Hamann & Benson

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Introduction

In recent years, there has been a growing emphasis on the impact criteria.

Companies are now expected to not only generate financial returns but also to create positive outcomes for society and the planet.

Investing in the technologies of the future is a priori the right strategy, although there is a high margin of error associated with major technological changes.

The real problem for the third decade of the 21st century is to direct cash towards these new projects as quickly as possible.

The more a technology allows for a mode of operation that is low in energy and greenhouse gas emissions, the more it is destined to become universal on all continents, and the more its value can skyrocket without any immediate profitability being associated with it.

The great principle of periods of innovation is a general upheaval in the representation of financial values.

This is when finance has invented one of the best stimulants, one of the best drivers of investment: the impact indicator.

It is appropriate to return to basic information, to non-financial data that has become the number one issue in financial communication.

The impact indicator is the return to physical measurement, without going through its monetary or financial translations.

Investing in a complex technology whose primary interest would be, for example, the improvement of water quality, the reduction of pollution or any other tangible benefit of sustainable development, then this is what becomes the real expected profitability of the investment.

How much is earned or not, what rate of return, all that which used to be the major criterion of valuation is considered secondary, and even accessory.

The clearer and more scientifically measured the impact indicator is, the more it becomes possible to communicate on this profitability.

The more investors are looking for the real impact, the more the valuation will increase, like in an auction.

One of the fundamental factors is therefore patience, the long term, the ability to wait for the impact indicators to prove their relevance.

It appears more and more that the calculation of wealth creation will have to be profoundly modified, depending on the positive and negative impact indicators

Clearly, non-financial information, qualitative data, is becoming the determining element for investors.

In response to this trend, we have developed an index to assess companies' performance on Impact, Environmental, Social, and Governance criteria.

This index is designed to provide investors with a comprehensive view of a company's Impact ESG and to help guide their investment decisions.

H&B Impact Index (HBII), tracks the performance of companies that demonstrate strong Impact practices.

The Balance evaluates companies based on a range of criteria, including environmental management, labor practices, social issues, corporate governance, and owners engagement.

WHY EVALUATING COMPANIES ON IMPACT CRITERIA

Hamann & Benson is a firm dedicated to advancing the cause of sustainable investments by promoting and endorsing companies that align with Impact and ESG criteria established by global taxonomies.

Our objective is to encourage investors to direct their resources towards companies that have a positive impact on the environment and society, thereby contributing to a sustainable future for future generations.

To achieve this goal, Hamann & Benson actively engages with businesses, corporations, and collective innovations, supporting and promoting those that meet the set criteria.

This strategy not only benefits the environment and society but also promotes sustainable business practices that are crucial for the long-term success and prosperity of companies.

Hamann & Benson's commitment to promoting sustainable investments is a testament to their dedication towards creating a more equitable and sustainable future for all.

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his shift in focus from monetary gain to tangible, measurable impacts represents a fundamental redefinition of investment success.

By prioritizing scientifically validated indicators such as carbon emissions avoided, water conservation achieved, or societal benefits delivered,

Hamann & Benson ensures that investments are not only profitable but also meaningful. This approach bridges the gap between financial markets and real-world outcomes, fostering a culture where value is defined by impact rather than purely financial returns.

It empowers stakeholders to make decisions that are aligned with long-term sustainability goals while building trust and transparency through data-driven communication.

This paradigm not only benefits the planet and society but also reshapes the future of business and investment strategies to be both impactful and enduring.

HOW EVALUATING COMPANIES ON IMPACT CRITERIA

Impact criteria refer to a structured set of metrics used to evaluate companies based on their environmental, social, and governance (ESG) performance. As of December 2024, these criteria have been standardized through frameworks developed by authoritative organizations such as the European Financial Reporting Advisory Group (EFRAG), aligned with the European Sustainability Reporting Standards (ESRS). The framework encompasses a total of 1,201 criteria spread across various ESRS standards, addressing diverse ESG aspects in line with the Corporate Sustainability Reporting Directive (CSRD). These criteria are further divided into thematic subgroups, ensuring a comprehensive and systematic approach to evaluating a company's impact. This structure provides stakeholders with a clear and actionable basis for assessing corporate contributions to sustainable development and ethical practices.

Once these criteria have been established, each company can be assigned a score on each criterion.

This score is typically out of 100, with higher scores indicating better performance in that area.

Once all of the criteria have been evaluated and scores assigned, the overall score for each company can be calculated.

This is done by taking the average of all the criteria scores.

The resulting overall score provides a comprehensive measure of the company's performance across all of the Impact criteria.

It's important to note that the weighting of different criteria may vary depending on the specific goals and priorities of the evaluation process.

The goal of the evaluation process is to provide a clear and objective measure of each company's performance, allowing stakeholders to make informed decisions based on the results.

The structured evaluation process is designed with flexibility to ensure the impact criteria are relevant across various sectors and contexts.

For example, industries like energy or transportation might prioritize environmental criteria, while sectors such as healthcare or technology could focus more on social or humanistic aspects.

This adaptability allows the evaluation to reflect the specific priorities and challenges of different industries, making the scores more meaningful and actionable for stakeholders.

This sector-specific customization ensures that the evaluation captures the unique dynamics and responsibilities of each industry. It also enables stakeholders to identify targeted areas for improvement and allocate resources effectively.

CRITERIA

Our index, Balance, is based on 1,201 criteria aligned with the European Sustainability Reporting Standards (ESRS), covering Environmental, Social, and Governance (ESG) aspects in compliance with the Corporate Sustainability Reporting Directive (CSRD). These criteria are structured into four key categories: Environment, Social, Governance, and General Principles, providing a comprehensive framework for sustainability assessment.

The Environmental (E) category includes 560 criteria across five areas: climate change, pollution, water and marine resources, biodiversity, and circular economy practices. Among these, 224 criteria focus on climate change (ESRS E1), while others emphasize biodiversity (ESRS E4) and resource efficiency (ESRS E5).

The Social (S) category consists of 431 criteria, addressing employee working conditions, value chain practices, community relationships, and consumer impact. With 206 criteria focusing on employee welfare (ESRS S1), this section highlights the social responsibility of businesses.

The Governance (G) section, with 56 criteria (ESRS G1), ensures transparency, ethics, and compliance in corporate operations, while the General Framework adds 154 criteria (ESRS 2) covering overarching principles.

Climate Change

Climate-Related Governance and Oversight

Criterion: Disclosure of how climate-related considerations are integrated into governance structures.

Type of Data: Narrative.

Example Expected: Description of board-level committees tasked with climate-related oversight.

Link Between Remuneration and Climate Goals

Criterion: Disclosure of the percentage of remuneration linked to climate-related targets.

Type of Data: Percentage.

Example Expected: 15% of executive bonuses tied to achieving greenhouse gas reduction targets.

Climate-Related Considerations in Strategy

Criterion: Explanation of how climate-related considerations influence corporate strategy.

Type of Data: Narrative.

Example Expected: Integration of renewable energy adoption in long-term strategic plans.

Transition Plan for Climate Change

Criterion: Disclosure of the transition plan for climate change mitigation and adaptation.

Type of Data: Narrative.

Example Expected: Detailed roadmap to achieve net-zero carbon emissions by 2040.

Scope 1 and Scope 2 Emissions

Criterion: Disclosure of Scope 1 (direct) and Scope 2 (indirect from purchased energy) GHG emissions.

Type of Data: Quantitative.

Example Expected: Total Scope 1 emissions: 10,000 metric tons CO_2e; Scope 2 emissions: 5,000 metric tons CO_2e.

Scope 3 Emissions

Criterion: Disclosure of Scope 3 (other indirect) GHG emissions, if material.

Type of Data: Quantitative.

Example Expected: 20,000 metric tons CO_2e from supply chain activities.

Carbon Intensity Metrics

Criterion: Disclosure of carbon intensity metrics, such as emissions per unit of revenue.

Type of Data: Quantitative.

Example Expected: Emissions intensity: 0.2 metric tons CO_2e per million euros of revenue.

Use of Carbon Offsets

Criterion: Disclosure of carbon offset mechanisms and their alignment with transition plans.

Type of Data: Narrative and quantitative.

Example Expected: Use of certified offsets covering 10% of total emissions.

Policies and Initiatives for Climate Mitigation

Criterion: Description of policies and initiatives undertaken to mitigate climate impacts.

Type of Data: Narrative.

Example Expected: Policy to achieve 50% renewable energy usage by 2030.

Climate Resilience Assessment

Criterion: Disclosure of the company's assessment of climate resilience under different scenarios.

Type of Data: Narrative.

Example Expected: Stress-testing the business model against a 2°C global warming scenario.

Pollution

Methodologies and Assumptions

Criterion: Disclosure of methodologies, assumptions, and tools used to assess pollution impacts.

Type of Data: Narrative.

Example Expected: Description of the lifecycle assessment methodologies used for pollution monitoring.

Stakeholder Consultations

Criterion: Disclosure of whether and how consultations with stakeholders were conducted regarding pollution-related impacts.

Type of Data: Narrative.

Example Expected: Summary of consultations with local communities on pollution control measures.

Materiality Assessment Results

Criterion: Disclosure of the results of materiality assessments for pollution impacts.

Type of Data: Narrative.

Example Expected: Identification of high-risk zones for air or water pollution linked to operations.

Pollution Management Policies

Criterion: Declaration of policies to manage material pollution impacts, risks, and opportunities.

Type of Data: MDR-P (Mandatory Disclosure Requirement - Policies).

Example Expected: Policy to reduce industrial emissions by 25% by 2030.

Pollution Reduction Targets

Criterion: Disclosure of specific pollution reduction targets.

Type of Data: Quantitative.

Example Expected: Target to reduce chemical discharge into water bodies by 15% annually.

Monitoring and Control Mechanisms

Criterion: Systems in place for monitoring and controlling pollution levels.

Type of Data: Narrative and quantitative.

Example Expected: Use of real-time air quality sensors in manufacturing facilities.

Use of Non-Toxic Materials

Criterion: Information on initiatives to substitute harmful materials with safer alternatives.

Type of Data: Narrative.

Example Expected: Replacement of lead-based paints with eco-friendly alternatives across product lines.

Pollution Prevention Initiatives

Criterion: Description of pollution prevention initiatives.

Type of Data: Narrative.

Example Expected: Installation of wastewater treatment plants to minimize effluent discharge.

Impact of Operations on Ecosystems

Criterion: Disclosure of operational impacts on surrounding ecosystems caused by pollution.

Type of Data: Narrative.

Example Expected: Assessment of pollution impacts on biodiversity in industrial zones.

Regulatory Compliance

Criterion: Disclosure of compliance with local and international pollution standards.

Type of Data: Narrative.

Example Expected: Confirmation of adherence to the EU Industrial Emissions Directive.

Water Ressources

Impact of Assets and Activities on Water Resources

Criterion: Disclosure of whether and how company assets and activities affect water and marine resources.

Type of Data: Narrative.

Example Expected: Identification of facilities located in areas of high water stress and their water usage patterns.

Stakeholder Consultations

Criterion: Disclosure of how consultations have been conducted with stakeholders regarding water-related impacts.

Type of Data: Narrative.

Example Expected: Summary of discussions with local communities on water extraction and its impact on marine ecosystems.

Materiality Assessment Results

Criterion: Disclosure of the results of materiality assessments for water and marine resources.

Type of Data: Narrative.

Example Expected: Identification of regions where water scarcity presents a material risk to operations.

Policies for Water and Marine Resource Management

Criterion: Declaration of policies to manage material impacts, risks, and opportunities.

Type of Data: MDR-P (Mandatory Disclosure Requirement - Policies).

Example Expected: Policy committing to reduce water withdrawals by 20% by 2030.

Water Recycling and Reuse Initiatives

Criterion: Disclosure of specific actions taken to promote water recycling and reuse.

Type of Data: Narrative and quantitative.

Example Expected: Implementation of closed-loop water systems achieving 40% water reuse in manufacturing.

Tracking of Water Withdrawals and Discharges

Criterion: Systems for tracking water withdrawals, discharges, and their quality.

Type of Data: Quantitative.

Example Expected: Annual disclosure of water withdrawal volumes and compliance with discharge standards.

Efforts to Protect Marine Ecosystems

Criterion: Information on initiatives aimed at protecting marine biodiversity and ecosystems.

Type of Data: Narrative.

Example Expected: Collaboration with NGOs to restore coral reefs in regions affected by industrial activity.

Reduction of Pollution in Water Bodies

Criterion: Actions to minimize the discharge of pollutants into water bodies.

Type of Data: Narrative and quantitative.

Example Expected: Reduction of chemical effluents discharged into nearby rivers by 15% annually.

Water Use Efficiency Metrics

Criterion: Disclosure of water use efficiency metrics across operations.

Type of Data: Quantitative.

Example Expected: Water usage per unit of production in cubic meters.

Regulatory Compliance and Risk Management

Criterion: Disclosure of compliance with water-related regulations and risk management strategies.

Type of Data: Narrative.

Example Expected: Alignment with local water conservation laws and strategies for managing water scarcity risks.

Biodiversity Ecosystems

Material Impacts on Biodiversity

Criterion: Disclosure of material impacts on biodiversity and ecosystems caused by the company's activities.

Type of Data: Narrative.

Example Expected: Identification of deforestation impacts resulting from sourcing raw materials.

Policies to Address Biodiversity Loss

Criterion: Declaration of policies aimed at reducing biodiversity loss and promoting ecosystem conservation.

Type of Data: MDR-P (Mandatory Disclosure Requirement - Policies).

Example Expected: Policy committing to net positive biodiversity impact by 2040.

Stakeholder Engagement

Criterion: Description of consultations with stakeholders regarding biodiversity-related impacts.

Type of Data: Narrative.

Example Expected: Summary of discussions with local communities and environmental organizations on conservation efforts.

Biodiversity Action Plans

Criterion: Disclosure of biodiversity action plans implemented to mitigate material impacts.

Type of Data: Narrative.

Example Expected: Restoration of native habitats in areas impacted by mining activities.

Monitoring of Biodiversity Indicators

Criterion: Systems in place for monitoring biodiversity health and indicators.

Type of Data: Quantitative.

Example Expected: Regular assessment of species population and ecosystem quality near operational sites.

Materiality Assessment Results

Criterion: Disclosure of the results of biodiversity-related materiality assessments.

Type of Data: Narrative.

Example Expected: Identification of operations in biodiversity-sensitive areas such as protected wetlands.

Partnerships for Biodiversity Conservation

Criterion: Information on partnerships with organizations for biodiversity conservation.

Type of Data: Narrative.

Example Expected: Collaboration with global NGOs to establish wildlife corridors.

Reduction of Biodiversity Impacts in Supply Chain

Criterion: Disclosure of measures to minimize biodiversity impacts within the supply chain.

Type of Data: Narrative.

Example Expected: Sourcing only certified sustainable raw materials by 2030.

Biodiversity-Related Targets

Criterion: Disclosure of specific biodiversity-related targets.

Type of Data: Quantitative.

Example Expected: Restoration of 1,000 hectares of degraded land annually.

Regulatory Compliance

Criterion: Disclosure of compliance with biodiversity-related regulations.

Type of Data: Narrative.

Example Expected: Full compliance with the EU Biodiversity Strategy for 2030.

Circular Economy Resource Use

Disclosure of Methodologies

Criterion: Explanation of methodologies, assumptions, and tools used for resource use analysis.

Type of Data: Narrative.

