

# Theory of Change

How a problem has led to our mission and solutions

## The problem



The current economic system grows at the expense of the living world and sees capital as an end rather than a means.

### Strategy

**Enabling sustainable decision-making**

**Educating external stakeholders on impact**

**Strengthening ESG standards and regulations**

**Educating internal stakeholders on impact**

### Activities

Assessing companies' impacts

Creating educational impact content  
Training customers on impact

Cooperating with experts  
Advocating for impact investing

Training employees and customers on impact

### Outputs

Offering meaningful impact data to our customers

Promoting impact content

Building impact consensus  
Participating in public consultation and lobbying

Improving internal impact management (e.g. B Corp certification)

### Outcomes

Improved monitoring of impact performance

Improved basis for decision-making

Improved understanding of companies' impacts

Impact concepts made accessible

Increased consideration of risks and opportunities

Demonstrated the economic appeal of impact

Strengthened impact requirements and disclosure

Mission-aligned decision making

Redirecting capital towards sustainable solutions

## Our mission



Helping investors and lenders make more sustainable decisions by providing them with assessments that go beyond ESG and include both the negative and positive impacts of their assets.