

Operational Impact Areas
in the BIA, for all businesses

- Air & climate:** Renewable energy use; scope 1, 2 and 3 GHG emissions; carbon intensity
- Water:** Monitoring and managing use
- Land & life:** Non-hazardous and hazardous waste; recycling; waste reduction
- Environmental management**
- Financial security:** Living wage; bonuses; worker ownership & ESOPs; retirement plan
- Career development:** Internal promotions; job & life skills training; performance reviews
- Health, wellness & safety:** Healthcare plans; wellness programs; occupational health & safety
- Engagement & satisfaction:** Handbook; flex / leave policies; worker voice; attrition; certifications
- Diversity, equity and inclusion**
- Supply chain management**
- Customer stewardship:** Quality assurance; warranties; accreditations & certifications; product impacts
- Economic impact:** Jobs created; local suppliers; impactful banking services
- Civic engagement & giving:** Donations; policy advocacy and lobbying for social and environmental standards
- Mission & engagement:** Level of impact focus; mission statement; stakeholder engagement; environmental and social KPIs
- Ethics & Transparency:** Governance structure; code of ethics; audited financials; transparency; impact reporting
- Mission locked:** Corporate form preserves mission and/or considers all stakeholders, regardless of company ownership

Impact Business Models (IBMs)
from which businesses can / may choose (optional)

- Renewable or cleaner-burning energy**
- Resource conservation**
- Land / wildlife conservation**
- Toxin reduction / remediation**
- Environmental education & information**
- Environmentally innovative production**
- Workforce development** by providing jobs and job training for chronically underemployed populations
- Worker owned** business (e.g. cooperatives & ESOPs)
- Diversity, Equity & Inclusion:** goals for all levels and suppliers; job postings; pay equity; covers women and all underrepresented social groups
- Supply chain poverty alleviation** through trade terms, positive labor conditions and support for underserved
- Producer cooperative** approach to production, decision making and profit distribution
- Basic services for the underserved**
- Serving underserved populations**
- P/S provide income generating activities and **economic empowerment for the underserved**
- P/S provide **health and wellness improvement** for all
- P/S enhance the **education**, skills and knowledge of all
- P/S provide financial or operational **support for underserved / purpose driven enterprises**
- P/S provide drive social and environmental **impact improvement** in customer organizations
- P/S promote or preserve **arts, media & culture**
- P/S **build infrastructure and market access** for communities that were previously inaccessible (EM only)
- Micro-franchise poverty alleviation** by providing micro-entrepreneurship franchise opportunities for the underserved
- Local economic development** through local procurement, ownership, banking, customers and charitable giving (DM only)
- Micro-distribution poverty alleviation** thru opportunities for micro-entrepreneurship product distribution by the underserved
- National economic development** by promoting privatization or import substitution in underdeveloped markets (EM only)
- Designed to give** significant portions of company profits, revenue, equity, or time to charitable causes

B Corp B Impact Assessment (BIA) v6
mapped to the
Sustainable Development Goals (SDGs)

Environmental Goals



Employee Goals



Community Goals



The 17 SDGs can be clustered into three environment, employee and community groups to help companies identify how and where they can most contribute to the goals.

Those three groups are aligned with natural capital, human capital and social capital as used in an Integrated Report <IR>, so the SDGs are another way to frame an <IR>.

Legend

- Environment
- Workers / Employees and suppliers
- Customers and Community
- Governance

P/S: Products and / or services
ESOP: Employee stock ownership plan
EM only: Only applies in emerging markets
DM only: Only applies in developed markets



Sources:
 • Sustainable Development Goals (undp.org)
 • B Corp Business Impact Assessment (BIA) v6 (<https://bimpactassessment.net/bcorporation>)



Scores on the B Corp BIA question groups are a proxy for contributions to related SDGs

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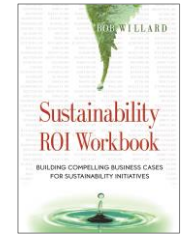
Environment-related BIA areas
Employee-related BIA areas
Community-related BIA areas

17 SDGs for a sustainable society. Company contribution to each SDG is assessed using scores on related FFBB goals

- 7 AFFORDABLE AND CLEAN ENERGY**
- 13 CLIMATE ACTION**
- 6 CLEAN WATER AND SANITATION**
- 12 RESPONSIBLE CONSUMPTION AND PRODUCTION**
- 14 LIFE BELOW WATER**
- 15 LIFE ON LAND**
- 1 NO POVERTY**
- 4 QUALITY EDUCATION**
- 8 DECENT WORK AND ECONOMIC GROWTH**
- 5 GENDER EQUALITY**
- 2 ZERO HUNGER**
- 3 GOOD HEALTH AND WELL-BEING**
- 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE**
- 10 REDUCED INEQUALITIES**
- 11 SUSTAINABLE CITIES AND COMMUNITIES**
- 16 PEACE, JUSTICE AND STRONG INSTITUTIONS**
- 17 PARTNERSHIPS FOR THE GOALS**

Benefits

The *Sustainability ROI Workbook* assesses **direct and indirect benefits** that result from contributions to the SDGs



- Security of supply
- Less volatile costs
- Energy savings
- Water savings
- Materials savings
- Waste savings
- Carbon savings
- Travel savings
- Shipping savings
- Maintenance savings
- Litigation savings
- Compliance savings
- Insurance savings

- Employee engagement
- Employee productivity
- Employee innovation
- Hiring savings
- Winning talent wars
- Employee loyalty
- Attrition savings

- Purpose fulfillment
- Values-based management
- Improved governance
- Improved reputation
- Improved social license
- Improved brand value
- Better informed decisions
- More revenue
- Easier access to capital
- Higher asset values
- Higher market value
- Higher brand equity

Risk of *inaction* avoided (flip sides of the above)

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More successful, innovative, resilient and sustainable business

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