Example Expected: Description of the lifecycle assessment method applied to evaluate material use efficiency.

Stakeholder Consultations

Criterion: Information on the consultation processes regarding resource use and circular economy practices.

Type of Data: Narrative.

Example Expected: Summary of feedback from stakeholders on reducing resource waste in manufacturing.

Identification of Business Units

Criterion: Disclosure of business units associated with significant resource use and waste generation.

Type of Data: Narrative.

Example Expected: List of high-impact business units contributing to over 70% of raw material usage.

Material Resource Usage

Criterion: Disclosure of the primary materials and resources used by the company.

Type of Data: Narrative.

Example Expected: Annual report detailing major resource inputs such as metals, plastics, and energy.

Policies on Circular Economy

Criterion: Declaration of policies focused on promoting circular economy principles.

Type of Data: Narrative.

Example Expected: Company policy targeting 50% reduction in single-use plastics by 2028.

Reduction Targets for Material Use

Criterion: Targets to minimize material consumption and enhance resource efficiency.

Type of Data: Quantitative.

Example Expected: A goal to decrease virgin material input by 25% by 2030.

Resource Recycling Initiatives

Criterion: Actions and programs aimed at improving material recovery and recycling.

Type of Data: Narrative and quantitative.

Example Expected: Recycling rates of 60% for all production waste.

Tracking of Waste Generated

Criterion: Mechanisms for tracking waste generation across operations.

Type of Data: Quantitative.

Example Expected: Detailed metrics on hazardous and non-hazardous waste generated annually.

Product Lifecycle Management

Criterion: Integration of lifecycle management in product design to enhance circularity.

Type of Data: Narrative.

Example Expected: Implementation of design principles to enable product remanufacturing.

Engagement in Circular Economy Partnerships

Criterion: Partnerships or collaborations to promote circular economy initiatives.

Type of Data: Narrative.

Example Expected: Collaboration with industry consortia to develop shared recycling facilities.

Own Workforce

Identification of Workforce Categories

Criterion: List and describe all employees and non-employees in the company's workforce.

Type of Data: Semi-narrative.

Example Expected: Categorization of workforce into full-time employees, part-time employees, contractors, and temporary workers.

Description of Workforce Types

Criterion: Explanation of workforce types, including roles and nature of employment.

Type of Data: Narrative.

Example Expected: Description of roles such as production workers, administrative staff, and external contractors.

Negative Impacts on Workforce

Criterion: Disclosure of any material negative impacts on the workforce caused by the company's activities.

Type of Data: Semi-narrative.

Example Expected: Instances of workplace accidents or layoffs due to operational restructuring.

Positive Impact Initiatives

Criterion: Description of activities aimed at generating positive impacts for the workforce.

Type of Data: Narrative.

Example Expected: Training programs or health benefits offered to employees.

Workforce Engagement Policies

Criterion: Disclosure of policies promoting workforce engagement and satisfaction.

Type of Data: Narrative.

Example Expected: Policy to improve employee satisfaction scores by 15% within three years.

Diversity and Inclusion Metrics

Criterion: Metrics related to diversity and inclusion across the workforce.

Type of Data: Quantitative.

Example Expected: Percentage of women in management positions or ethnic diversity ratios.

Fair Remuneration Practices

Criterion: Disclosure of policies ensuring fair and equal pay for all workforce members.

Type of Data: Narrative and quantitative.

Example Expected: Ratio of average salaries for men and women in similar roles.

Workforce Development Programs

Criterion: Information on workforce training and development programs.

Type of Data: Narrative.

Example Expected: Number of training hours per employee annually.

Grievance Mechanisms`

Criterion: Availability of mechanisms for employees to report grievances.

Type of Data: Narrative.

Example Expected: Description of anonymous reporting tools for workplace issues.

Occupational Health and Safety

Criterion: Measures and initiatives to ensure occupational health and safety in the workplace.

Type of Data: Narrative and quantitative.

Example Expected: Reduction in workplace injuries by 20% compared to the previous year.

Workforce In The Value Chain

Identification of Value Chain Workers

Criterion: List and description of all value chain workers significantly impacted by the company's activities.

Type of Data: Semi-narrative.

Example Expected: Categorization of supply chain workers, including contractors and outsourced employees.

Description of Value Chain Worker Types

Criterion: Explanation of the types of value chain workers subject to material impacts.

Type of Data: Narrative.

Example Expected: Details on temporary workers, seasonal labor, or subcontracted employees.

Assessment of Material Impacts on Workers

Criterion: Identification of material impacts on value chain workers, such as unsafe working conditions or wage disparities.

Type of Data: Semi-narrative.

Example Expected: Instances of human rights violations reported in sourcing operations.

Geographic and Commodity Disclosures

Criterion: Disclosure of geographies or commodities associated with significant impacts on value chain workers.

Type of Data: Narrative.

Example Expected: Identification of high-risk regions for labor issues, such as areas with known child labor concerns.

Policies Addressing Value Chain Worker Impacts

Criterion: Declaration of policies aimed at managing material impacts on value chain workers.

Type of Data: Narrative.

Example Expected: Policy mandating fair wage practices throughout the supply chain.

Stakeholder Engagement

Criterion: Processes for engaging with stakeholders to address impacts on value chain workers.

Type of Data: Narrative.

Example Expected: Regular dialogues with worker advocacy groups or local communities.

Tracking and Monitoring Systems

Criterion: Mechanisms for tracking and monitoring labor conditions in the value chain.

Type of Data: Semi-narrative and quantitative.

Example Expected: Annual audits covering 80% of suppliers.

Remediation Mechanisms

Criterion: Description of mechanisms for remedying issues faced by value chain workers.

Type of Data: Narrative.

Example Expected: Implementation of grievance redressal systems accessible to all value chain workers.

Training and Capacity Building

Criterion: Information on training programs for value chain workers to improve skills or awareness.

Type of Data: Narrative.

Example Expected: Delivery of health and safety training to 10,000 supply chain workers annually.

Commitments to Improving Labor Standards

Criterion: Disclosure of commitments or targets to improve labor standards within the value chain.

Type of Data: Narrative and quantitative.

Example Expected: Target to eliminate hazardous labor practices by 2030.

Affected Communities

Identification of Affected Communities

Criterion: List and description of all communities significantly affected by the company's activities.

Type of Data: Semi-narrative.

Example Expected: Identification of indigenous communities impacted by resource extraction or development projects.

Description of Community Types

Criterion: Explanation of the types of affected communities subject to material impacts.

Type of Data: Narrative.

Example Expected: Differentiation between urban communities impacted by air pollution and rural areas affected by deforestation.

Assessment of Material Community Impacts

Criterion: Identification of material impacts on affected communities, such as displacement or health hazards.

Type of Data: Semi-narrative.

Example Expected: Instances of community relocation caused by mining activities.

Occurrence of Negative Impacts

Criterion: Disclosure of occurrences where the company caused or contributed to negative impacts on communities.

Type of Data: Semi-narrative.

Example Expected: Reports of water contamination incidents affecting local populations.

Policies to Address Community Impacts

Criterion: Declaration of policies aimed at managing and mitigating impacts on communities.

Type of Data: Narrative.

Example Expected: Policy committing to free, prior, and informed consent for projects affecting indigenous peoples.

Stakeholder Engagement with Communities

Criterion: Description of engagement processes with affected communities.

Type of Data: Narrative.

- Example Expected: Record of consultations conducted with local residents on project developments.

Monitoring and Reporting Mechanisms

Criterion: Systems in place to monitor and report on the impacts of operations on communities.

Type of Data: Semi-narrative and quantitative.

Example Expected: Annual monitoring of air quality in areas surrounding manufacturing plants.

Grievance Mechanisms for Communities

Criterion: Availability of mechanisms for communities to report grievances.

Type of Data: Narrative.

Example Expected: Establishment of a community hotline to address environmental complaints.

Programs for Community Development

Criterion: Description of programs aimed at supporting community development and well-being.

Type of Data: Narrative and quantitative.

Example Expected: Investment in education and healthcare infrastructure in affected regions.

Commitments to Respect Human Rights

Criterion: Disclosure of commitments or targets related to respecting and promoting human rights in affected communities.

Type of Data: Narrative.

Example Expected: Goal to achieve zero human rights violations in all operations by 2030.

Consumers End-Users

Identification of Affected Consumers and End-Users

Criterion: List and description of all consumers and end-users significantly impacted by the company's activities or products.

Type of Data: Semi-narrative.

Example Expected: Identification of user groups exposed to product safety risks or misleading information.

Description of Consumer and End-User Types

Criterion: Explanation of the types of consumers and end-users subject to material impacts.

Type of Data: Narrative.

Example Expected: Differentiation between individual customers, business clients, and vulnerable groups such as children or the elderly.

Assessment of Material Impacts on Consumers and End-Users

Criterion: Identification of material impacts, such as health hazards, data privacy breaches, or product quality issues.

Type of Data: Semi-narrative.

Example Expected: Reports of adverse effects linked to product usage or service delivery.

Occurrence of Negative Impacts

Criterion: Disclosure of occurrences where the company caused or contributed to negative impacts on consumers and end-users.

Type of Data: Semi-narrative.

Example Expected: Instances of data security breaches affecting customers.

Policies to Protect Consumers and End-Users

Criterion: Declaration of policies aimed at safeguarding consumer and end-user interests.

Type of Data: Narrative.

Example Expected: Policy ensuring transparent product labeling and compliance with data protection laws.

Engagement with Consumers and End-Users

Criterion: Description of engagement processes to address impacts on consumers and end-users.

Type of Data: Narrative.

Example Expected: Regular surveys or focus groups to understand consumer satisfaction and concerns.

Monitoring and Reporting Mechanisms

Criterion: Systems in place to monitor and report on the impacts of operations on consumers and end-users.

Type of Data: Semi-narrative and quantitative.

Example Expected: Metrics on product recall rates or customer complaints.

Grievance Mechanisms for Consumers and End-Users

Criterion: Availability of mechanisms for consumers and end-users to report grievances.

Type of Data: Narrative.

Example Expected: Dedicated support channels for addressing consumer complaints.

Programs for Consumer Education and Awareness

Criterion: Description of programs aimed at educating consumers and promoting responsible use of products or services.

Type of Data: Narrative and quantitative.

Example Expected: Campaigns on safe product usage or data protection practices.

Commitments to Consumer Protection

Criterion: Disclosure of commitments or targets to enhance consumer protection and satisfaction.

Type of Data: Narrative and quantitative.

Example Expected: Goal to resolve 95% of consumer complaints within 48 hours by 2025.

Governance

Role of Governance Bodies

Criterion: Disclosure of the roles of administrative, management, and governance bodies in sustainability matters.

Type of Data: Narrative.

Example Expected: Description of the board's involvement in overseeing sustainability strategies.

Expertise of Governance Bodies

Criterion: Disclosure of the expertise and qualifications of governance bodies in managing sustainability impacts.

Type of Data: Narrative.

Example Expected: List of governance members with expertise in climate science, social justice, or circular economy.

Policies for Managing Material Impacts

Criterion: Disclosure of policies in place to address material sustainability impacts, risks, and opportunities.

Type of Data: MDR-P (Mandatory Disclosure Requirement - Policies).

Example Expected: Policies on anti-corruption, stakeholder engagement, and environmental governance.

Decision-Making Processes

Criterion: Description of how governance bodies establish, monitor, and implement decisions regarding sustainability.

Type of Data: Narrative.

Example Expected: Process for integrating sustainability goals into corporate decision-making.

Stakeholder Engagement Mechanisms

Criterion: Mechanisms in place for engaging with stakeholders on governance-related topics.

Type of Data: Narrative.

Example Expected: Regular consultations with investors and employees on governance practices.

Ethical Conduct and Integrity Policies

Criterion: Disclosure of ethical conduct policies, including anti-corruption and anti-bribery measures.

Type of Data: Narrative.

Example Expected: Code of conduct policies applied across all operations.

Diversity in Governance Bodies

Criterion: Metrics on diversity within governance bodies, such as gender and age diversity.

Type of Data: Quantitative.

Example Expected: Percentage of women and minorities in executive roles.

Risk Management Frameworks

Criterion: Description of risk management frameworks for addressing governance-related risks.

Type of Data: Narrative.

Example Expected: Frameworks for monitoring compliance with legal and sustainability standards.

Monitoring and Reporting Mechanisms

Criterion: Systems in place for monitoring and reporting on governance performance.

Type of Data: Narrative and quantitative.

Example Expected: Annual governance performance reports detailing adherence to ethical standards.

Targets for Governance Improvement

Criterion: Disclosure of commitments or targets to enhance governance structures and practices.

Type of Data: Narrative and quantitative.

Example Expected: Target to achieve 50% gender parity in governance bodies by 2025.

General Framework

Basis for Preparation of Sustainability Statements

Criterion: Disclosure of the general basis used to prepare the sustainability statement.

Type of Data: Narrative.

Example Expected: Explanation of the frameworks, standards, and methodologies applied in the preparation of the sustainability report.

Scope of Consolidation

Criterion: Disclosure of the scope of consolidation for sustainability reporting.

Type of Data: Narrative.

Example Expected: Description of the entities included in the sustainability report, such as subsidiaries and joint ventures.

Indication of Subsidiaries

Criterion: Indication of subsidiary undertakings included in the sustainability reporting.

Type of Data: Narrative.

Example Expected: List of subsidiaries contributing to the consolidated sustainability disclosures.

Governance and Oversight of Sustainability

Criterion: Explanation of governance structures overseeing sustainability-related matters.

Type of Data: Narrative.

Example Expected: Identification of governance committees responsible for sustainability reporting and decision-making.

Materiality Assessment Process

Criterion: Disclosure of the process used to assess material sustainability topics.

Type of Data: Narrative.

Example Expected: Description of the stakeholder engagement and methodologies used in identifying material sustainability issues.

Interaction with Financial Reporting

Criterion: Explanation of the relationship between sustainability disclosures and financial reporting.

Type of Data: Narrative.

Example Expected: Integration of financial and non-financial metrics to assess performance comprehensively.

Significant Changes from Previous Reporting

Criterion: Disclosure of significant changes in sustainability reporting compared to the previous period.

Type of Data: Narrative.

Example Expected: Explanation of changes in reporting scope, methodologies, or metrics used.

Use of Estimates and Assumptions

Criterion: Description of estimates and assumptions used in sustainability reporting.

Type of Data: Narrative.

Example Expected: Explanation of assumptions made in calculating greenhouse gas emissions or other sustainability metrics.

Reporting Boundaries

Criterion: Definition of reporting boundaries for sustainability disclosures.

Type of Data: Narrative.

Example Expected: Identification of geographical and operational boundaries included in the sustainability statement.

Alignment with International Standards

Criterion: Disclosure of alignment with international reporting standards and frameworks.

Type of Data: Narrative.

Example Expected: Confirmation of compliance with GRI Standards or TCFD recommendations.

A SUSTAINABLE EVOLUTION OF THE STOCK EXCHANGE: THE BALANCE

The Balance business plan draws inspiration from the structure and function of stock exchanges, while redefining its purpose and operation to focus on sustainability and impact. Like stock exchanges, The Balance aggregates and presents data in a transparent and accessible way, enabling stakeholders to assess performance and make informed decisions. However, while stock exchanges revolve around financial metrics such as market value and profitability, The Balance shifts the focus to Environmental, Social, and Governance (ESG) criteria, creating a platform that prioritizes long-term sustainability over short-term gains.

