



Evangelical Mission
in Solidarity

Evangelical Mission in Solidarity

Vogelsangstr. 62, 70197 Stuttgart

Sustainability Report for 2024

with integrated Environmental Statement

Table of Contents for EMAS^{plus}

Table of Contents for EMAS^{plus}	2
Theological reflection “Mission and Sustainability”	4
Foreword by the General Manager	6
1 Organisational profile	8
1.1 The world of EMS	8
1.2 Our mandate	11
1.3 Organisational structure	12
1.4 Stuttgart secretariat	13
Management Board	14
1.5 Key figures about employees in the secretariat	15
2 EMAS^{plus}	17
2.1 EMAS ^{plus} as the management system	17
2.2 Sustainability management at EMS	18
2.3 Certification	19
3 What does sustainability mean to us?	21
EMS sustainability guidelines	22
4 Field analysis	24
4.1 Stakeholders	24
Expectations of stakeholders	26
4.2 External and internal influences	30
4.3 Complying with binding obligations	30
4.4 Staff survey	31
Graphic depiction: staff survey	34
4.5 Conclusions from the field analysis	42

5	Describing sustainability aspects	43
5.1	Environmental sustainability	44
5.1.1	Heat energy and power consumption	44
5.1.2	CO2 emissions and business travel	45
5.1.3	Water consumption	48
5.1.4	Waste management	48
5.1.5	Procurement management	48
5.2	Social sustainability	48
5.2.1	Personnel management	49
5.2.2	In-house health management	50
5.2.3	Staff survey	50
5.3	Economic sustainability	51
5.3.1	Influential factors.....	51
5.3.2	Donation management.....	52
5.3.3	Asset administration.....	53
5.3.4	Transparency	53
5.3.5	Legal check.....	53
5.4	Significance analysis of the sustainability aspects	55
6	Improvement/Sustainability Programme 2024	57
7	Longterm Environmental and Sustainability Programme (Improvement Programme).....	60
	Appendix A: Key figures	64
A.1	Social key figures EMS	64
A.2	Environmental Key figures.....	67
A.3	Economical Key figures	72

Theological reflection “Mission and Sustainability”

In 2020, the international EMS Fellowship adopted a new strategy for the years 2021 to 2026 and started by analysing the present state of the world. There is growing awareness by members of EMS that the parts of the world are growing closer and closer together. It is also their experience that this process is characterised by fresh competition between systems, by instability and new geopolitical conflicts, e.g. in the struggle for distribution of resources or the control of knowledge and information. Global liberalisation processes have, in many parts of the world, led to more injustice and more dependencies.



*Rev. Dr Dieter
Heidtmann
General Secretary*

These processes are also reflected in the current ecological challenges: the climate crisis, the loss of biological diversity and the exploitation of natural resources. These ecological crises are leading to a spread of worldwide conflicts. These global developments have an impact on all members of EMS, although in very different ways: “We are all battered by the same storm but we’re not all in the same boat. Our boats are very different. Many have plenty of room, enough to eat and a good healthcare system. Others are fully exposed to the fury of the storm” (EMS Strategy 2021-2026).

Advocating for justice, peace and care of creation is a central element of the activities of EMS member churches and mission agencies. This commitment comes from the faith that God created the world and all people have unique dignity before God, that they are created in the “image of God” (Gen 1:26). This commitment has been an integral part of the ‘mission’ of EMS from the beginning and is enshrined in the EMS constitution.

The members of EMS are convinced that the global challenges can also only be overcome at the global level. Together they are committed to another form of globalisation: “The Body of Christ is universal und global. EMS as a global fellowship is growing together and facilitating mission in an unreconciled world” (ibid.). Members are hoping for a new orientation of values in society worldwide, “a new discovery of communities, collaboration and cooperation, when people start asking what really counts in their lives and what is needed to survive” (ibid.). Education is a decisive factor for participatory chances in a globalised world: “Access to education will be imperative – more than ever – for participation in the future. New competences will be required. Social skills like creativity and the ability to connect might be particularly relevant. To learn how to live sustainably has become a question of survival for humanity” (ibid.).

In their worldwide fellowship, the members of EMS strive to foreshadow what a sustainable world community might be like. That includes common decision-making processes, sharing of resources and intercultural learning. In doing so, they are close to the biblical ‘great commission’. At the end of the Gospel of Mark, Jesus says to his disciples: “Go into all the world and proclaim the good news to the whole creation” (Mk 16:15). Consequently, God’s call to engage in mission has, from the start, been meant to embrace not only human beings but also creation in its entirety.

Dieter Heidtmann

General Secretary

Foreword by the General Manager

The “why” has long ceased to be a matter of debate, but the “how” still is

Environmental awareness in our actions and a sustainable handling of the resources available to us in creation are the great challenges of our time. We know why that is, but how we can turn things around and preserve our planet from collapse is not yet so clear.

The issues around more sustainable economics and action have long since been taken up by the members of EMS. They have mandated one another to advocate for justice, peace and care of creation. Stewardship of creation has become the most urgent challenge for humankind. For the members of EMS, accepting this challenge in solidarity is an essential expression of their fellowship. No other challenge determines our daily life more strongly than this does. Experience shows that only a strong network with an even stronger voice can change the general direction towards caring for creation. There must be more focus on international networking in order to lay the foundation for a broad-based empowerment programme against the exploitation of nature. EMS programme funding has moved towards projects and programmes taking up these topics.

The world community is suffering under the climate crisis; the ice surfaces are melting away; deforestation is decimating the rain forests that determine the global climate and the movements of oceanic currents. Conflicts turn into wars and millions of people have already been forced to flee their homes. More are being driven into destitution. Hardly a promising situation but there has to be a promise. In order to guarantee an audible voice in this concert, the churches and ecumenical agencies need to join together in convincing commitment to caring for creation. The sense of powerlessness that is overcoming many people must be stemmed and that is only possible together, through partnership and solidarity.

EMS has set out to define goals relating to environmental sustainability, also involving social, ethical and economic action in such a process. To implement this process in a binding, transparent way EMS has opted for EMAS^{plus} certification. In parallel to that, we are working intensively on gender-sensitive focus in the budget in order to give greater consideration to the needs of disadvantaged groups in the projects. In doing so, we encounter challenges and we are ready to confront them, as we want to contribute to a world characterised by both climate justice and social justice. Instead of being paralysed by powerlessness we want to take action – together and in solidarity.



Rudolph Bausch
Executive Secretary

In this spirit, let us be sustainable.

Rudolf Bausch

General Manager

1 Organisational profile

“EMS is an association of Protestant churches and mission societies in different parts of Africa, Asia and Europe, bound together in faith in Jesus Christ and hope in the kingdom of God. It promotes attentive and respectful encounters over cultural and religious borders, works to enhance life and, in particular, advocates for the rights of vulnerable, poor and marginalised people” (§2 (2) EMS Constitution). The nonprofit association and its secretariat are headquartered in Stuttgart, Germany. The environmental and sustainability statements relate to factors directly influencing the secretariat in Stuttgart. Indirect environmental and sustainability factors apply to the members of the EMS association. Consequently, when the term ‘secretariat’ occurs in the following explanations and statements it relates to factors with direct influence and the term ‘EMS’ relates to those with indirect influence.

1.1 The world of EMS

The Evangelical Mission in Solidarity (EMS) is an international fellowship of 25 Protestant churches and 5 mission societies in Africa, East Asia, Europe and the Middle East. Taken together, the membership of EMS extends to more than 25 million people worldwide.

Originally known as the Association of Protestant Churches and Missions in Southwest Germany, EMS was founded in 1972 by five southwest German regional Protestant churches, the Moravian Church and five mission societies - the Basel Mission, the Basel Mission German Branch (Basler Mission Deutscher Zweig - BMDZ), the German East Asia Mission (Deutsche Ostasien Mission - DOAM), Moravian Mission Society in Germany (Herrnhuter Missionshilfe - HMM) and the Evangelical Association for the Schneller Schools (Evangelischer Verein für die Schneller Schulen - EVS). The idea behind the new mission

agency was to link up the partnership relations with those churches and institutions that had emerged from the work of the above mission societies from the end of the 18th century. In the past five decades this partnership activity has grown into a close-knit community. Since 2012 EMS has constituted an international fellowship based on equal rights, in which all members decide together on projects, staff and finances. Partners turned into members. That is unique worldwide and this close connectedness informs the cooperation in EMS – which since 2012 has been called Evangelical Mission in Solidarity.

The members of EMS conduct joint programmes and projects in the field of education, church social services (*diakonia*) and fighting poverty. Additional



programmes deal with peace and reconciliation, justice and human rights, and caring for creation.

In 2022 EMS implemented projects worldwide worth just approximately 2.5 million euros. These projects are partly financed by donations and partly by church grants and members' contributions. See EMS_Jahresbericht_2022_de (www.ems-online.org)

The projects are generally carried out by local congregations or organisations. EMS only



funds projects for which the local churches and agencies have applied. That guarantees that the project and programme activity is developed and implemented with the relevant people on the ground. Joint project funding guidelines set out the criteria for project development and selection, and also the goals of the project activity. They include strengthening the participation and empowerment of people at the local level, gender justice, overcoming discrimination, sustainability, ecological consciousness, strengthening local

culture and resources, networking and fighting corruption. These are all criteria reflected in the way EMAS^{plus} certification understands sustainability. See EMS_Policy_Financial_Support.pdf (www.ems-online.org).

The EMS Fellowship sets itself focal themes supported by all members. Since 2018 the joint focus has been on “Integrity of Creation”. This focal theme has inspired a current project to read Bible texts on creation together, hold briefings on advocacy in environmental questions and run the joint Green Ambassadors Programme for multipliers.

EMS operates in a world exposed to fundamental changes. Local communities and traditions are losing their connective strength, debates on many societal issues are extremely polarised, or discussion is rejected on principle. Closed bubbles can develop in digital spaces and change or distort the perception of the world. News and images spread at increasingly high speeds and can be manipulated more and more easily and subtly.

Organisational profile

AFRICA

- 1 **GHANA:** Presbyterian Church of Ghana (PCG)
- 2 **SOUTH AFRICA:** Moravian Church in South Africa (MCSA)

MIDDLE EAST

- 3 **JERUSALEM AND THE MIDDLE EAST:** The Episcopal Church in Jerusalem and the Middle East
- 4 **LEBANON:** National Evangelical Church of Beirut (NECB)

ASIA

- 5 **INDIA:** Church of South India (CSI)
Church of North India (CNI)
- 6 **INDONESIA:** Christian Church in South Sulawesi (GKSS)
Christian Church in West Sulawesi (GKSB)
Christian Protestant Church in Bali (GKPB)
Evangelical Christian Church in Halmahera (GMIH)
Evangelical Christian Church in Minahasa (GMIM)
Protestant Church in South-East Sulawesi (GEPSULTRA)
Protestant Indonesian Church in Donggala (GPID)
Protestant Indonesian Church in Luwu (GPIL)
Toraja Church (GT)
Toraja Mamasa Church (GTM)
- 7 **JAPAN:** United Church of Christ in Japan (KYODAN)
- 8 **KOREA:** Presbyterian Church in the Republic of Korea (PROK)
Presbyterian Church of Korea (PCK)

EUROPE

- 9 **GERMANY:** Basel Mission German Branch (BMDZ)
Evangelical Association for the Schneller Schools (EVS)
Evangelical Church of Kurhessen-Waldeck (EKKW)
Evangelical Church of the Palatinate (EKP)
Evangelical Lutheran Church in Württemberg (ELK-WUE)
German East Asia Mission (DOAM)
Moravian Church
Moravian Mission Society in Germany (HMH)
Protestant Church in Baden (EKIBA)
Protestant Church in Hesse and Nassau (EKHN)
- 10 **SWITZERLAND:** Basel Mission (BM)

FRIENDLY RELATIONSHIP TO:

- 11 **CHINA:** China Christian Council (CCC), Amity Foundation

THROUGH BMDZ AND BASEL MISSION:

- 12 **CHINA, HONG KONG:** Tsung Tsin Mission (TTM)
- 13 **CAMEROON:** Presbyterian Church in Cameroon (PCC)
- 14 **MALAYSIA:** Basel Christian Church of Malaysia (BCCM)
Protestant Church in Sabah (PCS)
- 15 **NIGERIA:** Church of the Brethren in Nigeria (EYN)
- 16 **SOUTH SUDAN:** Presbyterian Church of South Sudan (PCOSS)

THE WORLD OF EMS

CHURCHES AND MISSION SOCIETIES IN THE EMS FELLOWSHIP



1.2 Our mandate

For the members of EMS, working for justice, peace and care for creation is an essential expression of their fellowship:

“Solidarity includes being a custodian for peace, justice and God’s creation. Sharing God’s creation means accepting responsibility and acting on it. Climate change, the loss of biodiversity and the exploitation of natural resources are a threat to humanity. Ecological sustainability is therefore an indispensable criterion for all our activities. This concern has been raised by the churches in Africa and Asia especially, as they already experience the impact of ecological crises. This is an important area of mutual international learning and of advocacy for a sustainable transformation of our societies, giving voice especially to those already suffering the effects of the climate crises” (EMS Agenda 2021-2026 “Free for the Future”).

The EMS Fellowship lives out partnership through mutual empowerment and solidarity, reciprocal learning, joint planning, decision-making and action, as well as sharing resources, gifts and abilities. Our common faith motivates us to take action and to carry out our faith-based mission to care for creation. EMS participates in its members’ responsibility for mission by, in particular,

- designing common missional programmes, supporting its members in their witness at their respective places, standing by them in crises and speaking up for them,
- sending out people for missional and diaconal ministry in the churches, accompanying and supporting church partnerships, fostering ecumenical learning and cultivating intercultural exchange and encounter,
- funding programmes and projects to pass on the gospel and for theological training and continuing education, to combat poverty and work for justice, peace and care of creation.

The members are fundamentally involved in financing the tasks set out in the constitution through membership contributions and grants. Further income is gained through donations and collections as well as project and programme subsidies. Biennial budgeting with regular auditing guarantees balanced financial operations. As a result, we have been able in the last few years to continue building up the reserves, in keeping with statutory requirements.

Furthermore, EMS is an association under German civil law with mainly international, autonomous members. When it comes to international cooperation, differing legal situations in the countries of the members and differences in values require that everyone is willing to enter into dialogue and desires to reach an understanding. Since the members act

independently, EMS can often only help to form opinions and provide background information.

The present mandate of EMS as an international fellowship corresponds at many points to the 17 sustainable development goals (SDGs) of the United Nations. In this report, the use of the SDG icons is meant to indicate where EMS in its work contributes to reaching the UN's sustainable development goals.¹

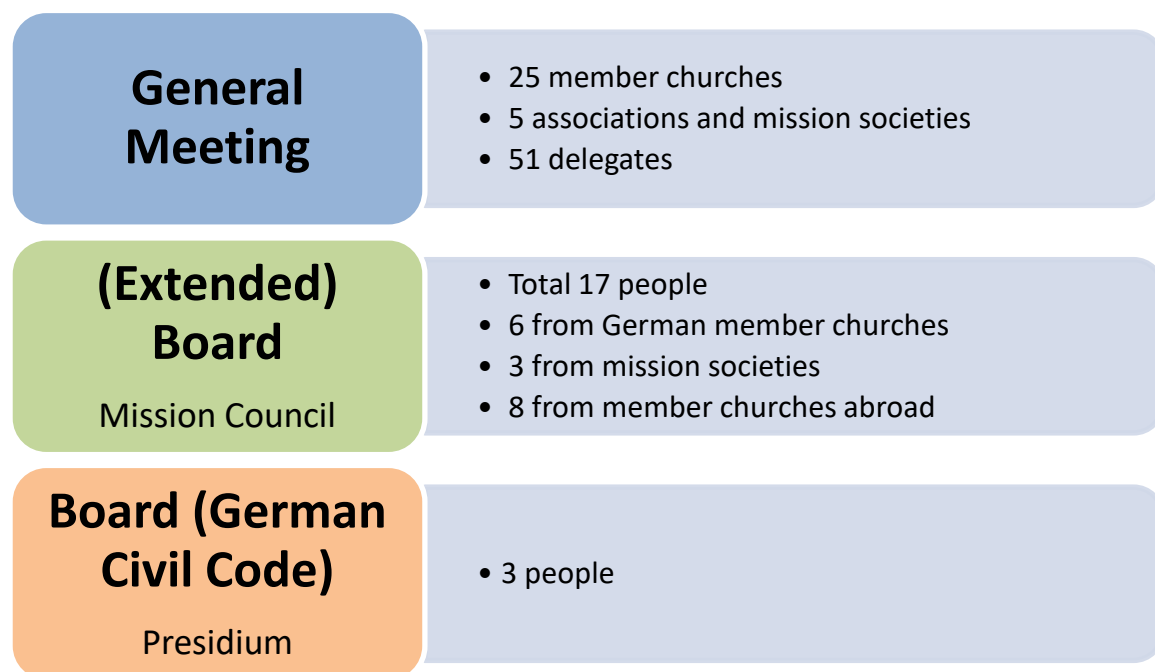
1.3 Organisational structure

As an association of Christian churches and mission societies, EMS has no obligations towards individuals or share-holders. Its governance structures result from German law on associations with institutional membership (churches and mission societies – totalling 30 members). The members send representatives to the General Meeting. The General Meeting elects the extended board and the three-person (executive) board. The extended board elects the members of the EMS Management Board.

