

# 3-IN-1 SUSTAINABILITY ASSESSMENT TOOLKIT



Sustainability  
Advantage

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# AGENDA

- Sustainability refresher
- Core sustainability issues
- Issues mapped to stakeholder impact points
- 3-in-1 Sustainability Assessment Toolkit
- Action dashboards

# NESTED INTERDEPENDENCIES



# NESTED INTERDEPENDENCIES



Society and Business are wholly-owned subsidiaries  
of the Environment

# BUSINESS IMPACTS THE NESTS



# BOOMERANG IMPACTS



# AGENDA

- Sustainability refresher
- **Core sustainability issues**
- Issues mapped to stakeholder impact points
- 3-in-1 Sustainability Assessment Toolkit
- Action dashboards

# FRAMEWORK COMPARISONS

Frameworks	Free	User	Includes Business Results	Includes Governance	Uses Science-Based Goals	Sector-Specific Versions
<b>Planning, Assessing and Reporting Frameworks</b>						
<a href="#">Future-Fit Business Benchmark (FFBB)</a>	Yes	Self	No	No	Yes	No
<a href="#">Global Reporting Initiative (GRI) Standard</a>	Yes	Self	No	Yes	No	Yes
<a href="#">B Corp B Impact Assessment (BIA)</a>	Yes	Self	Yes	Yes	Maybe <sup>1</sup>	Yes
<a href="#">Integrated Reporting &lt;IR&gt;</a>	Yes	Self	Yes	Yes	Maybe <sup>2</sup>	No
<a href="#">Sustainable Development Goals (SDGs)</a>	Yes	Self	No	No	Maybe <sup>3</sup>	No
<a href="#">Task Force on Climate-Related Financial Disclosures (TCFD)</a>	Yes	Self	Yes	Yes	Maybe <sup>4</sup>	Yes
<a href="#">Sustainability Accounting Standards Board (SASB)</a>	Yes	Self	No	No	No	Yes
<a href="#">ISO 26000</a>	No	Self	No	Yes	No	No
<b>Ranking Frameworks</b>						
<a href="#">Corporate Knights Global 100</a>	Yes	3rd party	Yes	Yes	No	Yes
<a href="#">CR Magazine 100 Best Corporate Citizens</a>	Yes	3rd party	No	Yes	No	No
<a href="#">Dow Jones Sustainability Index (DJSI)</a>	Yes	3rd party	No	Yes	No	Yes
<a href="#">CDP</a>	Yes	3rd party	No	Yes	No	Yes