The Balance operates with key similarities to stock exchanges, such as providing standardized data, enabling comparisons across entities, and fostering accountability. Just as a stock exchange reflects the financial health of companies within a market, The Balance aggregates ESG scores to offer a snapshot of sustainability performance at the company, sectoral, and regional levels.

This structure ensures that stakeholders—from investors and corporations to policymakers and consumers—can access clear, actionable insights.

Where The Balance differentiates itself is in its operational model and objectives. Unlike a traditional stock exchange that facilitates trading, The Balance serves as a benchmark for impact, guiding stakeholders toward better decisions without directly involving financial transactions. By focusing on ESG performance rather than financial metrics, The Balance aligns with the growing demand for tools that address climate change, social equity, and corporate governance.

While stock exchanges primarily operate at the company level, The Balance goes further by aggregating data to provide sectoral and geographic insights.

This multi-layered approach allows stakeholders to evaluate not only individual companies but also the collective impact of industries and regions. For example, The Balance enables comparisons between industries like energy and technology or regions within the European Union, providing a more comprehensive understanding of sustainability trends.

The Balance also incorporates technological innovation in ways that differ from traditional exchanges. By leveraging ERP systems such as SAP and Odoo for real-time data collection and processing, The Balance minimizes costs and maximizes scalability. Its user-friendly dashboards and advanced analytics make ESG data accessible to a broader audience, including consumers and smaller organizations that may not engage with traditional financial markets.

Market size and growth

The target market for The Balance is substantial and expanding, encompassing institutional and individual investors, as well as companies aiming to enhance their environmental, social, and governance (ESG) performance. Recent data indicates that global sustainable investment assets reached $30.3 trillion in 2022, reflecting a 20% increase in markets outside the U.S. since 2020. In Europe, sustainable funds' assets under management stood at approximately $2 trillion as of the second quarter of 2023, more than seven times the amount in the United States. This growth underscores the escalating interest in sustainable investment strategies worldwide.

Target customers

The Balance target customers include institutional investors such as pension funds, investment funds, insurance companies, and banks, who are increasingly concerned about the ESG impact of their investments. Additionally, companies aiming to improve their ESG performance and demonstrate their commitment to sustainability to stakeholders may also find value in The Balance. Governments could also be key stakeholders, as they often seek reliable tools to monitor corporate compliance with ESG regulations and assess the societal impact of companies operating within their jurisdictions. The Balance provides governments with a transparent and data-driven framework to guide policy-making, allocate subsidies, or recognize leading companies in sustainability efforts. Consumers are another potential audience, as they are becoming more selective in supporting brands that align with their values, particularly around environmental responsibility and ethical practices. By consulting The Balance scores, consumers can make informed purchasing decisions and favor companies with a proven commitment to sustainability.

Finally, workers looking to join companies with strong ESG credentials represent a growing demographic. The Balance enables these job seekers to identify organizations that prioritize workplace diversity, ethical treatment of employees, and overall social responsibility, making it a valuable tool for aligning career choices with personal values.

Competitors

The Balance operates within a competitive landscape of Environmental, Social, and Governance (ESG) indices. Notable alternatives include the STOXX Global ESG Leaders Index, which provides access to leading global companies based on ESG criteria, and the MSCI World ESG Leaders Index, representing companies selected from the MSCI World Index based on ESG performance. Additionally, the FTSE4Good Index Series measures the performance of companies demonstrating strong ESG practices. These indices offer investors various frameworks to assess corporate sustainability, catering to the growing demand for responsible investment options.

The Balance distinguishes itself by evaluating companies across four comprehensive dimensions: product sustainability, environmental stewardship, humanistic values, and corporate responsibilities. This multifaceted approach provides a holistic view of a company's contributions to societal and environmental challenges, offering investors a nuanced understanding of corporate impact beyond traditional ESG metrics.

Expanding Opportunities

The Balance market analysis highlights significant opportunities in emerging markets, where rapid economic growth drives the need for robust ESG monitoring tools.

The Balance's real-time data collection and AI capabilities offer a competitive advantage over traditional indices, especially with its alignment to ESRS standards, addressing the specific demands of the European market.

Additionally, the index provides tailored solutions for key industries like energy, fashion, and technology, as well as accessible tools for SMEs seeking to enhance their ESG performance, ensuring broad applicability across diverse market segments.

How HBII works

The Balance is based on real-time data collection, enabling an up-to-date and accurate assessment of each company's impact performance. The index uses advanced technologies such as the Internet of Things and artificial intelligence to measure a range of criteria such as energy consumption, greenhouse gas emissions, waste management and more.

How HBII Collects Data

The Balance relies on integrated enterprise resource planning (ERP) systems, such as SAP or Odoo, to collect and centralize data from companies. ERP systems are comprehensive software platforms used by organizations to manage core business processes, such as supply chain management, human resources, and financial reporting, in a unified environment.

These systems are configured to capture data relevant to ESG criteria, such as energy consumption, waste production, diversity metrics, and governance practices. For example, SAP and Odoo can be customized with modules or fields to track specific sustainability indicators aligned with ESRS standards.

The data is either entered manually by company teams or automatically pulled from operational systems, IoT sensors, or other digital tools connected to the ERP. Once collected, the information is transmitted to HBII's analytical platform, where it is processed using advanced algorithms to generate real-time impact assessments. This seamless integration ensures accurate and up-to-date evaluations, helping stakeholders make informed decisions.

Benefits of The Balance

Governments could drive the adoption of sustainable practices by offering tax incentives, grants, or subsidies to companies with high The Balance scores. These businesses might also receive preferential access to public contracts or infrastructure projects, recognizing their commitment to sustainability.

Consumers could be encouraged to support high-scoring companies through tangible benefits. For example, governments could collaborate with these businesses to introduce tax-free or reduced VAT rates on sustainable products.

With the advent of digital currencies, such as the upcoming digital euro, these incentives could be seamlessly automated. Consumers could receive immediate digital rewards or credits for purchasing from high-scoring companies, creating an efficient and transparent system that encourages responsible consumption and empowers citizens to actively contribute to sustainability goals.

Investors, too, stand to gain significant advantages by prioritizing companies with strong The Balance ratings.

Governments might introduce tax deductions or exemptions for investments in these businesses, reducing financial barriers and enhancing net returns.

By leveraging digital currencies, rewards for sustainable investments could be distributed instantly, ensuring that the financial ecosystem evolves to incentivize impactful decisions.

The integration of ERP systems into The Balance's data collection process not only ensures seamless and efficient data management but also enables a high degree of customization to meet the evolving demands of ESG reporting.

This adaptability allows The Balance to stay aligned with emerging standards and stakeholder expectations, making it a dynamic and future-proof platform.

Additionally, by automating key processes through digital tools and IoT integration, The Balance minimizes the risk of human error and significantly enhances the reliability of its impact assessments.

This technological backbone positions The Balance as a leader in leveraging innovation to drive sustainability and impact measurement across industries and regions.

Subscription Model

The Balance subscription model is designed to cater to a diverse range of stakeholders, including investors, corporations, governments, consumers, academic institutions, NGOs, and media organizations. For investors, subscriptions will provide real-time ESG insights tailored to their needs, ranging from basic access to general performance trends to premium, fully personalized dashboards and detailed analytics. Corporations can subscribe to monitor and improve their ESG performance with tools such as real-time score tracking, benchmarking, and tailored reports with actionable recommendations. Optional consultation services will further support companies in implementing sustainability best practices and preparing for ESG reporting compliance.

Governments represent another significant client group. By subscribing to The Balance, policymakers can access detailed reports on corporate ESG performance within their jurisdiction, monitor compliance with regulations, and assess the collective impact of public policies. These insights can inform decisions on awarding grants, tax incentives, or other support mechanisms for companies leading in sustainability. This capability positions The Balance as a valuable resource for aligning corporate activities with broader public objectives.

Consumers, increasingly concerned about the environmental and social impact of their purchases, can also benefit from a simplified version of The Balance. Offered through an accessible application or portal, consumers would be able to view company or product ESG scores, empowering them to make informed decisions. A freemium model could allow basic score access for free, while deeper insights or tailored recommendations would be available through a paid subscription.

Academic institutions, NGOs, and media organizations could also subscribe to The Balance to leverage its robust database for research, advocacy, and reporting. Universities and think tanks could use the index for analyzing ESG trends, while NGOs could use it to support campaigns for greater corporate accountability. Media outlets and market analysts would find The Balance data invaluable for enhancing their reports and predictions, helping to raise awareness of ESG issues globally.

This comprehensive subscription model ensures that The Balance provides targeted value to each stakeholder group, while fostering collaboration and widespread adoption of sustainable practices.

Sale of Specialized Reports and Analyses

In addition to its subscription services, The Balance will generate revenue through the sale of specialized reports and in-depth analyses. These reports will cater to investors, corporations, governments, policymakers, academics, NGOs, and media professionals, offering actionable insights derived from The Balance's comprehensive ESG database. For governments, reports could focus on sector-specific ESG performance, enabling more informed policymaking and resource allocation. For corporations, customized benchmarks and comparative analyses would help identify competitive advantages or areas requiring improvement.

Consumers might also benefit indirectly from publicly available market trends or ESG insights, driving awareness and encouraging more responsible choices. Academic institutions and NGOs could leverage sector-specific reports or trend analyses to guide research and advocacy. Media outlets and market analysts could use comparative benchmarks or predictive market forecasts to enhance their coverage and offer deeper value to their audiences.

This multifaceted approach to specialized reporting reinforces The Balance's role as a cornerstone for ESG evaluation and decision-making, ensuring it remains a valuable tool across diverse sectors while broadening its market reach and impact.

A HOLISTIC VIEW OF GLOBAL ESG EFFORTS

Sectoral ESG Dynamics

The Balance is not only designed to provide detailed ESG evaluations of individual companies but also to deliver broader insights by grouping and analyzing data across multiple dimensions such as industry sectors and geographic regions. This multi-layered approach enhances the value of the index by offering stakeholders a more comprehensive understanding of ESG efforts and trends on a global scale.

At the individual company level, the Balance evaluates each organization based on its unique ESG practices and performance. This granular analysis takes into account a wide range of criteria, from energy consumption and emissions to governance policies and social impact initiatives. These individualized assessments allow companies to identify specific areas for improvement while providing stakeholders with a clear picture of a business's sustainability commitments and achievements.

Beyond individual analysis, the Balance aggregates data to deliver sector-specific insights. Companies are grouped by industry, enabling a comparative analysis of ESG performance across sectors. For example, the index can highlight how industries such as renewable energy, technology, or agriculture are progressing in their sustainability efforts compared to sectors like transportation or manufacturing.

This sectoral view is instrumental in identifying which industries are leading in ESG innovation and which require targeted intervention to meet sustainability goals. It also enables the sharing of best practices within and across sectors, fostering a collaborative approach to tackling ESG challenges.

Sustainability Trends Across Borders

In addition to sector-based grouping, the Balance provides geographic insights by analyzing companies based on their location. This allows stakeholders to compare ESG performance at the national or regional level, revealing how local regulations, economic conditions, and cultural factors influence corporate sustainability practices.

For instance, the index can shed light on how businesses in Europe are adapting to stringent ESG reporting requirements under the CSRD compared to companies in regions with less developed regulatory frameworks. Such geographic analysis is particularly valuable for governments seeking to benchmark their country's performance and for multinational corporations aiming to standardize their ESG efforts across diverse jurisdictions.

FROM CORPORATE SCORES TO REGIONAL IMPACT

The inclusion of industries within the Balance ESG Index serves a critical purpose in driving the global transition toward a sustainable economy. Industries are the backbone of economic activity, powering the production of goods and services that underpin modern life. However, they are also significant contributors to environmental degradation and social challenges, including greenhouse gas emissions, resource depletion, and inequities in labor practices. By evaluating industries holistically, the The Balance highlights their collective contributions to sustainability while identifying areas for improvement.

Each industry plays a unique role in this economic transition. For instance, sectors like energy and transportation are central to decarbonizing the economy, while industries such as agriculture and manufacturing are pivotal in reducing resource use and promoting circular practices. The technology and data sectors drive innovation, enabling solutions that reduce environmental impact and enhance operational efficiency across all fields. Additionally, the health and housing industries have a direct impact on social equity and quality of life, making their inclusion essential for a comprehensive evaluation.

The Balance doesn't merely assess companies in isolation; it aggregates and analyzes data across entire industries to provide a macro perspective. This approach reveals which industries are leading in ESG practices and which lag behind, offering insights that help policymakers, investors, and corporations target their efforts effectively. Furthermore, by segmenting performance by region, the index sheds light on the interplay between local regulations, cultural practices, and corporate behavior, showcasing how industries adapt to different geographic contexts.

The aggregation of company scores within an industry provides an overall ESG rating for that specific industry, offering valuable insights into its collective sustainability performance. Similarly, by aggregating the scores of all industries operating within a given region, the Balance can generate a comprehensive ESG rating for that region as a whole.

This dual-layered approach is highly practical, enabling stakeholders to evaluate both sectoral and regional progress in sustainability. Policymakers, for example, can use these insights to identify regions excelling in ESG practices and support lagging areas with targeted interventions. Meanwhile, investors and corporations can better align their strategies by understanding the interplay between industry-wide performance and regional sustainability dynamics. This methodology ensures that the Balance remains a versatile tool for driving impactful decision-making at multiple levels.

HOW THE BALANCE WORKS

COMPANY

IMPACT 82

In each presentation card, there is a short introduction that allows to understand what each company produces and how it is innovative, and why it will positively impact the planet.

"Impact" stands for Hamann & Benson's overall impact rating for the company

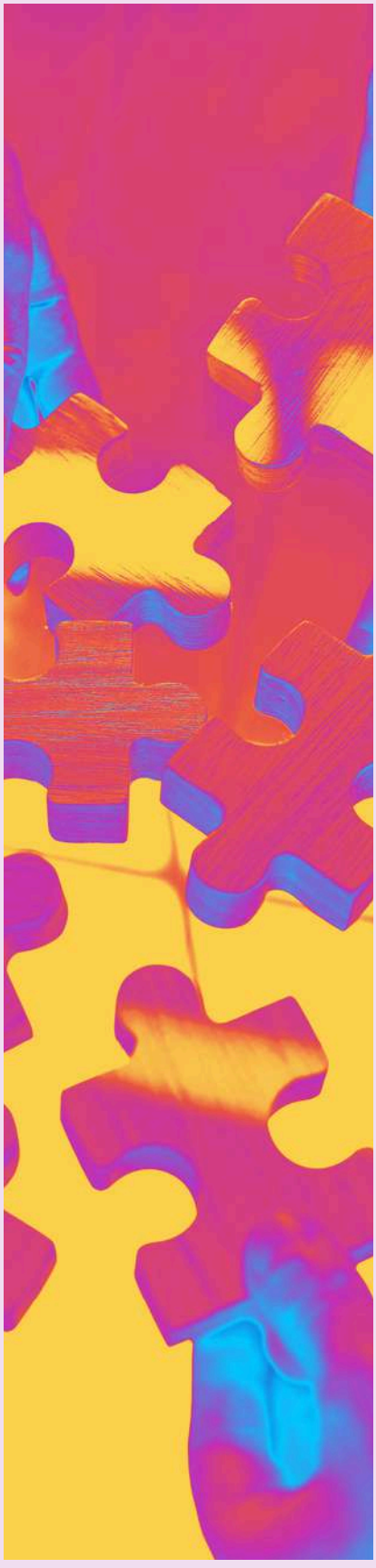
"Pro" stands for Product Criteria

"Env" stands for Environnemental Criteria

"Hum" stands for Humanistic Criteria

"Corp" stands for Corporate Responsabilities

As explained above, each score is given out of 100



ENV 87

SOC 83

GOV 82

QR code toward the company's website

QR code toward a company's introduction video

SECTOR

IMPACT
82

In each presentation card for a sector, there is a short introduction that provides an overview of the sector, highlighting its key activities, innovations, and its overall contribution to sustainability. This introduction outlines how the sector collectively impacts the planet and identifies its role in driving positive environmental and social change.

