



## Annual Review 2023

**Promoting Sustainability Transparency:  
Insight into 365 companies' sustainability index according to ECoLibri**

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## Sectors' key-insights on the website

- Adhesives
- Chemicals & Industrial Gas
- Energy
- Equipment OEM
- Equipment Parts & Services
- Forestry
- Industrial Tapes
- Inks
- Pallets
- Paper & Packaging
- Plastic & Films, Strapping
- Staffing & Security
- Starch
- Transport
- Waste Recovery

## PREFACE

Welcome to this third edition of our ECoLibri Annual Review. This report summarizes ECoLibri's activities during 2023 and insights against our selection of 15 business sectors, 365 companies, 53000 sites.

2023 has been a year of exciting developments again: we have now a more transparent and open website, a wealth of free to download information with focused key-insights reports and knowledge to be disseminated and shared. We developed our model for quantifying the ESG related to any sustainability report.

We evaluated the relevance of Artificial Intelligence for a more comprehensive, faster, and costless input of observations and data. We will continue to monitor its effectiveness to address current shortfalls we have encompassed.

We entered in discussion with the *Sustainability Impact Metrics Foundation* to set a value (eco-cost, or social-cost, or eco-value-ratio) against each SDG.

For ECoLibri, sustainability reports and related websites should be transparent and effective. This is an optimum between simplicity, clarity, comparability, and last but not least, credibility.

ECoLibri is unique and the cornerstone of this Review 2023 is the ECoLibri Sustainable Index (ESI) .

We hope that you will find here a comprehensive and useful tool available for the evaluation of the effectiveness of the Sustainability Reports published by your suppliers, customers, competitors, and that your own report - that serves as an inspiration for communities, investors and certification bodies - will continue to improve thanks to ECoLibri.

ECoLibri welcomes feedback or any questions allied to this review. Please contact us at <https://ecolibri.eco/contact/>

Jean-Marc Baulier, March 2024  
Founder

## MISSION

ECoLibri's mission is to encourage transparent and effective sustainability reporting on company websites, to promote their positive impact on Sustainable Development Goals (SDGs) towards the 4 pillars of People, Planet, Prosperity and Pathway and to communicate this positive impact towards the stakeholders.

## AMBITION

ECoLibri's ambition is to enhance our partners-clients visualization and reputation for a sustainable future, in a visible, transparent, efficient and effective manner, to their supply chain.

## DEFINITION

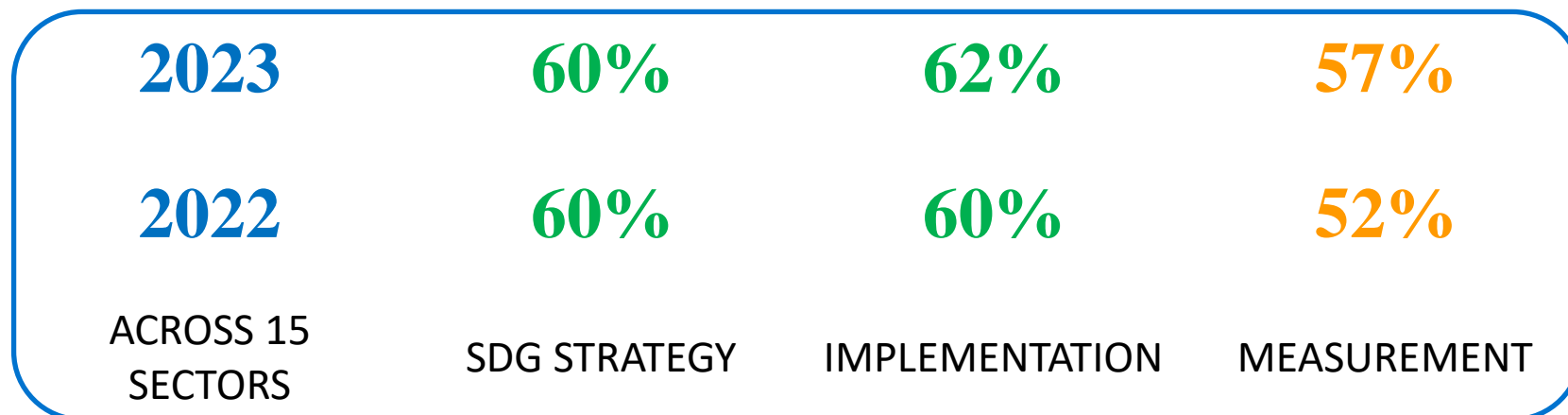
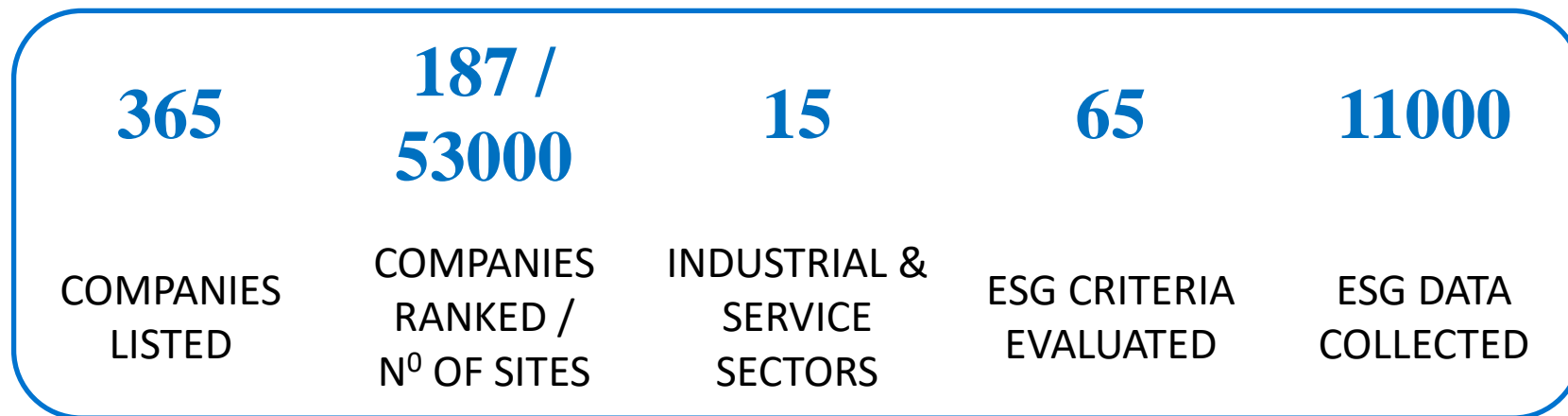
ECO refers to Ecology and Economy where Sustainable Development Goals (SDGs) and the UNGC Ten Principles are central. This is our scope.

Libri refers to the sustainability reports, annual reports and websites of the companies. Their public information is our source.

Colibri (the bird) refers to the fable of the Hummingbird. This is our approach.