EMS has been registered as a German association (Stuttgart Association Register VR 2754) with the appropriate association structures – annual general meeting and board. The “board” in accordance with §26 German Civil Code consists of three people and at EMS is called the Presidium. The extended board as described in the EMS constitution is called the Mission Council and consists of 17 members, who represent the entire international membership. The General Meeting is an assembly of delegates convening every two years. The number of delegates the members send to the General Meeting depends on their size. The Mission Council and the Presidium are elected for six years, with the former appointing the members of the Management Board.

Introducing sustainability management on the basis of EMAS^{plus} certification is a concern of the international governing bodies of EMS. The Mission Council and Management Board have adopted and established the framework for sustainability management as an integral part of EMS activities for the future.

¹ For more information see <https://www.un.org/sustainabledevelopment>. The content of this publication has not been approved by the United Nations and does not reflect the views of the United Nations or its officials or Member States.



Governance structure of EMS

1.4 Stuttgart secretariat

Sustainability topics and, in particular, sustainability management relate to the secretariat in Stuttgart and its influence on the interactions with international members and stakeholders.



In the framework of project and programme activity, sustainability management impacts indirectly on the whole international membership.



Besides the ecological challenges, central sustainability issues include social justice, human rights and land rights, and they are coordinated from the secretariat. The international members of EMS bring to the secretariat aspects of sustainability from their own context, which lead to arrangements binding on the secretariat. This allows for a multidirectional, global process of awareness-raising. Sustainable action planning takes place both locally and at the international level.



The EMS secretariat is located in a six-storey office building in the Stuttgart inner-city district of Vogelsang. EMS rents four storeys. Other tenants occupy the other floors. The direct surroundings are a residential area. The landlord and owner of the office premises is the Foundation Basel Mission German Branch. Just under 40 staff members work in the secretariat.

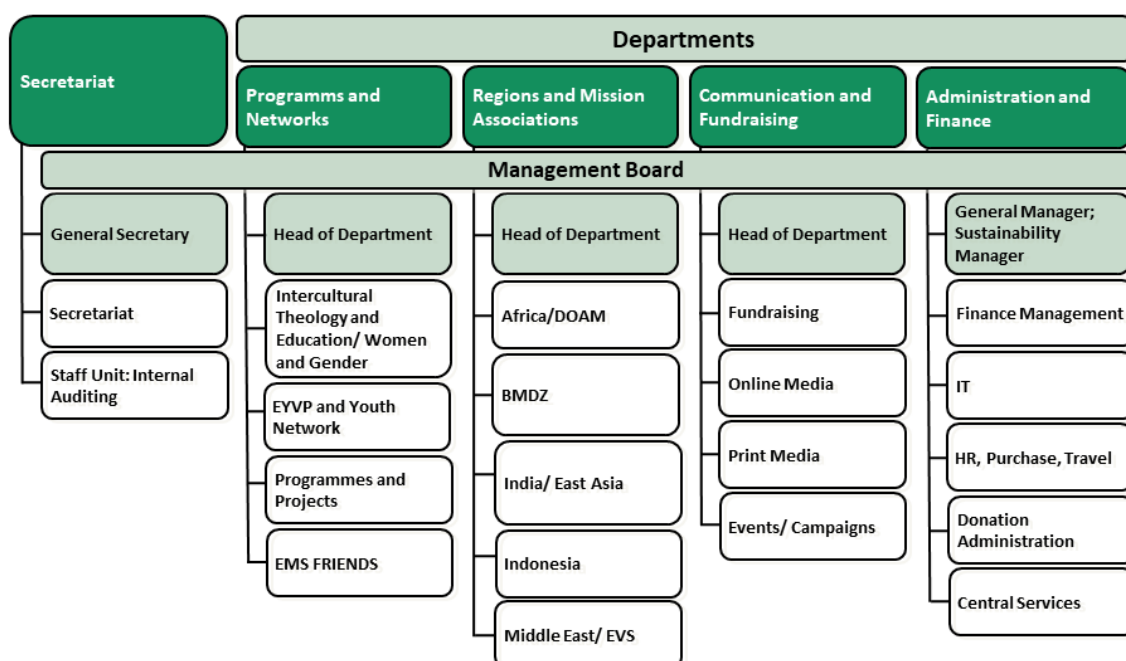
In 2022 and 2023 the energy supply of the EMS secretariat was upgraded by the landlord, the Foundation Basel Mission German Branch. The EMS governing bodies suggested this retrofitting of the office building to the Foundation Council. The secretariat supported the

landlord with the implementation. Up until September 2022 heating and hot water was provided by gas, a fossil fuel, but then it was switched to electricity. Since January 2024 a photovoltaic plant installed on the roof of the building has contributed approximately 22 kWh to the power supply.

Management Board

The secretariat is managed by the Management Board. It consists of the General Secretary and the four heads of department. The Management Board has assigned the task of environmental and sustainability officer to the Executive Secretary, who is also the head of the Administration and Finance Department. He or she coordinates the meetings and tasks of the sustainability team that was set up to accompany the certification processes. A member of the staff representation is participating in the sustainability team, which involves all the employees in the sustainability process, as well.

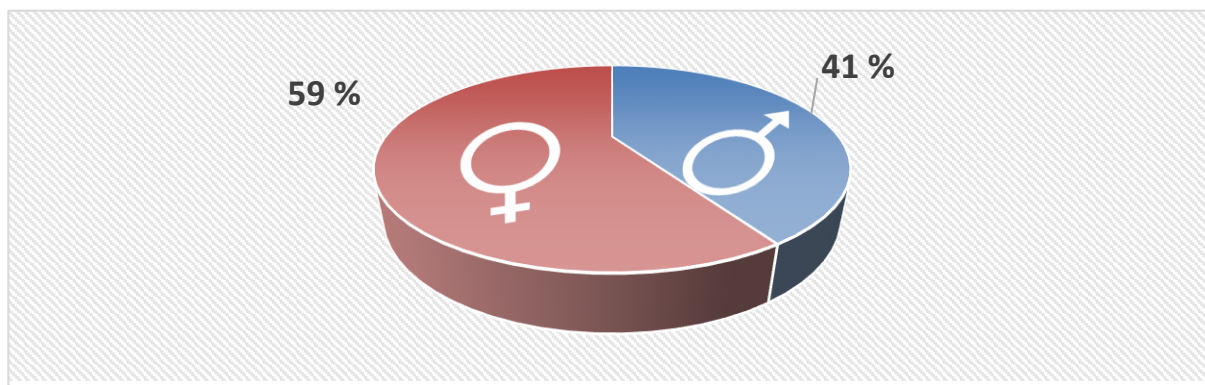
Organisational structure of the EMS secretariat



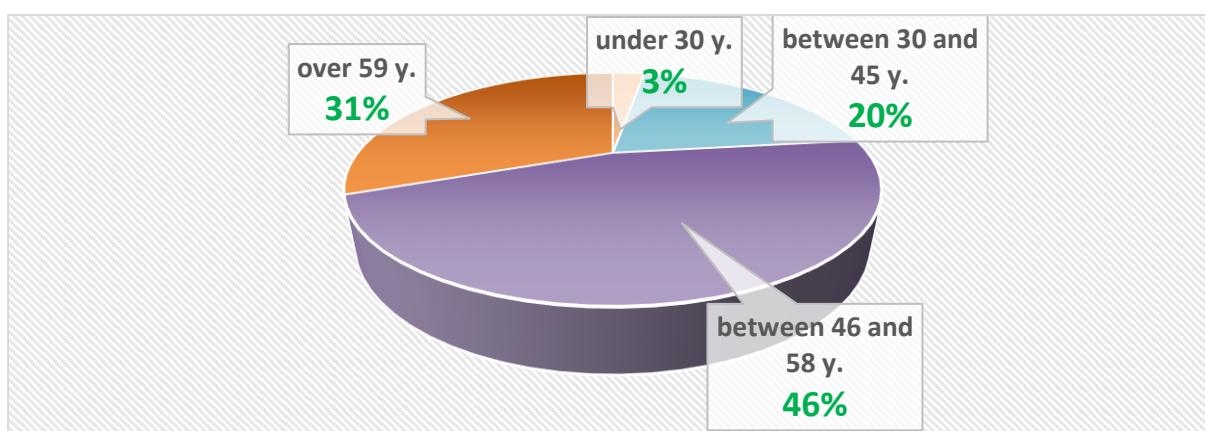
Organisational structure of the EMS secretariat

EYVP – Ecumenical Youth Volunteers Programme; DOAM – German East Asia Mission; BMDZ – Basel Mission German Branch; EVS – Evangelical Association for the Schneller Schools

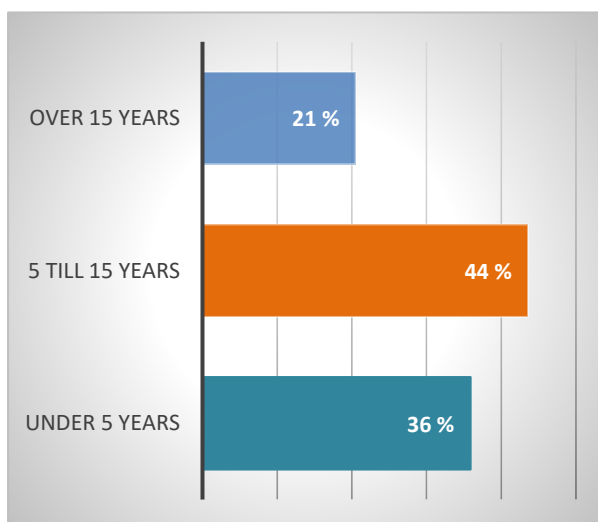
1.5 Key figures about employees in the secretariat



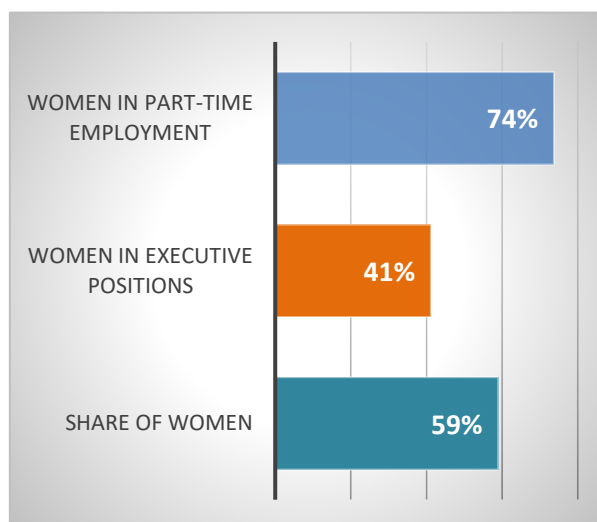
females and males at EMS



Age structure of EMS in 2022 in %²



Duration of employment at EMS in 2022³



female employees in 2022⁴

² See Appendix A1 under no 4 ff.

³ See Appendix A1 under no 5 ff.

⁴ See Appendix A1 under no 9.1 ff.

2 EMAS^{plus}

As described in our mandate, working for justice, peace and care of creation is for EMS an essential expression of its fellowship: “**Solidarity** includes being a custodian for peace, justice and God’s creation. Sharing God’s creation means accepting responsibility and acting on it. Climate change, the loss of biodiversity and the exploitation of natural resources are a threat to humanity.” In order to respond to this threat with sensitivity and awareness in our use of the resources available to humankind and to define necessary goals, EMS has opted to obtain sustainability certification according to EMAS^{plus}.

EMAS^{plus} is based on the tried-and-tested European **EMAS System** (Eco-Management and Audit Scheme) and expands environmental management by the social and economic perspective into an integrated, holistic management system. It offers a set of tools and indicates a way to integrate values from economic ethics and entrepreneurial responsibility into organisational strategy, work processes and workflows. Components of the EMAS certification are marked in green in the report.

2.1 EMAS^{plus} as the management system

With the aid of EMAS^{plus} as the management system, organisations consistently orient their action to a systematic assessment and continuing optimisation of their economic, environmental and social impacts. Sustainability and future-readiness are consistently integrated into the organisation. In this way, EMAS^{plus} supports organisations in implementing the United Nations **Sustainable Development Goals** (SDGs).⁵ This commitment is communicated transparently to the public by means of the standardised sustainability report.

The sustainability management system EMAS^{plus} follows the steps established by EMAS. The essential systemic elements of EMAS-based sustainability management are:

- a sustainability-oriented corporate mission statement
- regular sustainability monitoring as stocktaking and assessment of the contributions and impacts of the enterprise regarding sustainability
- an improvement programme derived from the mission statement and sustainability monitoring
- an integrated management system embedding sustainability aspects in the structure and workflows, and also in training and communication

⁵ See <https://sdg-portal.de/en/>.

- a standardised and validated sustainability report for transparent communication with the public at large
- and regular reviews with internal and external audits.

EMAS stands for a high level of systematic operational environmental protection, coupled with the ambition to constantly improve the organisation's own environmental performance.

In addition, EMAS offers participants an economic opportunity. It detects possible ways of saving resources and checks on compliance with regulations, thereby raising the legal certainty for participants. In addition, there is the EMAS environmental statement, through which EMAS participants issue credible public reports about their environmental impacts and performance. EMAS is characterised by an open dialogue with all groups involved and is a future-ready instrument of strategic corporate planning. That way it makes a valuable contribution to sustainable economic activity.

The requirements of ISO 14001, the international standard for environmental management, are part of an EMAS environmental management system. In addition, EMAS^{plus} focuses primarily on measurable improvements, internal and external transparency, along with legal certainty.

The sustainability goals listed and detailed in the Sustainability Programme have been juxtaposed in order to pick out the aspects that are relevant and important to EMS. This was the basis for defining the Sustainability Programme and indicating the individual measures.

The goals were established and described in a management handbook. The management handbook is intended to support EMS in respecting and regulating the sustainability factors, sets out goals, describes measures and processes for reaching them.

2.2 Sustainability management at EMS

The international governing bodies of EMS are concerned to introduce sustainability management on the basis of EMAS^{plus} certification. The Mission Council and Management Board have adopted the framework for sustainability management as an integral component of EMS activities for the future.

The sustainability team was established by the Management Board and reports to it on the progress and process of sustainability management and EMAS^{plus} certification. The team consists of five people (Kathrin Lehrbach, Ecumenical Youth Volunteers Programme and staff representative; Zyta Kierzkowska, head of Human Resources; Felix Weiß, Financial Management; Dieter Bullard-Werner, pastor, Basel Mission German Branch and Rudolf

Bausch, Executive Secretary and Sustainability Officer). The team members have the following assignments:

Kathrin Lehrbach: raising the interests and concerns of staff; social components.

Zyta Kierzkowska: legal issues related to Human Resources; conception of sustainable management of the secretariat (purchasing).

Felix Weiß: compiling the overall sustainability report; developing the digital management system.

Dieter Bullard-Werner: theological assessment; questions of environmental sustainability in international partnership activity of congregations and church districts.

Rudolf Bausch: Sustainability Officer of the Management Board, overall coordination of the data collection and certification process.

The sustainability team will be supported by Joscha Quade (Middle East Unit) in drawing up the sustainability report.

There will be regular reports on sustainability management and certification status in the governing bodies, particularly in the financial committee of the General Meeting and the Mission Council.

2.3 Certification

EMS has introduced a sustainability management system according to EMAS^{plus} and has it checked by an authorised environmental auditor (verifier). That means verifying and validating the environmental management system in accordance with the European EMAS Regulation (EC) 1221/2009. In addition, the environmental auditor authorised by the EMAS^{PLUS} registration desk of the association KATE e.V. checks on compliance with the requirements of its 2020 guideline on sustainability management according to EMAS^{plus} based on the EU regulation and ISO 26000 standard.⁶

Article 7 of the EMAS Regulation is applied here, according to which small and medium-sized organisations can extend the validation cycle from one to two years. The sustainability report will be updated annually; the next updated and validated sustainability report will be submitted in 2026.

EMS bases its compilation of environmental and sustainability aspects on EMAS and the fields of action in ISO 26000: 2010. The present sustainability report for 2023 contains data

⁶ <https://www.emasplus.org/emasplus-richtlinie>

from 2019 to 2023. The goals and objectives of the Sustainability Programme apply from 2024 to 2028.

The Environmental Statement according to EMAS and the Sustainability Programme according to EMAS^{plus} are found in chapter 7 of this report, while the key environmental figures are appended. Chapter 5 sets out the additional sustainability aspects under EMAS^{plus}. Besides the key environmental figures, the Appendix contains tables with economic and social aspects.

3 What does sustainability mean to us?

Realising and implementing human rights is an essential field of EMS activity. In promoting these rights, EMS hopes to have positive effects on the environment. Realising human rights is itself a sustainability issue. It involves respecting the dignity of each human being and protection from discrimination. EMS encourages sensitive behaviour in responding to gender-specific challenges and seeks equality and impartiality in dealing with individual ways of life. Working conditions, social protection and occupational safety are subject to regular monitoring. Work models are adapted to the needs of a family-friendly lifestyle and a harmonious work-life balance.