"Impact" stands for The Balance's impact rating for the Sector

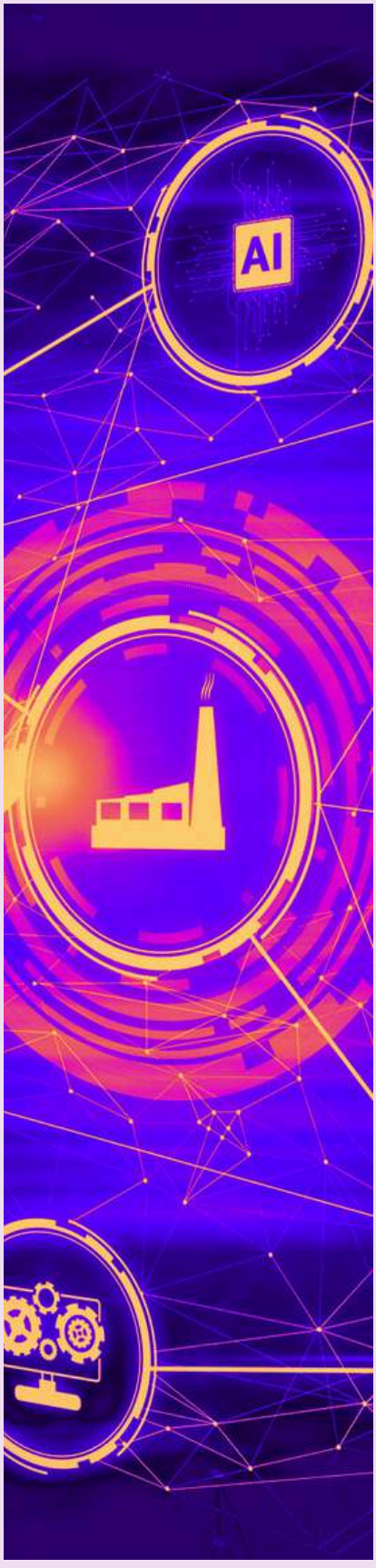
"Pro" stands for Product Criteria

"Env" stands for Environnemental Criteria

"Hum" stands for Humanistic Criteria

"Corp" stands for Corporate Responsabilities

As explained above, each score is given out of 100



ENV
87

SOC
83

GOV
82

REGION

In each presentation card for a region, there is a short introduction that provides an overview of the region, highlighting its economic activities, regulatory environment, and its overall contribution to sustainability. This introduction outlines how businesses in the region collectively impact the planet and identifies key trends in environmental and social performance.

"Impact" stands for The Balance's impact rating for the Region

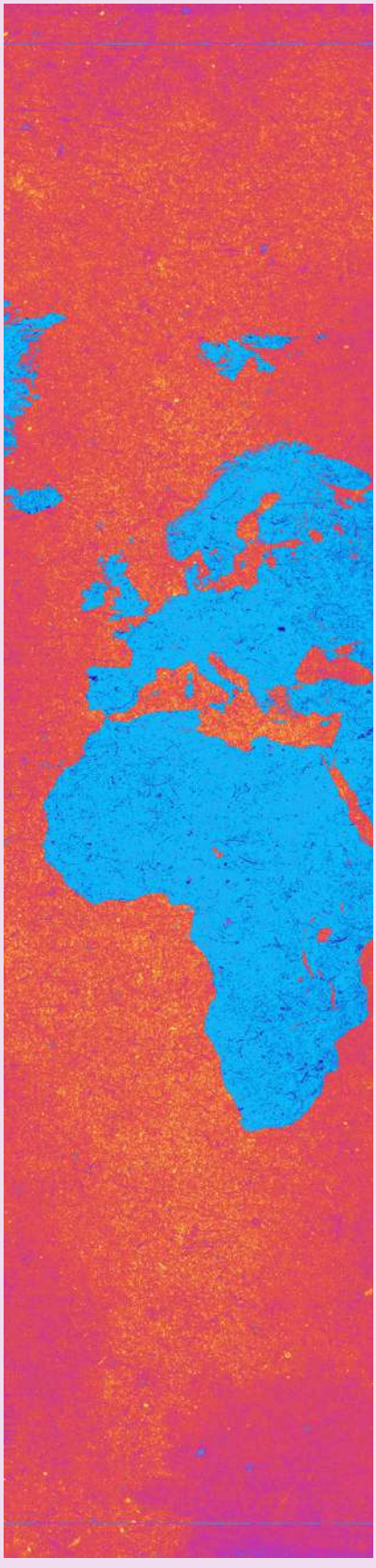
"Pro" stands for Product Criteria

"Env" stands for Environnemental Criteria

"Hum" stands for Humanistic Criteria

"Corp" stands for Corporate Responsabilities

As explained above, each score is given out of 100



ENV
87

SOC
83

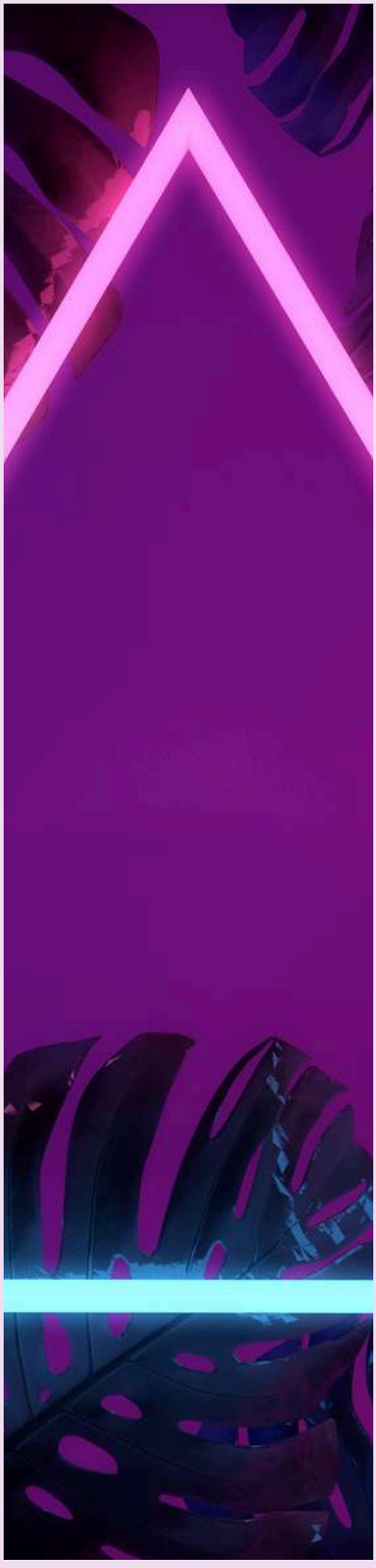
GOV
82

WATCH THE BALANCE WORKING

Textile Sector

IMPACT 33

The textile industry is one of the oldest and most essential sectors, producing goods like clothing and upholstery and employing millions globally. However, it is highly energy-intensive, consuming significant energy in processes like raw material cultivation, washing, drying, and dyeing, which also require large amounts of water. This contributes to climate change, pollution, and resource depletion. Transitioning to sustainable energy practices is vital for reducing its environmental impact.



ENV 40

SOC 35

GOV 45

$573.22 BILLION

The global textile market in 2022
The Business Research Company

2 %

The global textile market in the World GDP - World Bank - 2020

8 %

The global textile market in World CO2 emissions - World Bank - 2020

fairbrics

IMPACT 75

Fairbrics **converts waste CO2 into polyester fabric** using molecular chemistry, which reduces the reliance on expensive fossil fuels and produces polyester with the least environmental impact possible.

By capturing CO2 from industrial sources and reacting it with a catalyst and solvent to generate chemicals that are used for polyester synthesis, Fairbrics produces polyester pellets that can be spun into yarn and finally into fabric.

The company's technology also has the potential to produce carbon negative 100% sustainable PET in the near future.

The company's ongoing research aims to maximize their output while minimizing environmental and social impact, while also producing the best fiber quality.

ENV 80

SOC 70

GOV 75

www

RENAISSANCE
textile
plateforme française de recyclage textile

IMPACT
80

Renaissance Textile is a company that is dedicated to creating sustainable fashion. They have developed a revolutionary machine that can transform old clothes into small textile squares and then into fibers.

This machine is at the forefront of the company's mission to reduce waste and promote circularity in the fashion industry.

The machine works by taking old clothes and breaking them down into small textile squares. These squares are then further processed to create fibers that can be used to create new clothing.

This process is incredibly efficient, with 85% of the original material being reused to create new clothing.

The fibers that come out of the machine are high-quality and can be transformed into a variety of fabrics. Renaissance Textile takes great care to ensure that the fabrics they produce are durable, comfortable, and fashionable.

ENV
85

SOC
80

GOV
75

www

Data Sector

IMPACT 65

Data has become an integral part of our lives and businesses.

The amount of data being generated daily is increasing exponentially, and the ability to capture, store, and analyze this data has become critical to making informed decisions.

Data is driving innovation in many industries, from healthcare to finance, and companies that can effectively harness the power of data are more likely to succeed.

163 billions

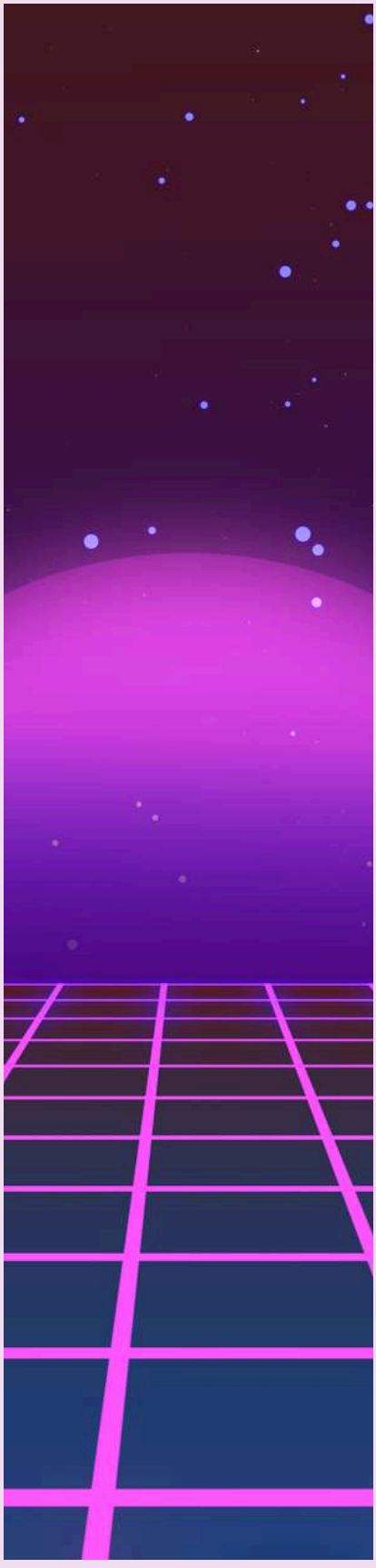
The Global Big Data Market Size accounted for 2021 in USD - Acumen

473 billions

projected to occupy a market size in USD by 2030- Acumen

12,7%

projected to grow at a CAGR of 12.7% from 2022 to 2030 - Acumen



ENV 60

SOC 65

GOV 70

BRAD
Soil Technology

IMPACT
80

Brad is an agricultural sensor that **provides soil health status for farmers**.

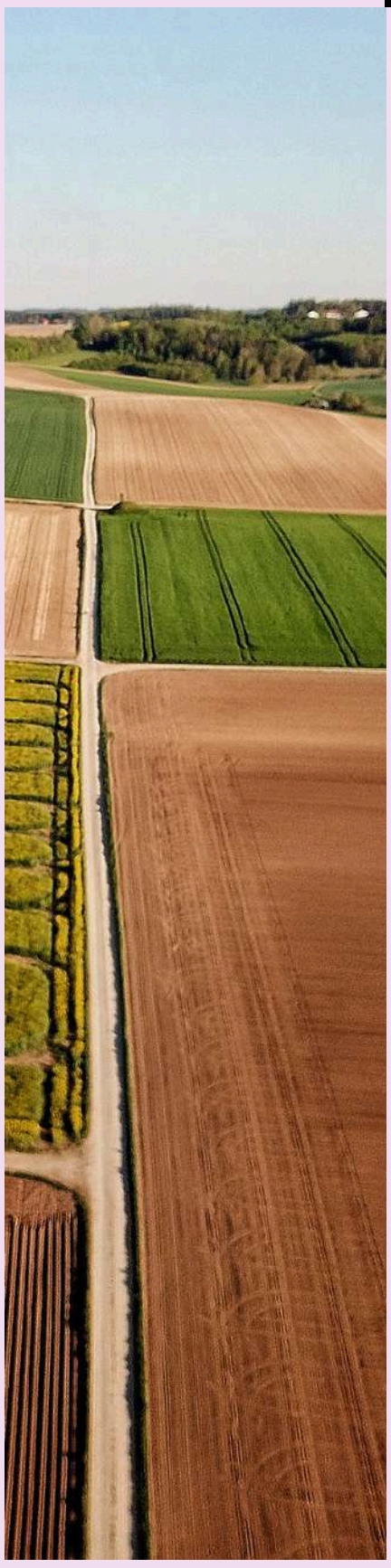
The sensor, known as a "beacon," is installed in the heart of a plot of land and collects data to measure the impact of human activities on the soil.

The sensor measures temperature, humidity, pressure, luminosity, and UV to provide farmers with real-time data on their crops.

The data can be accessed through the Brad mobile application or can be transmitted in raw form to clients.

Brad's target market is farmers, large groups, and cooperatives with agronomic units that are already working on living soil.

The company aims to develop its offer with predictive devices in the future.



ENV
85

SOC
80

GOV
75

www

MURMURATION

IMPACT 80

Murmuration uses **satellite data to create a map showing the maximum number of tourists a destination can accommodate** without deteriorating the environment.

The project aims to fight against tourist overcrowding and will run for a year.

The company offers various indicators such as the Tourism Infrastructure Indicator, Tourism Flow Indicator and Road Infrastructure Indicator.

The indicators allow users to visualize the distribution of tourism infrastructures, track human flows related to tourism, and visualize the presence and distribution of road infrastructures on a territory.

ENV 85

SOC 80

GOV 75

www

senseen
Measure to progress

IMPACT
80

Senseen develops measurement **tools to support the development of agroecology**.

The company's first product, launched in February 2021, is a miniaturized infrared spectrometer that uses artificial intelligence to measure plant stress and evaluate crop health.

Senseen has also developed a scanner that measures the potential Redox of plants using light.

The portable spectrometer vibrates atoms to obtain a photocopy of the matter that is then analyzed by the company's AI, which combines a miniature spectrometer, artificial intelligence, and deep learning to measure stress parameters and assess crop health on the field.