The following section describes our business activity during the past year and the trends for the three SIM index across 15 sectors



**Energy,  
Paper & Packaging**  
ESI Overall

highest ranked  
business sectors 2023

**SCA FOREST**  
ESI Overall

highest ranked  
individual company 2023

**ENERGY**  
SDG-Strategy

highest ranked  
business sector 2023

**MITSUBISHI GAS**  
SDG-Strategy

highest ranked  
individual company 2023

**Paper & Packaging**  
Implementation

highest ranked  
business sector 2023

**HENKEL**  
Implementation

highest ranked  
individual company 2023

**Paper & Packaging**  
Measurement

highest ranked  
business sector 2023

**SMURFIT KAPPA**  
Measurement

highest ranked  
individual company 2023

**365**

companies listed,  
on 4 continents.  
+26% over 2022 (290)

**50%**

of the companies listed  
participate to the UNGC

**17%**

of the companies listed  
contribute to more than  
10 SDGs

**2188**

recommendations  
recorded in our database  
of audits

**SDG 4, SDG 17**

ECoLibri's focused  
contribution

**14%**

of the companies listed  
contribute to less than 5  
SDGs

**60/70/77**

the new 2023 SIM targets  
(was 59/70/68) in 2022

**Impact on ESG**

ECoLibri's innovative  
model to quantify ESG

**16%**

of the companies listed  
do not contribute to any  
SDGs

**More KPIs**

developed to support  
Strategy, Implementation  
and Measurement (CSR)

**Business Model**

improved and refined for  
clarity

**90 points**

is the excessive spread in  
the index rating,  
indicative of considerable  
improvement potential

## Executive Summary

ECoLibri collect strategies, achievements and metrics about CO2 emissions, renewable energy, occupational health & safety, circularity, water, waste, community involvement.

From 2024 ECoLibri has added more metrics to expand factual knowledge against emissions (scope 3), raw materials (intensity) and societal involvement (expenditures).

Many companies listed in ECoLibri's Library are global entities whose business activities transverse more than one sector. ECoLibri addresses this by including the company in each relevant sector whilst acknowledging differing factors that are sector specific.

ECoLibri excludes companies' greenwashing through a systematic, evidenced, evaluation (SEE) of statements and data.

Whilst it is encouraging that the average index ratings of the three ECoLibri tenets, SDG-strategy, Implementation of best practices and Measurement of performance in sustainability, are showing general improvement across sectors, it is of concern that the spread of results within sectors is excessive (as high as 90 points!), indicative of considerable improvement potential.

Public transparency of sustainable issues is a key factor in gaining public and stakeholder trust. It is therefore somewhat disappointing that circa half of the companies listed in ECoLibri's library do not disclose an adequate level of information across ECoLibri's tenets.

When undertaking analysis of company public information ECoLibri has encountered:

Many instances of conflicting data published across websites and reports. Sustainability reports ranging from under 30 pages (too short for a full company evaluation) to excess of 600 pages (too long to digest, open to contradictions). Company strategies pertaining to contribute to all 17 SDGs (true impact unlikely!) whilst others (16%) make no reference to any SDG contribution!

ECoLibri's approach allows a direct link to ESG and has the potential to generate a numerical ESG rating.

The ECoLibri award of highest ranked business sector for 2023 is jointly awarded to Energy and Paper & Packaging.

The ECoLibri award of highest ranked individual company for 2023 is awarded to SCA Forest.

ECoLibri uses a unique algorithm based on consensus. Where there is consensus on SDG, the companies have a greater positive impact, whatever the organisation, for the People, the Prosperity, the Planet and the Pathway. ECoLibri states clearly that Pathway is the journey to Governance Excellence and therefore implies a difference with Purpose.

Beyond the 3 'Global' SDGs (7-affordable and clean energy, 12-responsible consumption and production, 13-climate action) the 2 most selected SDGs are 8-decent work and 9-industry, innovation and infrastructure. Across all SDGs the 'Energy' sector yields the highest rating (73%) and the highest ranked individual company for 2023 is Mitsubishi Gas.

ECoLibri collects a unique set of observations through its questionnaire. Across all sectors, one achieves almost 70% of the information expected by ECoLibri. It is 'Paper & Packaging' (69%) and the highest ranked individual companies for 2023 are Henkel.

ECoLibri uses a unique set of metrics, and across all data disclosed, the 'Paper & Packaging' sector yields the highest rating (85%). The highest ranked individual company for 2023 is Smurfit Kappa.

So, what needs to be done?

Companies must disclose an adequate level of information, they must avoid conflicting data and they must disclose comparable information with peers and with the supply chain.

They are directed to the wealth of transparent, open and free-to-download information on the ECoLibri's website, where focused key-insights reports give a systematic, evidenced, evaluation of circa 200 companies.

### Executive Summary

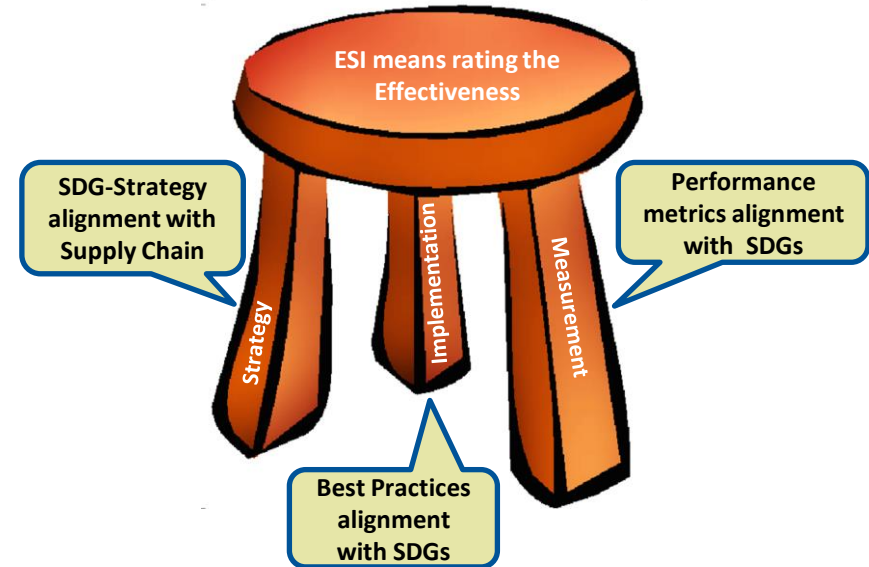
#### Rating of the Sustainability Reports – Focus on ESI

- 187 companies out of a Library of 365 (51%) have been selected for an entry in the ECoLibri Sustainability Index. The **selection** is based on availability, transparency, relevancy, accuracy, ability to be validated and to be interoperable.
- 62% of the selection (116 companies) score an **ESI above 60%**. The rest is equally split and requires **short-term** or **immediate improvements**.
- 2 sectors, Energy and Paper & Packaging, record the **highest average ESI**. The sectors Pallets, Inks are lagging and Transport scores the lowest.
- Energy records also the **highest level of consensus on SDGs**. 2 sectors, Equipment Parts & Services and Staffing & Security, record the lowest level of strategic consensus.
- Paper & Packaging records also the **highest level of public disclosure of Best Practices**. 2 sectors, Pallets and Transport, record the lowest level in this area of the CSRD/ESRS.
- Paper & Packaging records the **highest level of data in performance measurement**. The sector Transport records the lowest level in this area of the CSRD/ESRS.
- We recommend the reading of the Key insights - ESI in ECoLibri's website at <https://ecolibri.eco/download-centre/>

