



Book Industry
Communication

Sustainability and Environmental Data Reporting, Part One: Current Practices in the Industry

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Purpose

The overall purpose of Part One of this two-part project is to clarify, map and understand the current situation with regards to sustainability and environmental data being gathered and reported by stakeholders in the UK book industry supply chain. This part of the project will establish what areas are currently being reported on and where, what units of measurement are being used, and identify inconsistencies and/or areas where no data is being reported. Once an overview of the status has been completed the project will move onto Part Two, which will agree with key stakeholders what the initial priority areas for reporting and monitoring for the UK book industry are, and to then agree best practice for both the provision and collection of this data by BIC for these areas going forwards. This part of the project will set out to reach agreement on the standardisation of such data/units.

Methodology

For BIC the book industry supply chain covers organisations and trade bodies from the author to the book seller. The Task and Finishing Working Group (T&FWG) for this project had members from across the book Industry supply chain. To begin with the T&FWG listed all the sustainability and environmental reports that their own organisations currently complete. The internal customer reports although noted were removed from the list as they were organisation specific to customers.

Once this task had been completed the reports were grouped by theme, such as 'Regulatory reporting,' 'Externally audited certifications,' 'Internal and external reports' and 'Reporting platforms.' From this a questionnaire was constructed to send to other BIC members in the supply chain to fill in and/or establish any further reporting gaps.

Descriptions of the Various Reports

This is the list of the reports that the T&FWG came up with. It should be noted that compliance to complete these reports depends upon several factors, such as:

- The size of the organisation
- If there is a legal requirement or it is voluntary
- If the report is relevant to an organisation based on what they do
- How far an organisation is on its sustainability journey

Please note that all the data is correct as of September 2024, but it should be noted that this is subject to change.

Regulatory Reports

Regulatory reports are those that, depending upon the size and nature of the organization, are required by law to be completed. Therefore, it tends to be the larger organisations (publishers and printers) in the book industry supply chain that are seen to be reporting under these.

Regulation	Who it applies to, but subject to change	Summary of the regulation
<p>Streamlined Energy and Carbon Reporting (SECR) LIVE from 1 April 2019</p> <p>https://www.gov.uk/government/publications/environmental-reporting-guidelines-including-mandatory-greenhouse-gas-emissions-reporting-guidance</p>	<p>These requirements affect:</p> <p>All UK incorporated companies listed on:</p> <ul style="list-style-type: none"> • the main market of the London Stock Exchange and • a European Economic Area market or companies • or whose shares are dealing on the New York Stock Exchange or NASDAQ <p>Unquoted large companies incorporated in the UK, which are required to prepare a Directors' Report under Part 15 of the UK Companies Act 2006</p> <p>Large Limited Liability Partnerships (large is defined as per the existing framework for annual accounts and reports, based on sections 465 and 466 of the Companies Act)</p>	<ol style="list-style-type: none"> 1. Global Scope 1 and 2 (location-and market-based) GHG emissions - Companies must inventory, calculate, and disclose their GHG emissions from direct operations. In some cases, this covers business travel and freight transport operations. Scope 3 emissions reporting is voluntary but recommended. 2. At least one emissions intensity ratio - Intensity ratios are emissions factors that compare emissions data with an appropriate business metric or financial indicator, such as CO2e per employee or million £ in turnover. 3. Global energy usage - Energy consumption underlying the company's carbon calculations. 4. Previous year emissions and energy data - The previous reporting year or period's figures for energy use and GHG, to compare changes year-over-year. 5. Energy efficiency and emissions reduction projects - A narrative description of a company's main initiatives and projects during the reporting year to improve energy efficiency or reduce energy usage. <p>NB The UK government encourages all other companies to report similarly, although this remains voluntary.</p>