ENV
85

SOC
80

GOV
75

www

Energy Sector

IMPACT 55

Energy is at the heart of our economy because it is essential to the production, transformation and distribution of goods and services.

Energy is needed to power the machines and equipment used in production processes, to provide transportation services, and to heat and light buildings.

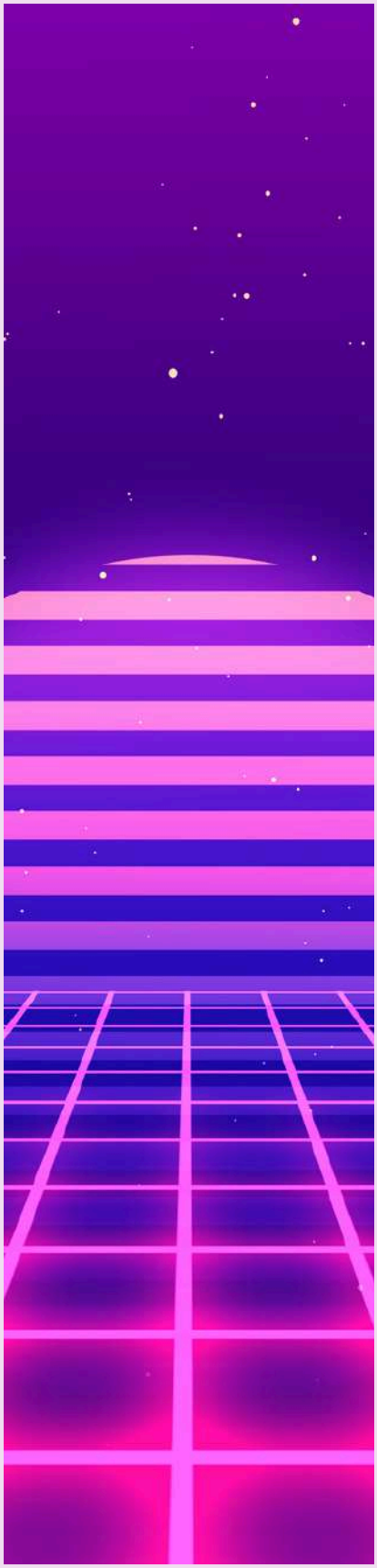
Energy is a limited and expensive resource, making it a critical issue for businesses and national economies.

Greenhouse gas emissions from energy production and consumption contribute to climate change and have significant economic and social consequences.

1510 billions — The Global Renewable Energy Market projected value by 2028 GLOBE NEWSWIRE

41% — Share of Energy in global CO2 Emissions AIE 2020

910 billions — The Global Renewable Energy Market in 2021 - GLOBE NEWSWIRE



ENV 50

SOC 60

GOV 55

AIRTHIUM

IMPACT
77

Airthium is a company that has developed a **machine capable of storing electricity and converting it back into usable energy**.

This is achieved through a process of storing electricity as heat and then converting it back into motion, which can then generate electricity.

To achieve this, Airthium proposes using liquid ammonia, which can be stored for long periods of time and easily converted back into electricity when needed.

ENV
85

SOC
75

GOV
70

www

PNE

IMPACT 85

Polar Night Energy have developed a **heat storage system that allows for the up-scaling of solar or wind energy to up to 100% of heating and electricity demand**

The core of their solution is the use of hot sand as a storage medium, which leads to safe operation and a natural balance in the storage cycle

Sand is a cheap and abundant material that can be heated up to 1000°C and even higher

Their storage systems vary in size from tens to thousands of cubic meters and can be located underground

Their heat storage system produces minimal emissions and the heat taken from their storage is as clean as the electricity that was fed into it

Each storage system is individually tailored to the customer's needs and can be designed as part of a full energy system

ENV 90

SOC 80

GOV 85

Leisure Sector

IMPACT 65

This market encompasses a broad range of products and services, including tourism, entertainment, sports, and other leisure activities. In recent years, the leisure market has undergone significant transformations due to various social, economic, and technological factors.

One of the primary factors driving the growth of the leisure market is the increasing demand for experiences over material possessions.

Another significant driver of the leisure market is technology. The proliferation of smartphones, social media, and other digital platforms has enabled consumers to access and share information about leisure activities more easily.

ENV 60

SOC 65

GOV 70

1900 billions — The global recreation market in 2023 in USD The Business Reseach Company

2.9 Trillions — the total expenditure by leisure travelers worldwide in USD Statista Research Department

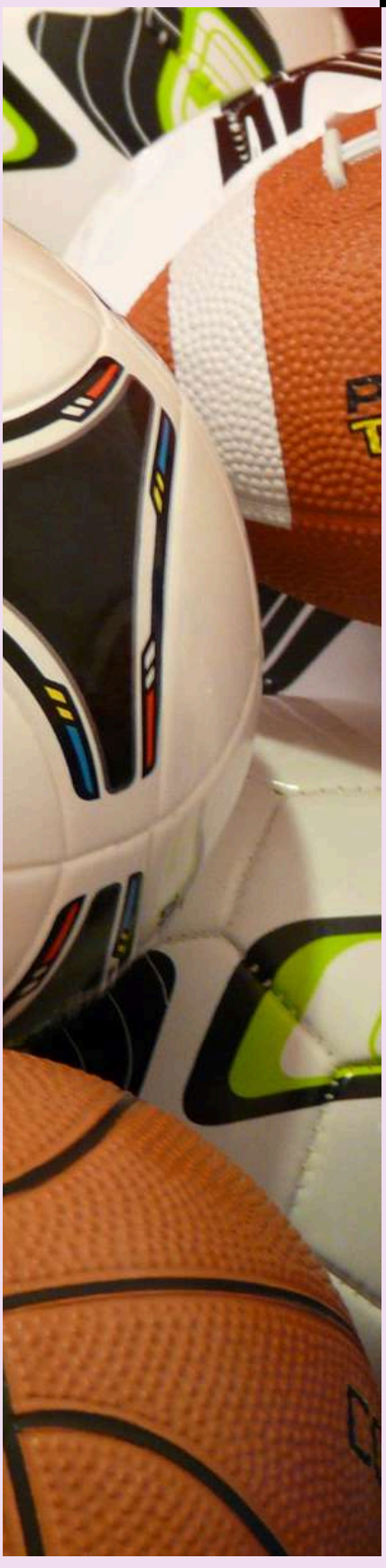
917 billions — international tourism arrivals in 2022 Statista Research Department

BoxUp provides **free sports equipment such as tennis rackets, basketballs, chess boards, and figurines at its stations.**

The company does not require any deposit or credit card information to access its equipment.

Users simply need to download the BoxUp app from the App Store or Google Play, register, phone number, and scanned ID.
BoxUp's lockers have polycarbonate windows that are 400 times stronger than glass, and a high-security Bluetooth lock.

Furthermore, the stations are entirely self-sufficient thanks to their solar panels, making them completely independent for power supply.



IMPACT 75

Footbar has launched a sensor called **Meteor** that **allows football players (professional or amateur) to have complete statistics after each game**.

the sensor allows to collect all possible data during a match.

The sensor, named Meteor, is easy to use and is installed between the knee and the calf.

The data collected is sent to an application (Footbar) that allows the user to consult it.

The sensor analyzes various aspects of the player's performance, including speed, dribbles, defense, physique, and shot speed.

ENV 70

SOC 80

GOV 75

Lighting Sector

IMPACT 70

Public lighting is essential for safety, orientation, and visibility in public spaces, but its energy consumption has a significant environmental impact.

In the context of reducing greenhouse gas emissions, it is crucial to adopt energy-efficient lighting solutions that balance sustainability with community needs.

Modern technologies can significantly reduce energy consumption and costs while maintaining high-quality lighting to ensure the safety and comfort of citizens.

ENV 75

SOC 70

GOV 65

40% Share of Street lighting of the electricity bills at a municipal level
The Copenhagen Centre on Energy Efficiency

15% Share of Street lighting in the global power consumption
The Copenhagen Centre on Energy Efficiency

5% Share of Street lighting in greenhouse emissions
The Copenhagen Centre on Energy Efficiency

glowee
c'est la mer qui nous éclaire

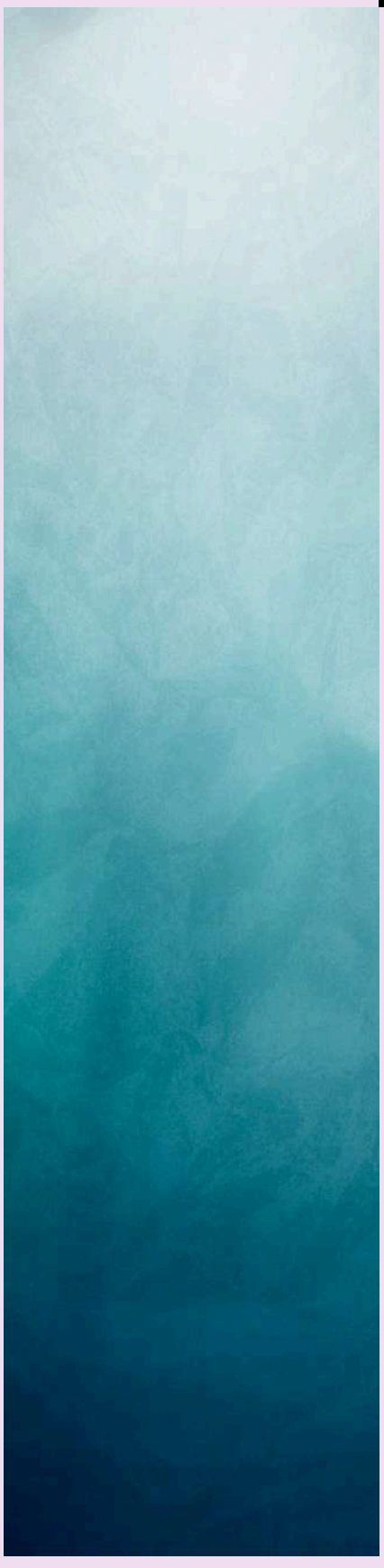
IMPACT
73

Glowee aims to **use bioluminescent properties to light cities and urban structures without electricity or light pollution**.

The company uses bioluminescent genes from aquatic entities such as squids, jellyfish, and algae.

The bacteria produce a bluish light powerful enough to rival conventional urban lighting when immersed in a saltwater aquarium.

The aquarium needs to be fed regularly and supplied with a flow of air for the bacteria to convert chemical energy into light energy.



ENV
80

SOC
75

GOV
65

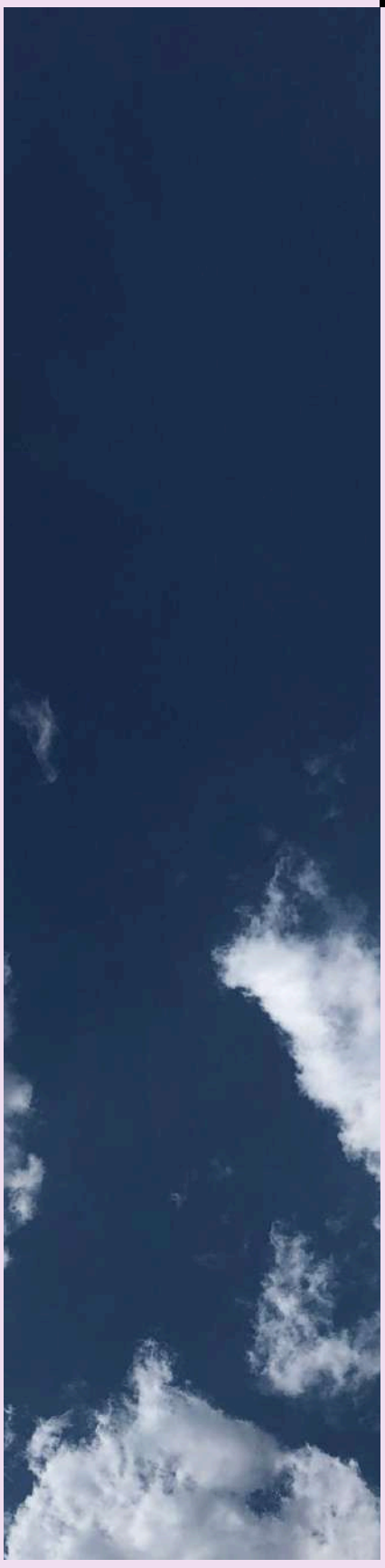
Sunna DESIGN

IMPACT 80

Sunna Design provides **solar-powered lighting solutions to remote and off-grid areas.**

With over 100,000 installations in 60 countries, including Africa, the Middle East, and Latin America, Sunna Design is revolutionizing access to light in the most remote areas of the world.

It currently produces around 10,000 solar-powered and connected streetlights per year, with a capacity of up to 100,000 units.



ENV 85

SOC 80

GOV 75

www

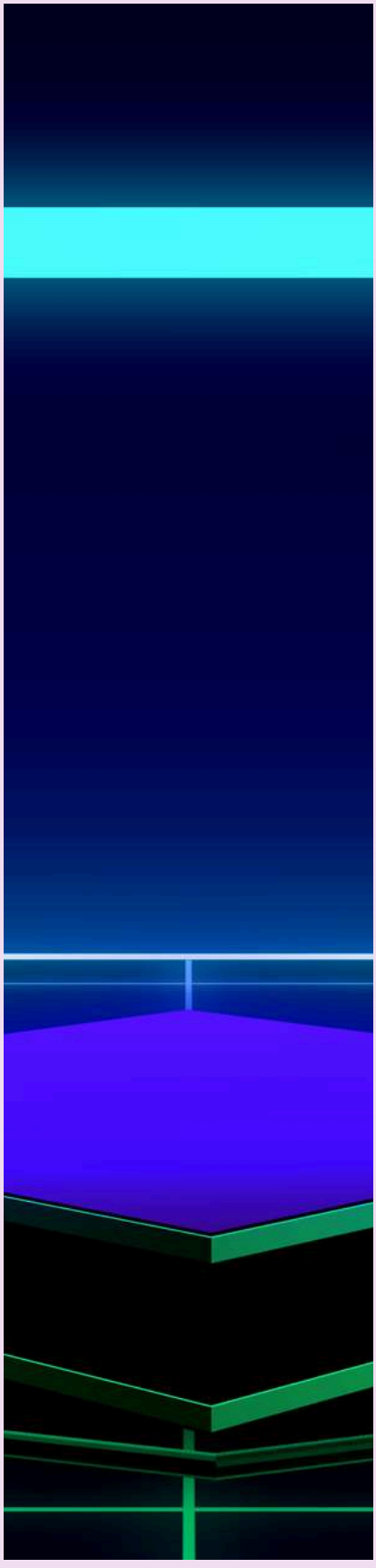
AgTech Sector

IMPACT 75

Agriculture is a mainstay of the global economy, providing food, raw materials and jobs to millions of people around the world.

However, intensive and unsustainable agriculture can have negative consequences on the environment, such as soil degradation, water pollution, loss of biodiversity and the release of greenhouse gases.

This is why it is imperative to develop sustainable agricultural practices that meet the needs of the population while preserving natural resources.



ENV 80

SOC 75

GOV 70

23%

Share of Agriculture CO2 global emissions
GIEC 2020

13,4 Billions

The global agriculture market in 2023 in USD
The Buisness Research Company

12 Giga tonnes

In year the consumption of Agriculture
GIEC 2020

Jungle

IMPACT 80

Jungle is a company that is currently developing a v**ertical farm as an alternative to traditional farming methods.**

Their vertical farm does not use pesticides since insects do not reach the plants.