### ECoLibri Sustainability Index (ESI)

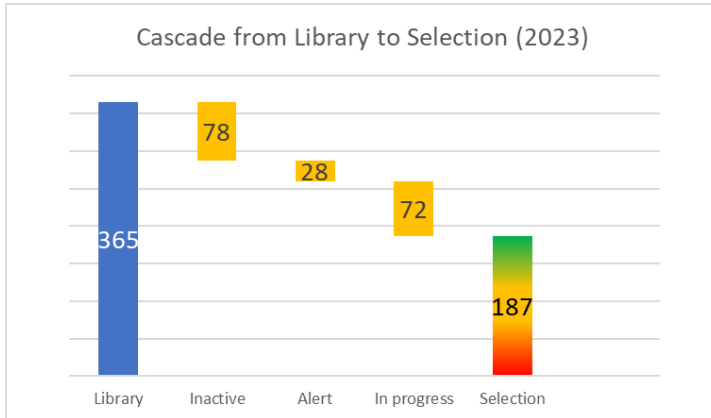
Structured Rating of a Company's Reporting with UNGC SDGs

Rating dependent upon 3 key pillars of CSRD



ESI = Strategy x Implementation x Measurement

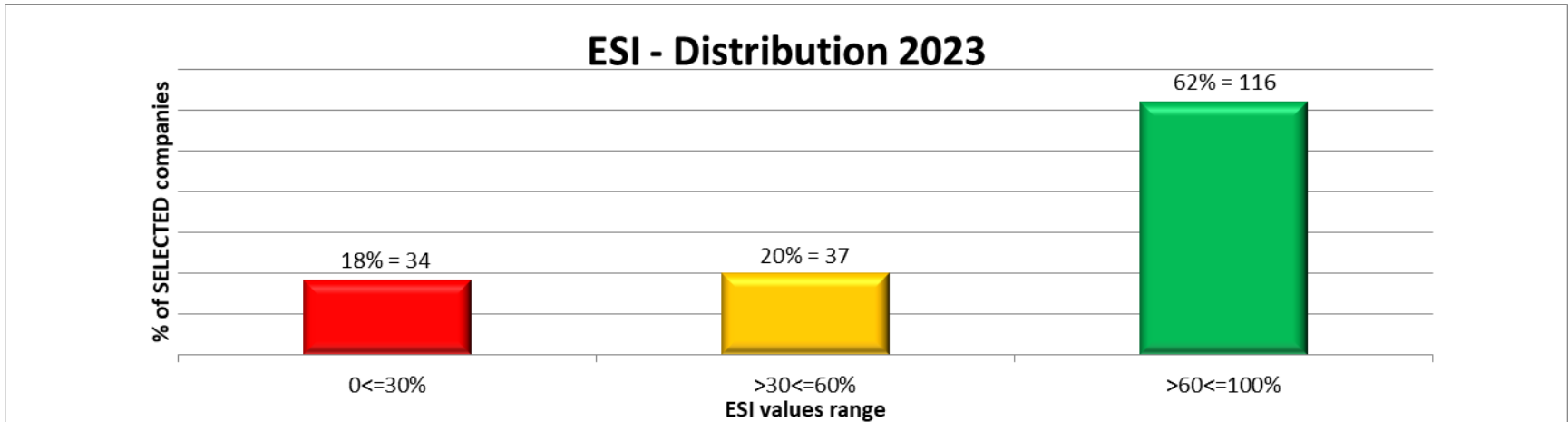
the following chart illustrates the range of ESI values from the **SELECTED** library companies.



**78 Inactive:** the company does not provide information on sustainability strategy, implementation and performance measurement on its website and in an annual report.

**28 Alert:** the company does not provide recent and up-to-date usable information with trends on its website and in an annual report.

**72 In progress:** ECoLibri is still collecting information in one of the 3 areas of strategy, implementation, performance measurement



See Key Insights per sector for details.



Sectors	Average ESI	Sector Ranking
Adhesives	77%	5
Chemicals & Industrial Gas	62%	8
Energy	88%	1
Equipment OEM	76%	6
Equipment Parts & Services	65%	7
Forestry	82%	3
Industrial Tapes	81%	4
Inks	45%	14
Pallets	49%	13
Paper & Packaging	88%	1
Plastic & Films, Strapping	55%	12
Staffing & Security	60%	10
Starch	59%	10
Transport	43%	15
Waste Recovery	61%	9

[See the detailed ESI Rankings per sector.](#)

Sectors	Average SDG STRATEGY	Sector Ranking
Adhesives	69%	2
Chemicals & Industrial Gas	58%	11
Energy	73%	1
Equipment OEM	61%	7
Equipment Parts & Services	55%	14
Forestry	66%	3
Industrial Tapes	66%	3
Inks	60%	8
Pallets	60%	8
Paper & Packaging	65%	5
Plastic & Films, Strapping	59%	10
Staffing & Security	55%	14
Starch	62%	6
Transport	57%	12
Waste Recovery	57%	12

[See the detailed ESI Rankings per sector.](#)

Sectors	Average IMPLEMENTATION	Sector Ranking
Adhesives	62%	8
Chemicals & Industrial Gas	63%	7
Energy	67%	2
Equipment OEM	62%	8
Equipment Parts & Services	62%	8
Forestry	66%	4
Industrial Tapes	67%	2
Inks	60%	12
<b>Pallets</b>	<b>58%</b>	<b>14</b>
<b>Paper &amp; Packaging</b>	<b>69%</b>	<b>1</b>
Plastic & Films, Strapping	60%	12
Staffing & Security	62%	8
Starch	65%	5
<b>Transport</b>	<b>58%</b>	<b>14</b>
Waste Recovery	65%	5

[See the detailed ESI Rankings per sector.](#)

Sectors	Average MEASUREMENT	Sector Ranking
Adhesives	70%	5
Chemicals & Industrial Gas	60%	9
Energy	75%	3
Equipment OEM	73%	4
Equipment Parts & Services	69%	7
Forestry	77%	2
Industrial Tapes	70%	5
Inks	47%	13
Pallets	45%	14
Paper & Packaging	85%	1
Plastic & Films, Strapping	55%	11
Staffing & Security	61%	8
Starch	52%	12
Transport	43%	15
Waste Recovery	60%	9

[See the detailed ESI Rankings per sector.](#)

## Executive Summary

### Ratings across the 3 pillars – Focus on Facts & Figures

- Energy, Equipment OEM, Forestry, Industrial Tapes, Paper & Packaging record a **STRONG SCORE** for the engagement on SDGs, for the public disclosure of best practices, and for the performance measurement
- Adhesives, Inks, Transport record a **MODERATE SCORE** for the engagement on SDGs, for the public disclosure of best practices, and for the performance measurement
- No sector records a **WEAK SCORE** for the engagement on SDGs, for the public disclosure of best practices, and for the performance measurement
- Chemicals & Industrial Gas, Equipment OEM, Transport record a **LARGE SPREAD (more than 60 pts)** in their scores for the engagement on SDGs, and for the performance measurement
- Energy, Forestry, Industrial Tapes, Staffing & Security, Starch record a **MODERATE SPREAD (between 30 and 60 pts)** in their scores for the engagement on SDGs, and for the performance measurement
- Seven sectors ( circa 50%) record a **MODERATE SPREAD (between 30 and 60 pts)** in their scores for the public disclosure of best practices
- We recommend the reading of the Key insights - Facts & Figures in ECoLibri's website at <https://ecolibri.eco/download-centre/>