Increasing harm is being done to the environment through excessive resource consumption, pollution and greenhouse gas emissions, particularly in the global South. Climatic changes are impacting negatively on biodiversity. It is therefore urgently necessary to avoid such harmful effects.

EMS wants to contribute to reducing environmental harm through various measures. They start by making staff aware of the impacts of their own actions. Habitual workflows and working methods are being examined.

Innovative thinking is required in order to develop new strategies and criteria for a sustainable handling of resources. Practical steps have been agreed and set out in the improvement and environmental programme. Examples are: making public transport the rule for work-related journeys, drastically reducing kilometres travelled by air per year, consistently separating waste, using environmentally sustainable cleaning materials, reducing photocopying and thus the consumption of paper and ink, and using recycled paper in the secretariat and for printed materials. Ecological procurement criteria are being defined for further areas. The purchasing of furnishing items and IT products is also to follow the criteria of sustainable production and longevity.



In order to improve the sustainability of programmes and projects, EMS keeps an eye on compliance and good corporate governance on the basis of a comprehensive anti-corruption policy. Guidelines and projects are also subjected to ongoing review by external institutions. Internal and external auditing mechanisms have been established.

EMS sustainability guidelines

A world community worth living in

The international community faces great global challenges. Already existing inequalities in terms of living conditions and opportunities are compounded by climate change, which is also creating new disadvantages. In our action, EMS feels committed to the goal of comprehensive global justice. On the basis of its Christian values, it wishes to contribute to ensuring that the world is, and remains, worth living in – for all generations, now and in future. Empowered and motivated by its faith, EMS tackles this challenge with the necessary confidence, energy and perseverance.

Biblical orientation

“The gospel concerns all dimensions of life. Therefore our witness is holistic. Proclamation of the gospel, worship, prayer life, pastoral care, Christian education, diaconal service and the commitment to justice, reconciliation and the integrity of creation cannot be separated from each other” (EMS Theological Guidelines).

Orientation to the UN’s Sustainable Development Goals

EMS takes orientation from the 17 Sustainable Development Goals (SDGs) adopted by the United Nations. With its enthusiastic, competent work it has long been making a major contribution to implementing a number of these goals in the international context of its members, e.g. in the field of fighting poverty, the health sector and, in particular, with projects and programmes involving action to combat climate change.



Corporate governance and compliance

EMS is aligned to international corporate governance and compliance principles in order to achieve and optimise transparency, efficiency, control mechanisms, risk management, improvement of processes and work structures, as well as equal treatment and respect for the interests of the EMS stakeholders. It is constantly improving its sustainability management system in order to also improve its social and environmental impacts.

Integrity of Creation

In view of the climate crisis and extinction of species, EMS – true to its mission at the local level and at the international level with its Integrity of Creation programme – is committed to taking ambitious, socially equitable action to combat climate change, protect the

environment and preserve biodiversity. It undertakes to comply with applicable law and avoid environment harm, striving to be climate-neutral itself by 2035 at the latest.

Fields of action

The most important fields of action are human rights, freedom of faith, interreligious dialogue, work for peace and reconciliation, fighting poverty, worldwide justice, social equality and gender justice, participation, sustainable economic activity and sustainable investment, along with mobility and procurement relying on regenerative resources and low emissions.

Education

The field of education is one of EMS' priorities, particularly educational programmes with children. EMS understands itself fundamentally as a multiplier and initiator of stewardship of creation, and as an advocate of human dignity and human rights in order to overcome social inequality. Its educational and exchange programmes (international Ecumenical Youth Volunteers Programme) focus on developing awareness for these topics.

Sustainable action

The members of EMS base their work together on these guidelines. They understand environmental, social and economic sustainability to be a firm component of their actions and of quality management. Their main guidance here comes from the international sustainable development goals (SDGs) of the United Nations.

Engagement

In order to enable a far-reaching implementation and fulfilment of these guidelines, EMS works at as many levels as possible, in consultation with a variety of relevant actors,⁷ to bring about favourable political and financial conditions.



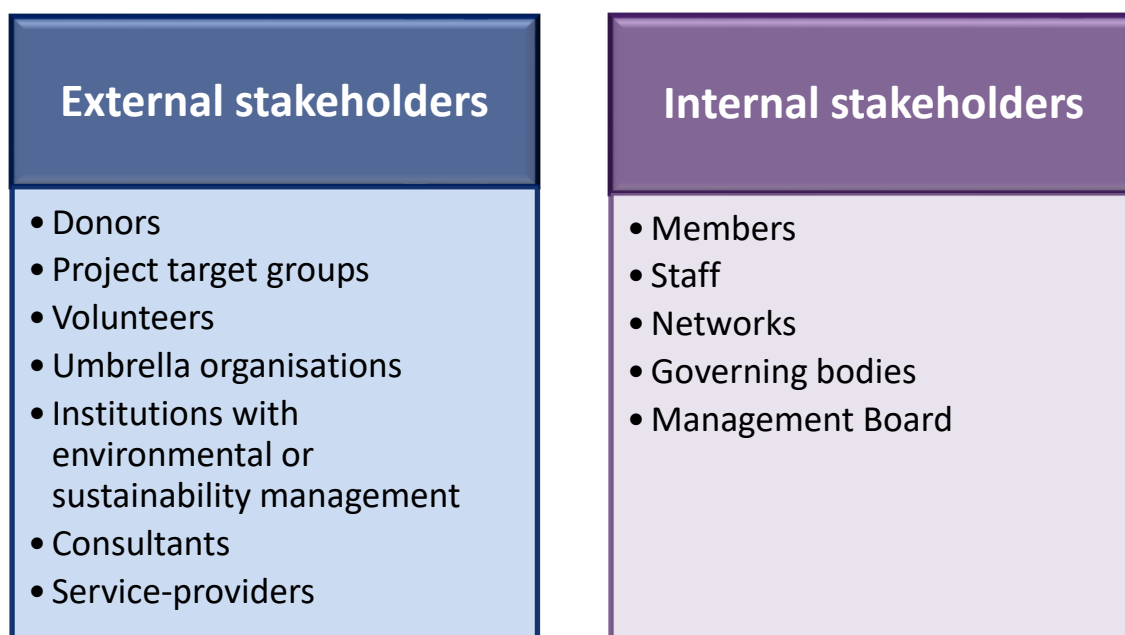
⁷ Such actors are, for instance, the KirUm Network (Ecumenical Network for Church Environmental Management), the DEAB umbrella organisation for development policy in Baden-Württemberg (Dachverband Entwicklungspolitik Baden-Württemberg e.V.) or the registered association KATE Environment and Development (KATE Umwelt & Entwicklung e.V.).

4 Field analysis

4.1 Stakeholders

Conclusions from the analysis of the context of the organisation, its stakeholders and their requirements:

As a social welfare, Christian and international organisation EMS has a broad reach. By the same token, EMS has a diverse range of external and internal stakeholders.



External stakeholders

The donors have high expectations for the use of funds they entrust to EMS. Besides fulfilling statutory requirements, EMS meets these expectations through comprehensive, targeted communication with donors.

The project target groups are the recipients of funds for projects and programmes. Projects are mainly carried out via the members. The target groups can vary greatly, such as children and young people, persons with disabilities, individuals needing care, as well as beneficiaries of agricultural projects. They are also participants in capacity-building programmes, and in theological education and training courses.

Volunteers – usually young people aged between 18 and 27 – are also among the groups to which EMS reaches out through the Ecumenical Youth Volunteers Programme.

Moreover, EMS is also a member of umbrella organisations like the Association of Protestant Churches and Missions in Germany (EMW), and of associations and networks such as the

Württemberg Evangelical Working Group for World Mission (WAW), the Church Investors Working Group (AKI) or the Church Environmental Management Network (KirUm).

EMS takes advantage of different forms of consulting. Although its status as an association does not require it, EMS has itself professionally audited every year according to commercial-law criteria. An external law firm also carries out the data protection audit.

Internal stakeholders

The internal stakeholders primarily consist of the members, who are mainly international. The principle followed is that of a fellowship on an equal footing, in which every member acts on their own responsibility. Linked to that is the General Meeting, the Mission Council and the Presidium in which the members are represented. The expectations of the staff are fed into these contexts and networks through the staff representative body (works council) and the Management Board of the mission agency.

Expectations of stakeholders

External stakeholders	Expectations	Relevance for EMS	Opportunities and risks
Project target groups	Reliability and sustainable cooperation, sharing experience with other project partners. Participating in deciding on project goals.	Particularly important; that way the priorities of international cooperation on sustainability issues are decided together.	Opportunities International networking with short information pathways. Risks Lobbying by third parties, restrictions.
Volunteers Programme	Reliable implementation of the Youth Volunteers Programme. Safe environment for learning experiences in a transcultural context. Preparation, accompaniment and evaluation of Volunteers Service abroad. Recognisable reflection of programme's educational content in general structural conditions (social and environmental sustainability).	Special importance through learning experiences and ecumenical context. Fostering young actors and making young people aware of global justice issues. Encouraging the involvement of young people beyond the Volunteers Service.	Empowering EMS networks not just at the leadership level but also among the people in the pews. External requirements must be implemented (rules of the government funding programme "weltwärts" ("worldward"); quality management through certification, legal provisions, etc.).

EMW Hamburg	Development and coordination of joint strategies and programmes of German Protestant mission agencies and other mission societies. Supporting and connecting up dialogues on mission theology. Accompanying and supporting shared dialogue units (EMW Dalit Dialogue desk).	Joint umbrella organisation with other mission agencies to work out and represent certain topics and work areas. Worldwide support for theological education and training.	Equally important networking with great potential for ability to publicise topic areas and boost advocacy activity – working through critical issues effectively and objectively.
Institutions with environmental and sustainability management	Church environmental management. EMAS^{plus} certified institutions. KATE Umwelt & Entwicklung e. V.	Joint sharing, information and support with further development of sustainability issues.	Networking is important so as to be able to take account of current developments – goal orientation must be topmost priority.
Consultants	Organisational consulting, EMAS^{plus} certification consulting IT design consulting.	Support with continued development of sustainability issues.	Structuring – linking with expectations.
Service providers	Professional cooperation. Delivery deadlines.	Implementation of sustainability requirements.	Professionalism – flexibility towards clients (EMS).

	Expertise.		
Donors	Reliability, reporting, donor relations.	Central topic – caring for creation – as basis of EMS programmes and projects.	Strong ties with EMS – maintaining these ties is often time-consuming for EMS.

Internal stakeholders	Expectations	Relevance for EMS	Opportunities and risks
Members	Networking, development of joint programmes and projects, lobbying, advocacy.	Central topic – caring for creation – as basis of EMS programmes and projects.	Shared project and programme development – topic-setting still strongly comes from Europe.
Staff, staff representative body (MAV)	Safe, reliable work environment, good working conditions, fair pay and equal treatment, gender justice, possibilities of co-organising and recognition of individual skills, supporting professional progress and a safe job.	Satisfaction and high motivation of staff are crucial for the work of EMS.	High moral and thematic identification with the goals of EMS is both opportunity and risk, as it can lead to overtaxing in individual areas if the strain on personal capacities is too great.
Networks	Reliability, developing shared goals and strategies, exchanging information.	Developing EMS into a competence centre on certain regions and programmes.	Highly skilled – involving everyone is a big challenge.
Governing bodies	Implementation of programme decisions, success monitoring, compliance.	International cultural exchange, mutual acceptance and equal rights.	Extensive influence and identification – topic-setting still too Europe-centred.
Management Board	Creation of functional management structures, professional backing, clear decision-making competences.	Work flows/work profiles, continuity and continuing development of management structures and participation strategies.	Professional collaboration among Management Board members – broad base for programme development.

4.2 External and internal influences

Besides the expectations of the groups addressed, some other internal and external factors influence the sustainable development of EMS.

External factors impact considerably on EMS activities, e.g. a shortage of skilled workers, leading to staff shortages, pandemics, legislative changes and climate change. Furthermore, economic conditions such as donors' readiness to give, the cost of programmes it subsidises and finances, less German regional church tax revenue reducing the share flowing to EMS, and rising energy prices – all these factors impact on the sustainable development of the mission agency. Finally, the increasing regard for the sustainability issue in society and policy decisions in this field are leading to changes in public infrastructure (local transport, e-mobility, decarbonisation of air traffic).

The internal influences include factors such as commitment to our own policies. Staffing and economic factors play a role among the internal influences. Sometimes new positions are planned, which have to be financed and filled. A further factor is the facility management of the rented office building, which accounts for the bulk of CO₂ emissions.

4.3 Complying with binding obligations

As an employer, EMS has primarily to respect and implement regulations from labour and social welfare legislation (law on occupational safety, workplace ordinance, works constitution act, protection against termination of contract, maternity leave act, collective bargaining arrangements in the German civil code with relevant rules for church staff employed under civil service law). In addition, rules and reporting obligations apply to EMS as a nonprofit association under tax law (German fiscal code, income tax law and rules regarding public-benefit status). Through regular auditors' reports and an established reporting system we can show that EMS respects and complies with the legal requirements. Environmental rules and provisions constitute a further emphasis among the obligations requiring compliance.

The EMS secretariat is located in a rented building, which is, however, undergoing an energy-efficiency upgrade, planned to conclude in 2024. The owners are responsible for compliance with building- and installation-related regulations, and sustainability requirements have been duly discussed and agreed with them. Office cleaning and related management of dangerous substances has been assigned to a professional contractor on condition they use environmentally sustainable cleaning products. Apart from waste separation/waste management no other environmental regulations are relevant to EMS.

We have checked the relevance and compliance with environmental regulations and not found any infringements.

A comprehensive legal check is described in chapter 5.3.5.

4.4 Staff survey

The staff are the key internal stakeholders. Hence a survey of staff members was conducted in the framework of the certification process. Questions were asked about their job satisfaction and this was related to factors like their age or length of employment at EMS, in order to identify points possibly calling for action.

The staff survey was carried out online and anonymously. It consisted of 48 questions and saw a participation rate of 80%. 60% of participants stated that they had a supervisory function.

The sustainability issue was of great importance to most of the staff. 89% said it was important or very important and 64% said that they want EMS to focus on it more. As interventions along these lines, 75% of participants advocate a reduction in business travel, 70% favour fewer in-person events and 65% support a reduction of parking spaces. They request that EMS offers reduced job tickets to make travelling to work by public transport more attractive. During the survey, staff members suggested it would be worth thinking about leasing bicycles. 59% of participants advocate capping the temperature in offices and 53% approve the idea of desk-sharing to reduce the office space. Someone suggested that there could be higher acceptance of this move if separate rooms for confidential discussions were made available. However, 10-25% percent of participants are still generally critical of these measures.

Other staff came out in favour of awareness-raising drives regarding different sustainability issues. To start with, the EMS staff outing in 2023 was a guided tour of the “world meadow” at the Federal Horticulture Show in Mannheim, which included information on the topic of sustainable, organic agriculture and fairly traded food. EMS as an international church fellowship is also attributed a certain function as a role model and it should be more assertive in these matters, participants said.

57% of participants are generally satisfied, or very satisfied, with their work situation, while 31% stated that they were not very satisfied, or not satisfied. By comparison, very few stated they were moderately satisfied.

A majority of participants rated the family-friendliness and arrangements for mobile work at EMS positively. 64% of participants said the working conditions were family-friendly to very family-friendly. No one feels the conditions are by no means family-friendly. 74% even said they were satisfied, or very satisfied, with the arrangements for mobile work, though 6% were not satisfied at all. A clear majority also stated that they can often, or

always, act and decide independently in the context of their responsibility (68%), while for 6% this is rare or never the case.

The survey reveals a high pressure of work. Over 50% of participants work at a high speed the whole day; 48% often, or always, do not have enough time to finish all their tasks and only 45% can be replaced in their special field often, or always, if they fall ill. Almost half the participants (46%) also feel their work is emotionally demanding and in 41% of cases it places a strain on their private life. On the other hand, 53% of them experience little strain on their private life through their work. Also 58% of participants state that they often, or always, receive assistance from colleagues when needed, 78% state that in such cases they are always, or often, supported by their direct supervisor. No one stated that they never, or almost never, received such support. 76% find the atmosphere when cooperating with their immediate supervisor and team members to be appreciative and supportive. Participants also find the pay they receive for their work to be generally appropriate and 54% have the impression that their job is secure for the long term. When it comes to conflicts, 49% of participants find the conflict management appreciative and for 35% this is at least sometimes the case.