The water is recycled and the production is sold within 100 kilometers to limit the environmental impact of transportation.

The entire area is used for the planting and harvesting process.

The farm uses LED lights to replace sunlight, and they control the climate to create seasons, allowing for year-round production of a variety of crops.

Each crop has its own program, and the temperature and humidity are controlled using an automated system.

ENV 85

SOC 80

GOV 75

www

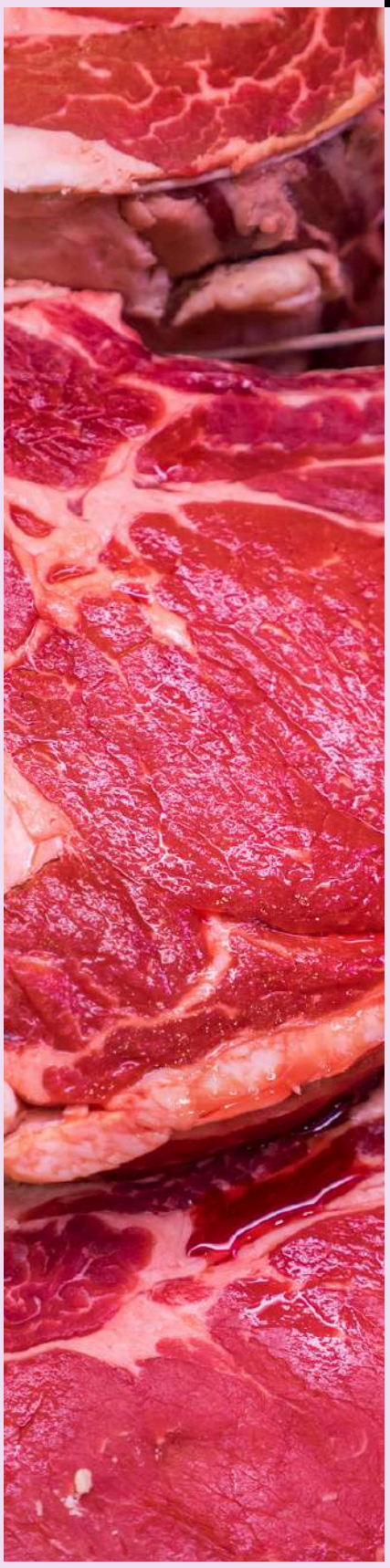
Meatable

IMPACT 80

Meatable develops a technology that produces **artificial meat from a few cells of an animal and mimics the natural process of fat and muscle growth**.

It currently focuses on making artificial pork and beef, but its technology is adaptable to all species, including sheep and fish.

It is expected to enable small-scale production of artificial meat in just a few weeks and produce a product that has the same taste and texture as a traditional piece of meat.



ENV 85

SOC 80

GOV 75

www

remilk.

IMPACT 85

Remilk produces **milk proteins without cows via a fermentation process that are "chemically identical" to those found in milk and milk products produced by cows**.

Remilk recreates the milk proteins by taking the genes that code for them and inserting them into a single-celled microbe, which has been genetically manipulated to express the protein

The product is then dried and turned into a powder.

This food production model will be up to 100 times more land efficient than the existing dairy system, 25 times more raw material efficient, 20 times more time efficient and 10 times more water efficient.

ENV 90

SOC 80

GOV 85

www

UpCycling Sector

IMPACT
82

ENV
90

SOC
80

GOV
75

Upcycling is increasingly seen as an essential practice for achieving a sustainable economy.

In an environment where natural resources are rapidly depleting and waste is accumulating, upcycling offers an effective alternative for reducing our environmental footprint.

By transforming unused materials or waste into new useful products, upcycling extends the life of existing resources, reducing waste and preserving the environment.

2,000 billion

Waste generated each year in tons
World Bank

822 000

Olympic-sized swimming pools
Generated of municipal solid waste each year
World Bank

IMPACT
80

Earthwake uses pyrolysis to **convert plastic waste into fuel**.

The company has developed a low-tech, self-sufficient, and mobile machine called the Chrysalis.

Earthwake turns plastic into fuel.

Plastic waste is melted by pyrolysis up to 450°C and distilled into gasoline, diesel and gas.

ENV
85

SOC
80

GOV
75

IMPACT 80

Hector le Collector collects organic waste, such as food scraps, peels, and coffee grounds, **and transforms it into energy through biogas and electricity**.

What sets Hector apart is that they collect this waste from businesses, restaurants, and events directly at their locations.

They also provide a unique service by allowing employees to sort their waste at home and bring it to work for collection.

Hector even provides a bamboo bucket kit to transport the waste safely.

In their first year, Hector collected about 50 tons of organic waste, and in 2022 they have already collected 150 tons.

Additionally, a new regulation in 2023 will require restaurants with a certain volume to sort their organic waste, which should accelerate the creation of new collection points.

ENV 85

SOC 80

GOV 75

MECAWARE

IMPACT 85

Mecaware uses **a chemical process to extract strategic metals and rare earths from garbages** (lithium, cobalt, nickel, manganese, lanthanum, etc.) with a high level of yield and purity.

The company's goal is to create a new rare metal supply chain for the high-consumption electric mobility sector by recycling battery cathodes.

Mecaware's technology is 30-50% cheaper than current recycling techniques and 20-30% cheaper than the cost of these metals.

The company plans to use the technology to address the growing problem of waste from electric cars, bicycles, scooters and other wireless devices.
The process does not release any effluent and requires little energy, making it economically efficient and scalable.

The technology is simple to implement, produces a metal that is compatible with industrial processes and is "green" and eco-efficient.

ENV 90

SOC 85

GOV 80

www

Health Sector

IMPACT 75

In recent decades, health technologies have played an increasingly important role in the global economy.

These technologies include a wide range of medical devices, software, drugs and services that aim to improve the health and well-being of individuals.

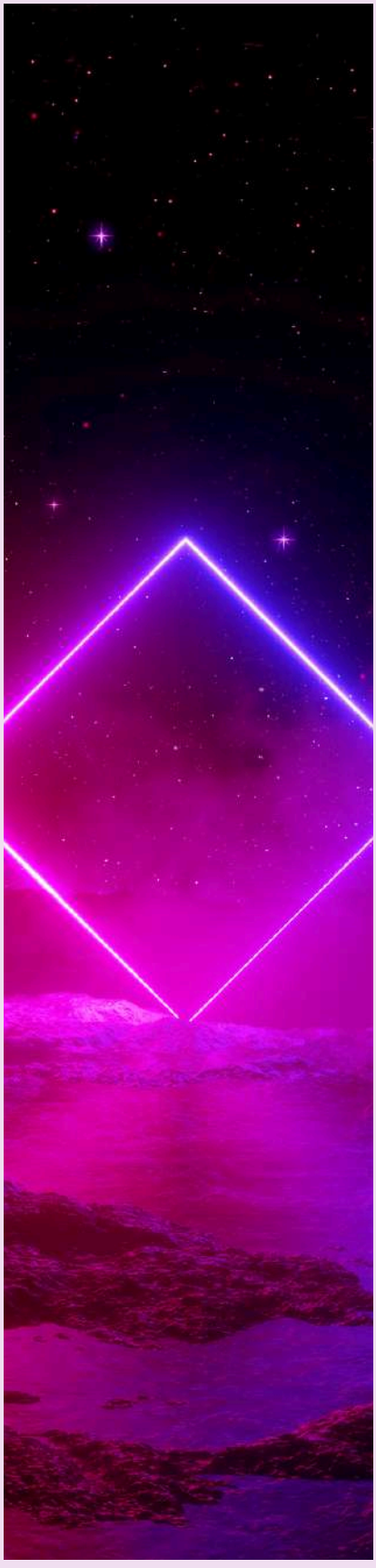
Through technological innovation, new healthcare solutions are being developed to meet the growing needs of populations, improve the efficiency and quality of healthcare and reduce the costs associated with disease management.

60 billion

Revenue in the global Health Care segment projected in 2023 - Statista

1.5 billion

the number of users expected by 2027 Statista



ENV 70

SOC 80

GOV 75

Circular

Be more.

IMPACT 76

ENV 75

SOC 80

GOV 75

Circular is a **smart ring equipped with biosensors** that connect to an app for data analysis.

The ring **measures blood oxygenation and detects possible health problem**s such as sleep apnea.

Data is anonymized and stored on AWS.

The ring will be sold directly to consumers, but there may be potential for use in clinics, insurance companies, and nursing homes to monitor patients.

The ring is equipped with micro-sensors that can measure over 140 metrics including heart rate, blood oxygenation, respiratory rate, and body temperature.

The data is transmitted via Bluetooth to a dedicated app available on iOS and Android.

TOTO

IMPACT 80

Toto Wellness Toilet is able to directly analyze your feces to screen for diseases and provide wellness recommendations.

It is equipped with sensors that can detect serious conditions, such as colorectal cancer, urinary tract infections or kidney problems.

This data can then be sent to a lab and/or doctor for medical diagnosis.

ENV 80

SOC 85

GOV 75

Housing Sector

IMPACT 72

ENV 70

SOC 75

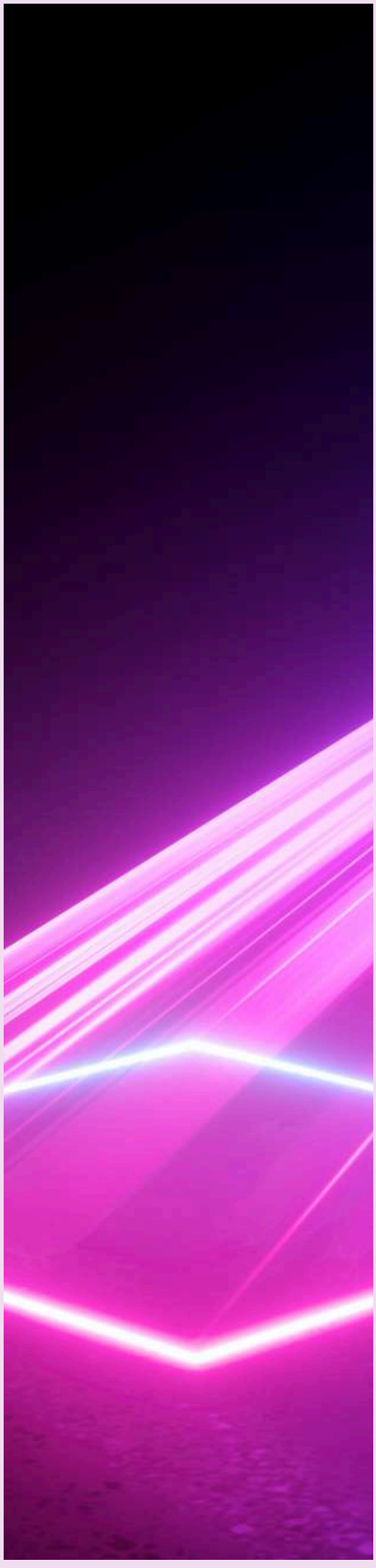
GOV 70

The housing industry is a critical economic sector that encompasses a wide range of activities related to the construction, renovation and management of homes and buildings.

This industry is vital to the global economy, providing jobs, stimulating economic growth, and improving the well-being of communities.

The housing industry is an ever-evolving sector that meets the growing need of the population for safe, quality and affordable housing.

The demand for housing continues to increase, which has led to significant growth in the construction of new housing, renovation of existing housing, and real estate property management.



27,4% Share of final energy consumption in 2020, households, or the residential sector - Eurostat

63% Share of energy used by households in the EU in 2020 for heating their homes - Eurostat

IMPACT 80

IQspot provides a solution for **tracking energy waste in buildings.**

The company uses sensors and algorithms to collect and analyze data on energy consumption and delivery in real-time.

The sensors used by IQspot collect a variety of data, including water, gas, and electricity consumption, as well as temperature, humidity, and CO2 levels.
The company's algorithms analyze the data to detect any unusual spikes in consumption and provide alerts to building managers via a mobile application or email.

By identifying energy waste and enabling quick action, IQspot's solution has been shown to reduce energy consumption by an average of 16% without requiring any physical renovation work.

IQspot's solution also provides users with a user-friendly interface that displays energy consumption data and performance indicators, which can be easily integrated into energy and environmental reports.

ENV 85

SOC 80

GOV 75

IMPACT
85

Roofscapes aims to **transform the sloping roofs of dense cities by covering them with green roofs.**

Green roofs could improve air quality, increase water retention during heavy rain, and reduce the temperature of the roof surface.

This technique allows for the preservation of Parisian roofs, two-thirds of which are sloping and typically difficult to access, while also making them more environmentally friendly.

Roofscapes was inspired by "altanas" in Venice, wooden terraces that were created in the 12th century when population density restricted the possibilities of having a garden.

ENV
90

SOC
85

GOV
80

www

yord

IMPACT 80

Yord is a company that uses **artificial intelligence to reduce heating consumption.**

They have developed an optimizer that can be connected directly to any heating system.

Once connected, the optimizer and its wireless sensors perform a thermal calibration of the building, compiling information on the building's orientation, size of windows, thickness of walls, insulation quality, sunlight exposure, and other factors to optimize the heating system autonomously.

Yord's solution starts delivering savings from day one and continues to increase over time.

The installation is simple and does not require any modifications to the existing heating system.

Yord's algorithms continuously optimize and better understand the building and user habits to maximize energy savings.

ENV 85

SOC 80

GOV 75

www

Hydrogen Sector

IMPACT 70

Hydrogen is a key component of the future economy because of its ability to provide a clean, renewable energy source.

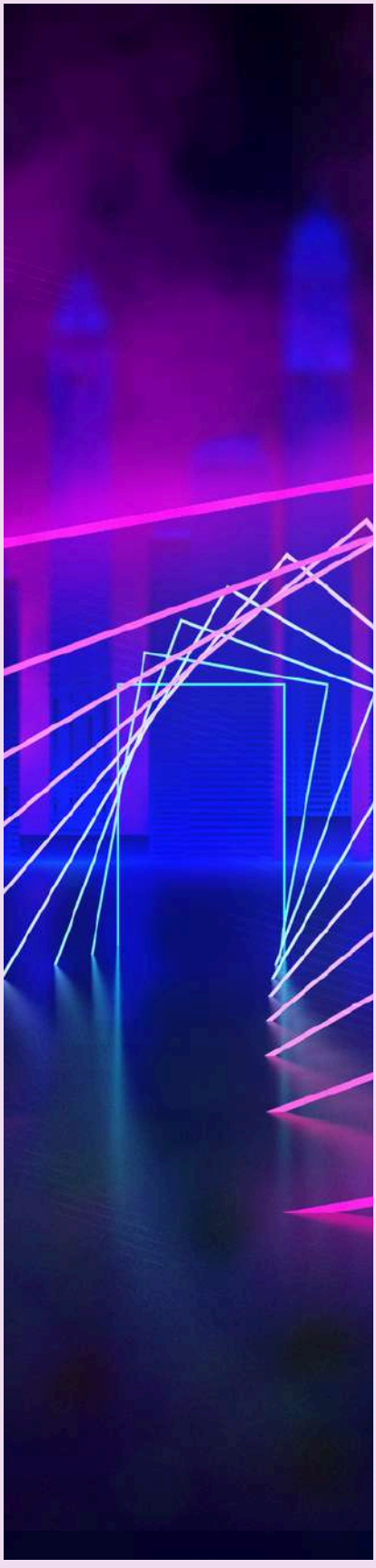
As the most abundant natural gas in the universe, hydrogen can be produced from a variety of sources, such as water, biomass and solar energy.