### ECoLibri's systematic, evidenced, evaluation (SEE)

- ECoLibri collates, analyses and evaluates in depth the information available across 3 key pillars:
- Integration of strategy with the UNGC SDGs (via comparisons against sector agnostic, sector specific and entity specific SDGs): **the engagement on SDGs**
- Achievements and Best Practices (via a 25 questions desktop scan): **the disclosure of best practices**
- Performance metrics that support the desktop scan: (via a 25 data input report): **the performance measurement**



This slide records the sectors' **AVERAGE SCORES**, using a simple 3-colour code. Orange indicates a moderate level of disclosure

Sectors / CSRD areas	SDG Strategy	Implementation	Measurement
Adhesives			
Chemicals & Industrial Gas			
Energy			
Equipment OEM			
Equipment Parts & Services			
Forestry			
Industrial Tapes			
Inks			
Pallets			
Paper & Packaging			
Plastic & Films, Strapping			
Staffing & Security			
Starch			
Transport			
Waste Recovery			














































WEAK

MODERATE

STRONG

[See the detailed Key Insights per sector.](#)

This slide records the sectors' **SPREAD** in scores, using a simple 3-colour code. Red indicates a large spread in scores

Sectors	Spread SDG Strategy	Spread Implementation	Spread Measurement
Adhesives			
Chemicals & Industrial Gas			
Energy			
Equipment OEM			
Equipment Parts & Services			
Forestry			
Industrial Tapes			
Inks			
Pallets			
Paper & Packaging			
Plastic & Films, Strapping			
Staffing & Security			
Starch			
Transport			
Waste Recovery			

See the detailed Key Insights per sector.

 > 60 pts

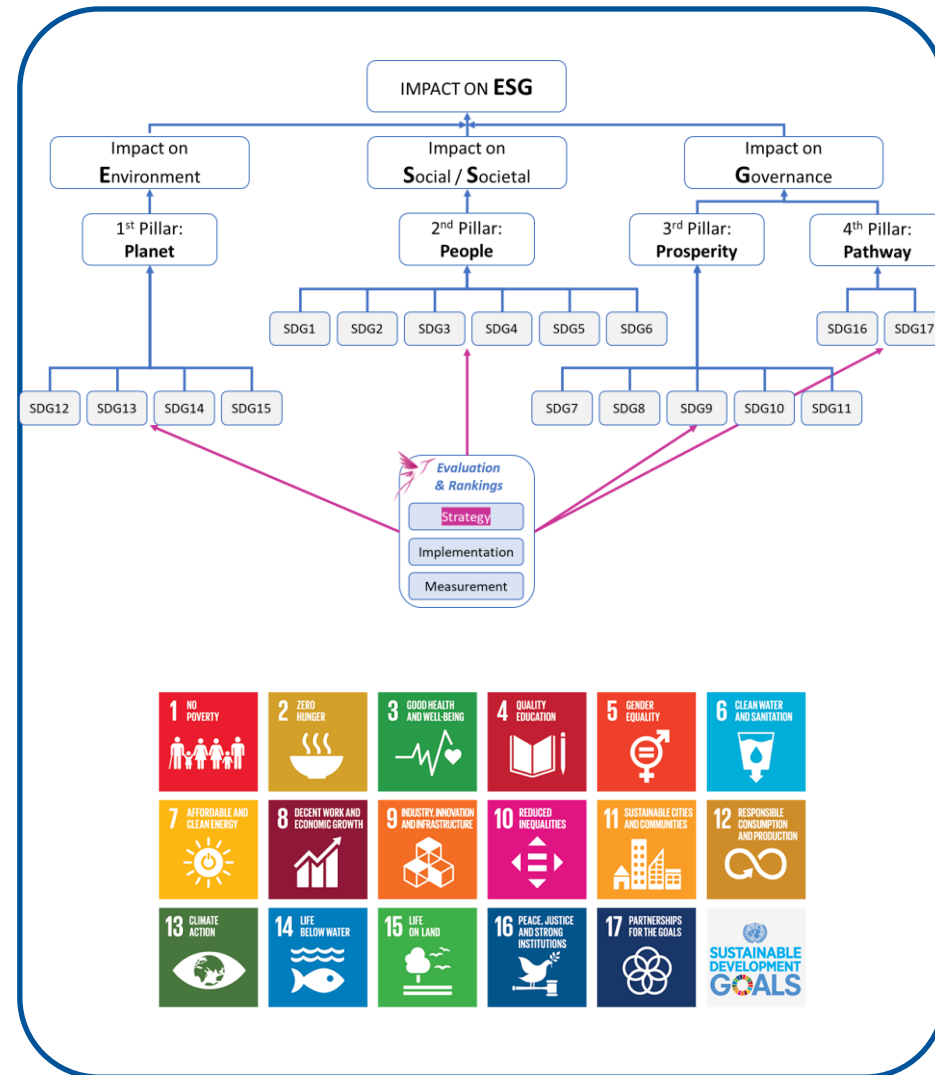
 30-60 pts

 < 30 pts

## Executive Summary

### Sustainable Development Goals – Focus on Strategy

- ECoLibri’s approach allows a direct link to ESG (see opposite) and has the potential to facilitate a **numerical ESG rating**.
- ECoLibri uses a unique set of metrics based on consensus. We are of the opinion that, where there is consensus, the SDGs have greater positive impact, whatever the organisation, for the **People**, the **Prosperity**, the **Planet** and the **Pathway**. Its ESI links SDG Strategy, Implementation and Measurement.
- ECoLibri has selected **3 ‘Global’ SDGs (7, 12, 13)** as being those that all companies, irrespective of sector, should adopt and impact. The 3 selected ‘Global’ SDGs decision has been ratified via proven analysis. (page 2)
- Beyond the ‘Global’ SDGs the 3 most selected SDGs are 8, 9 followed by 3 (page 3). The 3 least selected SDGs are 2, 1 followed by 16 (page 4)
- Across the 3 ‘Global’ SDGs the ‘Industrial Tapes’ sector yields the highest rating. The ‘Staffing and Security’ sector yields the lowest rating (page 5)
- Across all SDGs the ‘Energy’ sector yields the highest rating. The ‘Transport’ sector yields the lowest rating.
- We recommend the reading of the SDG Strategy - Key insights in ECoLibri’s website at <https://ecolibri.eco/download-centre/>





# SDG Strategy – Consensus over the “Global” SDGs?

## Overview

The following section describes the level of consensus on the 3 **GLOBAL** SDGs recommended by ECoLibri: SDG 7 (clean and affordable energy), SDG 12 (responsible production and consumption), SDG 13 (combat climate change).

SDGs shortnames		Energy	Circular	Climate
<b>Strategic Focus</b>		<b>Prosperity</b>	<b>Planet</b>	
sector	companies	sdg 7	sdg 12	sdg 13
Adhesives	Sector Consensus	high	high	high
Chemicals & Industrial Gas	Sector Consensus	high	high	high
Energy	Sector Consensus	high	high	high
Equipment OEM	Sector Consensus	high	high	high
Equipment Parts & Services	Sector Consensus	high	high	high
Forestry	Sector Consensus	medium	high	high
Industrial Tapes	Sector Consensus	high	high	high
Inks	Sector Consensus	high	high	high
Pallets	Sector Consensus	high	high	high
Paper & Packaging	Sector Consensus	high	high	high
Plastic & Films, Strapping	Sector Consensus	high	high	high
Staffing & Security	Sector Consensus	medium	medium	high
Starch	Sector Consensus	high	high	high
Transport	Sector Consensus	high	medium	high
Waste Recovery	Sector Consensus	high	high	high

See Key Insights per sector for details.