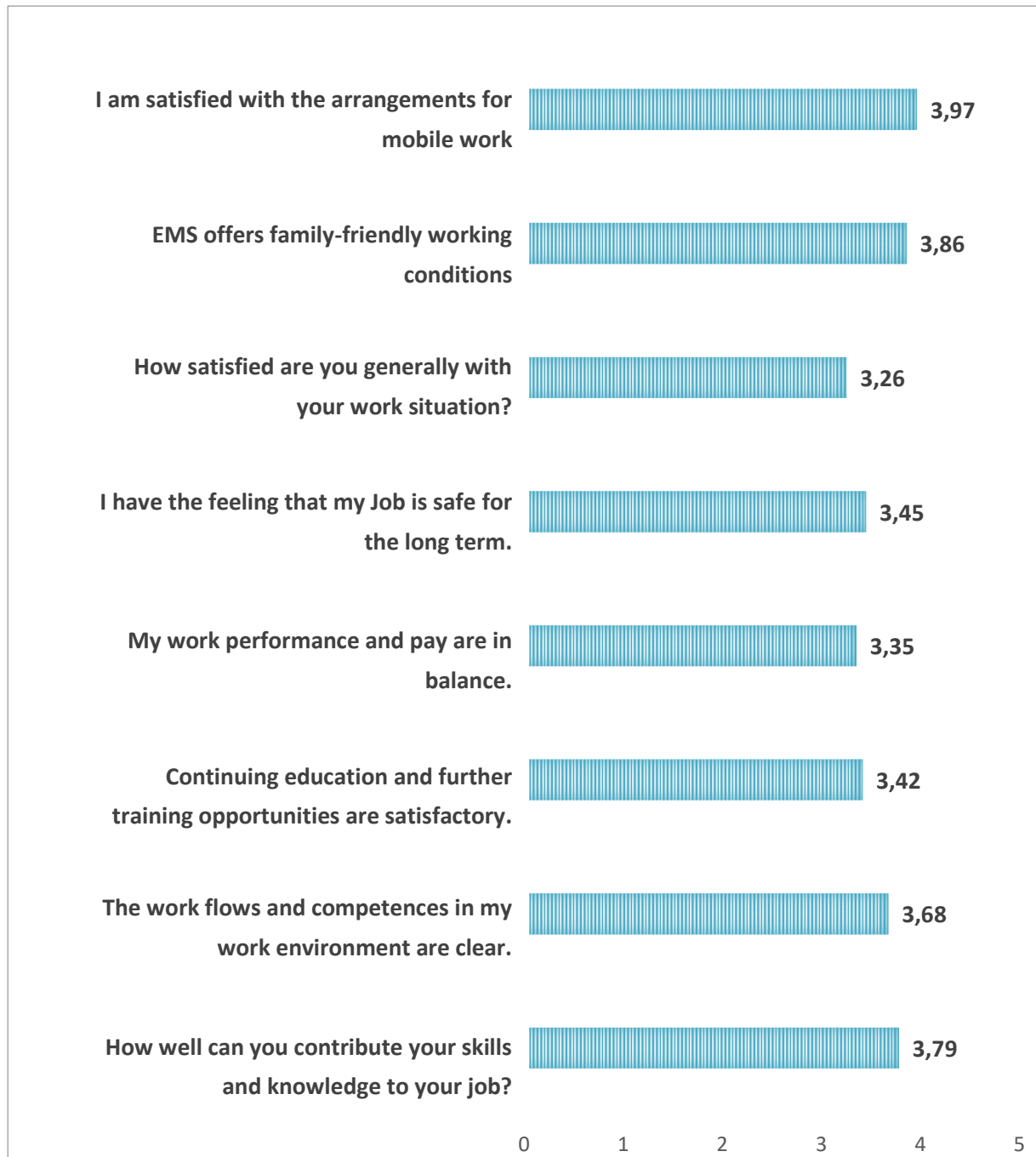
While 77% find the cooperation with their direct supervisor to be productive, for just under 20% of participants the decisions of executives are rarely clear and plausible. The same number of interviewees state that their opinions and suggestions are rarely taken seriously and only a good half of them thinks that they are informed in time about relevant changes in their workplace. 55% receive work-relevant information always, or often, while for 45% this is only sometimes or rarely the case. There are several requests for internal communication to be improved.

While 63% of participants can contribute their skills and knowledge well to very well at their workplace, a good quarter (28%) are not satisfied with the opportunities for continuing education and further training.

There is a shortfall in the field of equality. While 58% always, or often, feel they have equal rights and are equally esteemed in terms of gender, 17% of participants state that this is never, or almost never, the case and another 7% rarely feel they enjoy equal rights and equal esteem. They say that EMS does not do enough about the equality of women, the contributions of women are attributed less importance than those of men and their competence is called into question. When the question about equality is asked in connection with inclusion, 78% of interviewees feel they always, or often, enjoy equal rights or are esteemed equally, but still 14% rarely, or never, feel this. As an organisation claiming that its actions are based on partnership and solidarity, EMS cannot be satisfied with these figures.

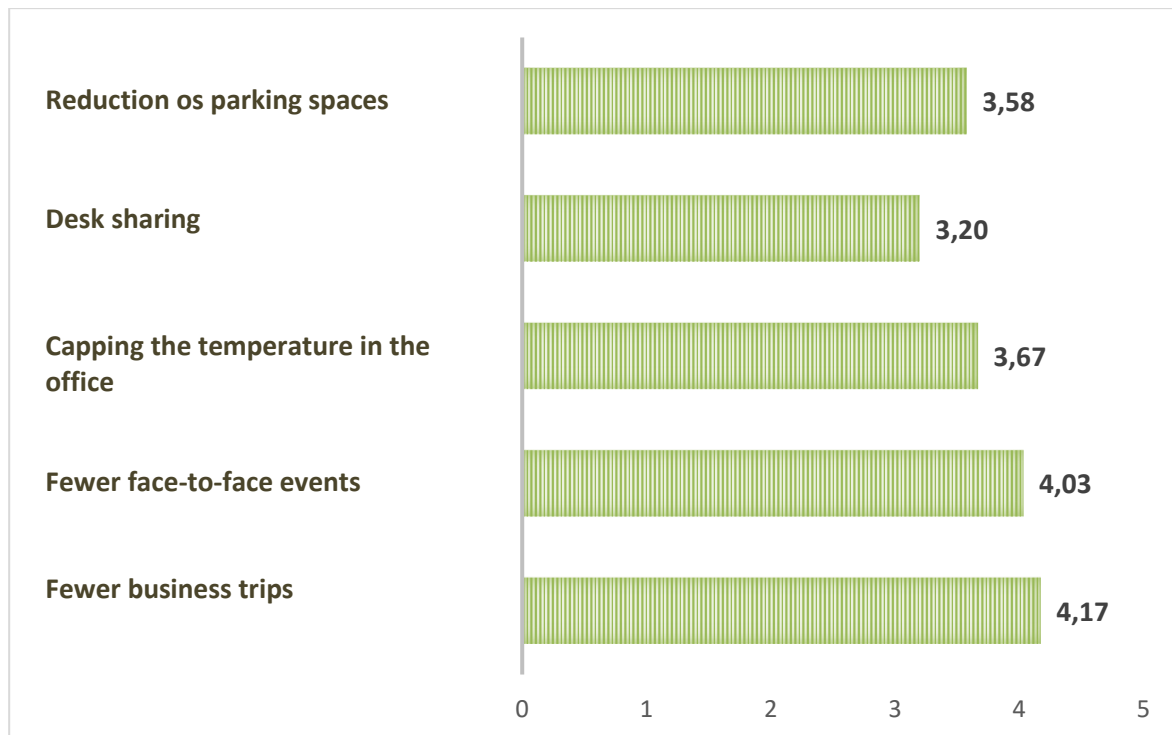
A large number of employees share EMS' goals regarding environmental sustainability. EMS can also score as a family-friendly employer with flexible work models and a generally good atmosphere at the workplace. By contrast, it falls short in terms of the pressure on employees and internal communication. Expanding training opportunities and improvements in terms of gender equality remain challenges for the organisation.

Graphic depiction: staff survey

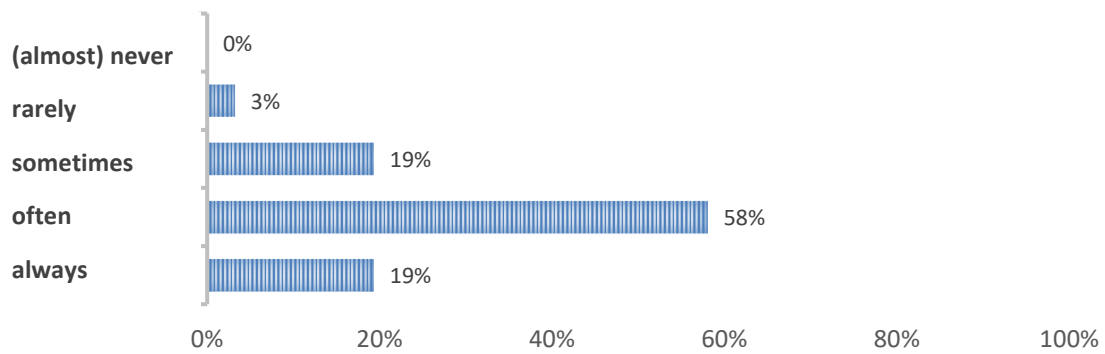


Survey of working conditions

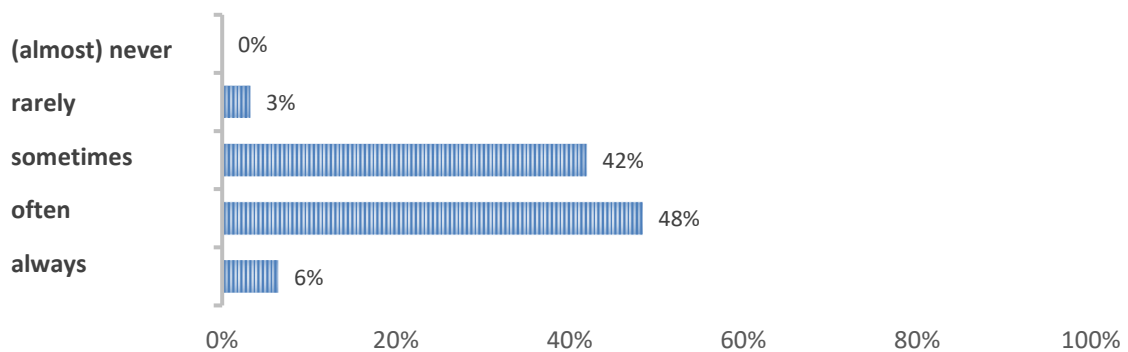




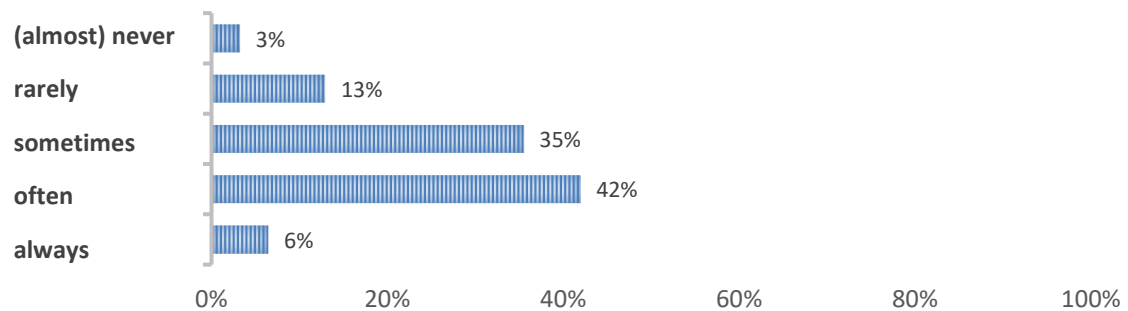
Do you have to work very fast?



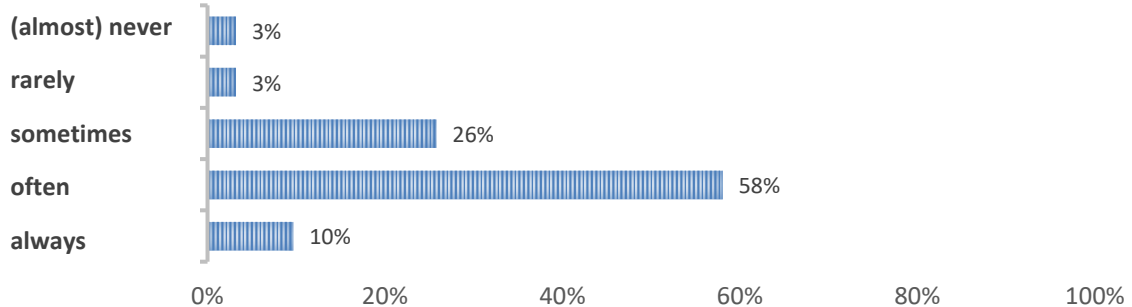
Do you have to work fast all day?

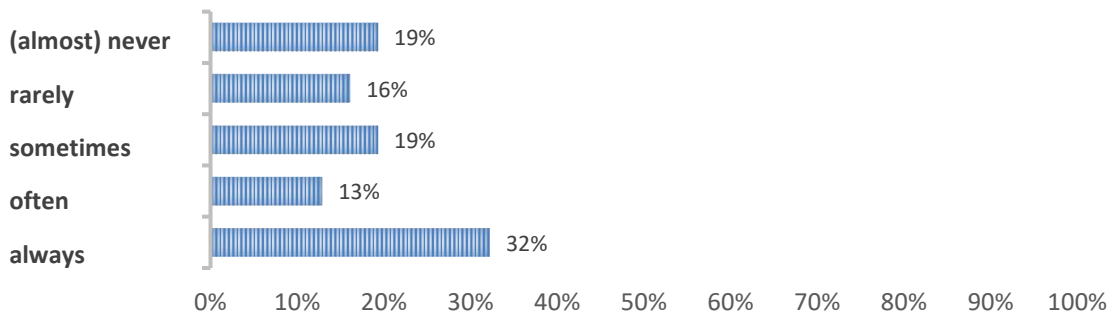
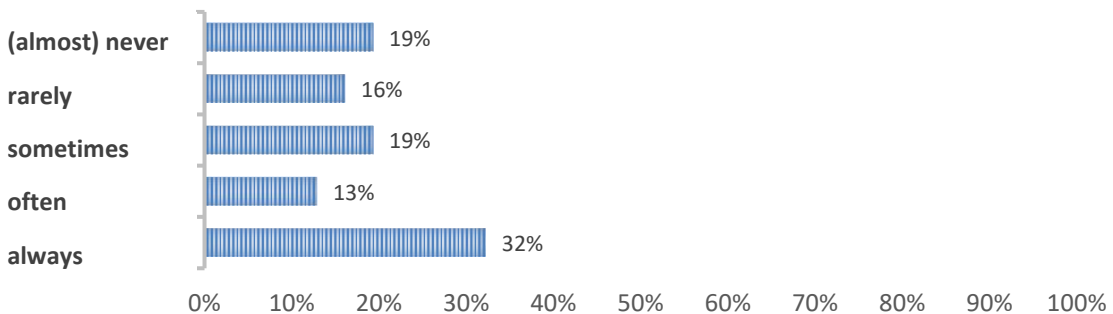
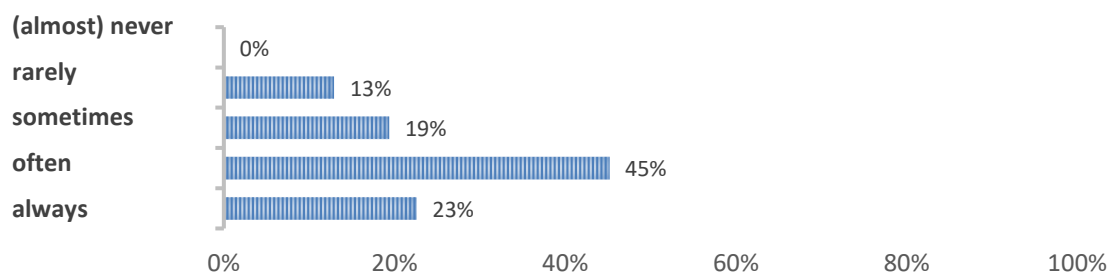
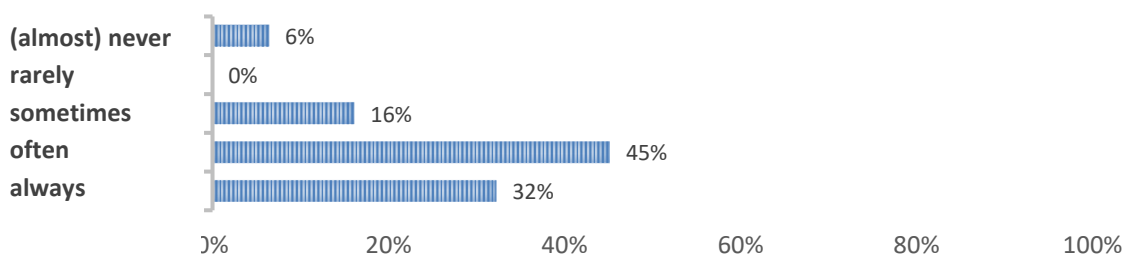


How often does it happen that you don't have enough time to finish all your tasks?

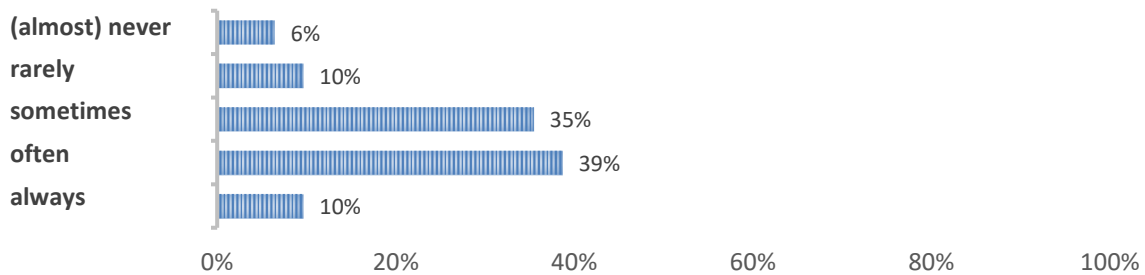


Can you act and decide independently in the context of your responsibilities?