Regulation	Who it applies to, but subject to change	Summary of the regulation
<p>Energy Savings Opportunity Scheme (ESOS) LIVE since November 2023</p> <p>https://www.gov.uk/guidance/energy-savings-opportunity-scheme-esos</p>	<ol style="list-style-type: none"> 1. Organisations that have over 250 members of staff, or 2. A turnover of more than £44M and an annual balance sheet of over £38M 3. An overseas organisation with over 250 employees in the UK 4. The organisation is part of a larger organisation, which falls into any of the above 	<p>A mandatory energy assessment scheme for organisations in the UK that meet the qualification criteria which must be carried out every 4 years. These assessments are audits of energy used by their buildings, industrial processes, and transport to identify cost-effective energy saving measures.</p>
<p>Financial Conduct Authority Reporting LIVE</p> <p>Climate-related reporting requirements FCA</p>	<p>All UK companies listed/quoted companies of any size on a public exchange and;</p> <p>Private companies with over 500 employees or over £500 million in turnover</p>	<p>Companies within scope must report aligned with Taskforce on Climate-related Financial Disclosures (TCFD) recommendations,</p> <ol style="list-style-type: none"> 1. A description of the company’s governance arrangements in relation to assessing and managing climate-related risks and opportunities 2. A description of the principal climate-related risks and opportunities arising in connection with the company’s operations, and the time periods by reference to which those risks and opportunities are assessed 3. A description of the actual and potential impacts of the principal climate-related risks and opportunities on the company’s business model and strategy 4. An analysis of the resilience of the company’s business model and strategy, taking into consideration different climate-related scenarios 5. A description of how the company identifies, assesses, and manages climate-related risks and opportunities 6. A description of how processes for identifying, assessing, and managing climate-related risks are integrated into the company’s overall risk management process 7. A description of the targets used by the company to manage climate-related risks and to realise climate-related opportunities and of performance against those targets 8. A description of the key performance indicators used to assess progress against targets used to manage climate-related risks and realise climate-related opportunities and of the calculations on which those key performance indicators are based

Regulation	Who it applies to, but subject to change	Summary of the regulation
<p>Sustainability Disclosure Requirements (SDR) LIVE 28 November 2023</p> <p>https://www.fca.org.uk/publications/consultation-papers/cp22-20-sustainability-disclosure-requirements-sdr-investment-labels</p>	<p>The same rules as TCFD.</p>	<p>The UK's Sustainable Disclosure Requirements (SDR) are a set of measures and modifications that would institutionalise and unify SECR, TCFD, and ESOS reporting into an overall, annual set of sustainability reporting requirements. SDR will include:</p> <ol style="list-style-type: none"> 1. Full TCFD reporting, including Scope 3 emissions. 2. Additional non-climate sustainability and ESG reporting disclosure. 3. A detailed transition plan outlining the submitter's path to net zero emissions, whereby the company does not release any emissions to the atmosphere through reduction or offsetting initiatives.
<p>The Corporate Sustainability Reporting Directive (CSRD) LIVE 5 January 2023</p> <p>https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en</p>	<p>Large EU 'public interest entities'.</p> <p>Must be a large EU undertaking which (1) is a 'public interest entity'; and (2) has more than 500 employees.</p> <p>Large EU undertakings and EU parent undertakings of large groups (other than those in category 1 above) that have to comply with two of the following:</p> <ol style="list-style-type: none"> 1. Balance sheet total of EUR 20 million; 2. Net turnover of EUR 40 million; and/or 3. An average of 250 employees during the financial year. <p>-----</p> <p>EU small and medium-sized undertakings ("SMEs") that are listed on EU regulated</p>	<ol style="list-style-type: none"> 1. The resilience of the company's business model and strategy to sustainability risks; 2. Plans ensuring compatibility with the 1.5°C global warming target under the Paris Agreement and with targets under Regulation (EU) 2021/1119 (European Climate Law) regarding climate neutrality by 2050 and exposure to coal, oil and gas related activities; 3. Time-bound sustainability targets, progress, and processes; and 4. Principal risks to the company related to its "dependencies" on sustainability matters, including actions taken to manage these risks.