# SDG Strategy – SDGs where consensus is a “high”

## Overview

The following section shows where the companies share a high level of consensus and where the supply chains should have the most rapid and robust impact on ESG.

SDGs shortnames		Poverty	Hunger	Health	Education	Gender	Sanitation	Energy	Work	Innovate	Inequality	Cities	Circular	Climate	life-Water	life-Land	Peace	Partners	
<b>Strategic Focus</b>		PEOPLE						PROSPERITY					PLANET			PATHWAY			
sector	companies	sdg 1	sdg 2	sdg 3	sdg 4	sdg 5	sdg 6	sdg 7	sdg 8	sdg 9	sdg 10	sdg 11	sdg 12	sdg 13	sdg 14	sdg 15	sdg 16	sdg 17	
Adhesives	Sector Consensus			high				Global		high			Global	Global					
Chemicals & Industrial Gas	Sector Consensus			high				Global	high				Global	Global					
Energy	Sector Consensus					high		Global	high	high		high	Global	Global		high			
Equipment OEM	Sector Consensus			high				Global	high	high			Global	Global					
Equipment Parts & Services	Sector Consensus			high				Global	high	high			Global	Global					
Forestry	Sector Consensus					high		Global	high	high		high	Global	Global	high	high			high
Industrial Tapes	Sector Consensus					high		Global	high				Global	Global					
Inks	Sector Consensus			high				Global		high			Global	Global					
Pallets	Sector Consensus							Global	high				Global	Global		high			
Paper & Packaging	Sector Consensus						high	Global	high				Global	Global		high			
Plastic & Films, Strapping	Sector Consensus			high				Global	high				Global	Global					
Staffing & Security	Sector Consensus				high	high		Global	high		high		Global	Global					
Starch	Sector Consensus		high			high	high	Global					Global	Global					
Transport	Sector Consensus				high			Global	high				Global	Global					
Waste Recovery	Sector Consensus							Global	high	high		high	Global	Global					

See Key Insights per sector for details.

# SDG Strategy – SDGs where consensus is a “low”

## Overview

The following section shows where the companies do not share a consensus and where the supply chains lack the opportunity to have a rapid and robust impact on ESG.

SDGs shortnames		Poverty	Hunger	Health	Education	Gender	Sanitation	Energy	Work	Innovate	Inequality	Cities	Circular	Climate	life-Water	life-Land	Peace	Partners
Strategic Focus		PEOPLE						PROSPERITY					PLANET				PATHWAY	
sector	companies	sdg 1	sdg 2	sdg 3	sdg 4	sdg 5	sdg 6	sdg 7	sdg 8	sdg 9	sdg 10	sdg 11	sdg 12	sdg 13	sdg 14	sdg 15	sdg 16	sdg 17
Adhesives	Sector Consensus	low	low			low					low				low	low	low	low
Chemicals & Industrial Gas	Sector Consensus	low	low		low							low					low	
Energy	Sector Consensus	low	low		low													
Equipment OEM	Sector Consensus	low	low									low			low	low	low	low
Equipment Parts & Services	Sector Consensus	low	low				low								low	low	low	low
Forestry	Sector Consensus	low	low	low	low												low	
Industrial Tapes	Sector Consensus		low															
Inks	Sector Consensus	low	low									low				low	low	
Pallets	Sector Consensus	low	low		low	low	low				low	low			low		low	
Paper & Packaging	Sector Consensus	low	low			low					low	low			low		low	low
Plastic & Films, Strapping	Sector Consensus	low	low			low					low	low				low	low	low
Staffing & Security	Sector Consensus		low				low			low		low			low	low		
Starch	Sector Consensus	low			low					low	low	low			low		low	low
Transport	Sector Consensus	low	low				low				low				low	low	low	
Waste Recovery	Sector Consensus	low	low		low										low	low	low	

See Key Insights per sector for details.

# SDG Strategy – Ratings across the SDGs

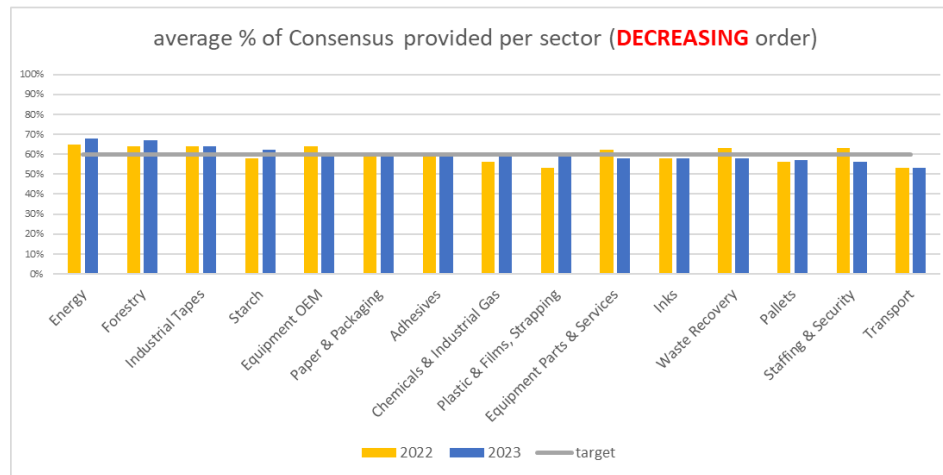
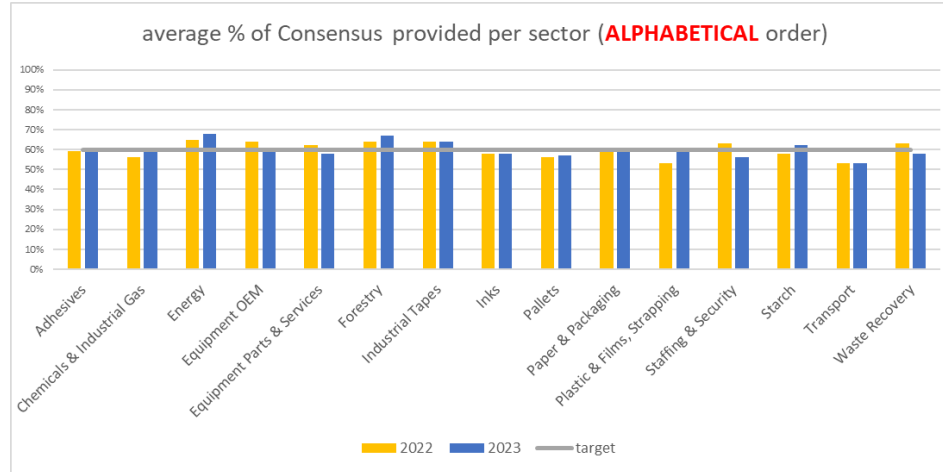
## Overview

Across the 'Global' SDGs the 'Industrial Tapes' sector yields the highest rating. The 'Staffing and Security' sector yields the lowest rating. Across all SDGs the 'Forestry' sector yields the highest rating. The 'Pallets' sector yields the lowest rating.

