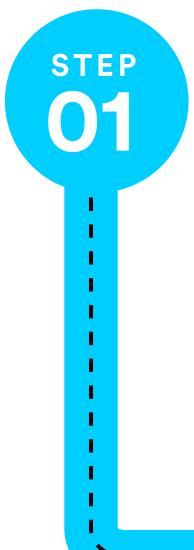
Positive contribution analysis to define a sustainable objective

5 questions to ask





Was the relevant activity delivered in the year of analysis?

The activity connected to an impact must take place in the year of analysis.

Follow me!

STEP

03





Does the impact of this activity fall within the scope of a Sustainable Development Goals target?



Sustainable Developement Goal (SDGs) are the most widely agreed-upon targets. If there are no links between the activity and an SDG target, the activity is not considered to be generating an impact.

Thiis paa-rrt is trii-iickyy!



Does the impact go beyond the mitigation of one of the organization's negative impacts?

We differentiate a company's negative impact mitigation from the creation of a positive impact. Indeed, a positive change in a beneficiary's life does not presuppose a positive impact has been achieved.

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Positive impact creation

The business creates positive impact

by taking action to foster wellbeing or restore the environment.

Direct business impact

The business eliminates its own negative impact

by avoiding all actions that undermine wellbeing or degrade the environment.

STEP

The business amplifies the positive impact of others

by helping them take action to foster wellbeing or restore the environnement.

The business

reduces the

of others

Indirect business impact

by helping them avoid actions that undermine wellbeing or degrade the environment.

negative impact

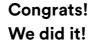
*Source: Future-Fit Business Benchmark's methodological guide

Negative impact mitigation No pain, no gain, I guess.



Is the Theory of Change, the logical chain between activities and stated impact, valid and recognized?

The Theory of Change* explains the process of change by describing the causal links of an initiative, in a chronological flow and, how outputs turn into outcomes. We analyze the context in which the impact occurs and the conditions that must be met for the activity.

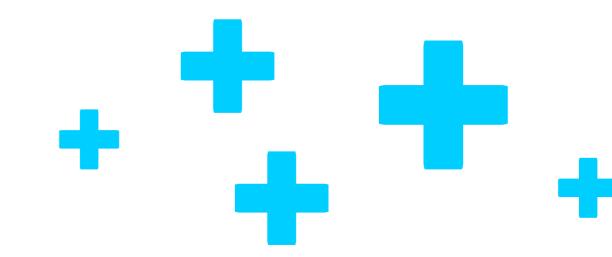


What is the materiality of the positive impact?

The % of activity must be >0.01% for the impact to be considered material.

Additionally, we developed a set of qualitative criteria that enable us to retain activities for which there is sufficient qualitative information to assess the financial materiality.

STEP



* Theory of Change (ToC) is a specific type of planning, participation, and evaluation methodology that is used in business to promote social change.



This content is an extract from a methodology developed by impak ratings. The methodology full version is available at https://www.impakanalytics.com/compliance

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