	<p>markets (and which are not micro-undertakings)</p> <p>Must (1) have securities listed on a regulated EU market; and (2) meet two of the following criteria:</p> <ol style="list-style-type: none"> 1. Balance sheet total: EUR 4 million; 2. Net turnover: EUR 8 million; and/or 3. An average of 50 employees during the financial year. <p>-----</p> <p>Non-EU parent company with:</p> <ol style="list-style-type: none"> (1) an EU-established large subsidiary or a listed SME subsidiary; or (2) a large EU branch <p>Meet the following criteria:</p> <ol style="list-style-type: none"> 1. Net turnover of EUR 150 million in the EU for each of the last two consecutive financial years; and 2. At least one subsidiary or branch in the EU which: 3. For a subsidiary: meets the criteria for categories (2) or (3) above; and 4. For a branch: has a turnover of more than EUR 40 million. 	
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Regulation	Who it applies to, but subject to change	Summary of the regulation
<p>Waste Packaging LIVE since 2007</p> <p>https://npwd.environment-agency.gov.uk/public/PackagingHome.aspx</p>	<p>If your business or organisation produces or uses packaging, or sells packaged goods, you may be classed as an obligated packaging producer.</p>	<p>1. Volume of waste packaging supplied by material and customer activity. 2. To review requirements under Extended Waste Producer Responsibility Obligations (EPR) – for reporting every 6 months.</p> <p>It is believed that Waste Packaging will be replaced by EPR in due course, although now organisations are required to report on both.</p>
<p>Extended Producer Responsibility (EPR) LIVE since 2023</p> <p>https://www.gov.uk/guidance/extended-producer-responsibility-for-packaging-who-is-affected-and-what-to-do</p>	<p>As of May 2024: Large producer - over 50 tonnes and £2M. Small producer - 25 to 50 tonnes and £1-2M or >£2M. Small producer - >50 tonnes and £1-2M. Do not need to register if turnover <£1M or <25 tonnes.</p>	<p>The UK Packaging Regulations form part of the EPR Packaging Scheme, a UK-wide policy designed to ensure that packaging producers take responsibility for the environmental impact of their operations by requiring the payment of a fee based on the cost of recycling packaging placed on the market.</p> <p>It should be noted that organisations have different interpretations of how EPR should be applied, and who is obligated for packaging at different points in the book industry supply chain.</p>

Externally Audited Certifications

The ISO standards show how an organisation is working to a set methodology. The Forest Stewardship Council shows that an organisation is purchasing its paper responsibly. B Corp measures an organisation's environmental or social impact.

Certifications	Who it applies to	Details
ISO 14001 Environmental Management ISO – International Organization for Standardization	Organisations that have successfully completed the ISO 14001 accreditation process	Waste reports/Energy usage/Carbon reduction. For example, to company defined procedures, progress towards significant environmental aspects with project-specific measures.
ISO 9001 Quality Management Systems ISO – International Organization for Standardization	Organisations that have successfully completed the ISO 9001 accreditation process	The internationally recognised standard for Quality Management System (QMS).
ISO 50001 Energy Management https://www.iso.org/iso-50001-energy-management.html	Organisations that have successfully completed the ISO 50001 accreditation process	Covers conserving resources and improving the bottom line through efficient energy management.
FSC Home Forest Stewardship Council (fsc.org)	Organisations that have signed up to the FSC.	Reporting on paper usage that conforms with FSC standards. From 1 st Jan 25 will also include labour standards.
B Corp https://bcorporation.uk	Any for-profit company with at least 1 year of operations who has voluntarily applied for certification.	Measures an organisation's environmental and social impact through a mixture of online and meetings to review of the application.

Internal and External Reports

These reports are voluntary and mainly internal and are used by organisations to report on their path to net zero. Apart from the Science Based Targets initiative (SBTi) these reports are more likely to be used by smaller organisations that are not covered by any of the regulations. The SBTi is an initiative where an organisation creates a plan from a baseline to reduce their emissions to zero over a set timescale. The plan needs to be verified and approved.

Internal and External Reports	Who it applies to	Details
Climate Change Agreement (CCA) https://www.gov.uk/guidance/climate-change-agreements--2	Voluntary for any organisation running an eligible process. Requires external reporting to a designated sector association i.e., the British Printing Industries Federation (BPIF) for the printing sector	Primary energy consumption (Gas/Elec) against a relevant activity metric e.g. per M2 of paper throughput, with further divisions by production lines determined by the company activity (e.g. between conventional and digital)
Science Based Targets initiative (SBTi) https://sciencebasedtargets.org/	Any organisation that signs up to the SBTi initiative	Scopes 1, 2 and 3 greenhouse gas emissions and targets, depending on the size of the organisation. Greenhouse gas emissions calculation methods. Description of categories and justifications for exclusions. All information is submitted to the SBTi for independent verification against applicable SBTi criteria. If verified, quantified public reporting against the defined target pathways is required annually.
Emissions Scopes 1 and 2	Any organisation that is measuring them.	Scope 1 emissions are “direct emissions” from sources that are owned or controlled by the company. Scope 2 emissions are the emissions released into the atmosphere from the use of purchased energy. Based on how an organisation decides to measure them, what they choose as a starting point and baseline for the measurements. Using the Green House Gas (GHG) protocol as a guide to make these measurements.