SDGs shortnames		Poverty	Hunger	Health	Education	Gender	Sanitation	Energy	Work	Innovate	Inequality	Cities	Circular	Climate	life-Water	life-Land	Peace	Partners
Strategic Focus		PEOPLE						PROSPERITY					PLANET				PATHWAY	
sector	companies	sdg 1	sdg 2	sdg 3	sdg 4	sdg 5	sdg 6	sdg 7	sdg 8	sdg 9	sdg 10	sdg 11	sdg 12	sdg 13	sdg 14	sdg 15	sdg 16	sdg 17
Adhesives	Sector Relevance			68%	55%		59%	64%	59%	73%		45%	91%	77%				
Chemicals & Industrial Gas	Sector Relevance			73%		53%	57%	60%	87%	50%	37%		87%	90%	40%	40%		40%
Energy	Sector Relevance			56%		61%	39%	100%	83%	89%	39%	72%	67%	100%	39%	67%	39%	44%
Equipment OEM	Sector Relevance			71%	59%	53%	47%	65%	76%	65%	35%		94%	100%				
Equipment Parts & Services	Sector Relevance			62%	54%	46%		69%	85%	69%	38%	38%	92%	92%				
Forestry	Sector Relevance					71%	43%	57%	86%	71%	57%	71%	100%	86%	71%	100%		71%
Industrial Tapes	Sector Relevance	33%		44%	56%	78%	44%	78%	100%	44%	33%	56%	100%	100%	44%	56%	33%	44%
Inks	Sector Relevance			83%	33%	58%	42%	67%	58%	67%	50%		92%	100%	33%			50%
Pallets	Sector Relevance			56%				78%	89%	56%			100%	78%		67%		33%
Paper & Packaging	Sector Relevance			46%	34%		80%	74%	60%	46%			94%	91%		86%		
Plastic & Films, Strapping	Sector Relevance			65%	41%		53%	82%	65%	59%			94%	88%	47%			
Staffing & Security	Sector Relevance	33%		58%	75%	75%		42%	92%		67%		42%	100%			33%	33%
Starch	Sector Relevance		62%	54%		62%	69%	62%	54%				92%	77%		46%		
Transport	Sector Relevance			50%	68%	41%		73%	73%	55%		36%	50%	91%				55%
Waste Recovery	Sector Relevance			47%		35%	47%	71%	76%	65%	41%	82%	100%	88%				35%

See Key Insights per sector for details.

The following section describes the average % of Consensus across sectors in 2022 and 2023.

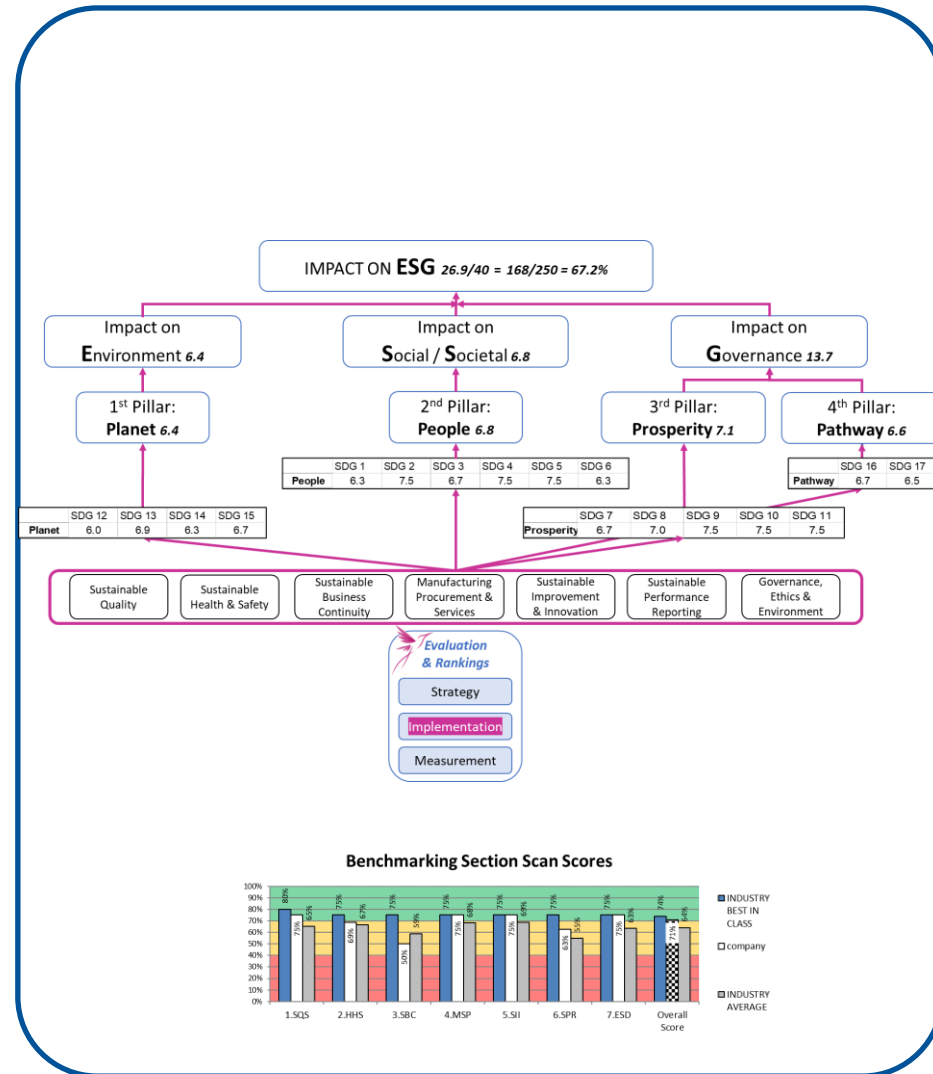


See Key Insights per sector for details.

