 emissions from the ECA's car fleet** by 10 % over three years.	**-30.0 %** **+6.8 %** **-4.9 %**
 **Waste**	**Objective 4 — Reduce waste generation** – Reduce annual waste generation per FTE by 5 % over three years.* – Reduce annual generation of non-recycled waste by 5 % over three years.* – Sort at least 75 % of the waste produced annually.	**+27.5 %** **+4.1 %** **79 %**
 **Green procurement**	**Objective 5 — Incorporate more environmental considerations into public procurement** – The proportion of procurement procedures (above €60 000) classed as green[3] must exceed 30 % by number. – The proportion of procurement procedures (above €60 000) classed as green must exceed 30 % by value.	**36.0 %** **34.0 %**
 **Water**	**Objective 6 – Reduce water consumption** – Reduce annual **water** consumption (in m^3) per FTE by 30% over three years.	**-45.6 %**

[2] Objectives already achieved are shown in green; objectives underway are shown in orange. Objectives for which the trend is counter to the objective set for 2023-2025 are indicated in red.

[3] A procurement procedure is considered green if the tender specifications include significant environmental clauses to reduce the contract's environmental impact.

Topic	General and specific objectives for 2023-2025	Progress
 **Biodiversity**	**Objective 7 – Enhance biodiversity on the premises (new objective)** Increase green spaces by 1 % over three years.*	0 %
 **Compliance with regulatory requirements**	**Objective 8 – Compliance with regulatory requirements** Ensure that the annual level of non-compliance is zero.	0

N.B.: an asterisk (*) indicates a reference year of 2022. In all other cases, the reference year is 2019.

Energy

28 The ECA's daily activities require the use of different energy sources, each having a specific use:

— Heating: the ECA was heated via the urban network supplied with 87.5 % biomass in 2024. This heat is used to heat buildings and produce hot water.

— Electricity: used for IT, ventilation, cooling, lighting and catering. In 2024, electricity came from geothermal cogeneration based in Iceland.

— Fuel oil: used in small quantities for generators, with zero consumption in 2024.

General and specific objectives for 2023-2025

— Reduce electricity consumption per FTE by 25 % over three years (reference year: 2019).

— Reduce standardised heating energy consumption per FTE by 20 % over three years (reference year: 2019).

Results

Figure 5 | Energy consumption since 2014 (kWh)

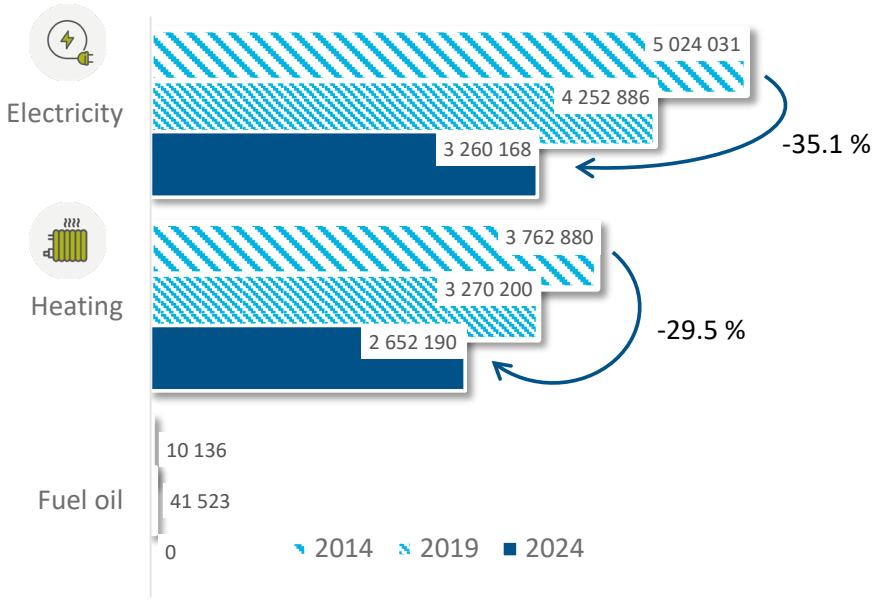


Table 5 | Summary of results for energy

Energy consumption		2024	Change 2019-2024	Change 2014-2024
Gross energy consumption by activity	Total electricity consumption (MWh)	3 260	-23.3 %	-35.1 %
	Total heating consumption (MWh)	2 652	-18.9 %	-29.5 %
	Corrected total heating consumption (MWh)	2891	-17.4 %	-20.8 %
Total gross energy consumption	Total energy consumption (MWh)	5 912	-21.8 %	-32.7 %
	Corrected total energy consumption (MWh)	6 151	-21.1 %	-29.1 %
	Renewable energy consumption (MWh)	5 581	-8.1 %	-35.6 %
	Renewable energy share	94.4 %	/	/
Relative energy consumption (per FTE)	Electricity (MWh/FTE)	3.34	-27.4 %	-38.6 %
	Heating (MWh/FTE)	2.72	-23.2 %	-33.3 %
	Heating, corrected value (MWh/FTE)	2.97	-21.8 %	-25.0 %

Results analysis

29 The 1 % rise in total energy consumption between 2023 and 2024 is due to increased consumption from heating. This rise is proportional to the difference between the number of working days in 2023 (242) and 2024 (244).

30 In 2024, electricity consumption fell yet again, reaching its lowest level since K3 was opened and staff were brought together on a single site in 2013. This was despite the installation in 2022 of chargers for the ECA's fleet of hybrid and electric vehicles and for staff-owned vehicles.

31 The 4 % increase in heating consumption between 2023 and 2024 is due to Luxembourg's slightly lower average temperature in 2024, particularly in spring, and to some of the energy-saving measures in our buildings being discontinued.

Action taken

32 The main energy saving measures taken in 2024 were:

— switching to LED lighting in common areas (except the ground floor), the toilets, and the Members' private offices in K1;

— connecting the cooling systems in K1 and K2 to optimise the use of the chiller units for air conditioning;

— replacing the K2 garage door with a new door providing better insulation;

— implementing a summer protocol for 2024 in K1 and K2, based on the protocol for 2023;

— turning down the heating on certain days with a very low presence in the office, and switching to weekend mode on Fridays at 2 p.m.;

— replacing some K3 kitchen equipment at the end of its service life with less energy-intensive equipment.

Future measures

33 The following additional measures will be introduced in the next few months:

— renovating the K2 lifts and replacing the K1 lifts;

— implementing a summer protocol for 2025 in K1 and K2, to be based on the protocol for 2024, and turning down the heating on certain days with a very low presence in the office;

— building a technical shed on the K2 roof and installing solar panels, subject to budget availability.

Resource efficiency

34 The main resources used at the ECA are, in descending order of environmental impact: IT equipment, furniture, paper and office supplies.

General and specific objectives for 2023-2025

— Reduce the number of pages printed per FTE by 10 % over three years (reference year: 2022).

— Reduce the number of items of IT equipment by 1 % over three years (reference year: 2022).

Table 6 | Summary of results for paper

Paper consumption		2024	Change 2022-2024	Change 2014-2024
Gross annual consumption	Pages printed/photocopied (office work)	2 960 942	+12.3 %	-72.3 %
	Publications	155 011	-23.2 %	-97.3 %
	Total pages (office work + publications)	3 115 953	+9.8 %	-81.0 %
Relative annual consumption	Pages printed/photocopied (office work per FTE)	3 037	+11.6 %	-73.8 %
	Total pages (office work + publications per FTE)	3 196	+9.1 %	-82.0 %
	Total pages (office work + publications per FTE per day)	13.10	+8.7 %	-82.0 %

35 The number of items of IT equipment was 11 736 in 2022, compared to 11 186 in 2024. The number of items has therefore fallen by 4.7 % since 2022.