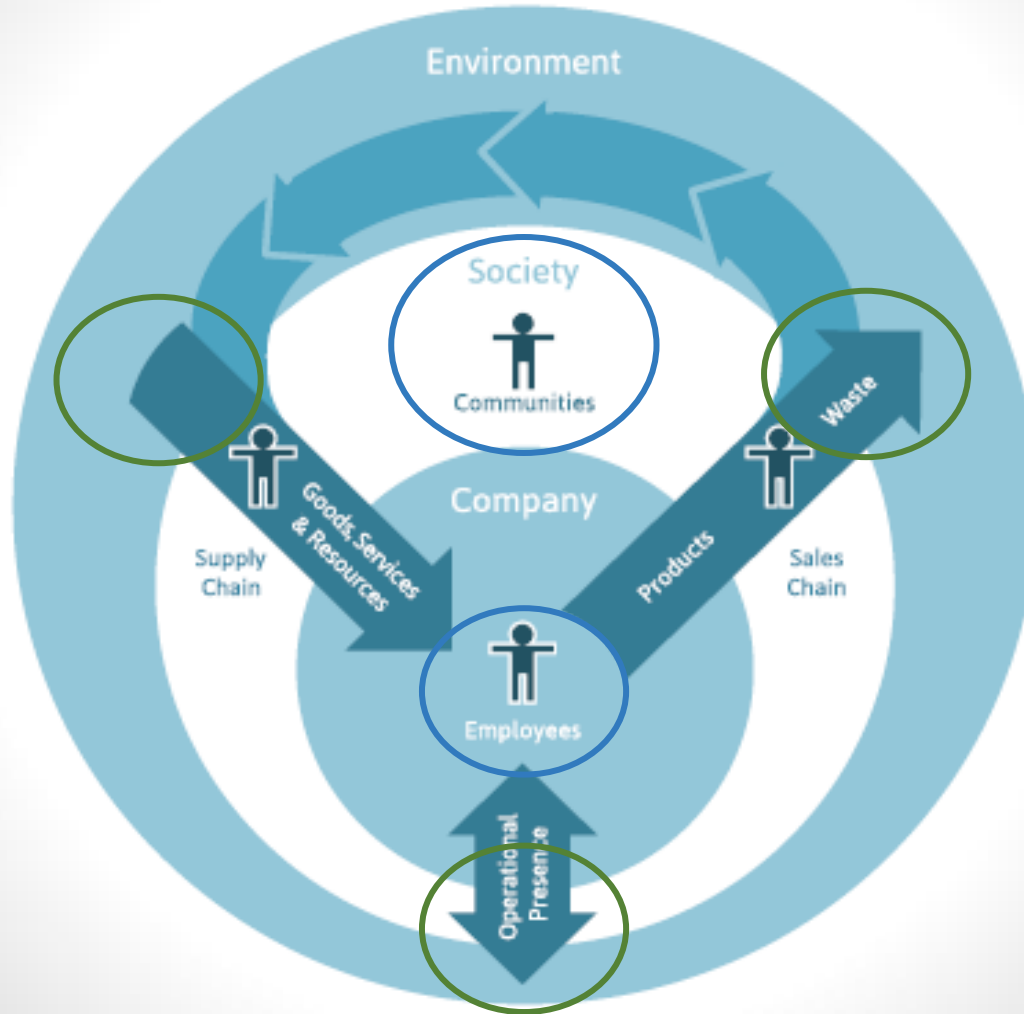
# CORE SUSTAINABILITY ISSUES

Issue / Framework		FFBB	GRI	B Corp BIA	<IR>	SDGs	TCFD	SASB	ISO 2600	CK G100	CR Mag	DJSI	CDP
Governance			---	---	---	---	---	---	---	---	---	---	
Environment	Materials & goods	---	---	---	---	---		---	---	---	---	---	---
	Energy	---	---	---	---	---	---	---	---	---	---	---	---
	Water	---	---	---	---	---	---	---	---	---	---	---	---
	GHG emissions	---	---	---	---	---	---	---	---	---	---	---	---
	Non-GHG emissions	---	---	---	---	---		---	---	---	---	---	---
	Waste	---	---	---	---	---		---	---	---	---	---	
	Encroachment	---	---	---	---	---	---	---	---	---	---	---	
Employees	Employee wages	---	---	---	---	---		---	---	---	---	---	
	Health & wellbeing	---	---	---	---	---		---	---	---	---	---	
	Employment terms	---	---	---	---	---		---	---	---	---	---	
	Concerns process	---	---	---	---	---		---	---	---	---	---	
	Discrimination	---	---	---	---	---		---	---	---	---	---	
Community	Community impacts	---	---	---	---	---		---	---	---		---	---
	Taxes paid	---	---	---	---	---		---	---	---		---	
	Business ethics	---	---	---	---	---		---	---	---		---	
	Lobbying	---	---	---	---	---		---	---			---	
	Investments	---	---	---	---	---		---				---	

