PRESS RELEASE

ECOnGOOD launches Common Good Matrix 5.2

The common good as a pillar of economic transformation

Germany, October 16th, 2026 - ECOnGOOD has launched the Common Good Matrix 5.2, an updated version of its main framework for helping organisations understand, assess and improve their impact on society and the environment. This practical tool encourages to look beyond financial performance and ask a broader question:

How do our activities contribute to the common good?

The Matrix covers 20 themes related to an organisation's relationships with its stakeholders, including: suppliers, owners and financial partners, the workforce, customers and other organisations, as well as the local and global community and ecosystems. It is based on the Economy for the Common Good (ECG) four core values: human dignity, solidarity and social justice, ecological sustainability, and transparency and co-determination.

Organisations can use the Matrix to prepare a **Common Good Balance Sheet (CGBS)**, which is a detailed assessment created from the themes intersecting stakeholders and values to understand social and environmental impact. This process helps them identify existing strengths, areas for improvement and practical steps towards more responsible, resilient and future-oriented practices.

The assessment levels have been improved to ensure greater coherence with the general assessment table, making it easier for organisations to understand the impact of their activities, identify their current position and recognise what progress towards higher levels of contribution can look like. The scale ranges from baseline to exemplary, providing a structured way to reflect on how decisions and activities affect different stakeholders and the common good.

The updated framework also continues to integrate organisational purpose, life-cycle assessment and the circular economy. This supports a broader understanding of sustainability, connecting an organisation's purpose with the environmental and social consequences of its activities throughout the life cycle of its products and services. Organisations can report financial figures in any currency, rather than being restricted to euros. A final datapoint checklist helps users track completed information and explain when a datapoint cannot be reported.

Two reporting options to meet different needs

- One of the main changes in Matrix 5.2 is the introduction of two reporting options, allowing organisations to choose the approach that best fits their needs:

- **Common Good Balance Sheet:** for organisations that want to use the framework primarily to assess their values, impact and opportunities for organisational transformation.
- **Common Good Balance Sheet + Voluntary Sustainability Reporting Standard (VS):** for organisations that also want to report sustainability information in line with the European Voluntary Sustainability Reporting Standard for non-listed small and medium-sized enterprises, developed by EFRAG and endorsed by the European Commission.

A digital handbook bringing everything together

Matrix 5.2 also introduces a **digital HTML handbook** that brings together the workbook, reporting questions, verification indicators, assessment levels and practical guidance in one place. This digital tool also includes relevance filters that help organisations identify which questions and data points apply to their specific context, supporting different organisations from one-person businesses to non-profits and business-to-business (B2B) service providers. Previous reporting templates and E-Calculator datapoints have also been integrated, making the information easier to navigate and use throughout the reporting process.

IT tool partners Silberzebra with the Goodbalancer, and Leadity with the Common Good Balance Sheet Module support the practical implementation of Common Good Matrix 5.2 through digital tools that combine user-friendly interfaces with additional functions to help organisations prepare their Common Good Balance Sheets. Both providers offer IT tools 100% based on the Common Good Matrix framework ensuring that the applications retain the questions, indicators and assessment levels of version 5.2 while offering an alternative to working with the templates.

- Explore the HTML file.
- Discover Goodbalancer by Silberzebra
- Get to know the Common Good Balance Sheet Module by Leadity

Putting people and the planet first

For ECOnGOOD, these changes reflect a fundamental principle: money and finance are means, not the ultimate goal of the economy. The real goal is the common good. The Economy for the Common Good promotes an economic model in which the success of organisations is assessed not only through financial results, but also through their contribution to human dignity, social justice, ecological sustainability and democratic participation.

With Matrix 5.2, ECOnGOOD continues to translate these principles into a practical framework that organisations can use to understand their impact, improve their

decisions and plan meaningful change – helping build an economy that works for people and the planet.

The Matrix Development and Communication teams are available for inquiries regarding this launch via email:

- Matrix Development Team: stakeholders@econgood.org
- International Federation Communication team: press@econgood.org

Social media templates are also available.

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About ECOnGOOD

The ECOnGOOD organisation puts into action the Economy for the Common Good model, in which the wellbeing of people and the environment become the ultimate goal of business. The worldwide movement exists since 2010 and is based on the ideas of the Austrian author, activist and international lecturer Christian Felber. Currently the movement consists of over 4,000 activists in more than 170 local chapters and 40 associations. Over 1,200 businesses, towns and organisations have completed the Common Good Balance Sheet. Worldwide nearly 60 municipalities and 200 universities are actively involved in spreading the idea of the Economy for the Common Good. The International Federation was founded in 2018 and now consists of 11 national associations. (12/2023)

Further Information:www.econgood.org

For general questions about the Economy for the Common Good, please contact:
press@econgood.org