Results analysis

36 Annual paper consumption per FTE remained stable between 2023 and 2024, even though the aim is to reduce it by 10 % compared to 2022. While publications linked to reports continue to fall sharply, printing by staff increased slightly (+ 1.8 %). However, with an average of 13.1 pages per working day and per FTE for office and publication activities, the ECA consumes 13 % fewer pages than the benchmark of excellence set out in the sectoral reference document for the public administration sector, i.e. 15 pages per day per FTE.

37 Through communication and awareness-raising measures and better stock management, the number of items of IT equipment continued to fall in 2024.

Action taken

38 In 2024, we continued with the measures already in place to reduce paper consumption. These will still apply in 2025, as follows:

— using multifunctional printers with “FollowMe” secure printing technology, configured for double-sided printing;

— using 75 g/m² paper that is 100 % recycled or from a sustainable source;

— providing more detailed printing statistics;

— awareness-raising campaigns to reduce paper consumption.

39 A project to streamline furniture management was launched at the end of 2023 in order to allow better reuse of furniture in stock and optimise the quantity of furniture in storage. It ended in 2024 with an analysis of the quantity and type of furniture needed in offices.

Future measures

40 The following measures are either under consideration or will be implemented in the future:

— continuing efforts to reduce paper consumption and to purchase paper with the lowest possible environmental impact;

— continuing to reduce the quantity of IT equipment by analysing changes in habits and optimising equipment use;

— continuing to encourage the reuse of furniture and reducing the amount of furniture per staff member;

— raising staff awareness about the purchase of green office supplies, and continuing to promote the exchange and reuse of office supplies.

Greenhouse gas emissions

41 Since 2014, the ECA has carried out an annual assessment of its greenhouse gas emissions in order to monitor efforts to reduce its carbon footprint.

42 Every year, we post a detailed report about our carbon footprint on our environmental management *webpage*.

43 For 2024, the ECA's carbon footprint was again calculated using the Bilan carbone© method, to provide continuity when comparing the results with those of previous years. The scope of the calculation of emissions from the ECA's activities was the same as in 2024.

44 A mobility survey of all ECA staff was carried out between 25 February and 7 March 2025. The aim was to assess emissions from staff commuting (see Mobility chapter).

General and specific objectives for 2023-2025

— Reduce CO_2 emissions resulting from work-related travel per FTE by 5 % over three years (reference year: 2019).

— Reduce CO_2 emissions from commuting per FTE by 20 % over three years (reference year: 2019).

— Reduce CO_2 emissions from the ECA's car fleet by 10 % over three years (reference year: 2019).

Results

Figure 6 | Emissions in 2024

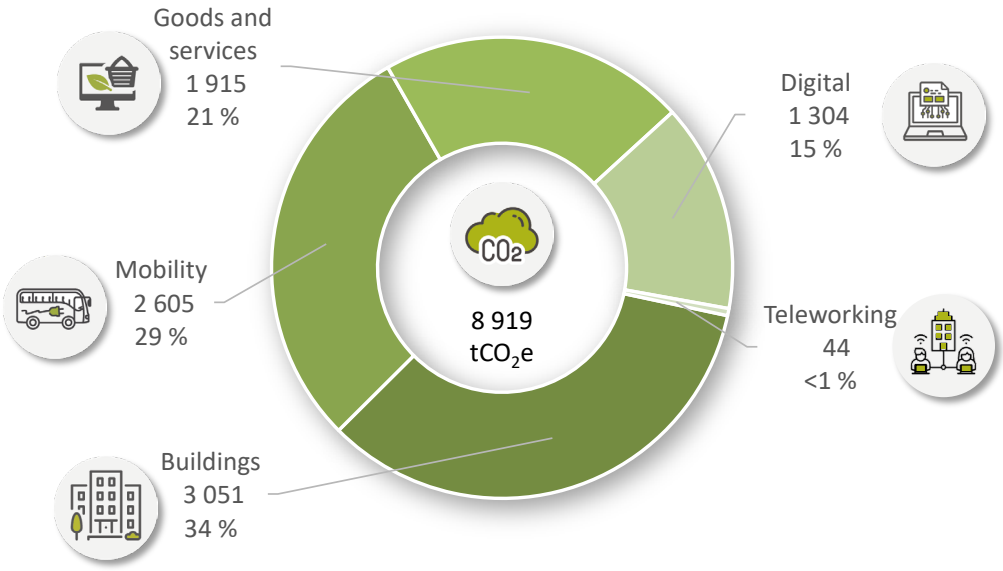


Figure 7 | Change in greenhouse gas emissions since 2014 (tCO_2e)

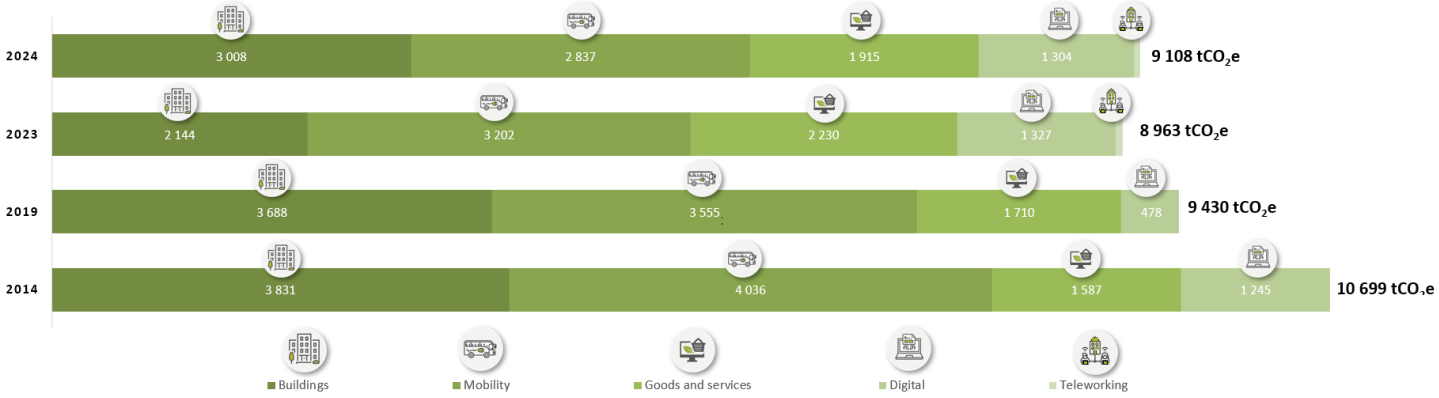


Table 7 | Summary of results for Bilan carbone© emissions

EMISSIONS – Bilan carbone© method		2024	Change 2019-2024	Change 2014-2024
Gross annual emissions	Total emissions (tCO_2e)	9 108	-3.4 %	-14.9 %
Relative annual emissions	Total emissions (tCO_2e per FTE)	9.34	-8.6 %	-19.4 %

Source: 21Solutions.

Results analysis

45 As *Figure 6* shows, the following three sources accounted for 84 % of the ECA's carbon footprint in 2024:

— buildings (33 %), with the following emissions categories: energy and non-energy in house, direct waste and sewage disposal, buildings and carparks, and maintenance of buildings and fixed assets;

— mobility (31 %), with the following emissions categories: staff commuting, work-related travel, visitor travel, hotel stays, meals, and car fleet;

— goods and services (21 %), with the following emissions categories: purchased goods and services, and transport of goods.

46 Our emissions in 2024 totalled 9 108 tonnes of CO_2 equivalent, a decrease of 15 % compared to 2014. Much of this decrease (70 %) is a direct consequence of our action plans, while a smaller share (22.5 %) is due to a change in the methodology used to calculate visitor emissions.