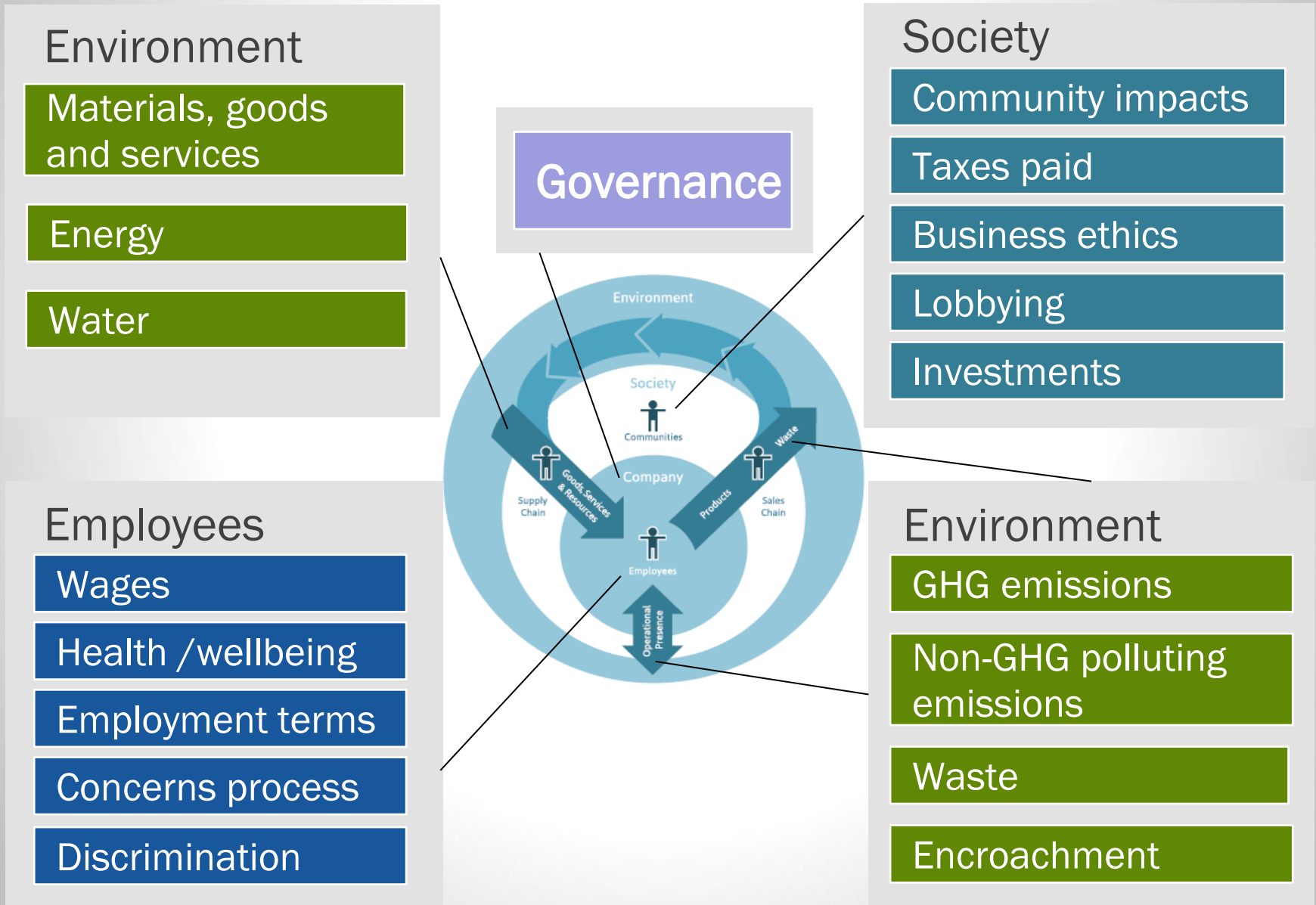
# AGENDA

- Sustainability refresher
- Core sustainability issues
- **Issues mapped to stakeholder impact points**
- 3-in-1 Sustainability Assessment Toolkit
- Action dashboards

# STAKEHOLDER IMPACT POINTS



# SUSTAINABILITY / ESG ISSUES



# ESG ISSUES → PRIMARY SDGs

## Environment

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Materials, goods and services