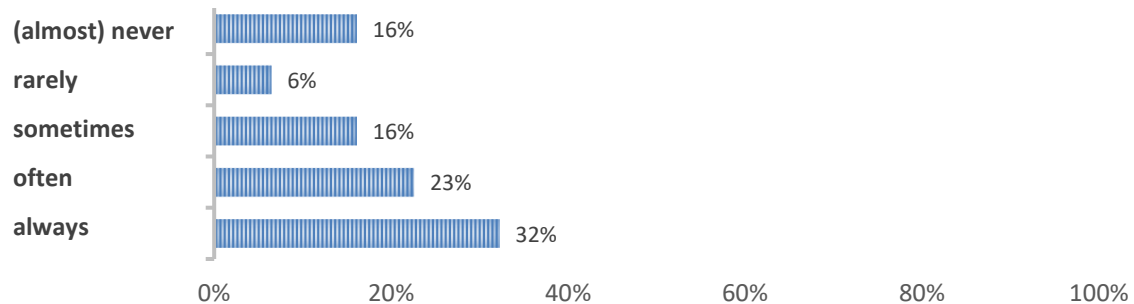


How often do you receive help and support from your colleagues when needed it?**In case of illness I have substitutes?****How often do you receive support when needed from your direct supervisor?****I experience collaborations with co-workers as constructive?**

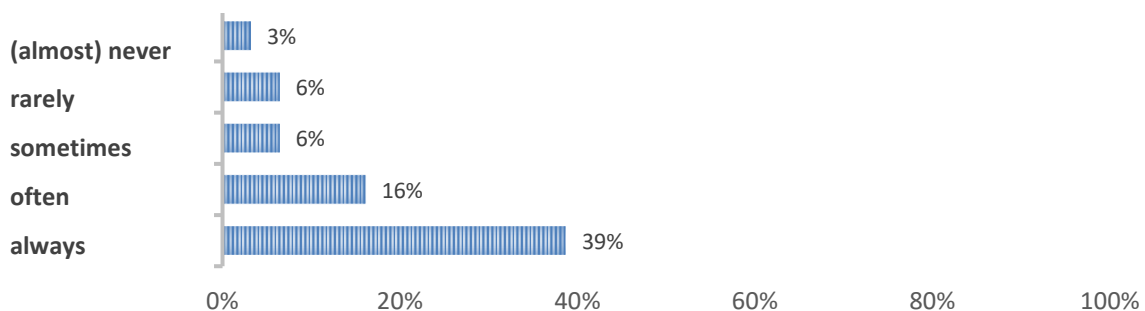
Do you experience cooperation with your direct supervisor as constructive?



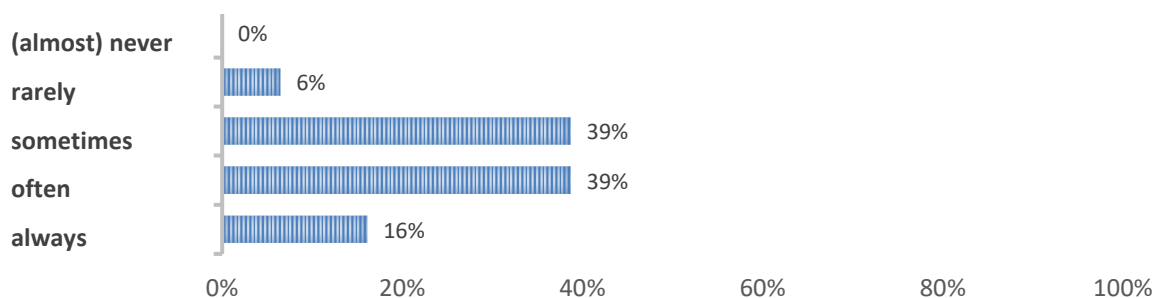
Regarding gender I feel I have equal rights and equal value?



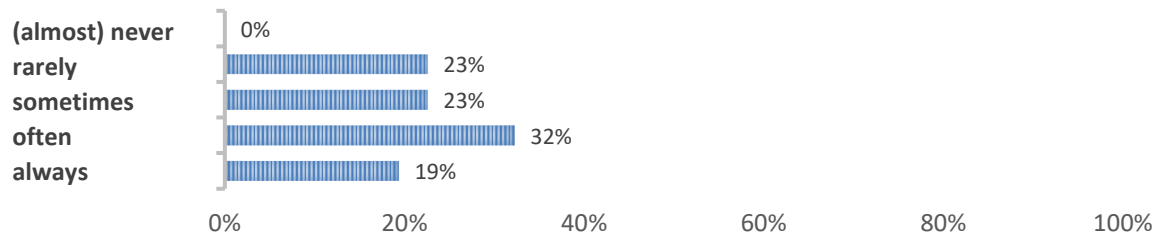
Regarding inclusion I feel I have equal rights and equal value?



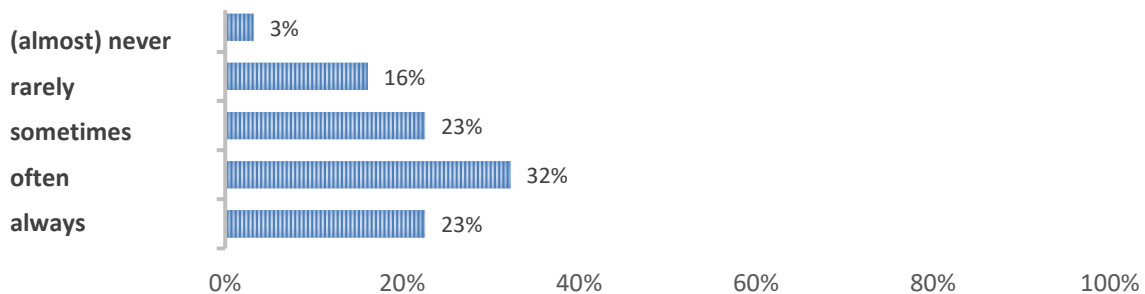
Do you receive all the information you need to do your work well?



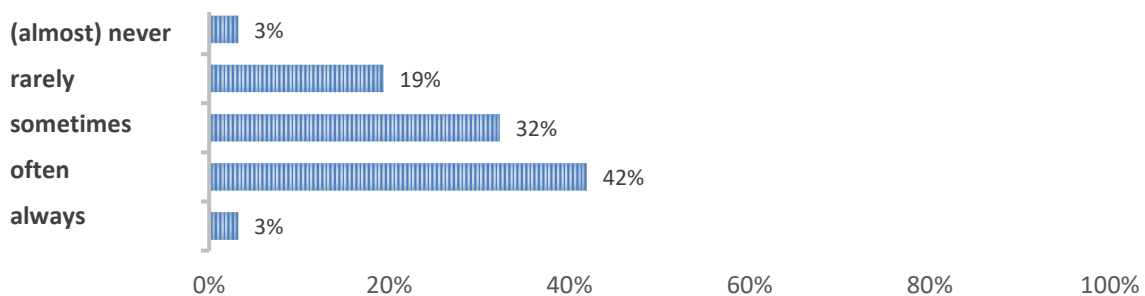
Are you informed well in advance about changes in your job, e.g. about important decisions, changes or plans for the future?

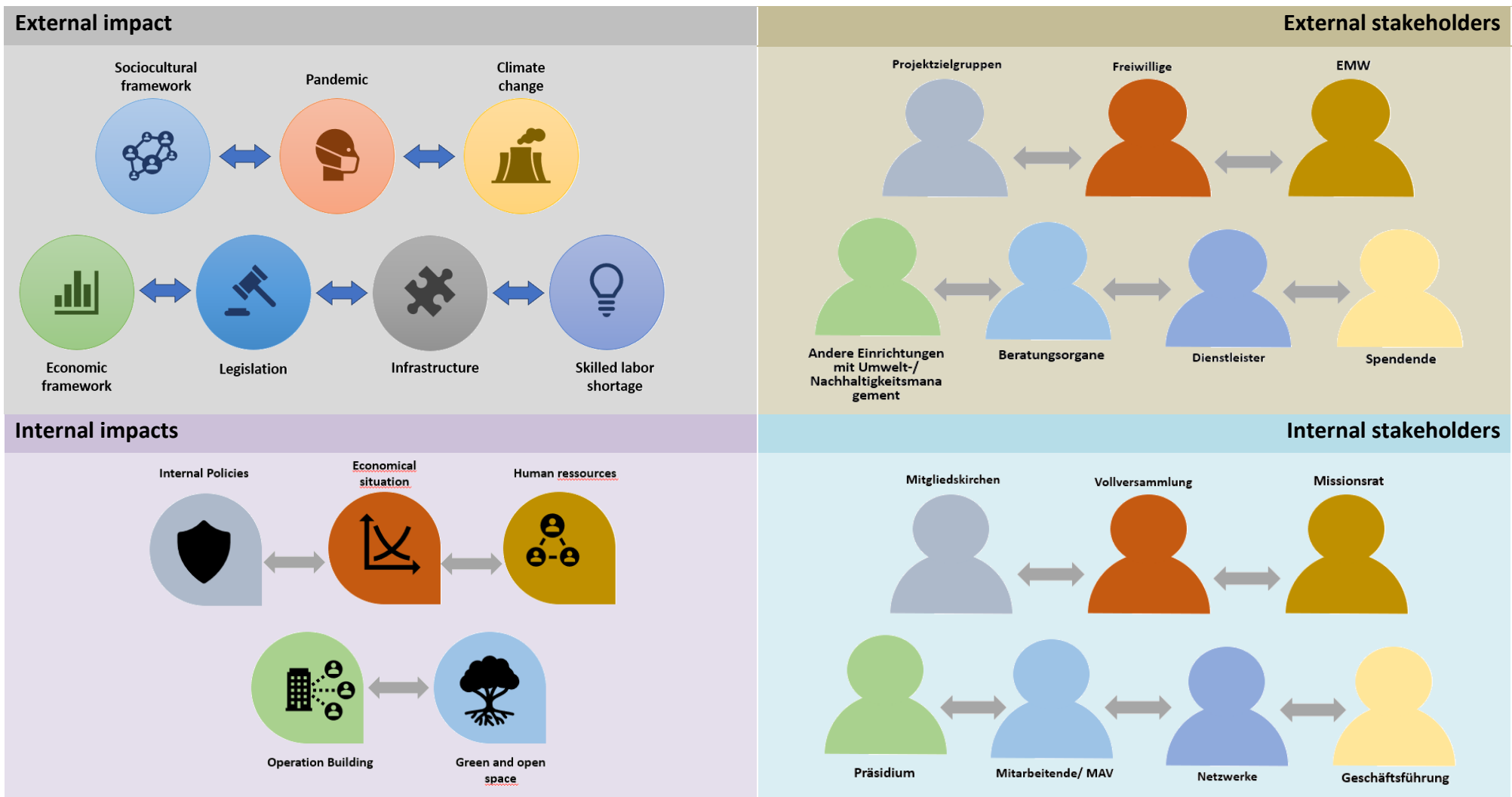


Are your opinions and your suggestions taken seriously?



Are the decisions of executives clear and plausible for you?





4.5 Conclusions from the field analysis

EMS is on the way to its first certification according to EMAS^{plus}. Preparing for it has enabled us to gain a great deal of insight into the field of sustainability management. The intensive work with sustainability topics and related questions will lead to EMS not only providing for this issue as a central activity in its projects but also considering it in daily decisions. The different stakeholders will oversee and review the implementation of sustainability goals and proposed improvements, either based on their constitutional competence (governing bodies, members), their personal gifts to the work of EMS (donors), their business relations (partners and companies) or their interest deriving from the various networks (other agencies and organisations).

The external and internal influences will determine the conduct and opportunities available to EMS in future years. A lot will depend on financial resources allocated to its work. The sustainability aspects were collected on the basis of EMS' main activities and subjected to assessment. That produced a matrix with priorities and criteria derived from our activities as set out in the constitution of the association. An assessment took place on the basis of our main work priorities for the coming years, which will focus on the all-embracing topic of 'integrity of creation', thereby taking up current sustainability issues and helping to adjust the improvement programme. Societal change, pandemic events and periods, as well as general economic conditions impact directly and indirectly on the potential and action of EMS. The staff as human resources make an important contribution to fulfilling all our assignments. On them depend the implementation and continuation of all interventions, projects and sustainability efforts.

We have distilled practical steps for the improvement programme from the results of the staff survey. Considering these influences and stakeholder expectations, we succeeded in carrying out an authentic stocktaking of efforts for sustainability and, from that, developing a programme for improvement. With respect to stakeholder expectations, we use the Green Ambassadors Programme and governing bodies as a setting for dialogue on sustainability issues with members. The sustainability report itself provides the transparency expected by donors. For years now, workshops with volunteers have centred on sustainability, an issue that will now be enhanced by the goals EMS has adopted.

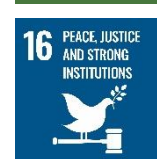
5 Describing sustainability aspects

The sustainability aspects important to EMS were collated, then weighted and structured according to their importance. They can be divided into three categories – environmental, social/ethical and economic sustainability – and linked with the UN's sustainable development goals. The sustainability team performed assessments and weighting with the aid of the data collected and statutory regulations and brought out the potential for improvement. This was then included in the improvement programme.

In terms of environmental sustainability, the focus was on action to distinctly reduce CO₂ emissions. Energy-saving measures and economies at the Stuttgart location were supplemented by the EMS-funded climate action projects of the international members. Examples are a charcoal project for carbon capture, reafforestation and recultivation programmes in Sulawesi in Indonesia and tree-planting campaigns in Ghana.

With respect to the activity of EMS as set out in its constitution, social and ethical angles were also considered and evaluated, such as human rights observance, work practices and corruption abuses. Financial security and economic transparency are also regarded as important aspects of sustainable development at EMS.

Fighting poverty, particularly the approach of avoiding poverty by tackling the root causes, has been a central topic at EMS since its foundation in 1972. In a holistic approach it is related to the goals of creating adequate, healthy food, a supply of clean running water, a functioning, caring health service, and a fair access to education at secondary and tertiary level. These claims are funded, supported and implemented in most EMS projects. EMS funds the extensive health programme in rural areas of the Presbyterian Church in Ghana or the Elim home for children with disabilities in South Africa. Projects and programmes to empower women and protect children are also supported. As a fellowship of Protestant churches and associations, EMS sees itself called to work for peace, justice and care for creation. It strongly advocates for these goals and makes a considerable contribution to implementing the SDGs in the context of its international connections.





5.1 Environmental sustainability

Saving energy, reducing CO₂ emissions, handling toxic substances or reducing paper consumption: the areas of action in the field of environmental sustainability seem countless and the way to the goal of climate neutrality appears long. Yet EMS has chosen environmental sustainability as the most important pillar of certification.

5.1.1 Heat energy and power consumption

From 2020 to 2023 the energy supply in the offices of the EMS secretariat was retrofitted by the landlord, the Foundation Basel Mission German Branch. EMS suggested this energy-efficient upgrade to the Foundation's board of trustees and supported its implementation. The retrofitting operation consists of renewing the external insulation and installing more efficient radiators. Likewise, a photovoltaic (solar) power plant and a heat pump were mounted on the roof of the secretariat, with which we can generate the bulk of the energy required by ourselves. Any necessary additional electricity is covered by a church-related, nonprofit energy supplier, KSE Energie GmbH, which obtains 100% of its power from renewable sources. The upgrade is to be finally completed in 2024. By the time of the next certification, we expect to have significantly cut our heat consumption and made considerable savings on power. The benchmark is the power requirement for 2019, seeing that the exceptional situation with considerably reduced demand during the pandemic years 2020 and 2021 made them unsuitable as comparative values. Some of the consumption figures for 2022 were not yet available at the time of certification.

	2019	2020	2021	2022
Heat energy	235,403 kWh	196,304 kWh	229,836 kWh	103,819 kWh
Heat energy <i>(weather-adjusted)</i>	235,403 kWh	204,156 kWh	213,747 kWh	112,125 kWh
- adjusted/area	231 kWh/m ²	200 kWh/m ²	210 kWh/m ²	110 kWh/m ²
- adjusted/employee	7,266 kWh/FTE ⁸	5,867 kWh/FTE	6,241 kWh/FTE	3,222 kWh/FTE
Power requirement	40,421 kWh	26,364 kWh	30,804 kWh	29,636 kWh
Power consumption/area	27 kWh/m ²	18 kWh/m ²	21 kWh/m ²	20 kWh/m ²
Power consumption/employee	986 kWh/FTE	659 kWh/FTE	811 kWh/FTE	972 kWh/FTE
Energy efficiency <i>Total energy consumption per full-time employee equivalent</i>	8,513 kWh/FTE	6,624 kWh/FTE	7,140 kWh/FTE	4,311 kWh/FTE

Energy consumption at EMS 2019-2022

5.1.2 CO2 emissions and business travel

The level of CO2 emissions has been considerably reduced in the last few years. Yet not all reductions are due to the pandemic. 2022 saw a cut in CO2 emissions from business travel compared to 2019 by 114.10 tCO₂eq. Economies in train travel, too, amounted to 4.65 tCO₂eq. The reason for this reduction is, among other things, the increased use of digital tools for conferences, meetings, sessions of governing bodies and continuing education. We also managed to cut carbon emissions from heating compared to 2019. Further cuts are expected due to the upgrading of our energy supply.