Internal and External Reports	Who it applies to	Details
Emissions Scope 3	Any organisation that is measuring them.	<p>Scope 3 emissions include all other indirect emissions that occur across the value chain and are outside of the organisation's direct control.</p> <p>Based on how an organisation decides to measure them, what they choose as a starting point and baseline for the measurements. Using the Green House Gas (GHG) protocol as a guide to make these measurements.</p> <p>It should also be noted that for an organisation to measure their Scope 3 they may need to collect data across their supply chain.</p>
Energy usage	Any organisation that is measuring it.	Measurement of an organisation's energy usage including all forms of energy, generated by fossil fuels and renewable sources
Materials waste and recycling	Any organisation that is measuring them.	Measurement of all the materials that are recycled or sent to landfill across an organisation's sites.

Reporting Platforms

These platforms are non-regulatory and are open to any organisations that want to sign up to them.

Reporting platforms	Type	Details
EcoVadis https://ecovadis.com/	Online questionnaire verified by EcoVadis analysts	Labour/Safety/Environment/Governance
Book Chain Project https://carnstone.com/home	Online questionnaire verified by the Book Chain Project External (industry)/voluntary	A sample of the questions asked in the environmental questionnaire: <ol style="list-style-type: none"> 1. Absolute Scopes 1, 2 and 3 greenhouse gas emissions and targets/progress 2. Greenhouse gas emissions calculation methods 3. Greenhouse gas emissions targets and progress 4. Tonnes of paper throughput (for print suppliers) 5. Energy usages, type, and generation source 6. Ink and shrink wrap usage by type 7. Waste materials generated by type, volume, and stream 8. Water usages and wastewater 9. Energy, waste, and water targets/projects
SEDEX https://www.sedex.com	On site audit by SEDEX	Labour, Health & Safety, Environment and Business Ethics.
CDP (Carbon Disclosure project) https://www.cdp.net/en/companies-discloser	Online questionnaire that is scored by accredited scoring partners trained by CDP.	Labour, Health & Safety, Environment and Governance.
Ethical Supply Chain programme ESCP is a specialist responsible sourcing program that goes beyond social audit - ESCP (ethicalsupplychain.org)	Online questionnaire and interview.	Labour.
Publishers Association (PA) Carbon Calculator https://www.publishers.org.uk/our-work/carbon-calculator/	Bespoke online calculator for UK books and journals. Only available in the UK to PA members.	The tool will allow The PA's members (publishers) to monitor their carbon outputs across various aspects of their business, including different sites and departments.

Reporting Platforms	Type	Details
The British Printing Industries Federation (BPIF) Carbon Calculator – Climate Calc https://www.britishprint.com/membership-services/tools/carbon-footprinting-calculator/	The industry’s first online, print specific, European-wide carbon calculator. Only available in the UK to BPIF members.	ClimateCalc was developed by Intergraf specifically for the printing industry. ClimateCalc enables the measurement of an organisation’s total carbon footprint or the carbon footprint of a specific print job It uses data on paper, inks, and plates from across Europe.

Next Steps

The T&FWG agreed that it needed to expand the data set by asking other organisations in the book industry supply chain what reports they used. It was decided that a questionnaire was the best approach, with the project consultant conducting short meetings with key individuals.

Creating the Questionnaire

The T&FWG created a questionnaire based on all its research, ensuring that it (the questionnaire) allowed the opportunity for respondents to add details of other reports if they needed. The questionnaire had three sections to it:

1. The first section listed all the reports that the T&FWG had already identified as ones that their organisations currently reported under. This list was the starting point for organisations completing the questionnaire to respond to with the opportunity of adding others to the list.
2. The second section covered the ESG reporting matrix (see below).
3. The final third section covered the data types that an organisation was collecting. This section was about the types of data being collected and the units used. This would allow for comparisons to understand if all the organisations are using the same data sets and units.