6 CLEAN WATER AND SANITATION

Energy

7 AFFORDABLE AND CLEAN ENERGY

Water

## Society

Community impacts

11 SUSTAINABLE CITIES AND COMMUNITIES

Taxes paid

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

Business ethics

10 REDUCED INEQUALITIES

Lobbying

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Investments

17 PARTNERSHIPS FOR THE GOALS

## Employees

1 NO POVERTY

Employee wages

2 ZERO HUNGER

Employee health and wellbeing

3 GOOD HEALTH AND WELL-BEING

Employee employment terms

4 QUALITY EDUCATION

Employee concerns process

8 DECENT WORK AND ECONOMIC GROWTH

Employee discrimination

5 GENDER EQUALITY

## Environment

GHG emissions

13 CLIMATE ACTION

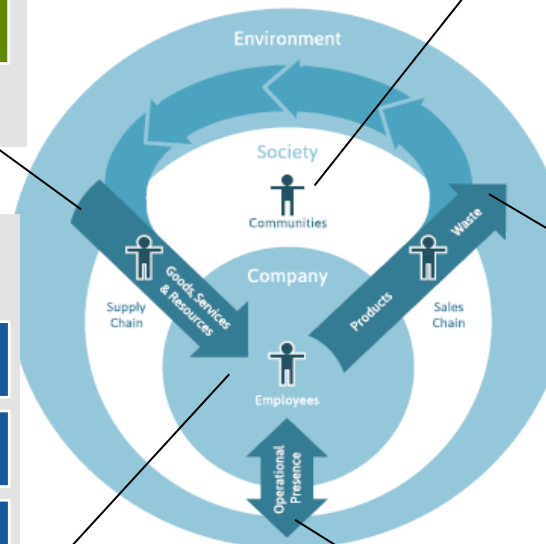
Non-GHG polluting emissions

14 LIFE BELOW WATER

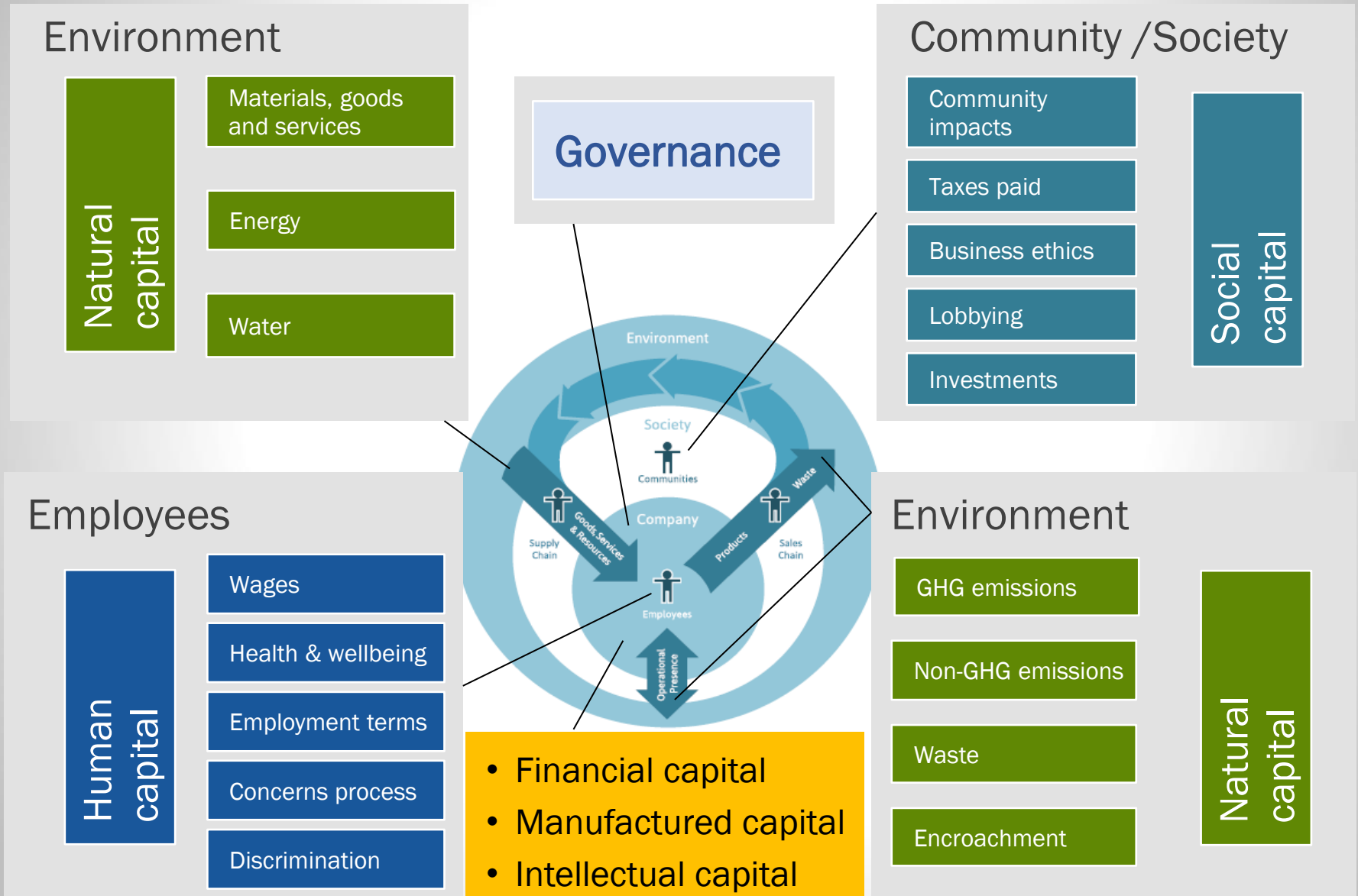
Waste

15 LIFE ON LAND

Encroachment



# ESG ISSUES → CAPITALS



# AGENDA

- Sustainability refresher
- Common sustainability issues
- Issues mapped to company touchpoints
- **3-in-1 Sustainability Assessment Toolkit**
- Action dashboards

# 3-IN-1 SUSTAINABILITY ASSESSMENT TOOLKIT



The “Rosetta Stone”  
of sustainability  
assessments



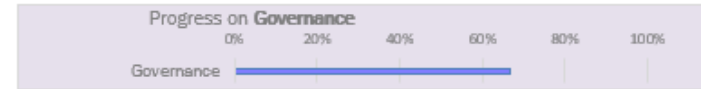


# SUMMARY OF ESG SCORES

## Summary of ESG scores

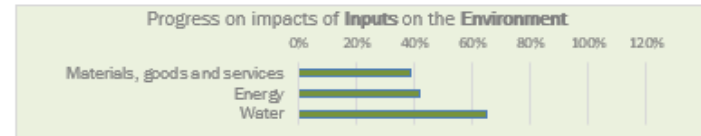
### Governance

Governance	67%
------------	-----



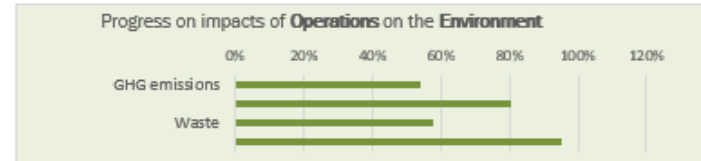