This production can be achieved without greenhouse gas emissions, making it an ideal solution for the transition to sustainable and environmentally friendly energy sources.

Hydrogen can also be easily stored and transported, allowing it to be used in a variety of applications, including power generation, transportation and manufacturing.

35% Increase of Public funding for hydrogen R&D observed its largest annual increase in 2021 - IEA

9% Growth of low-emission hydrogen production in commissioning projects - IEA



ENV 75

SOC 70

GOV 65

AQUA AEREM™

IMPACT
82

Aqua Aerem is an Australian start-up company that aims to produce green hydrogen using an innovative solution.

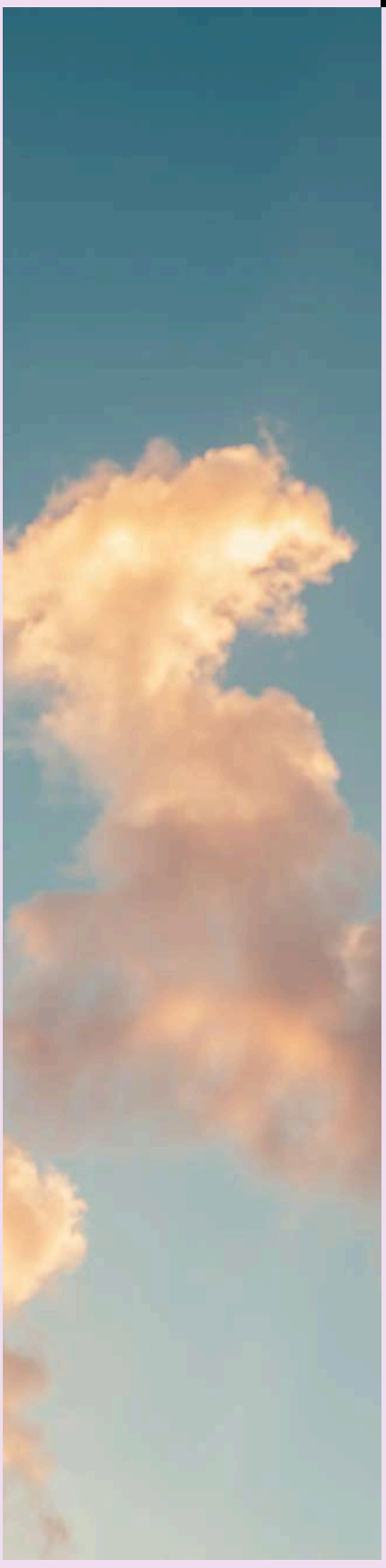
Aqua Aerem's solution to these problems is to **extract water from the air and use it to produce hydrogen.**

The company is developing the "Desert Bloom Hydrogen" project in the Australian outback, which aims to produce water from air and generate hydrogen using renewable energy.

The initial objective is to develop an installation with a capacity of 10 GW.

The equipment must not be connected to the electricity grid and should produce no waste.

The start-up claims that it will be able to produce green hydrogen at a price lower than $2 per kilogram by 2027 and export around 410,000 tons of H2 per year when its site is fully operational.



ENV
90

SOC
80

GOV
75

www

H2Gremm

Power for Home

IMPACT 80

H2Gremm has developed a **compact hydrogen production station that operates with minimal water and electricity usage**.

The station is a three-story box that compresses, stores, and redistributes energy in the form of either electricity or hydrogen, producing between 1 and 10 kg of hydrogen per day.

The station converts water and electricity into hydrogen using an electrolysis process, which can be used to power vehicles or provide electricity and heating for a family of four.

The station operates in a closed system, storing solar energy during the summer to be used during the winter.

ENV 85

SOC 80

GOV 75

LAVO

IMPACT 80

Lavo is an Australian startup that **has developed a hydrogen-based battery aimed at residential use**.

The Lavo battery stores hydrogen in a solid state under high pressure and uses a fuel cell to produce electricity.

The battery has a capacity of 40 kWh, which is 2-3 times more than other domestic batteries.

It can provide enough electricity to power a family's needs for 2-3 days.

The battery also includes a lithium-ion battery and a water purifier.

Lavo claims that the battery has a lifespan of around 30 years and does not require any polluting metals in its production.

ENV 85

SOC 80

GOV 75

www

Retail Sector

IMPACT 70

ENV 65

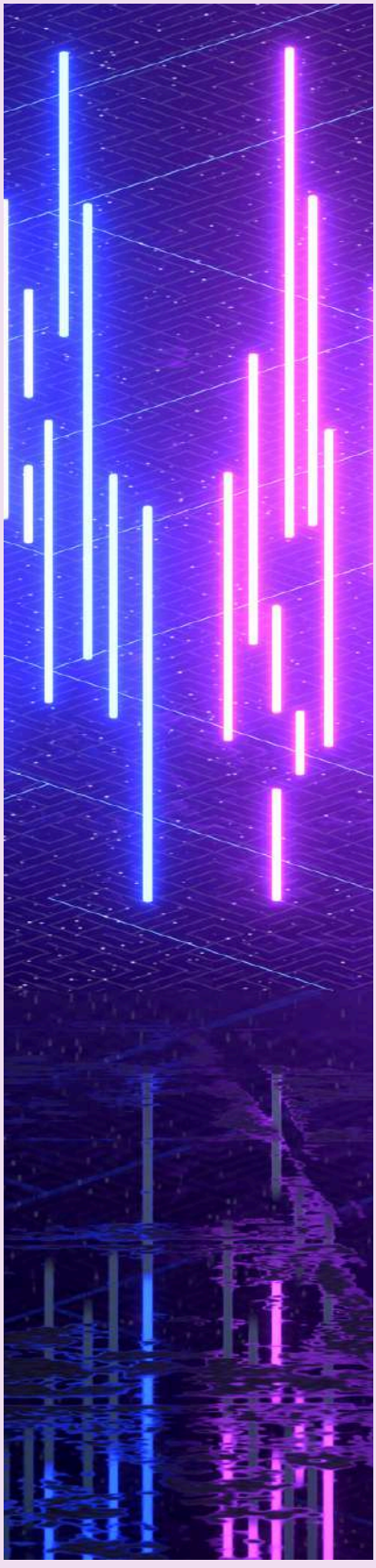
SOC 70

GOV 75

Consumption is an engine of economic growth because it creates jobs, stimulates production and influences business decisions about the production of goods and services.

Indeed, if consumers buy more goods and services, this encourages companies to produce more to meet demand. Consumption is therefore a key factor in economic activity and its evolution is closely linked to that of GDP.

Thus, to ensure stable and sustainable economic growth, it is crucial to understand the importance of consumption in our economy and to encourage responsible and sustainable consumption.



27,3 Trillion — Global Retail Sales in USD, 2022 - Statista

19,8 Trillion — Global Physical retail store sales in USD - 2022 - Statista

5,75 Trillion — Global eCommerce Retail sales, 2022 in USD - Statista

IMPACT
80

Cabashop allows **customers to share their grocery deliveries from local stores** such as butchers, bakers, and fruit and vegetable shops.

After registering, users have two options: either they offer to do the shopping for others and in exchange, Cabashop offers them discounts on their own food purchases, or they prefer to be delivered by another member of the community and the service will be charged 3 € per delivery.

ENV
80

SOC
85

GOV
75

www

Ludessimo
Jeux d'occasion beaux et écolo

IMPACT
85

Ludessimo **repairs board games and sells them at affordable prices on its website**.

The company has repaired around around 20 000 games, are stored in the founder's house, a rented storage space, and a garage.

Games were purchased from associations or received in donations from individuals.

ENV
90

SOC
85

GOV
80

www

TAPA

IMPACT 80

TAPA is a platform that connects people who have items they don't use frequently with those who need them.

TAPA's objective is to create a win-win situation where owners can earn money by renting out their items, and renters can save money by renting only what they need when they need it.

The platform is free for owners, and they receive the full rental fee when they rent out their items.

TAPA operates on two key principles: security and community.

The platform ensures the security of the rental process, and the company aims to create a community of users who trust and support each other.

ENV 85

SOC 80

GOV 75

Social Network Sector

IMPACT 65

Social networks have grown dramatically over the past decade and have become a key part of the daily lives of millions of people around the world.

They are online platforms that allow users to create profiles, connect with others, share content and interact with online communities.

Social networks have a huge impact on today's society, as they have transformed the way people communicate, share information and interact with each other.

They also play an important role in the dissemination of information and culture, as well as in the creation of social movements and public opinions.

ENV 60

SOC 70

GOV 65

49 Billion Valuation of The global social networking app market in USD in 2022 - Statista

50% Time spent on mobile reserved for social media apps - Earth Web

150 Minutes Average internet user spent daily on social media in 2022 - EarthWeb

henry

Simple comme bonjour

IMPACT 80

Henry is a user-friendly **mobile application designed specifically for seniors**, and it can be easily installed on any tablet or smartphone.

One of the key features of the app is its voice recognition feature, which allows users to read or send messages to their loved ones without the need for typing or navigating through complicated menus.

The app can be integrated with popular messaging platforms such as Facebook Messenger, WhatsApp, email, or SMS through a chatbot, making it easy for family members to stay connected.

To help seniors get started, the app's voice assistant offers a step-by-step tutorial that guides them through the process of using the app and sending their first message.

The app has been developed with simplicity and ease of use in mind, ensuring that even those with limited technical knowledge can use it without any difficulty.

ENV 70

SOC 90

GOV 80

www

LEIZUP

IMPACT 80

Leizup is a French startup that has developed a mobile app designed to **help people make new friends through shared activities and hobbies**.

Members can suggest and organize cultural, sports, or charitable events, which other members can then sign up for.

The goal is to create a community of like-minded people who enjoy spending time together and discovering new things.

ENV 70

SOC 90

GOV 80

www

New Tech Sector

IMPACT 75

ENV 70

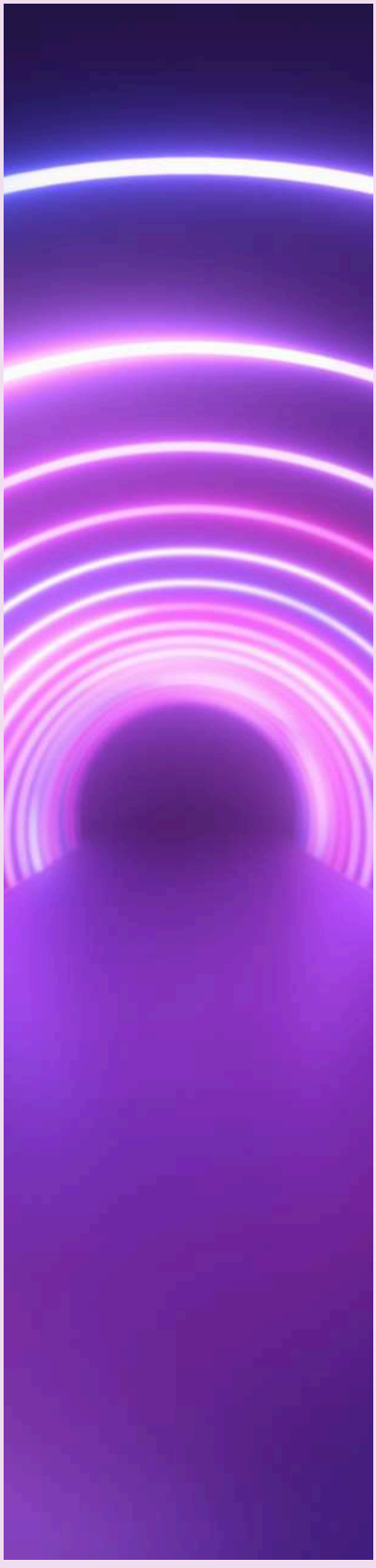
SOC 80

GOV 75

Scientific innovations and new technologies have dramatically changed our society over the past decades.

New scientific discoveries and technologies are being developed every day, transforming the way we live, work and interact with the world around us.

Advances in biotechnology, artificial intelligence, energy and information are all having a significant impact on society.



72%

CIO Answer AI is on top their whish list - Medium

46%

CIO Answer IoT (Internet of tools) is on top their whish list - Medium

35%

CIO Answers RPA (robotic process automation) is on top their whish list - Medium

mentalista

IMPACT 80

Mentalista has developed a patented technology that allows **people to control an object using their thoughts**.

Mentalista uses electroencephalography (EEG) technology to capture electrical impulses in the brain through electrodes placed on the head.

The company has developed a new language that helps to analyze mental images in the visual cortex.

To do this, they have developed a web interface that includes real-time data processing, APIs, access to demos, and an SDK for application development.

Mentalista has also developed the ability to measure the brain activity of multiple individuals simultaneously, known as hyperscanning, and to better understand their environment using equipment such as cameras, GPS, microphones, and eye-tracking.

ENV 80

SOC 85

GOV 75

www

WALLETMOR

IMPACT 80

Walletmor, a British firm, has launched the **first implant of its kind that is based on NFC technology, similar to contactless payment cards.**

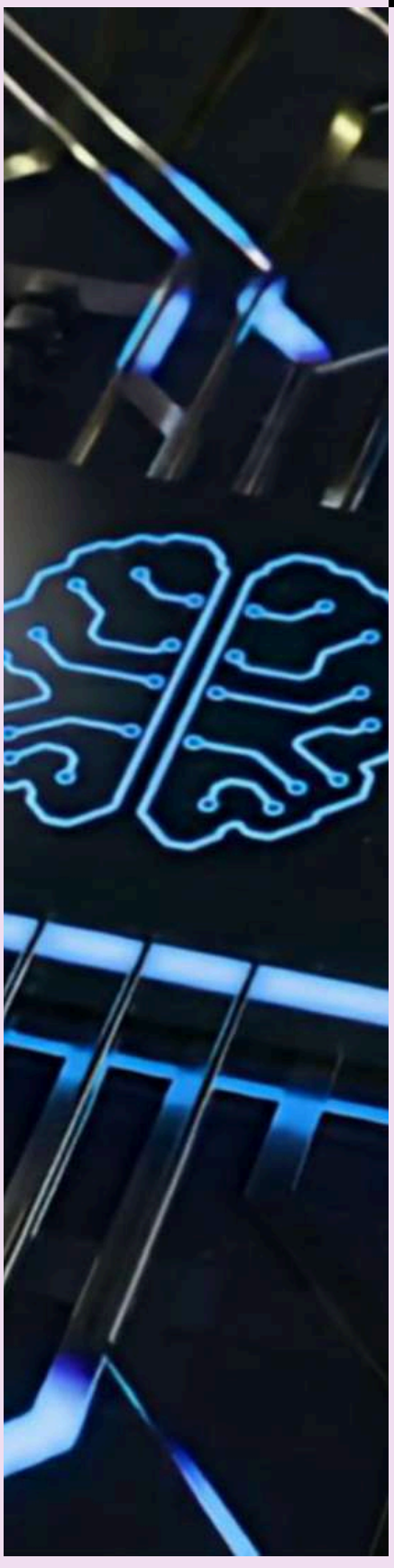
The implant is accepted by almost all current payment terminals and has a lifespan of 8 years after which it must be replaced or removed.

