

Positive contribution analysis to define a sustainable objective

5 questions to ask



STEP 01

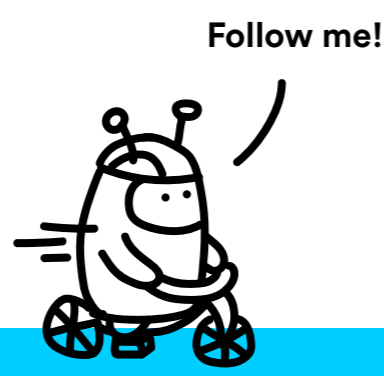
Was the relevant activity delivered in the year of analysis?

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

STEP 02

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

Sustainable Development 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.



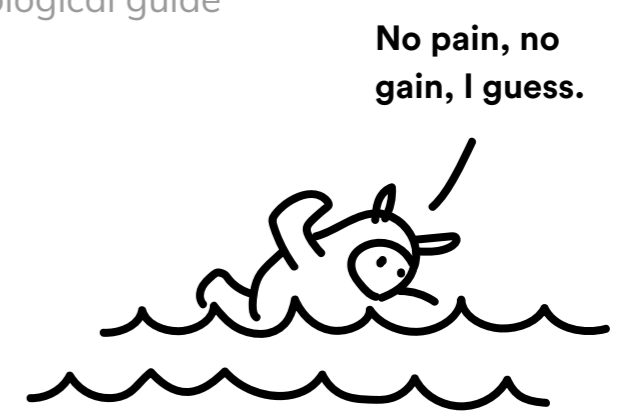
STEP 03

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.



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



STEP 04

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.

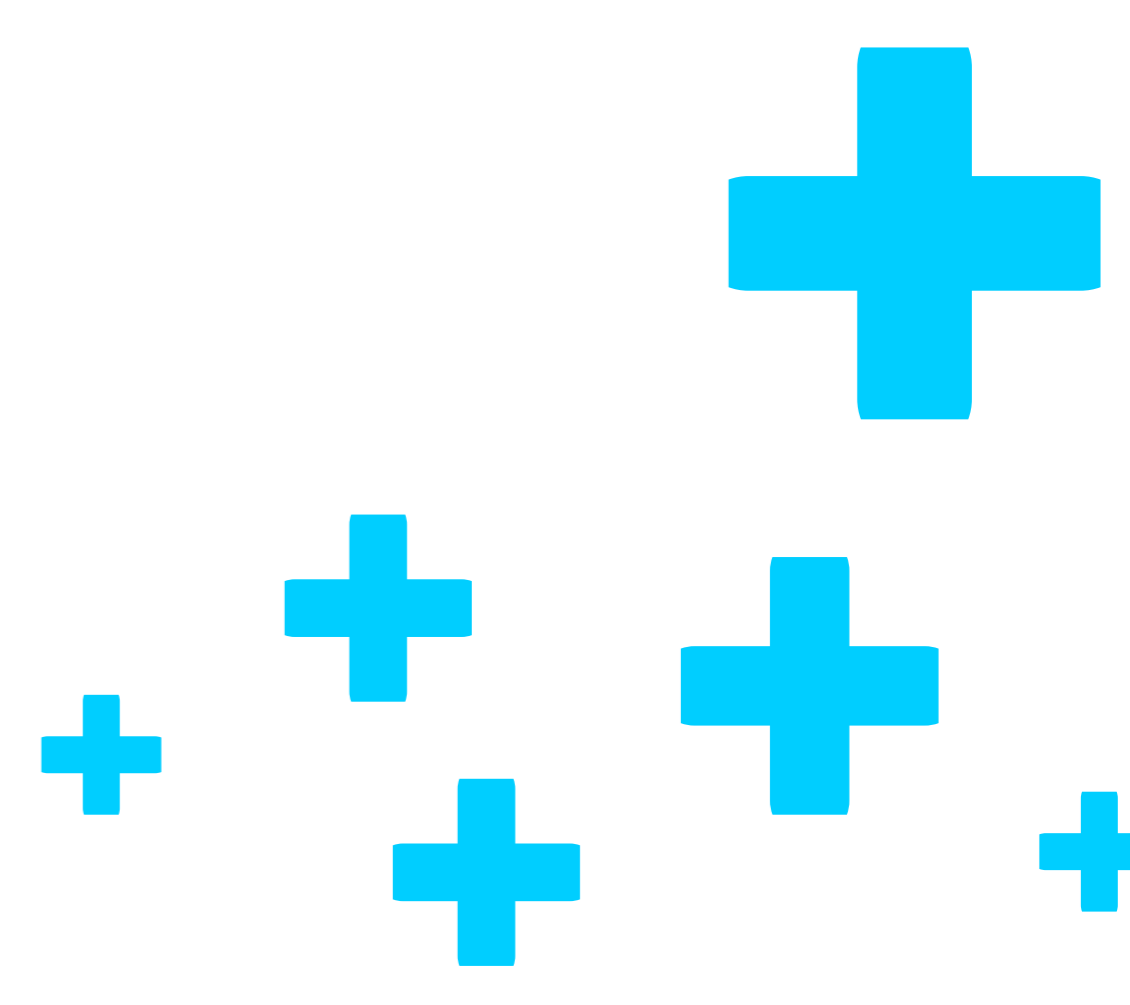
What is the materiality of the positive impact?

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 05



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