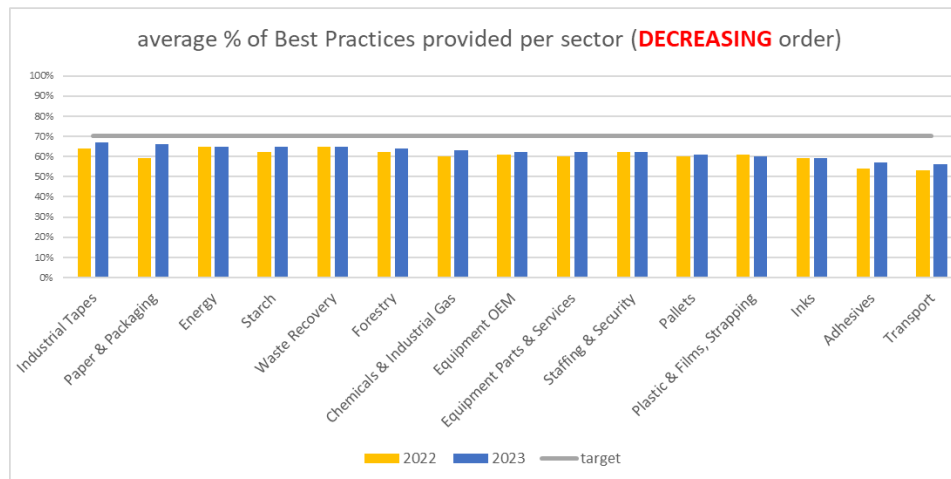
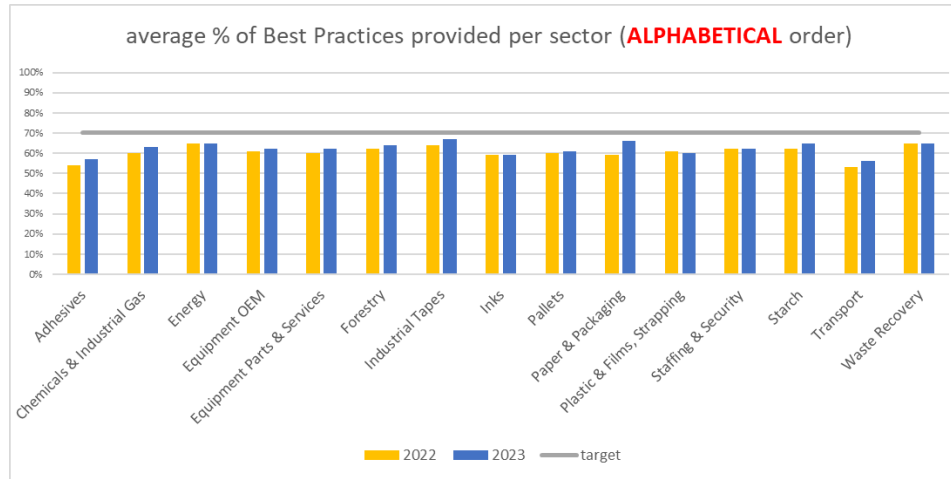
## Executive Summary

### Observations and Evidences – Focus on Implementation

- ECoLibri collects a unique set of observations through its questionnaire. We are of the opinion that each of the seven sections matters whatever the organisation, for the People, the Prosperity, the Planet and the Pathway. The observations are linked to the Measurement and the SDG-strategy.
- ECoLibri uses a unique set of 25 questions spread over **seven sections** (see the list on the right).
- This year, we have seen most sectors (except Plastic Films & Strapping) **improve** their questionnaire's score based on ECoLibri's evaluation of the achievements and evidences (page 2).
- The following sectors attract the greatest number of **recommendations for improvement** in their reports and websites: Transport, Adhesives and Inks.
- ECoLibri has set a **target** of 70%, which proves to be achievable by some leaders. No sector, as a whole, has yet achieved this target.
- Two sectors, as a whole, achieve almost 70% in the evaluation of the information collected by ECoLibri . They are Industrial Tapes, Paper & Packaging.
- We recommend the reading of Key insights - Implementation in ECoLibri's website at <https://ecolibri.eco/download-centre/>



The following charts describe the average % of Best Practices across sectors in 2022 and 2023.



See Key Insights per sector for details.

## Executive Summary:

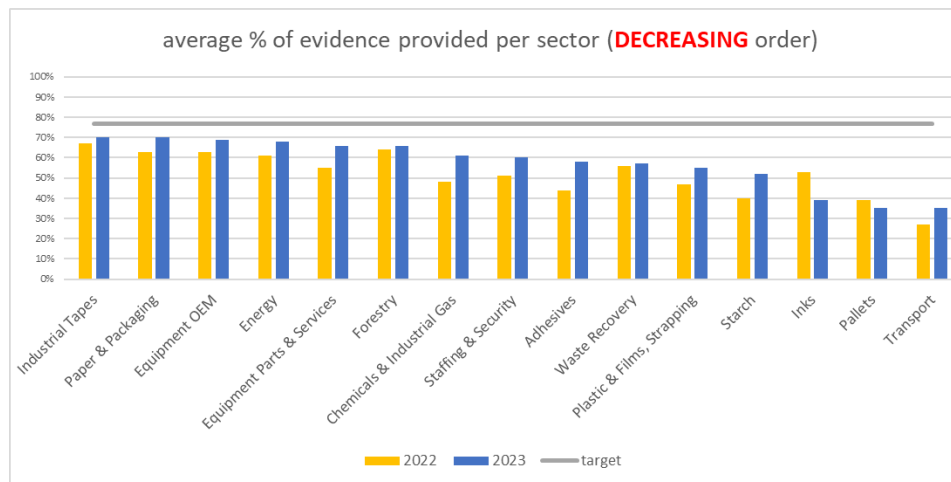
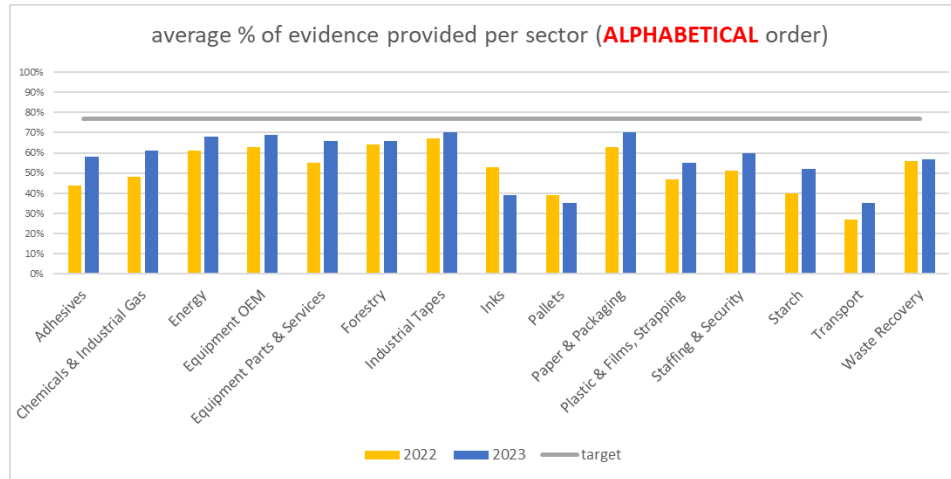
### Performance Data – Focus on Measurement

- ECoLibri uses a unique set of metrics. We are of the opinion that each metrics matters, whatever the organisation, for the **People**, the **Prosperity**, the **Planet** and the **Pathway**. The metrics are linked to the Implementation and the SDG-strategy.
- ECoLibri uses in this year’s review a unique set of 22 metrics. As per the 1<sup>st</sup> of January 2024 three metrics have been added for more transparency (see the list on the right).
- This year, we have seen most sectors (except Inks and Pallets) **improve their delivery of metrics** (page 2).
- ECoLibri has set a **target** of 77%, which proves to be achievable by some leaders. No sector, as a whole, has yet achieved this target.
- Four sectors, as a whole, deliver almost 70% of the metrics selected by ECoLibri. They are Industrial Tapes, Paper & Packaging, Equipment OEM, Energy.
- We recommend the reading of the Key insights - Measurement in ECoLibri’s website at <https://ecolibri.eco/download-centre/>

Criteria	unit (recommended)
total number of employees	number
total production volume	kT
training	hours / employee
safety (Severity Rate) SR	number
safety (Frequency Rate) FR	number
safety (Lost Time Accidents) LTA	number
safety (Total Recordable Incident Rate) TRIR	number
gender equality	% women / employees
community commitment	million Eur
energy (total annual consumption)	TJ
energy (% renewable energy)	%
energy intensity	TJ / kT production
water (total annual consumption)	1000 M3
water intensity	1000 M3 / kT production
water (COD discharge)	mgO2/L
air emissions (total annual GHG scope 1 + 2)	kT CO2eq
air emissions (total annual GHG scope 3)	kT CO2eq
air emissions intensity (scope 1 + 2)	kT / kT production
waste (total annual broken down by type)	kT
waste (total annual hazardous waste)	kT
waste (% to landfill)	%
waste intensity	Tons / kT production
raw material (total annual mass flow used)	kT
raw material (% sustainable material)	%
raw material intensity	kT / kT production



The following section describes the percentage of metrics provided across sectors in 2022 and 2023.