47 As we have also seen a 5.6 % increase in staff numbers since 2014, it is remarkable that we have managed to reduce emissions and achieve an overall carbon footprint that is 15 % lower than in 2014.

Action taken

48 In 2024, the ECA took the following emissions-reduction measures:

— continuing measures to support the use of soft mobility for commuting, such as cycling (covering the costs of subscriptions to the Luxembourg City bike-share scheme) and public transport (partially reimbursing season tickets for cross-border staff);

— encouraging dietary changes by increasing the number of vegetarian and vegan meals;

— taking part in the car-free day on the Kirchberg;

— organising awareness-raising workshops such as “Climate Fresk” and “2tonnes”;

Future measures

49 The measures that could be taken in this context are as follows:

— raise staff awareness about the importance of plants as food with the aim of increasing the number of vegetarian and vegan meals;

— continue to raise staff awareness of the impacts of increasing greenhouse gas emissions, for example by organising ‘bicycle repair’ workshops to encourage cycling to work;

— continuing measures to reduce energy consumption depending on budget availability (e.g. by installing LED lighting and motion detectors).

Carbon contribution

50 Carbon offsetting is a financial mechanism that supports environmental projects to promote the reduction (e.g. wind turbine projects) or sequestration (e.g. reforestation projects) of greenhouse gases in the atmosphere. It is an approach that organisations take once they have already sought to reduce CO_2 emissions from their activities as much as possible. The term “contribution” is preferable to “offsetting”, as it is impossible to offset greenhouse gas emissions.

51 Currently, the only carbon contribution the ECA makes is to purchase certified green electricity. This contribution is certified by our provider, and is a transparent mechanism. The 2024 emissions from electricity consumption calculated using green certificates are 78 % higher than those calculated using the location-based emissions factor.

52 The ECA has so far opted to focus on reducing its emissions rather than contributing to financial offsetting mechanisms.

Mobility

53 Mobility is a central aspect of the ECA’s activity, as it carries out audit visits on the spot and meets auditees. It is also the main factor influencing the institution’s carbon balance. Three types of travel are concerned: work-related travel, visits by third parties, and daily commuting by staff.

54 At the end of 2023, the ECA signed an agreement with the Luxembourg Ministry of Mobility and Public Works to draw up a mobility plan and promote soft mobility[4]. However, the preparation of this plan was delayed and was finalised only in May 2025.

55 Analysis of human resources data confirms again in 2024 that:

— the potential for using alternative modes of travel for commuting is high, as more than half of staff live at a short distance from the ECA;

— Although fewer staff are now teleworking than during the pandemic period, the impact on commuting continues to be positive.

56 The main trends in the results of this latest survey are as follows:

— individual motor vehicles remain the preferred mode of transport for commuting[5] for more than 61 % respondents, and 43 % use only this mode of transport);

— diversification of modes of transport is increasing, as 47 % of respondents use at least two modes of transport with an average of 1.7 modes per person;

— soft mobility accounts for 56 % of declared modes of transport and 37 % of kilometres travelled. This is the highest level achieved since 2014;

— the number of people using carpooling is at its highest since the pandemic.

57 The number of staff using the city's shared bikes increased again and rose almost threefold between 2021 and 2024, reaching 201 subscriptions.

58 The number of staff taking advantage of the partial reimbursement of cross-border tickets remained stable, rising from 28 in 2022 to 30 in 2024. This cannot be compared with older statistics, as the tariff and charging system has been revised since public transport in Luxembourg became free in 2020.

Objectives for 2023-2025

— Reduce CO_2 emissions resulting from work-related travel per FTE by 5 % over three years (reference year: 2019).

[4] Here, soft mobility refers to all modes of transport other than private motorised vehicles (petrol, diesel, hybrid and electric cars, and motorbikes). This includes public transport, electric and non-electric scooters and bikes, walking, and carpooling.

[5] The term 'individual motor vehicle' refers to combustion, hybrid and electric cars, as well as combustion motorbikes and mopeds.

— Reduce CO_2 emissions from commuting per FTE by 20 % over three years (reference year: 2019).

— Reduce CO_2 emissions from the ECA's car fleet by 10 % over three years.

Results

Table 8 | Mobility-related greenhouse gas emissions

EMISSIONS – Bilan carbone© method		2024	Change 2019-2024	Change 2014-2024
Gross annual emissions	Total emissions from work-related travel (tCO_2e)	773	-26.1 %	-47.6 %
	Total emissions from commuting (tCO_2e per FTE)	1 340	+12.8 %	-18.3 %
	Total emissions from the ECA car fleet (tCO_2e)	178	-13.5 %	-35.7 %
Relative annual emissions	Total emissions from work-related travel (tCO_2e)	0.79	-30.0 %	-50.4 %
	Total emissions from commuting (tCO_2e per FTE)	1.37	+6.8 %	-22.6 %
	Total emissions from the ECA's car fleet (tCO_2e per car)	5.95	-4.9 %	-31.4 %

Source: 21Solutions.

Figure 8 | kilometres travelled since 2014 (km)

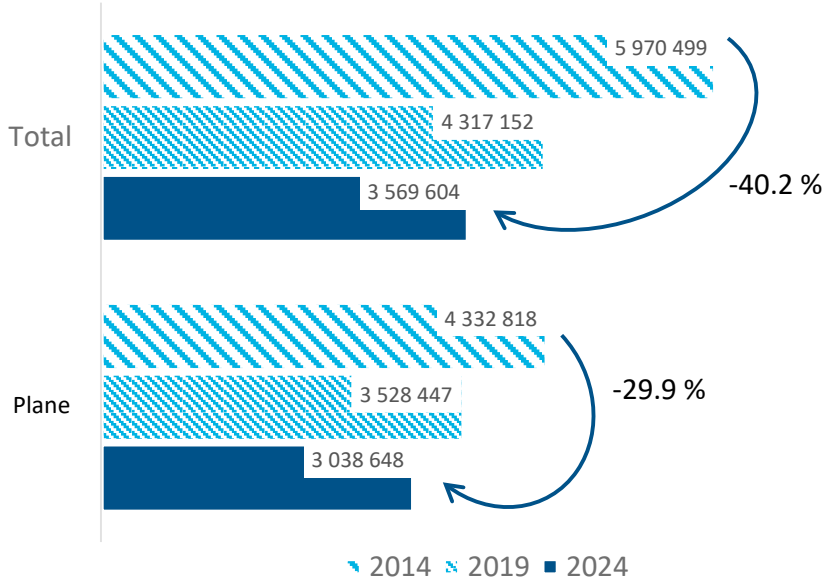


Table 9 | Overview of distances travelled by activity

Work-related travel		2024	Change 2019-2024	Change 2014-2024
Gross annual total	Total distance covered for work-related travel (km):	3 569 604	-17.3 %	-40.2 %
	air travel (km)	3 038 648	-13.9 %	-29.9 %
	travel by private car (km)	39 555	-81.9 %	-89.7 %
Relative annual total	Total distance covered for work-related travel (in km per FTE)	3 662	-21.7 %	-43.4 %

59 A detailed analysis of work-related flights in 2024 shows that:

— the 36 flights of less than 500 km represent 3.0 % of the total number of flights and 0.4 % of the number of kilometres travelled by air;

— the 150 flights between 500 and 1 000 km represent 12.5 % of the total number of flights and 3.7 % of the number of kilometres travelled by air.

Analysis of results

60 The three-year target (2023-2025) for work-related travel was largely met, although it increased again in 2024.

61 The three-year target (2023-2025) for commuting has not yet been reached, and the indicator is increasing. The use of individual cars decreases proportionally but not in kilometres travelled, as people who have the opportunity to change modes of transport usually live closer to the ECA. The share of soft mobility is at its highest level since 2014, with 37 % of kilometres travelled. This shows that awareness campaigns, which have resumed since the pandemic, are starting to have an effect.