### Progress on impacts of *Inputs* on the *Environment*

Materials, goods and services	39%
Energy	42%
Water	65%



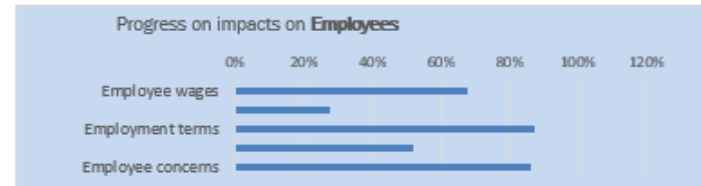
### Progress on impacts of *Operations* on the *Environment*

GHG emissions	54%
Non-GHG emissions	81%
Waste	58%
Encroachment	95%



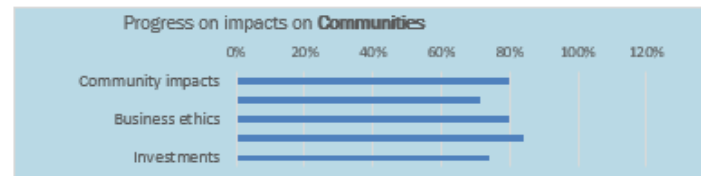
### Progress on impacts on *Employees*

Employee wages	68%
Employee health	28%
Employment terms	88%
Discrimination	52%
Employee concerns	86%



### Progress on impacts on *Communities*

Community impacts	80%
Taxes and donations	72%
Business ethics	80%
Lobbying	84%
Investments	74%



Overall score **67%**

# ESG SCORES



40	↓	04	Governance	Overall score	67%
65	↓	109	Materials, goods and services	Overall score	39%
110	↓	133	Energy	Overall score	42%
134	↓	103	Water	Overall score	65%
164	↓	231	Greenhouse gas (GHG) emissions	Overall score	54%
232	↓	230	Non-GHG emissions	Overall score	81%
257	↓	280	Waste	Overall score	58%
287	↓	323	Encroachment	Overall score	95%
324	↓	353	Employee wages	Overall score	68%
336	↓	348	Employee health and wellbeing	Overall score	33%
349	↓	301	Employee employment terms	Overall score	63%
362	↓	377	Employee discrimination	Overall score	52%
378	↓	391	Employee concerns process	Overall score	79%
392	↓	424	Community impacts	Overall score	80%
455	↓	484	Taxes paid	Overall score	68%
485	↓	494	Business ethics	Overall score	80%
495	↓	300	Lobbying	Overall score	74%
507	↓	518	Investments	Overall score	74%