See Key Insights per sector for details.

# Key feature

# Uniqueness

## ECOLIBRI'S UNIQUENESS

There is a plethora of sustainability information currently available via studies/research papers/analytical bodies / data sharing platforms/ rating services etc.

What therefore does the approach of ECoLibri offer?

ECoLibri's uniqueness, when researching a company, does not simply ask and report 'what do you do?' but also determines its degree of performance measurement and alignment of its goals both with the UNGC and its peers.

This approach was then seen to require a collective simplistic measurement rating, incorporating and balancing all elements whilst remaining sensitive to rapid evaluation of the rating following input changes.

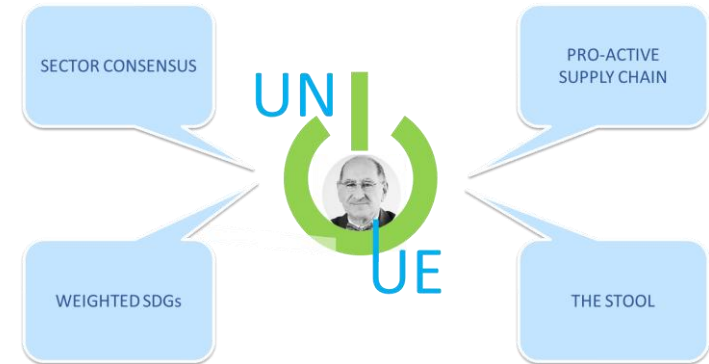
This has continued to be successfully achieved in 2023 through the expansion of the ECoLibri Sustainability Index (ESI).

This index incorporates performance rating and ranking comparisons at two levels:

- By company
- By industry- or service-sector

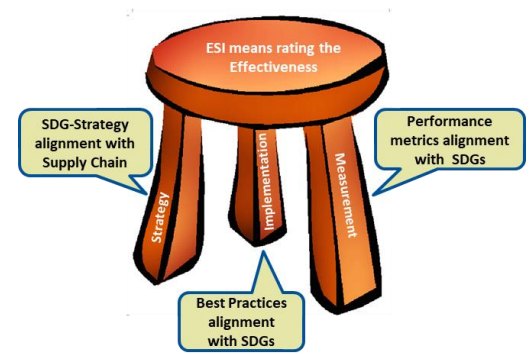
The ESI (Overall) is broken down in 3 sub ratings and rankings: ESI (Strategy), ESI (Implementation), ESI (Measurement)

The unique power of ECoLibri's ESI lies in it not simply being a compliance tick-box exercise, repeating the approach of many other rating services, but rather in being sensitive to input changes. This offers an expeditious simulation of the impact on a company's rating and ranking, thereby positively influencing its (future) reporting effectiveness, for the good of our World.



**ECoLibri Sustainability Index (ESI)**  
Structured Rating of a Company's Reporting with UNGC SDGs

Rating dependent upon 3 key pillars of CSRD



$ESI = Strategy \times Implementation \times Measurement$

## ABOUT ECOLIBRI

For more than decades, companies regularly measured and reported on their environmental, social, and governance (ESG) performance. Although such reporting has become widespread, the metrics are still not standard between companies and their auditing is complex. Furthermore, middle sized companies are often lagging or even require a change in mindsets.

Being intrigued by the various approaches to sustainability that different companies, within the same sector had, and recognising that a fresh concept was needed, ECoLibri was founded in 2020 by Jean-Marc Baulier , whom, having spent a career of more than 20 years in the procurement of sustainably sourced materials and services for a leading global company has retained, in retirement, a profound interest in all issues relating to sustainability.

ECoLibri operates totally independent from any company or NGO. Where relevant, ECoLibri uses terminology that aligns with the European Corporate Sustainability Reporting Directive (**CSRD-ESRS**). ECoLibri's analytical insight focuses into the SDG-strategy, the Implementation, the Measurement and it mirrors the **CSRD-ESRS** mandatory reporting areas.

## BUSINESS MODEL

The following section describes our business model and the value we create for our stakeholders. For customers, suppliers, contractors, employees, partners and peers, society and communities, institutions and investors, basically everyone.

INPUTS	BUSINESS ACTIVITIES	OUTPUTS
INTELLECTUAL CAPITAL	SUSTAINABLE DEVELOPMENT GOALS STRATEGIES	CONSENSUS IN THE SUPPLY CHAIN UPSTREAM and DOWNSTREAM
Annual Financial Reports		
Annual Sustainability Reports		
Public Domain	OBSERVATIONS and EVIDENCES	DATABASE OF BEST PRACTICES
HUMAN CAPITAL		
Senior Experts	PERFORMANCE DATA	COMPANIES RANKING PER SECTOR and ACROSS SECTORS
Junior Experts		
Independent Advisors' Panel		

## ➤ **UNGC: United Nations Global Compact - 2000**

- Sustainable Development Goals (SDGs) - 2015
- The 10 Principles:  
Human rights,  
Labour standards,  
Environment,  
Fight against corruption

## ➤ **COP: Communication On Progress**

- a communication to stakeholders (e.g., consumers, employees, organized labour, shareholders, media, government) on the progress the company has made in implementing the ten Global Compact principles and, where appropriate, supporting UN goals through partnerships.

## ➤ **CSRD: Corporate Sustainability Reporting Directive**

- Sector-agnostic : applicable across all sectors
- Sector-specific : ensuring the necessary level of detail per sector
- Entity-specific : depicting the entity's unique situation

## ➤ **Pillars of the EU-ESRS (ECoLibri SIM):**

- Strategy, Implementation, Measurement

- **Greenwashing:** the act or practice of making a product, policy, activity, etc. appear to be more environmentally friendly or less environmentally damaging than it really is. (Webster Dictionary)

## ➤ **ECoLibri's Global Objectives:** People, Prosperity, Planet, Pathway

## ➤ **Sector – Consensus about SDGs**

- 'High Consensus' : SDGs selected by more than 2/3 of companies
- 'Moderate Consensus' : SDGs selected by less than 2/3 but more than 1/3 of companies
- 'Low Consensus' : SDGs selected by less than 1/3 of companies

## ➤ **The Library**

- The companies listed and the house of the ECoLibri Sustainability Index (ESI)

## ➤ **ESI: ECoLibri Sustainable Index**

- The ranking of the effectiveness of the companies' annual sustainability reports

## ➤ **NGO:** Non Governmental Organisation

- **ESG:** Environment Social and Governance are the 3 pillars of the non-financial analysis

## ➤ **SASB:** Sustainable Accounting Standards Board

- **TCFD:** Task Force on Climate-related Financial Disclosures

- **GHG:** Greenhouse Gas emissions defined by the Greenhouse Gas Protocol. Scope 1 (direct), scope 2 (indirect), scope 3 (up- and downstream)