62 The aim of reducing CO_2 emissions from the ECA's car fleet has not yet been met. Hybrid and electric vehicles now account for more than two-thirds of the ECA's vehicles. The total number of kilometres travelled by the ECA's vehicle fleet increased by 15 % between 2023 and 2024, but is 47 % lower than in 2014.

63 The number of short flights for work-related travel (under 500 km or 500-1000 km) remains modest as a proportion of all flights (15.5 %). This shows the effectiveness of the measures taken to encourage staff to avoid using connecting flights within the EU when flying long-haul, by finding other ways to travel to their departure airport.

64 The very sharp fall in kilometres travelled by private car for audits is explained by the introduction in 2017 of a shuttle system enabling staff going to the same destination to travel together.

Action taken

65 In 2024, the ECA took the following measures to reduce mobility-related emissions:

— proposing to set up an ECA shuttle service for work-related travel to nearby cities such as Brussels, Frankfurt and Strasbourg (with an optional stop at the Belgian border for journeys to Brussels), as well as for airport transfers to Brussels, Frankfurt and Paris;

— better data collection for visitors;

— offering staff a free subscription to the Luxembourg City bike-share scheme ("vel'OH") with free journeys up to 30 minutes;

— opportunity for cross-border staff (public transport is free in Luxembourg) to have their transport subscriptions partially reimbursed;

— raising staff awareness of the benefits of active mobility, raising awareness of carpooling, and promoting the use of public transport and improvements to Luxembourg networks;

— leasing the first two fully-electric vehicles since December 2023.

Future measures

66 The following measures are either under consideration or will be implemented in the future:

— increasing communication about active mobility, such as the interinstitutional walking challenge and *Vélomai*;

— increasing the percentage of partial reimbursement of cross-border subscriptions from 1 January 2025;

— considering incorporating a carbon budget into mission cost calculations so that the choice of mode of transport is based not only on cost but also on environmental impact;

— improving the facilities for cyclists in the ECA's buildings;

— developing a mobility plan for the ECA, and providing a mobility platform tailored to its needs.

Figure 9 | Awareness of soft mobility on the first car-free day on the Kirchberg on 17 September 2025

Waste

67 In 2024, waste was sorted into 40 different categories and the 'SuperDrecksKëscht®' quality label was renewed in June 2025.

68 The waste produced at the ECA is sorted by users (e.g. staff, logistics team, service desk), collected, and brought to the delivery bay. The catering and maintenance providers sort and collect the waste they produce. The waste is then transported to the appropriate sites for recycling, disposal or recovery.

69 Continuous action is taken to limit waste at all levels:

— a donation contract promotes the reuse and recycling of decommissioned IT equipment that is still in working order;

— furniture and small miscellaneous items that are no longer needed are offered to local organisations to promote re-use;

— a composter is available to the ECA's gardeners and the company responsible for our green spaces;

— a scale is used to automatically weigh waste and enter the data in the waste register, and is available to providers who dispose of their own waste for on-site weighing;

— the catering company has detailed statistics on food waste.

General and specific objectives for 2023-2025

— Reduce waste generation per FTE by 5 % over three years (reference year: 2022).

— Reduce the generation of non-recycled waste by 5 % over three years (reference year: 2022).

— Sort at least 75 % of the waste produced annually.

Results

Table 10 | Summary of results for waste

Waste		2024	Change 2022-2024	Change 2014-2024
Gross annual amount	Total waste generated (kg):	135 639	+28.3 %	-10.7 %
	hazardous waste (kg)	11 101	-74.7 %	-43.2 %
	non-recycled waste (kg)	36 310	+4.8 %	N/A
	Rate of non-recycled waste	27 %	-12 %	N/A
	Proportion of waste sorted	79 %	-3.8 %	N/A
Relative annual amount	Total waste generated (kg/FTE)	139.13	+27.5 %	-15.4 %
	Total hazardous waste generated (kg/FTE)	11.31	-75.0 %	-46.6 %
	Total non-recycled waste generated (kg/FTE)	37.25	+4.1 %	N/A

Analysis of results

70 The target of reducing the total amount of waste per FTE compared to 2022 has not been achieved. By contrast, keeping the proportion of waste sorted above 75 % was.

71 The target of reducing the total amount of non-recycled waste (in kg) compared to 2022 has not been achieved, due to the total destruction of one batch of kitchen oil that was removed even though such oil was usually partially recycled.

72 The total amount of waste generated compared to 2023 rose by 30 %, but the amount of non-recycled waste increased by 12.9 %.

Action taken

73 In 2024, the ECA took the following steps to improve its waste management system:

— improving data quality through increased waste-weighing and including suppliers' waste in ECA statistics;

— carrying out regular checks on the quality of waste sorting;

— carrying out a detailed analysis of the quality of waste sorting and informing staff of the quality of sorting and the main errors encountered;

— distributing a reusable bottle to each member of staff to raise awareness of drinking tap water rather than water from plastic bottles;

— running staff awareness campaigns and sending regular reminders of instructions for sorting waste;

— introducing the sorting of organic waste in the cafeterias;

— organising a clothing collection during the European Waste Reduction Week so as to raise awareness of the impact of fast fashion.

Future measures

74 The set objectives could be achieved by implementing the following actions:

— promoting the use of greener office supplies and sorting used small office supplies;

— introducing the sorting of organic waste in kitchenettes;

— removing non-recyclable waste in the cafeteria, and moving from the sale of plastic bottles to the sale of beverages in returnable bottles.

Green procurement

75 A public procurement procedure is sustainable when a public authority seeks to purchase goods and services with the lowest possible negative environmental and social impact over their whole lifespan. The type, quantity and nature of goods and services purchased affect the ECA's environmental footprint.

General and specific objectives for 2023-2025

— The proportion of procurement procedures (above €60 000) classed as being green[6] must exceed 30 % by number.

— The proportion of procurement procedures (above €60 000) classed as green must exceed 30 % by value.

[6] A procurement procedure is considered green if the tender specifications include significant environmental clauses to reduce the procedure's environmental impact.

Results

Table 11 | Results for 2024

Public procurement		2024
Number	green	4
	not green	7
	percentage of green procurement procedures	36 %
Value	green	€ 6 408 600.42
	not green	€ 12 250 041.28
	percentage of green procurement procedures	34 %

Analysis of results

76 The total number of contracts covered by the objective remains low. Both targets were achieved in 2025, albeit with lower percentages than in 2024.

Measures taken and future measures

77 To ensure that the specific objectives are met, the ECA promotes green public procurement by:

— analysing procurement procedures and their purpose in depth to ensure that they include environmental criteria;

— providing training on green public procurement for all departments involved in procurement procedures, and organising presentations on the subject for the staff concerned;

— placing high importance on environmental requirements in technical specifications and award criteria;

— having the technical specifications of procurement procedures assessed by the Sustainable Public Procurement Helpdesk, and offering support for the inclusion of green criteria at every stage of the procedure.

Water

78 Catering, toilets, cooling for air conditioning, and cleaning the premises account for most of the ECA's water consumption from the municipal network.

79 In line with its environmental policy, the ECA is committed to promoting the efficient use of water and preventing pollution.

80 These results are based on invoices, which are drawn up annually in July. In 2024, the invoice received covered a period of 11 months. The results below are therefore based on an estimate proportional to the invoice received.

General and specific objectives for 2023-2025

— Reduce water consumption (m^3) per FTE by 30 % over three years (reference year: 2019).

Results

Table 12 | Summary of drinking water consumption results

Drinking water consumption		June 2024	Change June 2019 – June 2024	Change June 2014 – June 2024
Gross annual consumption	Total consumption (m^3)	6 823.6	-45.6 %	-45.2 %
Relative annual consumption	Total consumption (m^3/FTE)	7.0	-48.5 %	-48.1 %
	Total consumption (m^3/FTE/day)	0.03	-48.7 %	-48.1 %

Table 13 | Summary of rainwater consumption results

Rainwater consumption		2024	Change 2019-2024	Change 2014-2024
Rainwater consumption	Total consumption (m^3)	134	-32.3 %	-6.0 %

Analysis of results

81 The objective set for 2023-2025 was largely met, mainly due to teleworking, but also due to the closure of the fitness centre, which was undergoing renovation at the time.

82 The amount of water consumed, which totals 7.0 m^3/FTE/year, is slightly above the baseline figure of 6.4 m^3/FTE/year as recommended in the sectoral reference document.

83 Rainwater was mainly used to supply an outdoor fountain, which was decommissioned in 2023 for hygiene reasons. Consideration is being given to the future of the fountain.

Actions taken

84 In the past, we have:

— reduced the water pressure in the taps in all of the ECA's buildings;

— modernised the tap fittings in all buildings;

Future measures

85 We plan to take the following measures:

— reducing staff water usage by organising information campaigns;

— improving the efficiency of our buildings for better water usage.

04 Other environmental aspects

Green canteen

86 The ECA has one canteen, two cafeterias and one reception room. Catering is managed by an external contractor whose contract imposes high environmental standards. In 2024, the number of meals consumed at the ECA was 35 % lower than in 2019, and the proportion of vegetarian/vegan meals continued its upward trend to 23.5 %.

Action taken

87 We implemented the following measures, which were maintained in 2024:

— opportunity to choose a vegetarian dish every day (and a vegan dish twice a week), and choosing a vegan soup twice a week;

— making the dish of the day vegetarian and offering a vegan dish the same day once every two weeks;

— promoting dishes made from food leftovers and selling dishes from the previous day at a reduced price;

— enabling staff to adapt portion sizes by offering self-service salads, fruit and side dishes, in order to limit food waste;

Future measures

88 We plan to implement the following actions:

— stopping the sale of beverages in plastic bottles;

— continuing to raise awareness of the impact of food on the environment;

— improving the quality of data on waste and on the number of vegetarian and vegan meals consumed.

Figure 10 | Examples of awareness-raising actions to reduce food waste

Biodiversity

89 The ECA has several gardens and patios with rich and diverse biodiversity, including a succulents garden and a garden designed to attract butterflies and bees, as well as green roofs and a wildflower meadow. Beehives were installed in 2019 and a community garden was created in 2022 in K2.

90 Since September 2024, we have been taking part in a project with other Luxembourg organisations to consider our impact on biodiversity by attending workshops on the subject in collaboration with IMS Luxembourg and Luxembourg's Ministry of the Environment. This project will lead to a nature manifesto being signed in 2025.

Table 14 | Areas occupied by buildings and green areas

Biodiversity	2024	Change 2022-2024
Total occupied area (m^2)	18 473	0
Total paved area (m^2)	16 442	0
Green spaces (m^2)	2 031	0
Green spaces/Total occupied area (%)	10.99 %	0

Objective for 2023-2025

— Increase green spaces by 1 % over three years (reference year: 2022)

Action taken

91 The following actions have been taken to preserve biodiversity:

— including clauses in the maintenance contract that specify the methods and products authorised for maintaining green areas in order to promote ecological practices such as late mowing and the prohibition of pesticides;

— introducing labelling requirements for catering and cleaning services;

— maintaining the ECA's beehives (carried out by the beekeepers' club);

— continuing to maintain the garden and manage the seed library;

— raising staff awareness of the state of forests in Luxembourg and the protection of biodiversity. In July 2021, a four-year active-training partnership was signed with the *natur&ëmwelt* foundation, enabling 1270 trees and 200 shrubs to be planted.

Future measures

92 The following actions may be taken in the future:

— drawing up an inventory of fauna and flora in spring 2025 on the site in order to analyse options for action to promote biodiversity;

— planting additional hedges and maintaining existing hedges;

— signing a manifesto with five additional concrete commitments in 2025.

The circular economy

93 The ECA participates in many circular economy actions at different levels of its organisation and in a wide range of areas.

94 Internal circular economy initiatives such as bookcrossing areas and the seed library continued in 2024. We organised a clothing collection for a charity during European Waste Reduction Week to raise staff awareness of the impact of fast fashion.

95 A project to store the ECA's furniture took place from November 2023 to February 2024, resulting in 763 items being donated to 12 local charities.

Action taken

96 The following measures have already been taken to support and foster the circular economy:

— fitting out three bookcrossing areas for staff;

— collecting clothes during European Waste Reduction Week;

— systematically reusing certain office supplies, such as binders;

— donating furniture that is still in good condition to a charity;

— Donating IT equipment that is still in working order to charities via an interinstitutional framework contract;

— reusing the ECA's food waste (composting by the Luxembourg City authorities).

Future measures

97 The following actions may be taken in the future:

— encouraging the reuse of furniture;

— raising staff awareness about the scope for reusing materials and goods in Luxembourg, and about the concept of fast fashion.

Figure 11 | Collection of approximately 200 kg of clothing for the benefit of a local association

Communication and awareness-raising

98 The ECA uses every possible means of communication to raise staff awareness of environmental issues: online and in-person training, lectures, knowledge-sharing sessions, videos, social media, intranet news items, events organised by or with other institutions, regular updates to the environment intranet page, etc.

99 All new ECA staff receive mandatory online training on the environmental management system. New staff are also regularly offered training, depending on their position, on green purchasing, the use of environmental protection equipment (spill kits for the carpark), managing hazardous substances, the EMAS internal audit, and the EMAS system.

100 There is a high level of engagement among ECA staff, with certain actions being run by staff volunteers. Groups known as “eco-communities” have been formed. They promote exchanges between staff, training, and action, as well as raising awareness among other staff. To date, seven communities are involved in environmental issues:

— the beekeepers’ club, which tends the hives;

— the “Plant a tree, grow a forest!” community, which plants trees;

— the ECA gardeners, who tend the community kitchen garden;

— cyclists, who discuss cycling mobility and hold presentations on the topic;

— drivers of electric vehicles;

— a group of volunteers that takes part in interinstitutional repair cafés;

— a group of facilitators who lead games and workshops created to inform and train other staff.

101 The ECA takes part in a number of annual events:

— the interinstitutional EMAS days, which are organised by the European Commission for all the EU institutions. The EMAS days took place from 5 to 8 November 2024. We contributed to two sessions and organised a session called ‘Adapting for tomorrow: EU strategies and some tools and examples in climate adaptation’, during which we presented special report 15/2024.

— Earth Hour, the largest public event for the planet, organised by the World Wildlife Fund (WWF).

— European Mobility Week, the aim of which is to influence, over time, the resolution of mobility problems and urban transport.

— European Waste Reduction Week, the aim of which is to promote waste sorting and recycling.

— Conferences organised by the interinstitutional Green Procurement Helpdesk.

Main awareness-raising activities in 2024

102 In 2024, the ECA celebrated the 10th anniversary of its commitment to EMAS through several landmark initiatives. A commemorative video was created to trace the milestones and results achieved since the system was introduced. A party was also held to thank all those who have contributed to the success of EMAS over the years, around a 100 % vegan buffet – a first for a reception at the ECA. The event provided an opportunity not only to highlight past achievements, but also to ‘move forward through participatory workshops to imagine new measures to increase the ECA’s environmental commitment further.