CO2 compensation was undertaken in the past through the support of appropriate environmental projects with partners in Indonesia (forest reforestation programmes; using charcoal for carbon capture) and Ghana (campaign to plant two million trees).

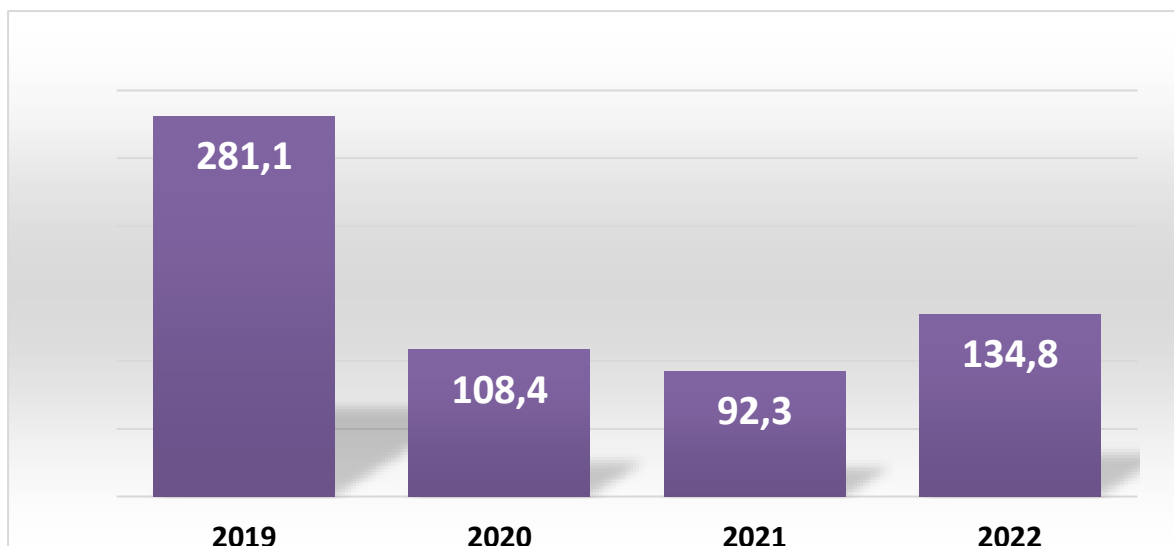
⁸ Full-time employee equivalent (FTE).

Indicator	Unit	2019	2020	2021	2022
CO2 from power ⁹	tCO2eq	17	10	13	16
CO2 from heat	tCO2eq	57	48	56	25
CO2 from business travel	tCO2eq	207,10	50,6	23,3	93
- Car	tCO2eq	0,9	0,4	0,2	0,3
- train	tCO2eq	6,05	2,09	0,84	1,4
- plane	tCO2eq	200,1	48,1	22,3	91,2
CO2 from paper manufacturing	tCO2eq	2,92	1,38	1,55	-
Greenhouse gases ¹⁰	tCO2eq	281,1	108,4	92,3	134,8
CO2 from power, heat and business travel/ FTE	tCO2eq	8,7	3,1	2,7	3,9

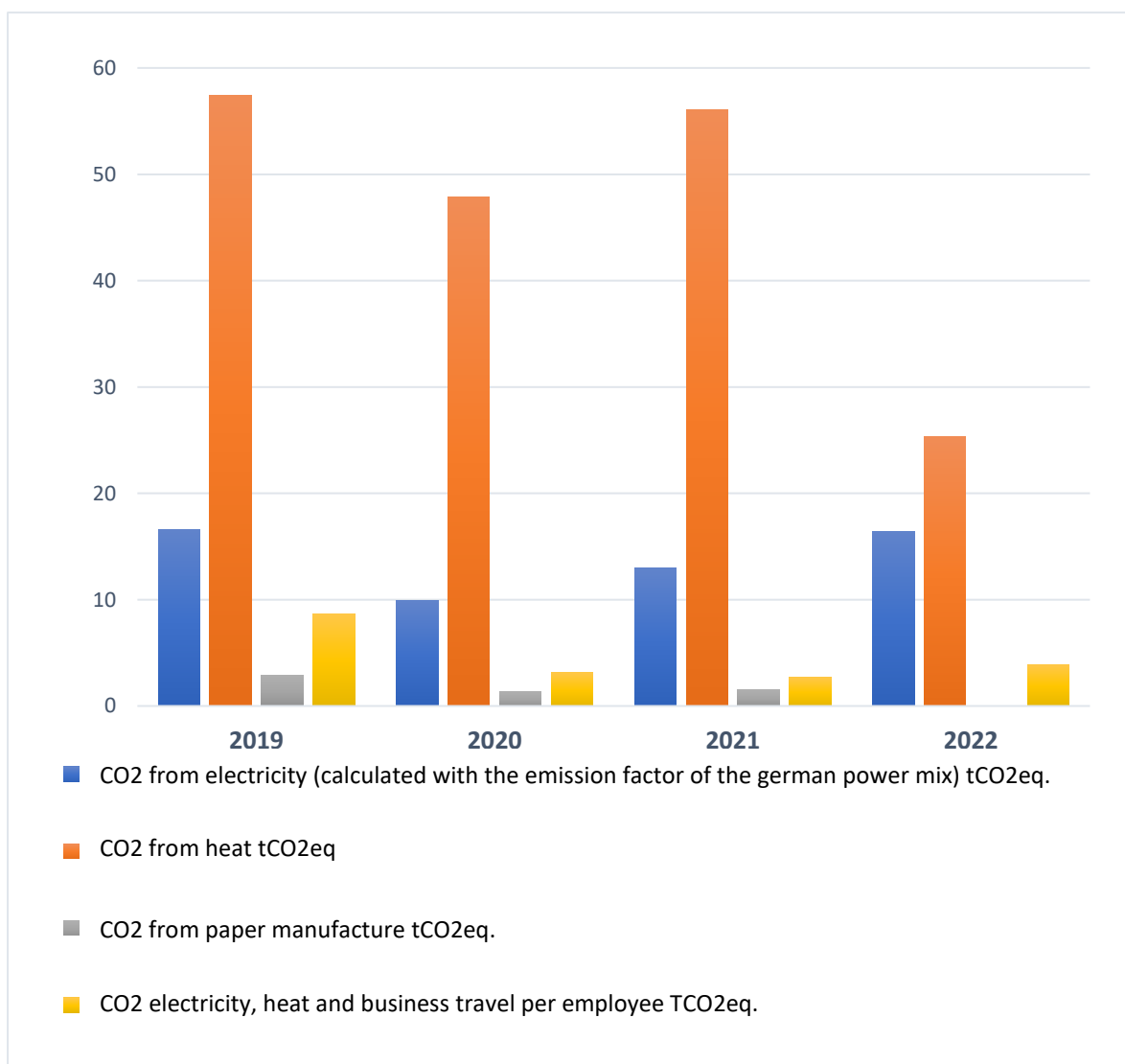
CO2 emissions, figures 2019-2022

⁹ Calculated with the emission factor of German power mix.

¹⁰ Scope 1 and 2 from heat, power and business travel.



Emission of greenhouse gases Scope 1 and 2 from heat, power and business travel in tCO2eq.



CO2 emissions (for power, heat, paper and overall/FTE) in tCO2eq

5.1.3 Water consumption¹¹

Since the consumption of fresh water in the EMS secretariat is generally not high, the savings here are slight in absolute figures. The changes through introducing mobile working have led to a projected reduction estimated at 20% of consumption compared to 2019.

5.1.4 Waste management

The quantity of waste is to be further reduced in the next few years. In particular, we are taking steps to considerably reduce paper consumption and waste disposal. That includes, among other things, working with digital files instead of paper files. All other waste is strictly separated and recycled, as far as possible, through the urban waste disposal services. The staff have developed great sensitivity about avoiding non-returnable packaging and using reusable containers.

A plan for consistent waste separation is being worked out with the cleaning and waste disposal/recycling services.

5.1.5 Procurement management

Commodity procurement represents a relatively small share of overall EMS activity. We have a limited need for office materials, office equipment, IT devices and purchasing for our own coffee machine. Nevertheless, in this area, too, we are optimising procurement towards sustainable production and fair trade.

When procuring paper EMS will increasingly rely on recycled paper. When it comes to food, we hire catering firms for events. When choosing these firms, we pay attention to the use of regional products and order almost exclusively vegetarian food. We only use fairly traded, organically grown coffee for our office coffee machines. For beverages, we buy organic juices from regional suppliers (mixed orchards). Water is delivered by a neighbouring delicatessen.

Besides continuing to reduce paper consumption, EMS will use more and more commodities from sustainable production.

5.2 Social sustainability

Supportive mutual relations are very important to EMS as an ecumenical-diaconal institution in the broadest sense. Healthy social structures, which respect, appreciate and protect not only the rights of the community but also individual rights, are a basic feature of EMS. EMS programme and project activity is concerned to highlight and avoid discrimination, and this

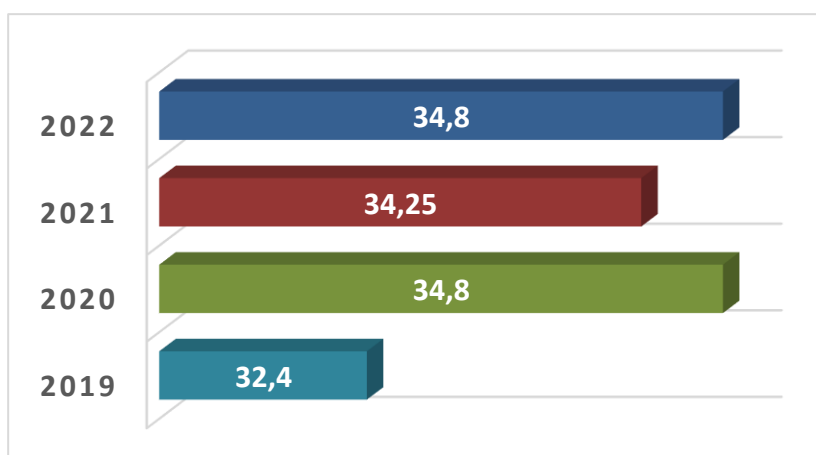
¹¹ See Appendix A2 under no 5.

is also raised in the governing bodies and with the staff in the context of training sessions. Furthermore, socially aware personnel management forms the backbone of good cooperation.

5.2.1 Personnel management¹²

Out of the on-average 40 employees, well over 80% have permanent contracts. Several contracts, particularly those based on civil servant law, are temporarily with EMS but have a permanent contract with their employers who have guaranteed to take them back. Women account for around 60% of employees. Three men and two women are employed as heads of departments, i.e. in the highest leadership positions. EMS guarantees a high degree of job security, particularly

through the alignment with collective bargaining agreements in the public service, which also guarantees equal pay for equal work. Statutory minimum wages are fundamentally respected since the collective



agreements are considerably higher than the minimum wage levels. It is possible to work on a flexitime basis. The share of women in part-time employment is 74%, compared to 26% for men. Hence EMS does justice to expectations of flexible working-hours.

In 2021 flexible working hours were introduced via a service agreement that also allows part-time employees to do up to 40% of their weekly work-time in mobile situations. Core working times allow a certain latitude for the distribution of daily working hours. It has been possible to further reduce the fluctuation rate in the last few years, although it was not high. EMS employs staff members who can look back over a period of more than 30 years of employment with the organisation.

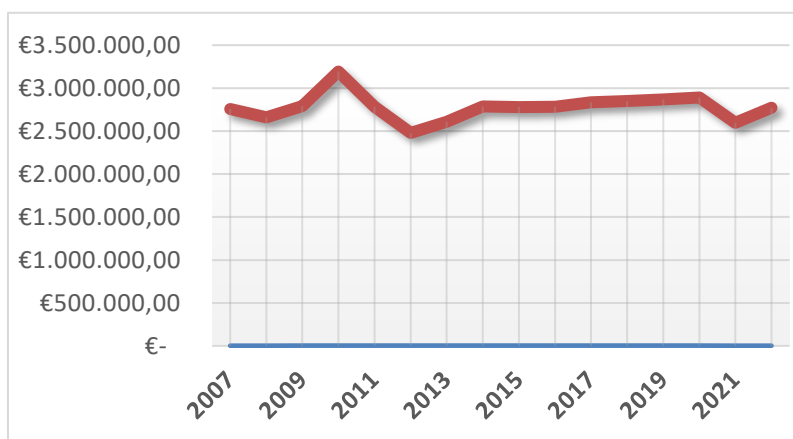
Continuing education sessions are regularly designed and discussed at the annual personnel development conversations, which must be conducted with each member of staff. Further training programmes are also identified in the interim period if they prove necessary.

¹² See Appendix A1.

Appropriate responsibilities have been allotted to reduce and counter discrimination. In Stuttgart, a staff member has taken on the office of compliance officer for equal treatment.

In order to fully brief all staff members, EMS held a study day on EMAS^{plus} certification in July 2023 informing them about the nature, content and goals of sustainability certification. This involved an explanation of the certification process from its very start and a presentation of the mission statement and improvement programme. Staff were asked and encouraged to make further additions and suggestions. Their ideas, which were worked into the programme, related to

reducing individual transportation, greening the secretariat and further economy options with respect to energy consumption. EMS offers those of its staff who regularly travel to distant



Staff costs 2007-2021

countries several days of training on how to react to emergency situations. Health days take place at regular

intervals to provide influenza vaccinations or pass on information about the health service.

5.2.2 In-house health management

EMS conducts health management for employees as required, with regular check-ups according to G35 (issues around occupational physiology, ergonomics and work hygiene relative to special travel conditions during business trips abroad) and G37 (guidance to employees with respect to screen workstations, ergonomics, and the use of technical aids). At regular intervals, health days are offered with optional work-related check-ups. Workplace inspections are conducted regularly to check whether workstations meet ergonomic requirements, and the latter are being successively adapted to requirements in the course of new procurements.

5.2.3 Staff survey

The EMAS^{plus} certification process included holding a staff survey. It turned out that the staff are generally satisfied with working conditions and the corporate culture. It is necessary to improve internal communication and, to some extent, the expression of appreciation and recognition of commitment and identification with the tasks assigned.

The EMS staff expressed strong support for improving environmental and social sustainability in the survey and are willing to accept the changes needed for that. The social components received above-average approval ratings. Where work processes and working hours lead to strain, the staff representative body and Management Board will intensively evaluate the survey and seek solutions in the context of the sustainability topic. Information given to staff is to be reliable and comprehensive. On that score, there will be more awareness-raising of employees about the improvement programme. Gender-just treatment is a central theme not only among the staff but also in the projects that EMS supports worldwide. Better general conditions in the working world, in-house arrangements and statutory regulations will pave the way to an equal treatment that can also be subjectively felt by the staff.

5.3 Economic sustainability

5.3.1 Influential factors

EMS' overall economic situation has been stable over the last 15 years, after some economy measures and restructuring proved necessary around that time. We have been able to build reserves in the last 10 years that will keep EMS operating sustainably, provided that there are no substantial cuts to grants and contributions. In this matter, EMS relies strongly on the German member churches, which finance and enable the bulk of its work. Resignations from church membership and the related decline in church tax revenue constitute the risk that EMS may have to live with extensive economy measures. This risk is constantly evaluated and taken into account when the budget is drawn up.

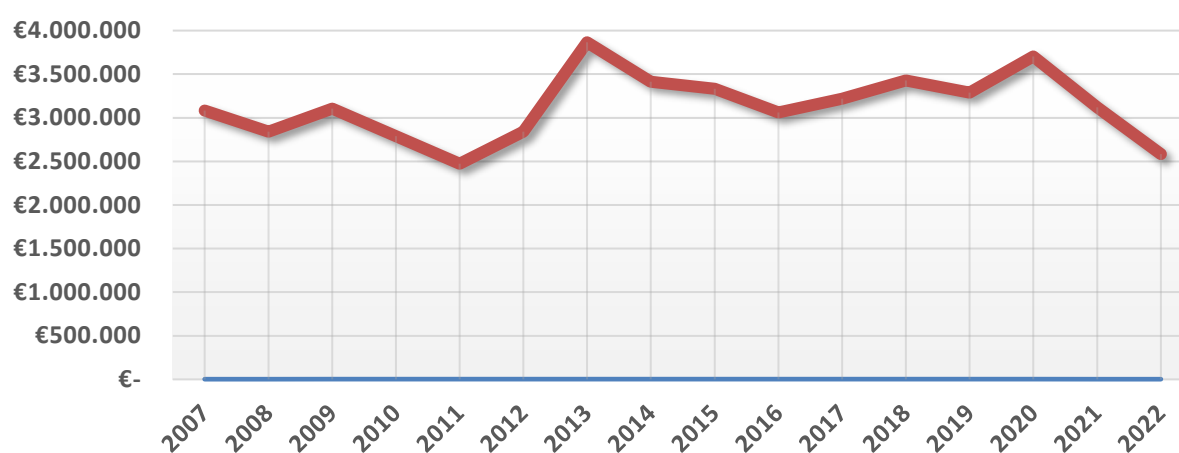
EMS is structurally healthy with moderate surpluses. In 2020 and 2021, the two main years of the Covid-19 pandemic, its annual surpluses were markedly higher due to greatly reduced programme activity. According to what was possible under tax law, these surpluses were likewise channelled into the reserves and a sustainable project and programme activity. The own capital ratio in past years has been around 80%.