The company assures that the implant is completely bio-compatible and is "impossible to hack or copy".

The implant must be linked to an iCard account separate from the user's usual account and must be loaded with credit.

Walletmor assures that it has not implemented any technology other than NFC, and it is not possible to spy, track, monitor or obtain any information on the implant.

The implant consists of a microscopic chip, miniature antenna, and a bio-compatible plastic capsule that has been cleared for surgical implantation by the FDA.



ENV 80

SOC 85

GOV 75

Water Sector

IMPACT 75

Water is a vital resource for life on earth, essential for the survival of living beings and for the development of agriculture, industry and cities. However, water has become a limited resource, with increasing demand and increasingly scarce freshwater resources in many parts of the world. Therefore, it is crucial to understand the importance of water and not to waste it.

Water waste is a global problem, with significant losses in agriculture, industry and homes. Leaky pipes and irrigation systems, as well as inefficient farming practices and lack of regulation, all contribute to water loss.
Wasting water has negative effects on the environment, human health and the economy.

140 Liters are used (37 gallons) of water for an average shower ecofriendlyhabits

13 Liters are used (3 ½ gallons) of water every time toilet is flushed - ecofriendlyhabits

27% Share of household's water used for showering and bathing ecofriendlyhabits

ENV 75

SOC 80

GOV 70

leakmited

IMPACT
80

Leakmited utilizes artificial intelligence to identify and isolate the 20% to 30% of the network responsible for 80% of the leaks, reducing the areas that require investigation.

The company then deploys a single sensor to monitor the targeted area based on the AI's recommendations.

The company has developed a learning process for the technology, which has been tested and implemented in France by major water management companies like Veolia, Suez, and SAUR in cities such as Redon, Rouen, and Besançon.

The solution has also proven successful in other countries such as Italy, Portugal, and England.

ENV
85

SOC
80

GOV
75

www

ORBITAL SYSTEMS

IMPACT 85

Orbital Systems recycles **waste water in real-time, cleaning and purifying it using microcapsules before reinjecting it into the shower head**

The system only requires 5 liters of water to start, significantly reducing overall water consumption

The technology employed is similar to that used by NASA on the International Space Station, where water is not wasted

The water that comes out of the shower head is cleaner than tap water

The company's technology results in a 90% reduction in water usage and 80% reduction in energy consumption

The water is only heated once, and then continues to circulate through the system.

ENV 90

SOC 85

GOV 80

www

QUANTIA

IMPACT 85

Quantia offers an innovative **device** called **Gecko,** which is **a smart water heater that recovers the heat from wastewater after a shower to heat clean water in the home**.

Gecko allows energy savings of up to 90% on the energy bill dedicated to domestic hot water.

The system is based on a thermal exchange between greywater and cold water, allowing the recovery of 84% of the heat from wastewater.

Gecko is easy to install and can be fixed to the wall in the form of a towel rack, mirror, or even concealed.

Gecko is based on a patented principle of thermal exchange, replacing the traditional water heater and providing users with comfort, safety, and hygiene. It is easy to install and maintain and is produced based on the circular economy model.

The carbon footprint of Gecko is 5 times lower than that of a traditional water heater.

ENV 90

SOC 85

GOV 80

www

Work Sector

IMPACT 72

With the advent of technology and the digital age, the way we work has changed dramatically.

Remote work, is one of the new forms of work that have emerged in recent years.

This practice allows workers to work from home or any other location using online communication tools.

Remote work has many benefits, including flexibility, saving time and money in terms of travel, as well as the ability to better balance work and personal life.

Remote work offers environmental benefits by reducing travel-related greenhouse gas emissions.

87%

Share of workers / respondents stating that remote work options improved their overall work-life balance in 2022 - Forbes

80%

Share of people (which can) which are working hybrid or remote, June 2022 - Gallup Survey

ENV 70

SOC 75

GOV 70

Kirae

IMPACT 85

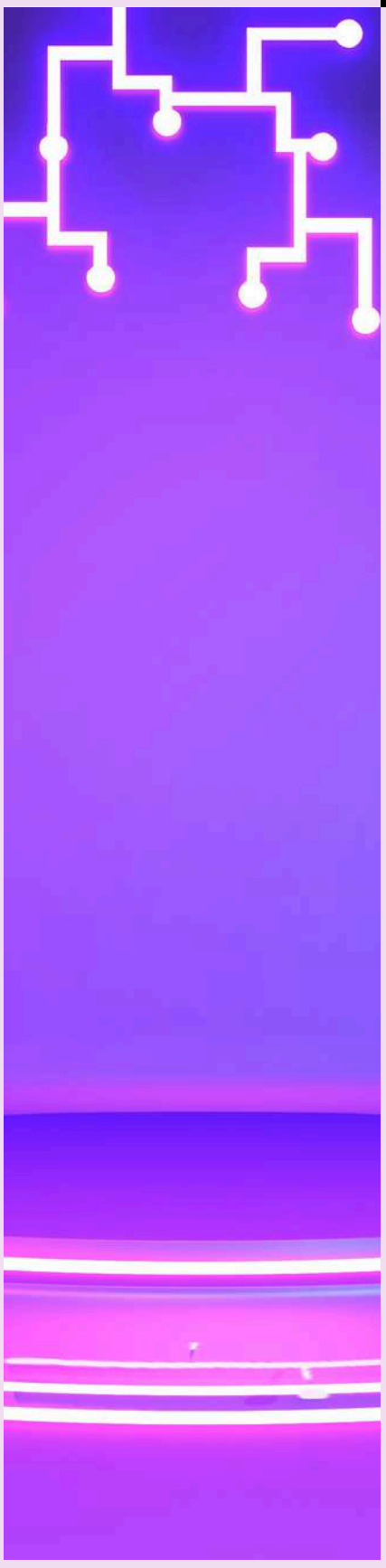
Kirae is a **mobile app** that **offers mini-games based on cognitive sciences to help users acquire and validate soft skills.**

The app aims to help users reveal their potential and improve their skills through daily training and the development of certain skills.

When a user reaches a certain level, they will unlock a digital badge that attests to their possession of a soft skill.

The badges are based on Open Badges technology and contain metadata, allowing recruiters to see who issued the badge, when it was issued, and what the user did to obtain the skill level concerned.

Kirae's unique approach to soft skill development through gaming mechanics may offer a new way for users to enhance their employability and career prospects.



ENV 80

SOC 90

GOV 85

www

WorkAdventure

IMPACT 85

WorkAdventure, a subsidiary of The Coding Machine, offers a **virtual platform that allows employees to meet each other in a virtual world**.

The platform is based on a 2D graphics with a retro design and offers several interactive functions.

Employees can customize their own office, choose the color of the walls, and even design their own avatar.

The platform is open source, allowing for the addition of various features such as internet links, documents, and video conferencing systems.

ENV 85

SOC 90

GOV 80

www

Transportation Sector

IMPACT
75

Transportation plays an essential role in the daily lives of individuals and the functioning of modern societies. It enables the movement of people, goods, and services from one place to another, thereby contributing to economic growth and social development.

Transportation also enables people to access employment, education, health care, and recreation.

However, transportation also has an impact on the environment, including contributing to air, land and water pollution.

That's why it's important to promote sustainable modes of transportation

2

Transportation is the second largest contributor of greenhouse gases behind energy and electricity production With 13.41 gigatons of CO2 emitted in 2016 worldwide, transportation - IEA

75%

75% Share of transport-related emissions are due to trucks, buses and cars - IEA

ENV
70

SOC
75

GOV
80

BeTRITON

BOAT-CAMP-TRIKE

IMPACT 85

The **Betriton** is a **bike**, a **camper** and a **boat all in one**.

The amphibious machine, which is almost 4 meters long and 1.5 meters wide, is equipped with two electric motors, one for driving and the other for sailing.

It only takes a few minutes to switch from one to the other: the wheels are replaced by floats and the cabin is transformed into a cockpit.

As for performance, its creators claim that it can reach 25 km/h on land (with a range of 50 km), and 5 km/h on sea (with a range of 20 km).

Solar panels installed on the roof can partially recharge the batteries.

The Z-Triton's structure consists of a steel and fiberglass frame, with polyester made from recycled plastic bottles and several 3D printed parts.

The vehicle includes an adjustable seat, speed derailleur, hydraulic disc brakes, and even USB charging ports, a Bluetooth radio and a folding table.

ENV 90

SOC 85

GOV 80

IMPACT 85

Pi-Pop is an **electric bike** developed by STEE, Pi-Pop **does not use any battery to operate, making it energy efficient and not dependent on rare earths**.

The bike is produced using recycled bicycles and incorporates new technology.

The Pi-Pop is designed for the urban environment and is a sustainable alternative for last-mile delivery.

It does not require charging, making it highly convenient for the users.

ENV 90

SOC 85

GOV 80

www

PODBIKE

IMPACT
85

Podbike developped, The **Frikar, an "electric velomobile", which is a hybrid vehicle with four wheels that can use bicycle paths while offering the comfort and safety of a car**.

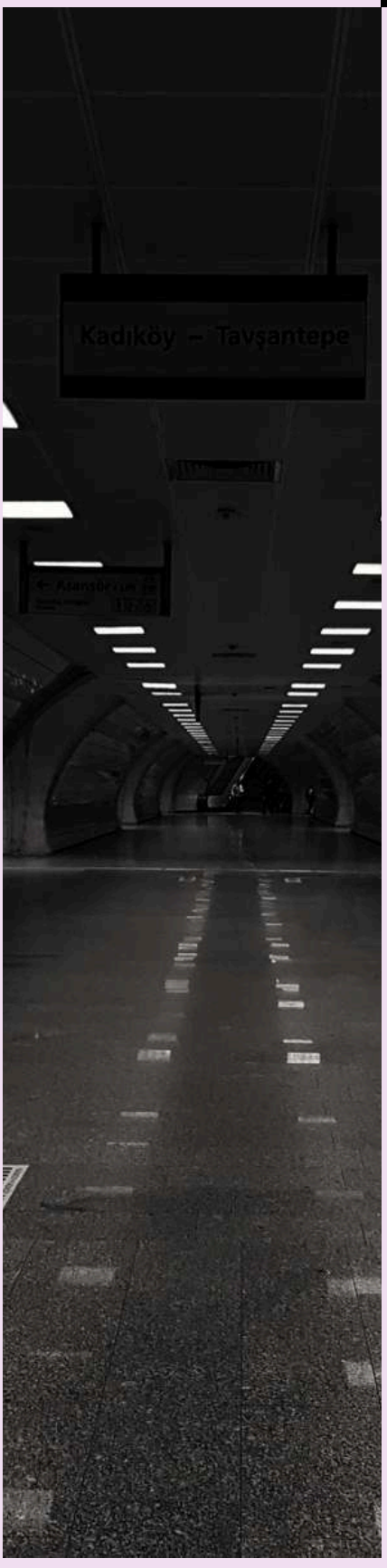
The vehicle is designed for northern climates and has a complete protection system that protects the driver from bad weather, as well as a heating option and a space for a child seat.

The Frikar is equipped with an electric pedal assist system, which powers the two motors placed on the rear wheels.

The vehicle can reach a speed of 25 km/h and can go up to 60 km/h downhill, with an autonomy of 50-80km thanks to a rechargeable battery.

In driverless mode, the vehicle can travel at 6 km per hour.

The e-bike is equipped with headlights, taillights, turn signals, integrated reflectors and a rear view mirror.



ENV
90

SOC
85

GOV
80

www

FROM CORPORATE SCORES TO REGIONAL IMPACT

The approach of aggregating ESG scores from individual companies to industries and further to regional levels is particularly well-suited for application across the countries of the European Union (EU). As a region deeply committed to sustainability and climate goals, the EU provides an ideal context for implementing this comprehensive framework. This method not only aligns with the EU's regulatory environment but also enhances the ability to track progress toward shared objectives like the European Green Deal and the Corporate Sustainability Reporting Directive (CSRD).

By starting at the company level, the HBII evaluates businesses based on their unique ESG practices. These individual scores are then aggregated by industry, creating an overall ESG rating for each sector. This industry-level perspective is crucial in the EU, where economic sectors like renewable energy, agriculture, and technology play pivotal roles in advancing sustainability. The aggregated data allows policymakers and industry leaders to identify sectors that are leading in ESG efforts, as well as those requiring targeted interventions to meet EU-wide goals.

The next step of aggregating industry scores at the regional level provides an even broader view of sustainability efforts. For the EU, this means evaluating the collective ESG performance of member states or specific regions within those states.

This regional perspective is invaluable for understanding how different countries are adapting to EU regulations and initiatives, such as the CSRD or the Fit for 55 package. It also highlights how local economic conditions, cultural practices, and regulatory frameworks influence ESG progress. Regions excelling in ESG performance can serve as models, while those falling behind can benefit from tailored policies and support programs.
This approach is particularly practical for the EU, where economic and political integration creates shared responsibilities and opportunities. By providing a clear, data-driven view of ESG performance at multiple levels, the HBII equips stakeholders with actionable insights.

Policymakers can use this information to allocate resources more effectively, investors can make informed decisions aligned with regional priorities, and companies can benchmark their performance against both industry and regional standards.

Applying this multi-layered ESG evaluation framework to the EU helps ensure that no region, industry, or company is left behind in the transition toward a sustainable economy. It promotes transparency, accountability, and collaboration, reinforcing the EU's position as a global leader in sustainability. This methodology not only measures progress but also actively supports the continuous improvement needed to achieve long-term environmental and social goals across the European Union.

FINLAND

IMPACT 89

ENV 85

SOC 90

GOV 92

Positives

- Over 50% of energy mix from renewables (wind, biomass, hydropower).
- Targeting carbon neutrality by 2035.
- Sustainable management of forests (75% of land area).
- Globally recognized education system fostering innovation and equity.
- Universal healthcare ensuring citizen well-being.
- Leadership in gender equality (high female representation in politics and economy).
- Ranked among the least corrupt countries with transparent institutions.
- High political stability and international sustainability advocacy.

Negatives

- Challenges in balancing forestry use and ecosystem protection.
- Rural areas face healthcare and service access issues.
- Economic reliance on exports could impact long-term resilience.

FRANCE

IMPACT 78

Positives

- Commitment to carbon neutrality by 2050.
- 19.3% of energy mix from renewables.
- Universal education and healthcare ensure equitable access.
- Progress in gender representation in politics and the economy.
- Robust institutions and anti-corruption reforms.
- Strong political stability.

Negatives

- Air quality issues and slower energy transition.
- Regional disparities in education and economic opportunities.
- Rural healthcare shortages and persistent gender pay gap.
- Social tensions occasionally challenge stability.
- Need for greater citizen participation in decision-making.
- Public trust in economic reforms requires improvement.

ENV 75

SOC 80

GOV 78

GREECE

IMPACT 68

ENV 70

SOC 65

GOV 68

Positives

- 57% of energy mix from renewables (solar, wind, hydropower) in 2023.
- Commitment to carbon neutrality by 2050.
- Universal access to education and healthcare.
- Initiatives addressing unemployment and improving training.
- Governance reforms improving transparency and reducing corruption.
- Economic measures stabilizing the post-debt crisis economy.

Negatives

- Environmental challenges with wildfires, droughts, and fossil fuel reliance in some regions.
- High youth unemployment and regional inequalities.
- Persistent cultural and structural gender disparities.
- Public trust in institutions remains fragile.
- Social tensions continue to challenge governance and stability.

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