Figure 12 | Presentation of the commemorative video at the party to celebrate the 10th anniversary of EMAS membership on 15 May 2024

103 In 2024, 26 environment-related events took place:

— during the training days, a panel discussion took place with three people who are particularly committed to the environment (a representative of Extinction Rebellion Germany, a member of staff from the Commission in Brussels, and a former risk manager in a bank), on the theme “From conviction to action – defending the environment day after day”;

— a ‘climate fresk’, a digital fresco and the 2tonnes workshop were organised for the 10th anniversary of EMAS at the ECA as part of the “10 years of EMAS at the ECA: together towards a greener future!” measure;

— during European Mobility Week, a cyclobus activity was organised, and we took part in the first car-free day on the Kirchberg;

— the “Plant a tree, grow a forest!” project enabled a group to visit a freshwater mussel farm, while about 10 other members of staff planted trees.

Figure 13 | Visiting a freshwater mussel farm and raising awareness about water quality

Legal compliance

104 To ensure compliance with environmental legislation (including conditions for awarding operating permits), and in keeping with its environmental commitments, the ECA has established a comprehensive register of applicable regulations and performs regular compliance audits.

105 For its three buildings, the ECA holds a new operating licence (No 3/23/0042) that was issued by the Luxembourg Environment Agency on 4 October 2023.

Objective

106 Ensure that the annual level of non-compliance is zero.

Results

107 The external audit carried out in 2024 did not identify any instances of non-compliance.

Action taken

108 We will continue to implement the following measures:

— immediately informing the Luxembourg Environment Agency of any incident that could harm the environment or endanger human health and safety;

— keeping a register of applicable regulations for monitoring purposes, updating it regularly, and subscribing to an interinstitutional regulatory monitoring system;

— bringing any new regulations or changes to environmental regulations applicable to the ECA to the attention of the relevant department at least once a month;

— ensuring that the environmental regulatory compliance database is accessible to the various departments concerned;

— under the EMAS III requirements[7], also monitoring other compliance obligations arising from contracts, agreements and requests through regular compliance audits.

109 The ECA declares that it fully complies with the requirements of the applicable environmental legislation and its operating permits.

[7] Commission Regulation (EU) 2017/1505 of 28 August 2017 amending Annexes I, II and III to Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS).

05

Conclusions and future guidelines

110 The ECA strongly reaffirms its commitment to complying with the requirements of the new operating authorisation and to pursuing the continuous improvement of its environmental management system. The results achieved, especially in the area of sustainable mobility, illustrate the concrete progress already achieved through collective and targeted action.

111 Over and above this progress, the ECA is now turning to the future when preparing its future action plan for 2026-2028.

112 Four avenues will be explored to reduce the ECA's greenhouse gas emissions further:

— **commuting:** on the basis of the mobility plan drawn up in early 2025, awareness-raising efforts will continue with the aim of reducing the modal share of individual cars in commuting;

— **visitor travel:** data will be refined to take account of the country of origin and to specify the exact distance, in order to enhance the accuracy of the carbon balance calculations;

— **the ECA's vehicle fleet:** taking part in an interinstitutional working group will allow consideration to be given to streamlining the fleet;

— **meals:** there is still significant potential to reduce emissions by switching to vegetarian or vegan options. The caterer will work on improving the quality of the data. Awareness-raising activities also remain a key resource for changing mindsets in this area.

113 In the field of biodiversity, a formal commitment to an action in collaboration with IMS Luxembourg will enable five concrete actions to be undertaken on the ECA site.

114 Together, we are pursuing this effort with determination. It is through collective commitment, perseverance and innovation that we can not only maintain, but also further raise the ECA's environmental standards, and actively contribute to a more sustainable future.

Annexes

Annex I – Variables used to calculate environmental performance indicators

Number of people

115 All data that take account of staff numbers are calculated on the basis of the average number of full-time equivalent employees (FTEs) for the year. This variable includes only ECA staff, and so excludes contractors. It is used to calculate the relative annual consumption of water, electricity, heating and paper, along with the relative annual waste and greenhouse gas emissions generated. In 2024, the number of FTEs was 974.88, an increase of 6 % compared to 2014.

116 The ECA uses external providers for certain services, but these are not included in the calculation of environmental indicators, except for the indirect effects of their presence on site, in order to ensure that data are consistent from one year to the next.

Table 15 | Change in number of FTEs

Year	2014	2019	2022	2023	2024
FTEs	922.9	923.2	968.8	982.4	974.88

Table 16 | Occupation of buildings on 31.12.2024

Building	Total gross surface area (m²)[1]	Occupants[2]
K1	26 051	334
K2	21 562	248
K3	33 877	541
No fixed workplace[3]	/	5
Total	81 490	1 128

[1] Total gross surface area is calculated in accordance with DIN 277, measured from the outer perimeter of the construction elements that mark the boundaries of the building, including coverings, measured at floor level.

[2] Occupants: any person working physically at the ECA on a full-time or part-time basis who has access to the ECA's IT system (staff or external service provider).

[3] For various administrative reasons, some staff, service providers or trainees do not have an allocated office.

Number of working days

117 Figures for working days in the EU institutions in Luxembourg are published annually. They include weekdays only, excluding weekends and bank holidays. This variable is used to calculate relative annual water consumption.

Table 17 | Change in number of working days

Year	2014	2019	2022	2023	2024
Working days	244	243	243	242	244

Energy

118 The electricity and heating consumption data used in this report come from the invoices issued by energy suppliers. We cross-checked these data against consumption data recorded by the metering system installed in the ECA buildings.

119 We calculated the percentage of renewable energy based on the energy mix reported by LuxEnergie, the heating supplier, taking account of fuel oil.

120 We only use fuel oil to operate the back-up generators. The quantities used are negligible compared to other energy types.

Degree-days

121 The concept of unified degree-days (summer/winter) makes it possible to take account of the temperature on every day of the year concerned, and thus to consider the energy consumed for heating or cooling in relation to climate conditions and changes in the weather. This concept is very useful when assessing the impact of energy measures, even when weather patterns in a given year do not require high levels of energy use.

122 If, for example, thermal insulation measures have been put in place, but a particularly severe winter leads to an increase in consumption, the use of degree-days negates the weather effect and allows the effect of changing the insulation to be shown. The same principle applies to cooling during heatwaves. The calculation is based on the following formula:

$$\text{Normalised consumption (MWh)} = \text{fKlima} \times \text{Actual consumption}$$

123 The climate factor (f_{Klima}) is set by ministerial decree and represents the ratio between normal degree-days and unified degree-days for a given year.

Table 18 | Change in the climate factor

Year	2014	2019	2022	2023	2024
Climate factor	0.97	1.07	1.13	1.12	1.09

Source: Luxembourg Regulation of 24 April 2025.

Paper

124 Reported paper consumption data come from supplier statistics on the number of pages printed or photocopied (including publications). We compare these data against our internal inventory of paper stocks, although we consider the former more reliable.

125 The number of pages per FTE depends on working days.

Greenhouse gas emissions

126 The carbon footprint for 2024 was calculated by 21Solutions, using version V.9.0 of the Bilan carbone® method. This method takes into account the following gases:

— the Kyoto Protocol gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), sulphur hexafluoride (SF_6), hydrofluorocarbons ($C_nH_mF_p$), perfluorocarbons (C_nF_{2n+2}), and nitrogen trifluoride (NF_3);

— other non-Kyoto Protocol gases;

— water vapour emitted by planes at very high altitude.

Waste

127 The following waste types are sorted at the ECA:

— glass;

— plastic, metal, wooden and composite (PMC) packaging;

— printer toners (refilled and recycled by suppliers) and printer cartridges;

— packaging contaminated with hazardous products;

— organic waste;

— paper/cardboard;

— bulky items;

— mixed municipal waste;

— ceramics;

— electrical and electronic waste;

— batteries;

— fluorescent tubes;

— small office supplies;

— cigarette butts;

— edible fats and oils, and oil/water separator sludge.