Intro

Company Profile

ESG Scores

SDGs Scores

Capitals Scores

# GOVERNANCE QUESTION

Governance
Materials & goods
Energy
Water
GHG emissions
Non-GHG <u>emissions</u>
Waste
Encroachment
Employee wages
Health & wellbeing
Employment terms
Concerns process
Discrimination
Community impacts
Taxes paid
Business ethics
Lobbying
Investments

Governance		Overall score	67%
<b>(Description)</b>			
<b>Governance practices</b>	Check one of the three choices		
	No	Partially	Yes
* Company purpose / vision / mission: .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
* Director and executive responsibilities and duties: .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
* Stakeholder engagement: .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
* Strategic planning: .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
* Risk management process: .....	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
* Disclosures / reports: .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
* Major decision-making processes: .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
* Research and development (R&D): .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
* Board and executive competency maps: .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
* Executive compensation: ...	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	1	8	1
<b>Overall score</b>			<b>50%</b>

# ENVIRONMENTAL QUESTION

- Governance
- Materials & goods
- Energy
- Water
- GHG emissions
- Non-GHG emissions
- Waste
- Encroachment
- Employee wages
- Health & wellbeing
- Employment terms
- Concerns process
- Discrimination
- Community impacts
- Taxes paid
- Business ethics
- Lobbying
- Investments

Energy	Score	42%		
(Description)				
<b>Management of overall energy usage</b>				
<input type="checkbox"/> We do not currently monitor and record energy usage. <input checked="" type="checkbox"/> We monitor and record our energy usage				
	Total electrical and fuel energy used (GJ)	Total renewable energy used (GJ)	% renewable	Comments
	97,700	2,200	2%	
<input checked="" type="checkbox"/> We have set energy reduction / efficiency targets <input checked="" type="checkbox"/> We set and met specific energy reduction / efficiency targets during the reporting period. <input type="checkbox"/> We have set an efficiency goal and a goal to use 100% low-impact renewable energy, regardless of company growth.			75% Score	
<b>Progress enabler: Improving access to energy for others or reducing others' needs for energy</b>				
<input checked="" type="checkbox"/> Our products/services/donations help others use energy <i>more efficiently</i> than market alternatives. (e.g. ...)				
<input type="checkbox"/> Our products/services/donations provide, or contribute to the <i>provision of, low-impact renewable energy</i> for others.(e.g. ...)				
<input type="checkbox"/> Our products/services/donations provide <i>energy conservation systems</i> for others. (e.g. ...)				
<input type="checkbox"/> Our products/services/donations support the provision of <i>affordable energy to the underserved</i> . (e.g. ...)				
<input type="checkbox"/> Other (Please de				
	% of revenue derived from the products/services checked above		2.0%	
	% of revenue represented by the monetized value of associated donations		1.0%	
	<b>Equivalent % of revenue</b> associated with these positive contributions		<b>3.0%</b>	

# EMPLOYEE QUESTION

Governance
Materials & goods
Energy
Water
GHG emissions
Non-GHG <u>emissions</u>
Waste
Encroachment
Employee wages
Health & wellbeing
Employment terms
Concerns process
Discrimination
Community impacts
Taxes paid
Business ethics
Lobbying
Investments

Employee employment terms	Overall score	63%
<b>(Description)</b>		
<b>Management of employee employment terms</b>		
<input type="checkbox"/>	<i>No child labor:</i> We adhere to the minimum working age defined by ILO Convention no. 138.2.	
<input type="checkbox"/>	<i>Fair employment status:</i> Our part-time employees are hired on contracts that enable them to perform agreed work with the protections and employment conditions proportionate to comparable full-time workers.	
<input type="checkbox"/>	<i>Freedom of association:</i> Our employees have the right to form and join trade unions of their choice (or to choose not to), and the right to bargain collectively.	
<input checked="" type="checkbox"/>	<i>Fair working hours:</i> We comply with national labor laws or widely adopted minimum standards re hours of work, overtime compensation, contract hours, notice of work schedule changes, etc.	
<input checked="" type="checkbox"/>	<i>Holidays:</i> