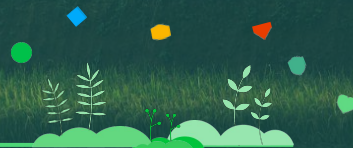


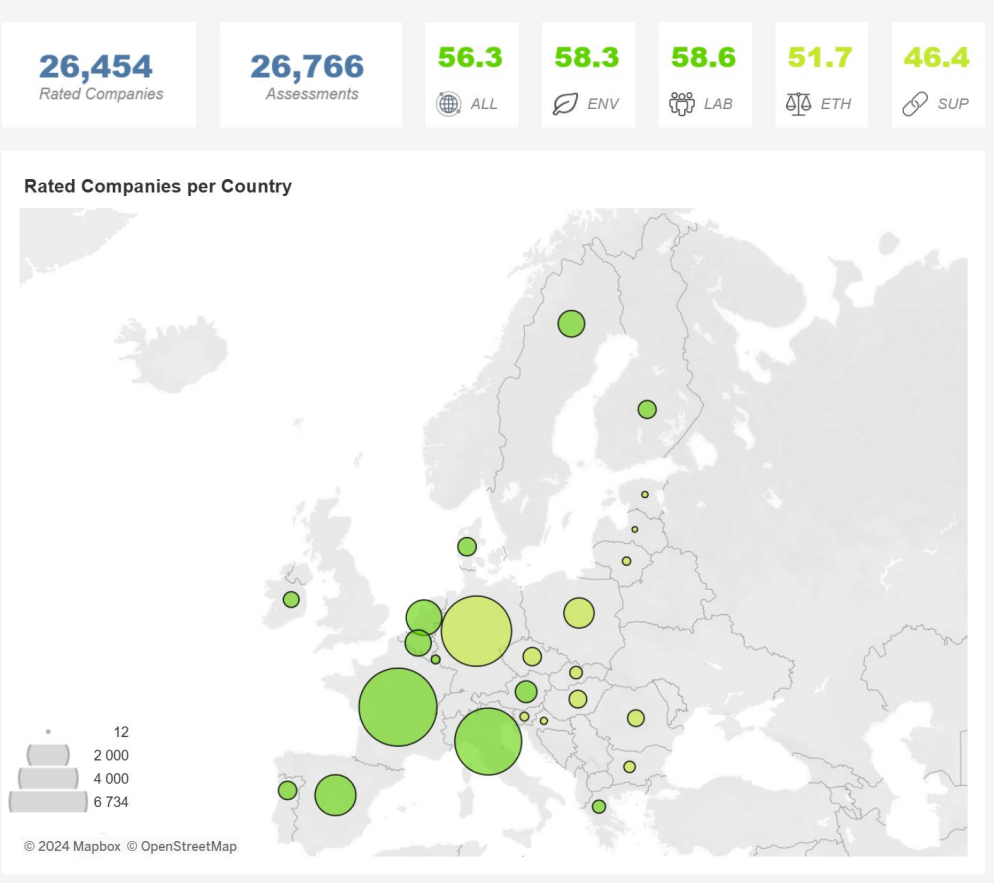
Corporate sustainability reporting
and the cost of green compliance

ECMI Annual Conference

November 2024



EcoVadis' overview of the sustainability performance of EU companies

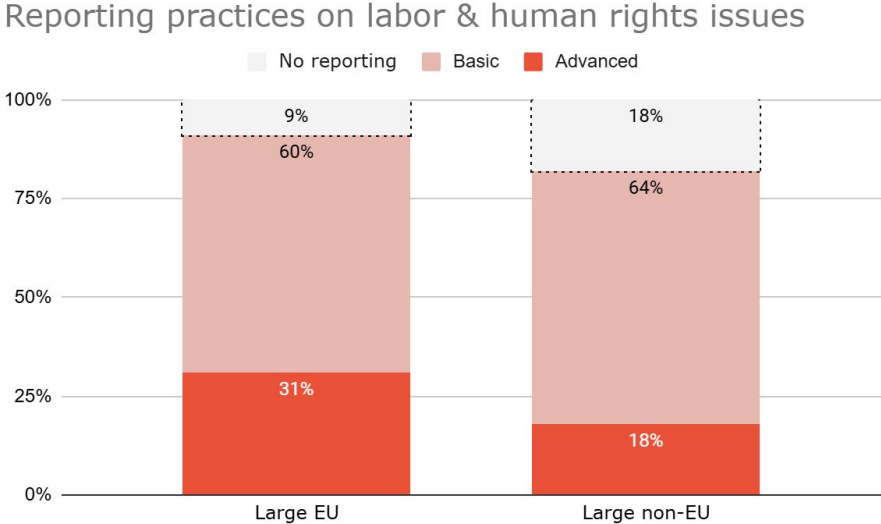
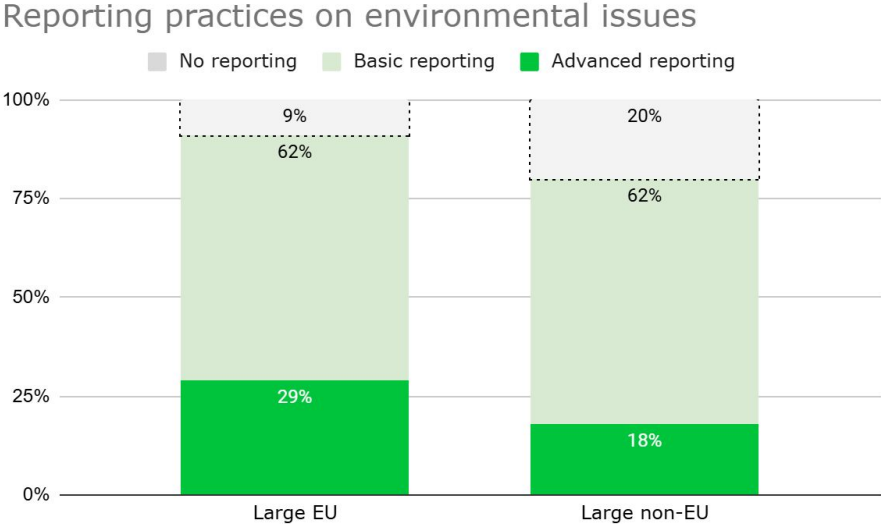


- 150,000+ companies globally rated by EcoVadis since 2007

- 53,600 companies globally rated in 2024

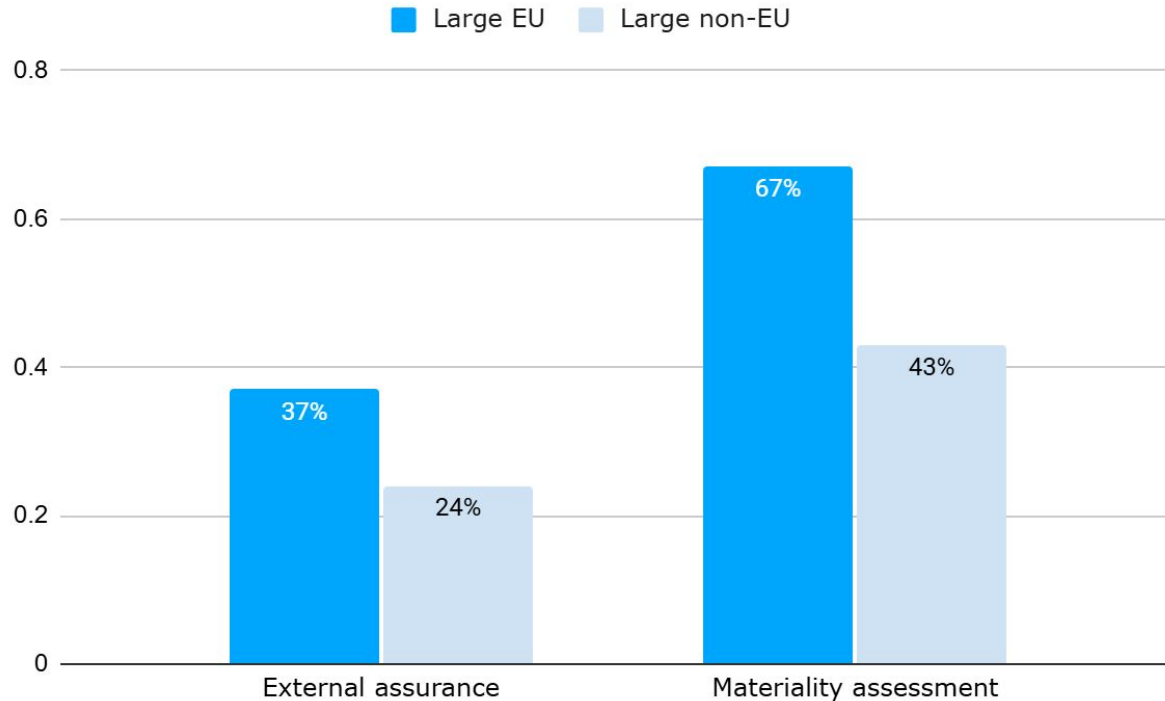
- 26,400 EU companies rated in 2024 including:
 - 9% large companies (1,000+ employees)
 - 91% of small and medium companies (under 1,000 employees)

On average, large EU companies have more advanced reporting practices than their non-EU counterparts



Source: 2,500 large EU companies and 4,600 large non-EU companies rated by EcoVadis in 2024

On average, large EU companies have more advanced reporting practices than their non-EU counterparts

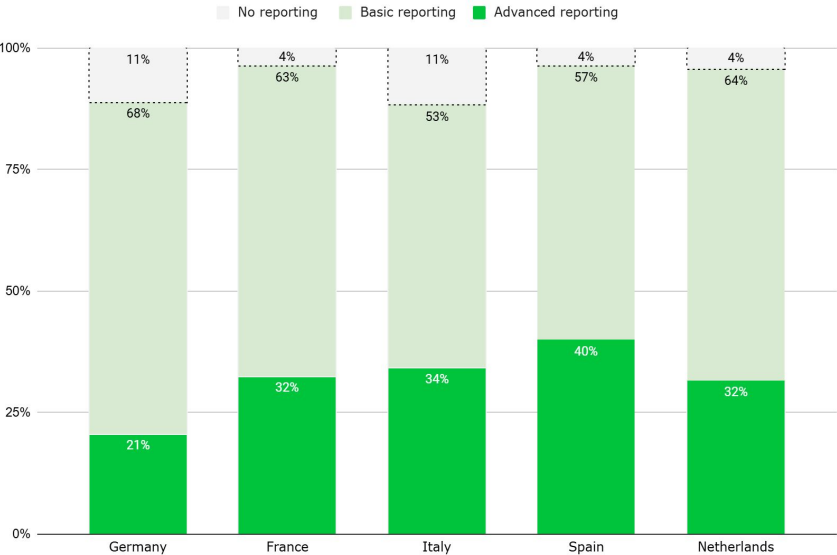


- Large EU companies are more likely than large non-EU companies to already have their **sustainability reporting 3rd party audited**
- Large EU companies are more likely than large non-EU companies to **define and disclose a materiality assessment**

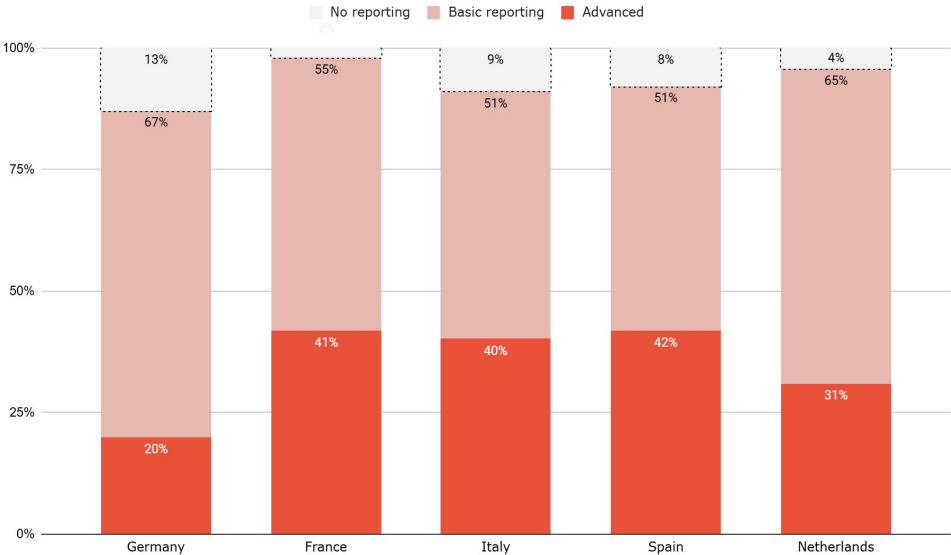
Source: 2,500 large EU companies and 4,600 large non-EU companies rated by EcoVadis in 2024

National differences in reporting practices

National differences in reporting practices on environmental issues



National differences in reporting practices on labor & human rights issues

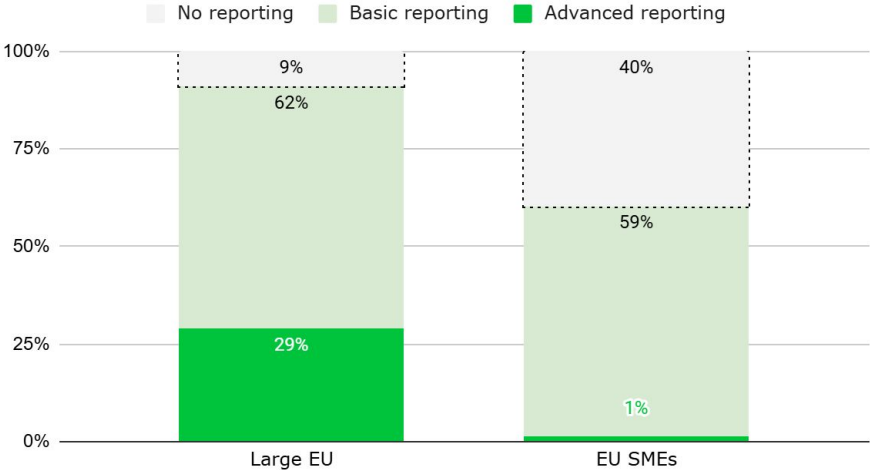


Source: companies rated by EcoVadis in 2024

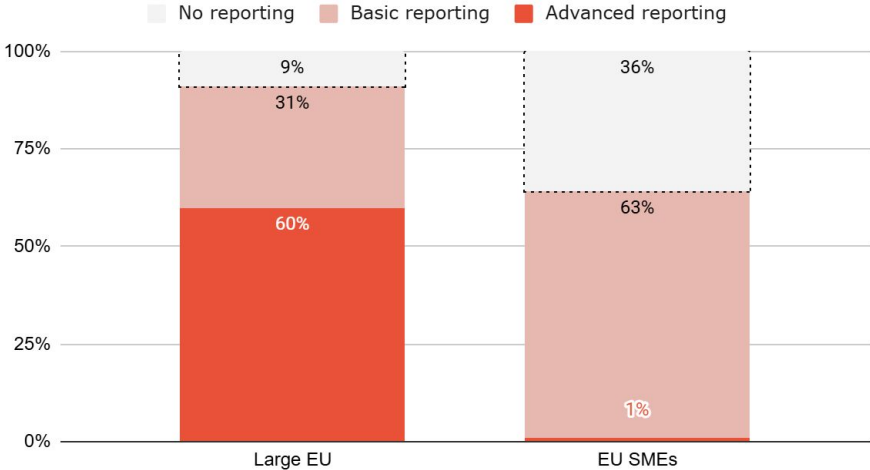
- Germany: 708 companies
- France: 504 companies
- Italy: 280 companies
- Spain: 164 companies
- Netherlands: 139 companies

Gaps in available SME sustainability reported data

Reporting practices on environmental issues



Reporting practices on labor & human rights issues



Source: 2,500 large EU companies and 8,500 EU SMEs (25-100 employees) rated by EcoVadis in 2024