Each section of the questionnaire is intended to capture the range of ways organisations within the book industry report on environmental metrics and impact areas. During the initial scoping phase, it was discovered that companies often report on the same metrics to differing reporting frameworks, regulatory disclosures, and between voluntary and customer reporting. Such differences may only reflect the different types of organisations, sizes against regulatory thresholds and differing organisational structures. The three sections of the questionnaire are therefore intended to elucidate these variations enable a more nuanced analysis of the current state of sustainability data reporting in the book industry.

The full questionnaire can be found in the Appendix section to this report.

Conducting the Meetings

The project consultant then reached out to specific BIC member organisations asking them to respond to the questionnaire. At the same time a general call to all BIC members was issued asking for volunteers to help with the project research. The response received covered organization types representing the whole UK book industry supply chain.

The project consultant then arranged meetings with all the above volunteers on a one-to-one basis. During the meetings, all three sections of the questionnaire were reviewed and answers collected. In several cases, it required the organisation's representative to conduct their own internal research and provide the answers later.

Combining the Results

Once all the meetings had been conducted all the results were collated, anonymised, and organised into the same groups as used in the 'Definitions of the various reports' section above.



Analysis of the Results

The results have been combined and anonymised across the supply chain. These results are being presented in several tables that mirror the report groupings in 'Definitions of the various reports' section above. What the various tables do not show is all the good sustainability work that is being done in the book industry supply chain. As already mentioned, the size of an organisation will determine if it is legally required to complete a particular regulatory report or not. This means most organisations, mainly SMEs, are not legally required to complete these regulatory reports. It should also be noted that although the project team managed to obtain answers across the book industry supply chain it was only from a small sample of organisations.

Please note that for all the tables listed below, a 'Yes' result may indicate a positive response from a single organisation, or from multiple organisations.

The first table looks at all the regulatory reports. This at first appears to be sparse with regards to the number of 'Yes' responses being recorded, but this must be compared with how large the organisations are and if a particular regulation even applies to them in the first place.

Remember that compliance to complete these reports depends upon several factors, such as:

- The size of the organisation
- If there is a legal requirement or it is voluntary
- If the report is relevant to an organisation based on what they do
- How far an organisation is on its sustainability journey



Regulatory

This table only covers organisations that have responded to this section in the questionnaire either in full or part to the regulatory reports. Therefore, smaller organisations such as booksellers, libraries, and digital organisations, which do not pass the threshold for these regulations are not covered in this section.

Regulation	Publisher results	Printer results	Distributors, Shippers, Freight forwarders results
<i>Regulatory</i>			
Streamlined Energy and Carbon Reporting (SECR)	Yes	Yes	Yes
Energy Savings Opportunity Scheme (ESOS)	Yes	Yes	No
Financial Conduct Authority TCFD Reporting (FCA CRFD)	No	No	No
Sustainability Disclosure Requirements (SDR)	Yes	No	No
The Corporate Sustainability Reporting Directive (CSRD)	Yes	No	No
Waste Packaging Producer Responsibilities 2007	Yes	Yes	Yes
Extended Producer Responsibilities 2023 (EPR)	Yes	Yes	Yes

Externally Audited Certifications

The Externally Audited Certifications by nature are dependent upon an organisation signing up for them, so there are bound to be gaps in this area. Although it is interesting to know which are deemed essential to an organisation depending on their area of business. Again, it should be noted that organisations such as booksellers, libraries and digital organisations are not seeking certification and are therefore not included in this table.

Certifications	Publisher results	Printer results	Distributors, Shippers, Freight forwarders results
<i>Externally Audited Certifications</i>			
ISO 14001 Environmental Management	No	Yes	Yes
ISO 9001 Quality Management	No	Yes	No
ISO 50001 Energy Management	No	Yes	No
FSC	Yes	Yes	No
B Corp	Yes	No	Yes

Internal and External Reports

The Internal and External Reports have a much better coverage, as more organisations are reporting in the areas covered in this section. The measurement of these areas allows an organisation to create its baseline using the GHG protocol against which all future measurements are compared to show progress. These results allow for reporting further down the supply chain, as can be seen by the addition of Libraries, Associations and Booksellers to the table.