128 Due to a lack of data on sludge from the oil/water separators, the 2014 results do not include this category. Moreover, the measurement range is not entirely comparable, as the register did not include service providers' waste before 2019.

129 Since the beginning of 2023, data on waste generation have been collected via the systematic weighing of waste on site, except for glass, paper and municipal waste, which is weighed by the Luxembourg City authorities.

Green procurement

130 The results in this statement are based on the evaluation by the ECA's public procurement department of whether environmental considerations were taken into account in planning and conducting tendering procedures, in the contract itself, and when monitoring contract execution.

Water

131 Reported water consumption data comes from invoices issued by the water supplier. We cross-checked these data against consumption data recorded by the metering system installed at the ECA.

132 The relative annual water consumption depends on working days.

Annex II Detailed results of calculations of environmental performance indicators

Energy

Table 19 | Multi-year comparison

Energy consumption		2014	2019	2022	2023	2024
Gross energy consumption by activity	Total electricity consumption (MWh)	5 024	4 253	3 455	3 331	3 260
	Total heating consumption (MWh)	3 763	3 270	2 621	2 550	2 652
	Fuel oil (MWh)	10	42	27	0	0
Total gross energy consumption	Total energy consumption (MWh)	8 787	7 495	6 103	5 881	5 912
	Renewable energy consumption (MWh)	8 664	6 074	4 975	4 923	5 581
	Renewable energy share	99 %	80 %	82 %	84 %	94 %
Relative energy consumption (per FTE)	**Electricity (MWh/FTE)**	**5.44**	**4.61**	**3.57**	**3.39**	**3.34**
	Heating (MWh/FTE)	4.08	3.54	2.71	2.60	2.72
	Heating, corrected value (MWh/FTE)	**3.95**	**3.79**	**3.08**	**2.91**	**2.97**
	Fuel oil (m^3/FTE)	0.01	4.22	0.03	0.00	0.00

Table 20 | Estimated electricity consumption in 2024, by building

uilding	Reading (kWh)	Estimate based on total invoice (kWh)	Occupants	Consumption (kWh per person)	m²	Consumption (kWh/m²)
K1	590 889	609 673	324	1 882	26 051	23
K2	842 357	869 135	248	3 505	21 562	40
K3	1 726 476	1 781 360	543	3 281	33 877	53
ECA	3 159 722	3 260 168	1115	2 924	81 490	40

The data in blue are estimated in proportion to the on-site readings and the total consumption invoiced by the supplier.

Table 21 | Heating consumption in 2024, by building

Building	Invoiced consumption (kWh)	Occupants	Consumption (kWh/FTE)	Surface area (m²)	Consumption (kWh/m²)
K1	849 940	324	2 623	26 051	33
K2	808 410	248	3 260	21 562	37
K3	993 840	543	1 830	33 877	29
ECA	2 652 190	1 115	2 379	81 490	33

Paper

Table 22 | Multi-year comparison

Paper consumption		2014	2019	2022	2023	2024
Gross annual consumption	Pages printed/photocopied (office work)	10 682 297	6 183 794	2 636 087	2 931 834	2 960 942
	Publications	5 737 468	711 922	201 924	209 544	155 011
	Total pages (office work + publications)	16 419 765	6 895 716	2 838 011	3 141 378	3 115 953
Relative annual consumption	Pages printed/photocopied (office work per FTE)	11 575	6 698	2 721	2 984	3 037
	Total pages (office work + publications per FTE)	**17 791**	**7 469**	**2 929**	**3 198**	**3 196**
	Total pages (office work + publications per FTE per day)	72.92	30.74	12.05	13.21	13.10

Greenhouse gas emissions

Table 23 | Multi-year comparison (tCO_2e)

Category	2014	2019	2022	2023	2024
Buildings	**4 066**	**3 820**	**3 456**	**2 877**	**3 008**
Fixed assets	1 790	1 745	1 543	1 601	1 458
Cleaning service	173	1	212	149	170
Energy in buildings	1 840	1 561	1 159	323	716
Buildings non-energy	82	47	106	42	5
Water purchased	2	2	1	0	1
Repairs, maintenance and installation services	110	368	401	675	621
Subscriptions[4]	36	73	0	0	0
Waste	34	25	34	87	37
Digital	**1 245**	**426**	**1 126**	**1 327**	**1 304**
Digital	1 245	426	1 126	1 327	1 304
Goods and services	**1 283**	**1 091**	**1 086**	**1 387**	**1 915**
Catering	212	282	119	143	136
Miscellaneous services	0	222	189	189	46
Other	619	255	262	311	883
Paper	39	17	13	14	14
Goods purchased	337	199	409	478	546
Translation services	59	111	94	109	120
Transport of goods	16	5	0	143	170
Mobility	**4 105**	**3 750**	**2 574**	**3 312**	**2 837**
Work-related travel	1 475	1 046	445	676	773
ECA vehicle fleet	85	83	94	91	92
Commuting	1 640	1 188	1 055	1 146	1 340
Nights spent in hotels during business trips	0	0	25	12	35
Meals during business trips	0	0	5	6	7
Transport support service; travel agency	0	116	193	0	43
Visitors' journeys	905	1 316	757[5]	1 381	547
Telework	**0**	**0**	**69**	**60**	**44**
Telework	0	0	69	60	44
Total	**10 699**	**9 087**	**8 312**	**8 963**	**9 108**

Source: Comase and 21Solutions.

[4] This category has been included in the digital part since 2022.

[5] Corrected in 2023.

Table 24 | Multiannual comparison of kilometres travelled by activity

WORK-RELATED TRAVEL		2014	2019	2022	2023	2024
Gross annual total	Total distance covered for work-related travel (in km):	5 970 499	4 317 152	2 623 993	3 241 093	3 569 604
	by air (km)	4 332 818	3 528 447	2 101 679	2 580 785	3 038 648
	by private car (km)	385 828	219 137	144 210	94 889	39 555
Relative annual total	Total distance covered for work-related travel (in km per FTE)	6 469	4 677	2 708	3 299	3 662

Table 25 | Details of emissions for 2024 (Bilan carbone®)

CATEGORY	SUM OF CO_2 EMISSIONS (tCO_2e) for 2024
Capitalised assets	1 550
Buildings energy	716
Buildings non-energy[6]	5
Goods and services purchased	2 792
Transport of persons	2 660
Transport of goods	<1
Waste	37
Telework	44
Digital	1 304
Grand total	9 108

Source: Comase and 21Solutions.

Green procurement

Table 26 | Multi-year comparison

PUBLIC PROCUREMENT PROCEDURES	2019	2022	2023	2024

[6] "Buildings non-energy" takes into account the impact of facilities containing refrigerants (e.g. cooling systems and cold storage for catering).