Donation income, with which EMS finances international projects and programmes, rose significantly from 2017 to 2021 compared to prior years, but declined again in 2022. The rise was mainly due to an increase in earmarked donations, however, while non-earmarked donations and grants declined very little and in 2022 rose slightly.

5.3.2 Donation management

Income from donations and collections has remained stable since the Evangelical Mission in Solidarity was founded, averaging around 2 to 2.5 million euros annually. The rises from 2018 to 2021 were owing to special events and grants which were not repeated in 2022.

Financial resources for special events such as natural disasters or other emergencies are earmarked. Non-earmarked funds have stayed the same in the last few years, with slight rises in some years. EMS uses these funds to support a broad range of institutions and activities, and encourages the promotion of environmentally, socially and economically sustainable projects and programmes in the international context.



Funds paid out for programmes and projects 2007-2022

EMS is a registered nonprofit association under German tax law and exempt from corporation tax. This enables EMS to use all the income from its reserves for the purposes set out in its constitution. Consequently, sustainable projects and programmes worldwide can benefit from a high level of funding.

The donors and sponsors of EMS receive full information about the use of funds and how the projects are progressing via direct letters and the EMS website. A tax certificate confirming the monetary gift is issued promptly after receipt of the donation. In this regard, it is important to respect the provisions of the German fiscal code.

Donations and funding are subject to the requirement of impending use. The donations and grants have to be spent for the purposes advertised or stipulated in the constitution, within a given period established by the law. This is guaranteed through the annual funding of EMS' programmes and projects. Earmarked funds are paid into special cost centres in the finance office, in order to document the way they are used.

5.3.3 Asset administration

EMS invests its financial resources thoughtfully and sustainably in a broad sense. Its investment decisions are based on the criteria in the guide to sustainable ethical investment of the Working Group of Church Investors (AKI) of the Protestant Church in Germany (EKD).

https://www.aki-ekd.de/fileadmin/user_upload/aki-ekd.de/PDFs/ekd_texte_113_2023-1.pdf

EMS holds various reserves. It is obliged to do so by law but, in so doing, it also pursues the goal of guaranteeing its project and programme activities for the long term. The funds allocated for this purpose are invested according to strict sustainability criteria. Here EMS follows the recommendations and criteria proposed by AKI, which are continually being adapted. EMS is a member of AKI and participates actively in devising and improving the sustainability criteria for capital investments.

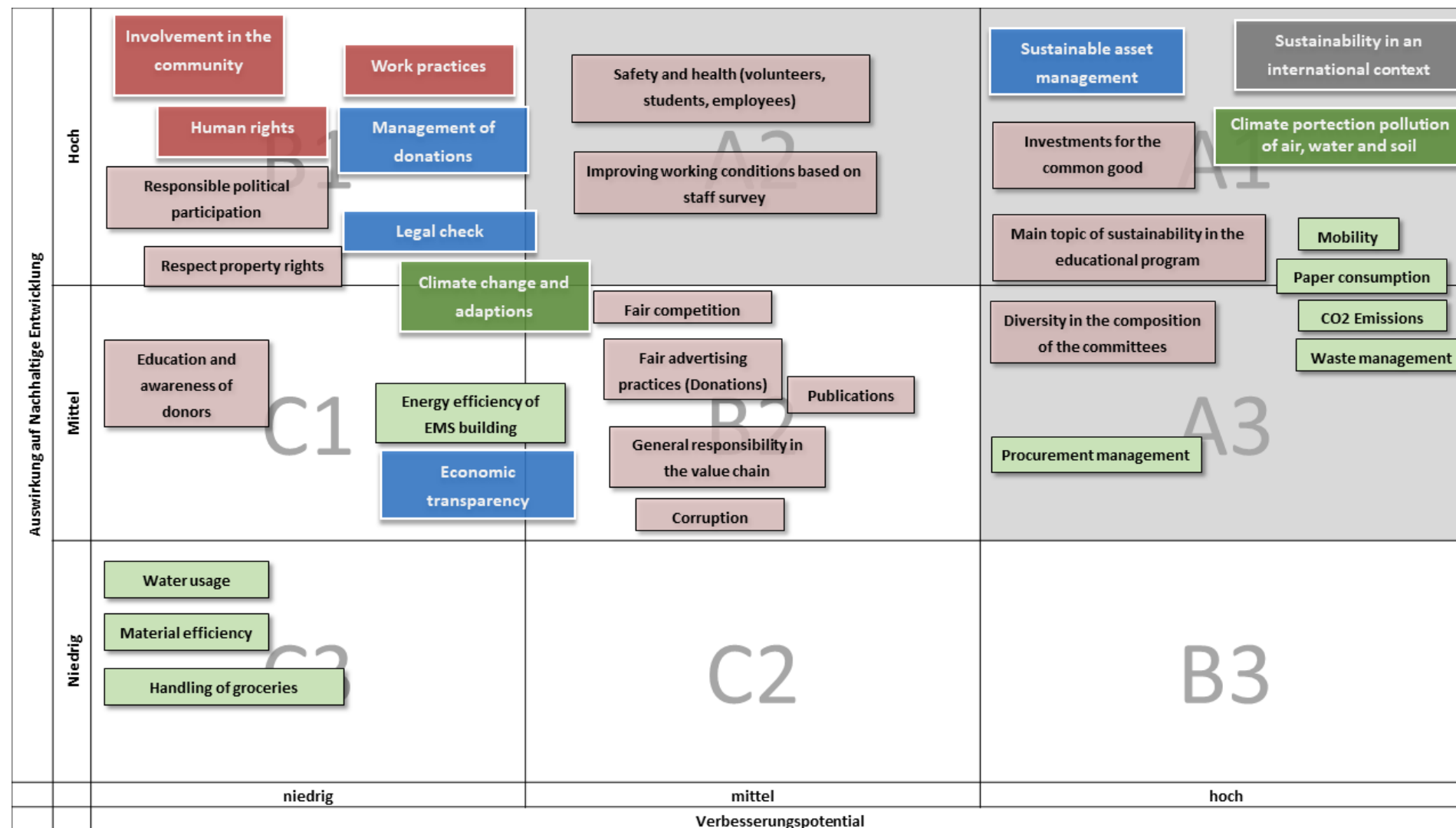
5.3.4 Transparency

The annual accounts of EMS are audited by a firm of chartered accountants and presented in the Finance Committee of the General Meeting. At the same time, the auditor conducts a compliance check under §53 Budgetary Principles Act (HGrG). An in-house audit of financial transactions and of projects and programmes guarantees that random checking takes place alongside the general audit.

5.3.5 Legal check

The legal check looks at the most important laws, regulations and rules governing the activity of EMS. In addition, we have listed legal areas relevant to the international activity of EMS. Of particular importance are the laws and regulations on labour law, occupational safety, tax law, public benefit law, association law and data protection. In the case of a large number of these law and regulations, EMS is subject to an external inspection, either through the inland revenue offices, employer's liability insurance associations or, particularly in the field of finance, through an external auditor. That involves an auditing not just of accountancy but also of workflows and structures under §53 Budgetary Principles Act (HGrG). In the case of external audits, the respective auditor writes a note of confirmation. The Management Board and Mission Council (i.e. the EMS board as required by the German Civil Code), as well as the Finance Committee established by the General Meeting, are presented with, and confirm, proof of compliance with the regulations by internal auditing procedures. Staff training sessions take place regularly in order to maintain conformity with the law.

5.4 Significance analysis of the sustainability aspects



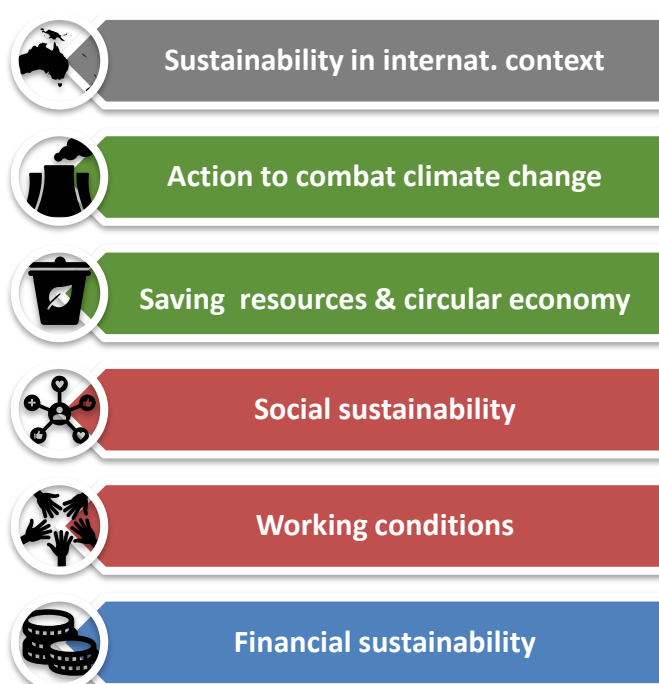
The secretariat has a direct influence on the sourcing of its energy (electricity), and on its waste management, paper consumption and business-related mobility. Indirectly the secretariat influences the energy source of the electricity that drives its heat pump. It has no way of influencing the land use of the building in which the secretariat is accommodated seeing that EMS is a tenant, not the owner.

6 Improvement/Sustainability Programme 2024

For the period from 2024 to 2028, EMS has set itself seven goals (see chapter 7) of varying scope in order to do justice to its sustainability mission statement. It is worth mentioning again that EMS has a direct and an indirect reach. The direct reach comprises the EMS secretariat located in Stuttgart. The indirect reach comprises the work with the international members, as they act independently. EMS here has only the function of promoting networks and forming opinions, which is why it only has a limited (indirect) influence. The report calls this indirect sphere “Sustainability in the international context” (see diagram in chapter 7).

Environmental sustainability takes centre stage. The main activities here range from digitalisation to reducing the use of paper and cutting carbon emissions by restricting business trips. Social sustainability likewise poses an important challenge with respect to our stakeholders. Through staff surveys, for example, we were able to identify ways of making EMS more attractive for its employees. And finally, an accountable and sustainable handling of financial resources is essential for the work of EMS. It is not just about keeping to rules and regulations. Donors and sponsors, in particular, expect the funds entrusted to us to be used effectively and purposefully.

Our stocktaking helped us to realise that EMS has developed aspects of sustainability in individual fields and has been able to implement them. It defined six sustainability priorities and developed them into goals. The international character of EMS and related networking enables an improved, rapid implementation of climate goals, and also of those relating to social and economic sustainability. EMS is preparing a roadmap to reach the goals described in the environmental programme.



In the context of preparing for the certification, we have managed to make progress in reaching some fundamental goals in the improvement programme. Carbon emissions in the offices have already been considerably reduced through energy-related retrofitting of the whole office building. Switching from fossil fuel (gas) to renewable energies (solar panels) for office electricity and heating represents a big

Sustainability priorities at EMS

step towards more environmental sustainability. The energy-efficient upgrade is due to be completed by mid-2024. Likewise, carbon emissions for trips and ecumenical exchange programmes have been considerably reduced by limiting air travel. The rule about avoiding domestic flights and flying to close destinations in neighbouring countries has been followed for a long time now and, where it has not, the matter will be raised in discussions with members and partners.

The Green Ambassador Programme is intended to encourage every member to make sustainability topics an integral part of their daily work. Mitigating climate change by avoiding carbon emissions happens through avoiding domestic flights and greatly reducing international flights through the use of electronic communication. We will soon implement an expanded arrangement for using public transport or alternative mobility to the car (bike-to-work scheme) for the employees at the secretariat. We have already started to digitise workflows and also to check for sustainable purchasing of paper and office materials.

Our aim is a gender-balanced, mixed-age composition of association governing bodies and in the secretariat. Working conditions are regularly examined, e.g. in terms of their family-friendliness. We also regularly evaluate and develop mobile work, progress towards a culture of appreciation, and opportunities for promotion subject to the necessary qualifications. In order to guarantee sustainable financial operations, EMS is an active member of the Working Group of Church Investors (AKI) of the Protestant Church in Germany (EKD). The criteria it develops and continually adapts for sustainable financial operations are an integral part of sustainability management at EMS.

As an employer, EMS has, above all, to respect and implement rules and regulations from employment and social law (occupational safety law, workplace ordinance, works constitution act, protection against dismissal, maternity leave act, collective bargaining rules, appropriate salaries and provisions laid down in the German Civil Code with relevant rules for church employees employed under civil service law). In addition, EMS is subject to rules and reporting obligations under tax law (German fiscal code, income tax law and regulations on nonprofit status). Through regular audit reports and an established reporting system it can be regularly shown that EMS respects and complies with the legal provisions.

The SDGs are an integral part of the EMS mission statement. Some of its essential work areas addressed the concerns of individual SDGs long before they were described as such. In the past, the work of EMS brought about numerous improvements and was able to prevent conditions from deteriorating. Combating poverty and poverty-promoting structures, e.g. through making adequate, healthy food available to all is to be found in many EMS initiatives and projects. Education, above all the creation of equal educational opportunities has been an issue that EMS has raised and called for since its inception. Gender-sensitive language

and appropriate behaviour are addressed with projects and programmes. That goes hand in hand with respecting human dignity, which is imperative for us from our faith. Climate action is pursued within long-term projects in various countries. Peace and justice are sometimes the most difficult goals as they are often disregarded and violated by political leaders.

EMS has subscribed to a sustainability mission statement aiming for a livable global community. Caring for creation, defending human rights and fostering education are key areas of action in this regard. In our activities we are careful to spend donation income in a sustainable, transparent way. And although EMS has not yet acquired certification it already implements some of the necessary measures. Hence the certification process under EMAS and EMAS^{plus} has offered a good opportunity to subject EMS activities to a full-scale check-up.

7 Longterm Environmental and Sustainability Programme (Improvement Programme)

Area / Goal	Action	Responsible	Timeframe	Cost	Status	Comments
1. Sustainability in the international context						
Strengthen sustainability activities in the member churches and ecumenical learning.	Take stock and coordinate with members; devise a roadmap for sustainability goals and how to reach them.	Sustainability working group (established by the governing bodies)	2023/2024	Minimal, as coordination takes place by video conferences.	Begins April 2023.	The working group is tasked with revising EMS policies from the point of view of sustainability. Its mandate is to present proposals on how these goals can be rapidly implemented.
	Green Ambassadors Programme for networking and exchange on environmental sustainability and climate goals.	Coordination through secretariat	Process first planned to take 2-3 years.	Yes, through regional conferences and multiplier events.	Begins March 2023.	The Green Ambassadors Programme is a campaign seeking to motivate young people aged from 14 to about 20 to plan their own lifestyle more sustainably and win over other people for this change.
2. Climate action						
Reduce kilometres flown and emissions from air travel for business trips and committee meetings by 20% by 2025, compared to the averages from 2017 to 2019, measured in emissions.	Management Board decision: no booking of domestic flights within Germany – use of local public transport, 'job ticket'/bike-to-work scheme.	Travel desk	Ongoing	./.	Takes place/is being applied	Travel with road-or-rail public transport/monthly 'job ticket' as of 2024
	Cap kilometres flown.	Governing bodies and Management Board		Reduced	Implementation as of 2023	Exchange programmes call for additional flights and are specifically regarded as a major EMS programme.
	Video conference replaces air travel at one of the two annual Mission Council meetings.	Mission Council	Ongoing	Reduced	Implementation as of 2023	2 meetings of around 25 people per year, of whom 10 have long journeys from distant countries.

Longterm Environmental and Sustainability Programme (Improvement Programme)

	Presidium meetings, mainly as video conferences; travel and travel support by the EMS secretariat.	Presidium/ Secretariat	Ongoing	Reduced	Takes place, further implementation as of 2024.	So far up to 4 in-person meetings per year which either coincide with the Mission Council meeting or take place as video conferences. One member comes from abroad. Rethink business trips/combine dates/make networks aware of avoiding air travel.
	Expand internal compensation to exchange programmes.	Management Board	Ongoing	./.	Implementation as of 2024	Compensation through our own projects to measurably reduce CO ₂ - emissions.
	Aim for climate neutrality by 2035.	Governing bodies & Management Board	Goal 2035	Reduced, plus compensation	Implementation has begun	EMS reduces CO ₂ emission and takes part in appropriate innovations; initiates compensation projects.
3. Sparing use of resources and circular economy						
Reduce internal paper consumption by 20%, by 2027 by another 10% compared to 2022.	Digitisation of invoicing and payment orders/digital meeting documents for governing bodies.	IT	2024	./.	Planning	Reduces paper usage, printing only on request.
	In-house training for digital work.	Staff	Sept 2023	Training costs	Planning	
Switch to 100% recycled paper.	Review contracts, explore alternatives, hold talks on standards (for photocopying and publications).	Executive Secretary	2024	Higher costs for recycled paper	In preparation	
Consistent waste separation.	Takes place in each individual office (paper and non-recyclable waste); still needs to be specified in detail and double-checked. To be supplemented	Executive Secretary	2024	Minimal; if necessary, further waste containers can	In preparation	Introduce dedicated bin for plastic packaging. Regular measurement of waste quantities in bins put out for street collection.

