

DESIGNED TO GO VIRAL

Sustainability ROI Workbook is a “book” cleverly disguised as an **Excel workbook**. The comprehensive, **fill-in-the-blanks Excel workbook** is the e-book.

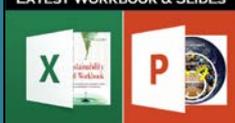
To expedite its use by global legions of sustainability champions, it is a self-published, **free, open-source** resource downloadable from sustainabilityadvantage.com. Others are encouraged to use it as a foundation on which to create additional tailored versions for specific sectors or users, for other technology platforms, in other languages, and in simpler formats.

SUBSCRIBE TO ENHANCEMENTS

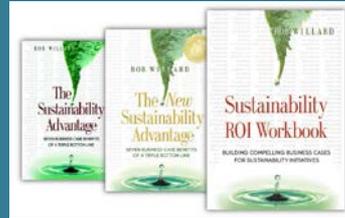
Users can subscribe to quarterly updates to the workbook and its companion slide decks, so that they have the latest guidance on potential benefits and enjoy other post-publication usability enhancements. For details, visit sustainabilityadvantage.com.



LATEST WORKBOOK & SLIDES



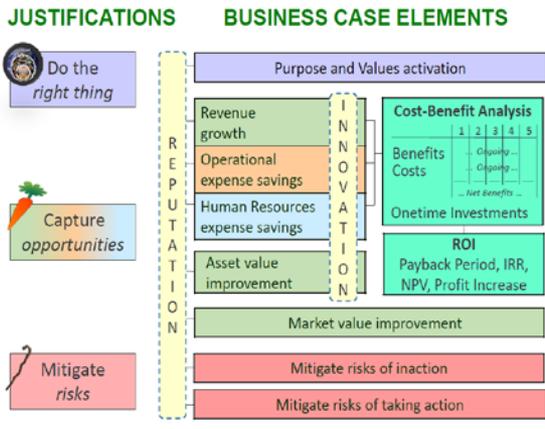
THIRD IN THE TRILOGY



The previous two books on the business case contained explanatory text and figures for their companion Sustainability Advantage Worksheets.

In the *Sustainability ROI Workbook*, explanatory text and graphics are baked into the Excel worksheets and into comments that guide how to fill in blank cells that require user input.

BEST OF THE BEST



There are **three overarching justifications** for any business decision: do the right thing; capture opportunities, and mitigate risks.

To support the three justifications, the *Sustainability ROI Workbook* helps quantify a **comprehensive portfolio of possible business case elements**, synthesized from over 15 leading sustainability business case frameworks,

FIVE BUSINESS CASES

FIVE CATEGORIES OF SUSTAINABILITY INITIATIVES



The **nested interdependencies model** of the relationship between the environment, society, and businesses reminds companies that their impacts on their environmental and social nests may boomerang back on them.

Five categories of sustainability initiatives help companies mitigate those environmental and social risks and capture associated opportunities. The *Sustainability ROI Workbook* contains **five business cases** for taking action, with guidance tailored to each category of initiative. (See the next page for more details.)

HOW TO USE IT

Choose the business case for your category of sustainability initiative. Then, provide a **baseline company data profile**. After that, **estimate how much each data element will benefit** from the sustainability initiative, and associated risks. Factor **onetime and on-going costs** into the **multi-year cost-benefit analysis**. Based on that input, the worksheet automatically does the **return on investment (ROI)** calculations.

STANDARD BUSINESS CASE FRAMEWORK

Users select the version of the business case that is associated with their category of initiative.

DESCRIPTION OF THE INITIATIVE

How the initiative meets a **business need**, and improves the company's **sustainability performance**.



DO THE RIGHT THING

How the initiative activates the company's **Purpose and Values**



CAPTURE OPPORTUNITIES

REPUTATION	Revenue growth • From improved reputation with customers • From innovative products • From innovative services and financing offerings • From stronger brand and social license	Cost-Benefit Analysis Benefits Costs ... Ongoing Ongoing Net Benefits ... Onetime Investments ...
	Operational expense savings • Energy • Carbon • Shipping • Business travel • Maintenance • Materials • Water • Waste • Insurance • Litigation • Compliance • Cost of capital	
	Human Resources expense savings • Lower hiring expenses • Lower attrition expenses • Higher engagement and productivity	
	Asset value improvements • Buildings • Properties • Vehicles • Equipment • Investment portfolio	
	Market value improvement	
INNOVATION	Revenue growth • From improved reputation with customers • From innovative products • From innovative services and financing offerings • From stronger brand and social license	Cost-Benefit Analysis Benefits Costs ... Ongoing Ongoing Net Benefits ... Onetime Investments ...
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	Human Resources expense savings • Lower hiring expenses • Lower attrition expenses • Higher engagement and productivity	
	Asset value improvements • Buildings • Properties • Vehicles • Equipment • Investment portfolio	
	Market value improvement	

MITIGATE RISKS

Mitigate risks of inaction	Impact	Probability	Risk
• Lost revenue	...	%	\$
• Increased operational expenses	...	%	\$
• Increased HR expenses	...	%	\$
• Lower asset values	...	%	\$
• Lower market value	...	%	\$

Mitigate risks of taking action	Impact	Probability	Risk
• Risks to revenue	...	%	\$
• Risks of cost overruns and project delays	...	%	\$
• Risk of increased HR expenses	...	%	\$
• Risk of devalued assets	...	%	\$
• Risk of loss of market value	...	%	\$

FIVE VERSIONS OF THE BUSINESS CASE

Bolded italics business case elements are the ones that most ***directly benefit*** from that category of initiative. The workbook also prompts consideration of other elements that ***indirectly benefit*** from the initiative, but often are overlooked ... even though they ***may contribute the most significant financial benefits***.

TAILORED GUIDANCE

Although they look the same, unique to each version is its pop-up guidance about possible benefits arising from that kind of sustainability initiative.

JUST-IN-TIME GUIDANCE

Savings on energy expenses	0%	\$0
Savings on carbon expenses	0%	\$0
Savings on shipping expenses		
Savings on business travel		
Savings on maintenance		
Lower materials expenses		
Lower water expenses		
Lower waste disposal expense		
Lower insurance premiums		
Lower litigation expenses		
Lower compliance expense		
Lower cost of capital	0.0%	\$0
(Lower cost of other expense?)	0%	\$0

Description:

Context:

Possibilities:

Benefit realized by Company A:

Benefit realized by Company B:

Study results for several companies:

Estimation guidance:

Comprehensive, pop-up, just-in-time guidance on possible percentage improvements is provided for all user input. Estimation guidance in the comments boxes for those white fill-in-the-blank cells is ***based on other companies' experience*** with that business case element for that category of initiative, gleaned from ***extensive analysis*** of reports, studies, press releases, and other real-world experiences.

AUTOMATIC ROI CALCULATIONS

Based on their ***cost-benefit analyses***, the worksheets do ***ROI calculations*** for the user, using built-in accounting formulas.