Number	*green*	4	1	7	4
	not green	0	7	5	7
	percentage of *green* procurement procedures	100 %	13 %	58 %	36 %
Value	*green*	€ 10 249 017.19	€ 3 376 101.58	€ 21 202 143.95	€ 6 408 600.42
	not green	€ 0.00	€ 1 462 148.00	€ 903 462.40	€ 12 250 041.28
	percentage of *green* procurement procedures	100 %	70 %	96 %	34 %

Waste

Table 27 | Multi-year comparison

Waste generated		2014	2019	2022	2023	2024
Gross annual amount	Total waste generated (t), comprising:	151.83	193.74	105.73	196.02	135.63
	food waste (t)	19.47	25.55	12.45	19.80	23.01
	paper and cardboard waste (t)	73.28	47.57	24.20	39.66	35.10
	mixed municipal waste (t)	43.62	40.71	16.10	25.61	28.93
	hazardous waste (t)	19.56	69.16	43.81	61.07	11.02
	non-recycled waste		**132.04**	**34.66**	**46.51**	**36.31**
Relative annual amount	**Total waste generated (kg/FTE)**	**164.51**	**209.86**	**109.13**	**199.52**	**139.13**
	Total food waste generated (kg/FTE)	21.10	27.68	12.85	20.15	23.60
	Total paper waste generated (kg/FTE)	79.40	51.52	24.97	40.37	36.00
	Total mixed municipal waste generated (kg/FTE)	47.27	44.09	16.58	26.07	29.68
	Total hazardous waste generated (kg/FTE)	21.19	74.91	45.22	62.16	11.31
	Total non-recycled waste generated (kg/FTE)		143.03	35.78	47.34	37.25
Analysis	Number of sorting types	13	21	29	37	33
	Recycling rates		32 %	67 %	76 %	73 %
	Sorting rates		79 %	82 %	87 %	79 %

Table 28 | Quantity of waste generated in 2024 (by type)

No	Waste code	Official description	Quantity (kg)	QUANTITY (KG/FTE)	TREATMENT 2024
1	30 308	waste from paper and cardboard sorting for recycling	90	0.09	Recycling
2	80 112	waste paint or varnish other than that covered by 08 01 11	30	0.03	Recycling
3	80 317	printing toner waste containing hazardous substances	20	0.02	Destruction
4	80 317	printing toner waste containing hazardous substances	20	0.02	Recycling
5	130 205	non-chlorinated, mineral-based motor, gearbox and lubricating oils	60	0.06	Recycling
6	130 208	other motor, gearbox and lubricating oils	30.8	0.03	Destruction
7	130 507	oily water from oil/water separators	6 740	6.91	Destruction
8	140 601	chlorofluorocarbons, HCFCs, HFCs	18	0.02	Recycling
9	150 101	paper/cardboard packaging	22 412.9	22.99	Recycling
10	150 102	plastic packaging	598	0.61	Recycling
11	150 106	mixed packaging	3 825	3.92	Recycling
12	150 107	glass packaging	1 534.3	1.57	Recycling
13	150 110	packaging containing residues of, or contaminated by, hazardous substances	45	0.05	Recycling
14	150 202	absorbents, filter materials (including oil filters not specified elsewhere), cleaning cloths and protective clothing contaminated by dangerous substances	1.3	0.00	Destruction
15	150 203	absorbents, filter materials, cloths for wiping and protective clothing other than those mentioned under 15 02 02	300	0.31	Recycling
16	150 203	absorbents, filter materials, cloths for wiping and protective clothing other than those mentioned under 15 02 02	120	0.12	Destruction
17	160 213	scrapped electrical and electronic equipment containing hazardous components, other than that covered by 16 02 09 and 16 02 12	116	0.12	Destruction
18	160 504	gases in pressure containers (including halons) containing hazardous substances	20	0.02	Recycling

No	Waste code	Official description	Quantity (kg)	QUANTITY (KG/FTE)	TREATMENT 2024
19	160 601	lead batteries	26	0.03	Recycling
20	170 107	mixtures of concrete, bricks, tiles and ceramics other than those mentioned under 17 01 06	220	0.23	Recycling
21	170 201	wood	90	0.09	Recycling
22	170 202	glass	180	0.18	Recycling
23	170 405	iron and steel	56	0.06	Recycling
24	170 407	mixed metals	9 582.8	9.83	Recycling
25	170 411	cables other than those mentioned under 17 04 10	34	0.03	Recycling
26	170 604	insulation materials other than those covered by 17 06 01 and 17 06 03	350	0.36	Recycling
27	170 802	gypsum-based construction materials other than those covered by 17 08 01	267	0.27	Recycling
28	170 904	mixed construction and demolition waste other than that covered by 17 09 01, 17 09 02 and 17 09 03	1 787	1.83	Recycling
29	200 101	paper and cardboard	12 687	13.01	Recycling
30	200 108	biodegradable kitchen and canteen waste	23 011	23.60	Recycling
31	200 121	fluorescent tubes and other mercury-containing waste	91	0.09	Recycling
32	200 123	discarded equipment containing chlorofluorocarbons	174	0.18	Destruction
33	200 123	discarded equipment containing chlorofluorocarbons	740	0.76	Recycling
34	200 125	edible oils and fats	13 820	14.18	Recycling
35	200 135	scrapped electrical and electronic equipment containing hazardous components other than those mentioned under 20 01 21 and 20 01 23	2 042	2.09	Recycling
36	200 136	scrapped electrical and electronic equipment other than that covered by 20 01 21, 20 01 23 and 20 01 35	2 370	2.43	Recycling
37	200 137	wood containing hazardous substances	877	0.90	Recycling
38	200 139	plastics	415.7	0.43	Recycling

No	Waste code	Official description	Quantity (kg)	QUANTITY (KG/FTE)	TREATMENT 2024
39	200 140	metals	1 896	1.94	Recycling
40	200 140	metals	11	0.01	Destruction
41	200 301	mixed municipal waste	28 930	29.68	Destruction

Code red: Hazardous waste

Water

Table 29 | Multi-year comparison

Water consumption		June 2018	June 2019	July 2022	July 2023	June 2024
Gross annual consumption	Total consumption (m^3)	12 502	12 548	7 140	8 160	6 824
Relative annual consumption	Total consumption (m^3/FTE)	**13.49**	**13.59**	**7.37**	**8.31**	7.00
	Total consumption (m^3/FTE/day)	0.056	0.056	0.030	0.034	0.029

Biodiversity

Table 30 | Multi-year comparison

Biodiversity	2018	2019	2022	2023	2024
Total occupied area (m^2)	18 687	18 687	18 473	18 473	18 473
Total paved area (m^2)	16 442	16 442	16 442	16 442	16 442
Green spaces (m^2)	2 245	2 245	2 031	2 031	2 031
Green spaces/Total occupied area (%)	12 %	12 %	11 %	11 %	11 %

Verification data

Glossary

Term/abbreviation	Definition
Public procurement/call for tender	Purchase of goods or services by a public authority in exchange for remuneration. A public procurement procedure leads to the conclusion of a public contract.
Environmental aspect	An environmental aspect is an element of the ECA's activities that interacts or can interact with the environment
Bilan carbone®	Bilan carbone® is the most widely used approach to recording and reducing greenhouse gas emissions in France. It is based on the method used by the French Environment and Energy Management Agency (ADEME).
Carbon credit	Promoters of greenhouse gas emission reduction or sequestration projects may be issued with carbon credits when their projects meet certain specific criteria. A carbon credit is a unit equivalent to one tonne of CO_2 avoided or sequestered.
Hazardous waste	All waste considered potentially hazardous to the environment, health or safety, all or part of which can be recycled, such as electronic equipment, toner cartridges, packaging contaminated with hazardous products, etc.
Household and similar waste	Non-hazardous unsorted waste from households or from businesses, when collected under the same conditions as household waste. In Luxembourg, this type of waste is incinerated with added fuel due to its high moisture content.
EMAS	*Eco-Management and Audit Scheme*
FTE	full-time equivalent staff member. The number of FTEs is the number of staff in proportion to their working time.
Environmental impacts	Environmental impacts are all qualitative, quantitative and functional changes in the environment (positive or negative) caused by the organisation's activities.
ISO 14001	This standard sets out a series of requirements specific to the establishment of an environmental management system within an organisation, regardless of its size and area of activity.
SDG	The UN Sustainable Development Goals (SDGs)
Sustainable procurement helpdesk (SPP Helpdesk)	Advice service on green public procurement, outsourced by the EU institutions.

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