Longterm Environmental and Sustainability Programme (Improvement Programme)

by consistent separation of packaging, i.e. plastic and metallic waste.

be placed on each floor.

4. Social sustainability

More diverse composition of governing bodies with 40-50% target for 2025.	Gender-balanced and rejuvenated composition of the General Meeting (it consists of representatives).	Members	2025	./.	In preparation	Documents for discussion were submitted to the November 2022 General Meeting.
	Gender-balanced and rejuvenated composition of the Mission Council.	General Meeting	2025	./.	In preparation	Documents for discussion were submitted to the November 2022 General Meeting.
	Gender-balanced filling of vacancies at the secretariat.	Governing bodies, Management Board, staff	2026	./.	Implementation has begun	Continual review and requirement when filling vacancies. The Management Board actively promotes the empowerment of women and young people in the governing bodies and secretariat.

5. Working conditions

Implementation of the topics from the staff survey; optimising mobile work and workstation equipment.	Improve culture of appreciation.	Presidium, Management Board	2025	Minimal	Implementation has begun.	Action must be discussed in governing bodies and, above all, in the management board. Then implemented if feasible and in accordance with legal requirements. On-the-job health programmes. Individual steps have already been taken/implemented (mobile work, organising flexible working hours).
	Create promotion opportunities based on qualifications.	Management Board, staff	2025	./.	Implementation has begun.	
	Mobile work, family-friendly organising of working hours.	Management Board, staff	2025	Workstation equipment	Implementation has begun.	
	Workstation equipment, occupational safety.	Management Board, staff	2025	Cost estimates	Implementation has begun.	
	Use state/public programmes for workstation design.	Management Board, staff	2025	Cost estimates	In planning	

6. Sustainable procurement

Further optimise by using environmentally sustainable and fairly traded products.	Coffee, tea, biscuits, milk, sugar	Management Board	2024	Minimal	In some cases, practised for many years.	Further optimisation (using Fair Trade seal)
	Cleaning products/detergents (via a cleaning contractor)	Management Board	2024	Minimal	In some cases, practised for many years.	Further optimisation (environmental sustainability seal)
	Meals at events	Management Board	2024	Minimal	In some cases, practised for many years.	Further optimisation (choosing environmentally sustainable and local providers)

7. Financial sustainability

Completely orient all financial investments to environmentally and ethically sustainable products; continue active participation in the Working Group of Church Investors and implementation of the strategies developed there.	Make sustainable capital investments.	Governing bodies, Management Board	2025	./.	Implementation has begun.	EMS is a member of Working Group of Church Investors of the Protestant Church in Germany (EKD), which comes up with ideas for action based on environmental and ethical sustainability, attends to practical details and takes them forward.
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Appendix A: Key figures

A.1 Social key figures EMS

		Cluster	2019	2020	2021	2022
1.	Staff members	People				
1.1	Workforce Secretariat	People	41	40	38	39
1.2	Workforce at the Secretariat	Full-time equivalent	32,4	34,8	34,25	34,8
2.	Work-contracts					
2.1	Temporary Contracts	%	17 %	13 %	10,5%	15,4%
2.2	Permanent Contracts	%	83 %	87 %	89,5%	84,6%
2.3	Specific contracts church officers	%	7,5 %	7,5 %	8,0 %	7,7 %
2.4	Minijob employees	%	3 %	3 %	5,3%	2,56%
2.5	Portion paid extra hours/total working time	%	2 %	2 %	2,0%	0,5%
3.	Age structure					
3.1	below 30	%	10 %	10 %	11,0%	2,6%
3.2	from 30 to 45	%	23 %	25 %	27,0%	20,5%
3.3	from 46 to 58	%	37 %	35 %	37,0%	46,2%
3.4	Above 59	%	30 %	30 %	25,0%	30,8%
4.	Duration of employment	Average (years)				
4.1	below 5 Jahren	%	25 %	18 %	15 %	36 %
4.2	From 5 to 15 Jahre	%	55 %	62 %	67 %	44 %
4.3	above 15 Jahren	%	20 %	20 %	18 %	21 %
4.4	Number new staff members respective year	Number	None	Three	Five	Two
4.5	Fluctuation rate	% / Year	10 %	15 %	8 %	5 %
5.	Education					
5.1	Trainees	Number	0	0	0	0

5.2	Volunteers	Number	1	1	1	0
5.3.1	Volunteers South-North	Number	5	*)	*)	2
5.3.2	Volunteers North-South	Number	22	*)	*)	15
5.3.3	Volunteers South-South	Number	0	*)	*)	0
6.	Advanced Education/further training					
6.1	Days per staff member**)	Days/Year	0,98	0,28	0,45	0,82
6.1.1	Executive Board	Days/Year	2	0,33	0,750	3,60
6.2.2	Staff members at the secretariat	Days/Year	3,75	0,83	0,4	0,41
6.2	Costs per staff member	€/Year	233,77 €	97,36 €	102,98 €	106,18 €
6.2.1	Executive Board	€/Year	250,00 €	118,33 €	211,70 €	142,84 €
6.2.2	Staff members at the secretariat	€/Year	102,56 €	31,98 €	86,51 €	100,79 €
6.3	Percentage of all employees who have received regular performance and career development reviews	%	100 %	100 %	100 %	100 %
6.3.1	Executive Board	%	100 %	100 %	100 %	100 %
6.3.2	Staff members at the secretariat	%	100 %	100 %	100 %	100 %
7.	Healthcare					
7.1	Accidents at work	Number/ Year	1	0	0	0
7.2	Number days of sick leave	Days/staff member/year	13,66	12,18	7,42	15,49
7.3	Number days of sick leave	Days/year in %	5,69 %	5,07 %	3,09 %	7,82 %
8.	Diversity					
8.1	Female	Number	26	24	21	23
8.1.1	Percentage females	%	63 %	60 %	56 %	59 %

8.1.2	Percentage females executive positions	%	33 %	33 %	40 %	41 %
8.1.3	Percentage females minijobs	%	75 %	75 %	75 %	74 %
8.2	Diversity according to ethnical origin	%	4 %	4 %	8 %	10 %
8.3	Handicaps					
8.3.2	Disability compensation levy	€	0 €	0 €	0 €	0 €
8.4	Number incidents of discrimination	Number	0	0	0	0
	*) Volunteers programme was interrupted due to Covid 19 pandemic, restarted 2022.					
	**) Declining due/since to Covid-19 Pandemic					

A.2 Environmental Key figures¹³

No.	Key figure	Cluster	2019	2020	2021	2022
1	Organisational key figures					
1.1	Staff members at the secretariat	Number	41	40	38	39
1.2	Staff members at the secretariat	Number full-time equivalent	32,4	34,8	34,25	34,8
2	Thermal energy					
2.1	Thermal energy	kWh	235.403	196.304	229.836	103.819
2.1.1	Thermal energy from renewable energies	kWh	0	0	0	0
2.1.2	Percentage thermal energy from renewable energies	%	0	0	0	0
2.2	Thermal energy (weathr-adjusted)	kWh	235.403	204.156	213.747	112.125
2.3	Adjusted consumption/surface area	kWh/m ²	231	200	210	110
2.4	Adjusted consumption/Employee	kWh/employee full-time equivalent	7.266	5.867	6.241	3.222
3	Electrical energy					
3.1	Electricity consumption total	kWh	40.421	26.364	30.804	37.905
3.1.1	Electricity from renewable energy	kWh	40.421	26.364	30.804	37.905
3.1.2	Percentage electricity from renewable energy	%	100,0%	100,0%	100,0%	100,0%
3.2	Electricity consumption/surface area	kWh/m ²	27	18	21	25
3.3	Electricity consumption/Employee	kWh/employee full-	986	659	811	972

¹³ Im September 2022 wurde der Gas-Bezug eingestellt und auf Strombezug (Wärmepumpe) umgestellt

		time equivalent				
4	Total energy consumption (thermal energy and electricity)	kWh	275.824	222.668	260.640	150.030
4.1	Energy efficiency (Total energy consumption/employee)	kWh/employee full time equivalent	8.513	6.624	7.140	4.311
4.2	Total energy consumption/surface area	kWh/m ²	270	226	240	147
4.2	Percentage renewable energy of total energy consumption	%	15 %	11 %	13 %	25 %
5	Water					
5.1	Total water consumption	m ³	248	114	99	107
5.2	Total water consumption/employee	m ³ /employee full time equivalent	7,65	3,28	2,89	3,07
5.3	Sewage	m ³	248	114	99	107
6	Efficiency consumption materials					
6.1	Consumption paper	kg	5.002	2.009	2.620	2.338
6.1.1	Consumption paper/employee	kg/ employee full time equivalent	154	58	76	67
6.1.2	Plain paper	kg	994	738	783	615
6.1.3	Printing and publications	kg	3.419	727	1.161	990
6.1.4	Envelopes	kg	589	544	676	733
6.1.5	Percentage ecological labels (FSC respectively FSCMix)					
6.1.6	Percentage recycling (FSC respectively FSCMix)	%				
6.1.7	Percentage paper from sustainable forestry	%	20 %	37 %	30 %	26 %

	management (FSC respectively FSCMix)					
6.1.8	Percentage paper without any proof of origin	%	0 %	0 %	0 %	0 %
7	Travelling	km				
7.1.1	Travelling vehicle with combustion engine	km	5.640	2.327	1.112	2.062
7.1.2	Travelling electric vehicle	km	0	0	0	0
7.2	Travelling vehicle/employee	km/employee full time equivalent	174	67	32	59
7.3	Travelling railway (long- distance)	km	126.000	43.500	17.500	33.398
7.4	Travelling by plane (total)	km	870.000	209.200	96.800	396.689
7.4.1	Travelling by plane (only employees)	km	190.000	30.000	55.000	78.433
7.4.2	Travelling by plane (only volunteers)	km	400.000	160.000	-	60.681
7.4.3	Travelling by plane (Board members/delegates)	km	280.000	19.200	41.800	257.575
7.4.4	Compensation for air-travel	€	5.000	5.000	5.000	5.000
7.4.5	Percentage compensation air- travel	%	0,01	0,02	0,05	0,00
8.	Waste (total)	m ³	16,1	16,1	16,1	16,1
8.1.1	Residual waste	m ³	10,0	10,0	10,0	10,0
8.1.2	Paper and cardboard	m ³	5,00	5,00	5,00	5,00
8.1.3	Recycables (Green point)	m ³	1,00	1,00	1,00	1,00
8.1.4	Hazardous waste	m ³	0,10	0,10	0,10	0,10
8.1.5	Hazardous waste/employee	m ² / employee full time equivalent	0,0031	0,0029	0,0029	0,0029
8.2	Waste for recycling	%	37,3 %	37,3 %	37,3 %	37,3 %

8.3	Waste total/employee	m ² / employee full time equivalent	0,5	0,46	0,47	0,46
9	Surface area (total)	m ²	2.500	2.500	2.500	2.500
9.1	Total site area	m ²	1.250	1.250	1.250	1.250
9.1.1	Total site area/employee	m ² / employee full time equivalent	38,6	35,9	36,5	35,9
9.2	Sealed area	m ²	1.150	1.150	1.150	1.150
9.3	Natural surface	m ²	100	100	100	100
9.3.1	Natural surface/employee	m ² / employee full time equivalent	3,1	2,9	2,9	2,9
9.4	Percentage sealed area/total site area	%	92 %	92 %	92 %	92 %
9.5	Heatable floor space	m ²	1.020	1.020	1.020	1.020
10	Emissions					
10.1	CO ₂ from electricity (due to the green electricity certificate of the electricity supplier)	t CO ₂ eq	0	0	0	0
10.2	CO ₂ from thermal energy	t CO ₂ eq	57	48	56	25
10.3	CO ₂ from travelling	t CO ₂ eq	207,1	50,6	23,3	93,0
10.3.1	Vehicles	t CO ₂ eq	0,9	0,4	0,2	0,3
10.3.2	Railway	t CO ₂ eq	6,05	2,09	0,84	1,40
10.3.3	Air-travelling	t CO ₂ eq	200,1	48,1	22,3	91,2
10.4 ¹⁴	CO ₂ production of paper	t CO ₂ eq	4,885	1,942	1,942	1,942
10.5	Greenhouse gases Scope 1 und 2 from thermal energy, electricity and travelling	t CO ₂ eq	281,1	108,4	92,3	134,8

¹⁴ <https://www.papiernetz.de/informationen/nachhaltigkeitsrechner/>

10.5.1	CO2 thermal energy, electricity and travelling/employee	t CO2eq/ employee full time equivalent	8,7	3,1	2,7	3,9
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Apart from CO2, we do not emit any other greenhouse or harmful gases at the EMS office site. Since October 2022, the heating system has been switched off as the only direct source of greenhouse gases at the site. Since then, we have not emitted any greenhouse gases or harmful gases directly into the air. CO2 emissions are caused indirectly by transport. In addition, the heating system was connected to a photovoltaic system in October 2023, which is initially fed from our own renewable electricity generation; any additional electricity required is purchased (100% green electricity).

The heat energy data (section 2.1) relates to energy supplies from fossil fuels (gas) in the years up to September 2022. In September 2022, the supply of gas was discontinued due to the installation of heat pumps. From October 2023, the heat pumps will be partly powered by a photovoltaic system installed on the roof as part of the owner's refurbishment of the office building.

Carbon offsetting (section 7.4.4) has been carried out in the past by supporting corresponding projects in Indonesia (forest reforestation programmes; charcoal use to store CO2 and Ghana (tree planting campaign 2 million trees) with the members there.

A.3 Economical Key figures

Nr.	Key figure		2019	2020	2021	2022
1.	Revenues					
1.1	Sales and Services	%	5,0%	5,0%	5,0%	4,50%
1.2	Contribution from members	%	52,0%	51,0%	53,0%	62,40%
1.3	Contribution other institutions	%	16,0%	18,0%	14,0%	2,50%
1.4	Donations	%	27,0%	26,0%	28,0%	30,60%
2.	Expenditures					
2.1	Personnel Costs	%	38,0%	39,0%	32,0%	43,00%
2.2	Material Costs	%	13,0%	9,0%	16,0%	17,60%
2.3	Investments/ Depreciation	%	1,0%	1,0%	1,0%	1,00%
2.4	Project and programme support	%	48,0%	51,0%	51,0%	38,40%
2.5	Taxes	%	0,0%	0,0%	0,0%	
3.	Result <i>(Surplus respectively deficit)</i>	€	214	1.541	1.483	1.387
5.	Assets					
5.1	Fixed assets	%	48,3%	49,8%	48,4%	55,40%
5.2	Fixed assets coverage (Own equity / Fixed assets*100)	%	165,8%	164,7%	165,0%	149,10%
5.3	Current Assets	%	51,7%	50,2%	36,6%	44,60%
6.	Equity					
6.1	Own equity	%	77,1 %	80,5 %	79,9 %	82,60%
6.3	Liabilities	%	22,9 %	19,5 %	20,1 %	17,40%



Declaration of validity

The undersigned, Raphael Artischewski, EMAS environmental verifier with registration number DE-V- 0005, accredited or licensed for the scope (NACE code 2.0) 94.91 - Ecclesiastical and other associations - as authorised signatory of CORE Umweltgutachter GmbH with registration number DE-V-0308, confirms to have verified that the site

EMS - Evangelical Mission in Solidarity e. V.

Vogelsangstraße 62, 70190 Stuttgart

as stated in the environmental statement (registration number to be added), meets all requirements of Regulation (EC) No. 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a common eco-management and audit scheme (EMAS) in conjunction with the amending Regulation 2018-2026.

It is confirmed that

- the assessment and validation have been carried out in full compliance with the requirements of Regulation (EC) No 1221/2009 incl. amending Regulation 2018-2026
- the result of the verification and validation did not reveal any evidence of non-compliance with the applicable environmental regulations,
- the data and information in the sustainability report in the assessed area of the site provide a reliable, credible and truthful picture of all activities within the area specified in the environmental statement.

The next consolidated sustainability report with integrated environmental statement is submitted to the registrar by 06/02/2028 at the latest. The organisation meets the requirements for the SME exemption and publishes an updated sustainability report with an integrated environmental statement in 02/2026, which is validated by the environmental verifier, as well as an updated sustainability report in 02/2025 and 02/2027. This environmental statement, which is integrated into the sustainability report, is hereby declared valid.

Waiblingen, 03.03.2024 

Raphael Artischewski, Environmental Verifier (DE-V-0005)

The documented audit also provided proof that the management system and the sustainability report fulfil the requirements of the EMASplus sustainability system developed by *kate* with church partners in accordance with the currently valid guidelines from November 2020.

EMASplus is based on the EMAS environmental management system and is orientated towards the principles and core topics of the international ISO 26000 guidelines (guidelines on social responsibility).

Waiblingen, 03.03.2024 

Raphael Artischewski, EMAS^{plus}-Verif