Report Name	Publisher results	Printer results	Distributors, Shippers, Freight forwarders results	Libraries, Associations, Booksellers results
<i>Internal and External Reports</i>				
Climate Change Agreement (CCA)	No	Yes	No	No
Science Based Targets initiative (SBTi)	Yes	Yes	No	No
Emissions Scopes 1 and 2	Yes	Yes	Yes	Yes
Emissions Scope 3	Yes	Yes	Yes	Yes
Energy usage	Yes	Yes	Yes	Yes
Materials waste and recycling	Yes	Yes	No	Yes

Reporting Platforms

Again, Reporting Platforms appear to be more dependent on what an organisation's core business is and what their customers would like to see an organisation engaging with. They are also voluntary and dependent on whether an organisation decides to sign up to them or not. These reporting platforms are not necessarily relevant to booksellers, libraries and digital organisations which might explain why there are no results from organisations in these areas.

Report Name	Publisher results	Printer results	Distributors, Shippers, Freight forwarders results
<i>Reporting Platforms</i>			
Book Chain Project - Environmental Questionnaire	No	Yes	Yes
EcoVadis	No	Yes	Yes
Sedex	No	Yes	No
CDP Europe/Group	Yes	Yes	No
ICTI Ethical Toy programme (IETP)	No	Yes	No
PA Carbon Calculator	Yes	No	No
BPIF Climate Calc	No	Yes	No

Greenhouse Gas Emissions

The team reviewed all the data and reports and noted that the measuring and reporting of Scopes 1, 2 and 3 greenhouse gas (GHG) emissions varied, particularly "the location where" the data was being reported/shared which often differed depending on the organisation, i.e., shared on an organisation's website or reported as part of a specific regulation as outlined above. This was also in a large part due to differences between organisations with regards to how advanced they are on their respective sustainability journeys. It is Scope 3 where there is greater room for differences in methodology. Most large organisations tend to be reporting on Scope 3 to a greater or lesser degree, but there is more variation in methodology and the extent to which data is captured and reported. Smaller organisations tend to be reporting their Scopes 1 and 2 of emissions internally and this can be dependent on where they are on their

sustainability journey and the reporting requirements applicable to the organisation. This might mean that they are working on their Scope 3 emissions as well.

Due to the variations in the reporting of Scope 3 data, the team decided this extended outside the primary objectives of this Part One of the project, and it was decided to consider this as a subject for Part Two or a future project focused on Scope 3.

Environmental, Social and Governance (ESG) Reporting Matrix

The ESG reporting matrix was strategically designed by the T&FWG to function as a multifaceted tool for evaluating and enhancing an organisation's approach to ESG reporting, and originally to assess higher level feedback regarding reports/regulations as part of global sustainability goals/frameworks like CDP (Carbon Disclosure project), the GRI (Global Reporting Initiative) etc. However, most organisations were reporting the same data types but on a different maturity level. So, ultimately, it was not fully used by the T&FWG. The ESG reporting matrix was intended to serve a dual primary purpose:

Maturity Assessment: To act as a benchmark to assess the current maturity level of an organisation's ESG reporting practices. By comparing reporting practices against established criteria within the matrix framework, organisations can identify areas where their reporting might be lacking depth or comprehensiveness. This self-assessment is crucial for pinpointing potential gaps and formulating strategies to elevate the quality and transparency of their ESG disclosures.

Trend Analysis: To go beyond a static snapshot by facilitating trend analysis over time. Organisations can utilise the matrix structure to track their progress on ESG reporting year-over-year. This allows them to identify areas where they are demonstrably improving and pinpoint aspects that might require further attention. By analysing trends, organisations can measure the effectiveness of their existing reporting strategies and make informed adjustments to ensure continuous improvement in their ESG transparency journey.

Looking at the ESG reporting matrix in a similar way then the results are as follows in the grid below. These results follow the same pattern that has emerged during this project i.e., that an organisation's size and where it is in its journey will have a huge effect upon its ESG reporting. Again, the T&FWG research found that the booksellers, libraries and digital organisations that it spoke to are not currently reporting on ESGs. It should be noted that two of the reports included here, TCFD and SBTi's, are included in other results above. The results above only looked at environmental issues and the ESG matrix also covers "social" and "governance" reporting.

ESG Reporting	Publisher results	Printer results	Distributors, Shippers, Freight forwarders results
	Yes or No	Yes or No	Yes or No
UN SDGs (Sustainable Development Goals)	Yes	No	No
UN Global Compact	Yes	No	No
CDP (Carbon Disclosure Projects)	Yes	Yes	No
CDSB (Carbon Disclosure Standards Board)	Yes	No	No
TCFD (Task Force on Climate-related Financial Disclosures)	Yes	No	Yes
GRI (Global Reporting Initiative)	Yes	No	No
SASB (Sustainability Accountability Standards Board)	No	No	No
IR (Integrated Reporting)	No	No	No
SBTi (Science Based Targets initiative)	Yes	Yes	No
S&P Dow Jones Sustainability Indices	Yes	No	No

Summary

Trends, Gaps, and Observations

The main observation is that this is a constantly changing and evolving field. Regulations are being tightened up and expanded in their scope. Some of the highlights noted by the T&FWG from their research are:

- Changing thresholds covering smaller organisations,
- Some regulations/requirements are changing from voluntary to statutory,
- There are new regulations in the pipeline,
- Increasing due diligence and traceability required through the upstream supply chain – particularly from printers to publishers,

- Increasing requirements to show improvements between reporting periods e.g., through Climate Change Agreements (CCA) targets, Energy Savings Opportunity Scheme (ESOS) action plans and Science Based Targets initiative (SBTi),
- Focus on Green House Gas (GHG) emissions reporting across the book industry,
- Developing industry standards for reporting on environmental and sustainability data e.g., disclosure through the Book Chain environmental questionnaire, The PA, and The BPIF carbon calculators, and others.

Thoughts for Part Two

Part Two will deliver a report detailing the agreed initial priority areas for sustainability reporting and tracking in the UK & Ireland book supply chain. The report will detail what the best practice should be for the provision and collection of the required data by BIC, what the agreed standardised data and units should be, the limitations of such reporting, and the estimated date for the first issue of BIC's Book Industry Sustainability Progress Report.

The T&FWG has gathered data around the reports that their own organisations produce, and this has been expanded to include other organisations in the book industry supply chain. However, it must be reiterated that this data comes from a small sample of organisations. The good news is that due to the various regulations the units used for reporting appear to be universal. Some points to note for Part Two:

- What are the barriers for organisations to gathering data?
- Organisations are asking for data in different formats/detail between reporting platforms, e.g., the Book Chain Project environmental questionnaire is in a different format to customer reporting templates,
- Many organisations are not yet gathering data to measure their Scope 3, this is something that should be explored further in Part Two,
- What areas might organisations need more support in?
- There is a need to understand the reports completed by other actors within an organisation's value chain and the impact on relationships e.g. if a key customer/publisher reports under the SBTi, this might entail a request to the printer to report emissions data,
- Keep a watching brief on changing thresholds and new regulations, as well as regulations applicable to other companies/parent companies in other regions
- Review where organisations sit in each of the reporting thresholds e.g. based on size and activity,
- Talk to business partners to reach agreements on how to report data at different stages in the supply chain to ensure consistency e.g., waste packaging obligations are shared, double counting in Scope 3.

Appendix

Appendix 1

Part 1 Questionnaire

For reference, here is a link to the full questionnaire template that was created by the T&FWG and used in Part One.

<https://bic.org.uk/wp-content/uploads/2024/11/BIC-Data-Reporting-Project-Part-1-Final-v.1.0.2.xlsx>

Report prepared by: Simon Crump, BIC Environmental Consultant

BIC Sustainability and Environmental Data Reporting, Part One T&FWG members represented the following organisations:

BookSolve
Bromley Libraries
Cambridge University Press and Assessment
Clays
CPI Group (UK)
Hachette
Macmillan
Macmillan Distribution (MDL)
Pan Macmillan
Taylor & Francis

September 2024

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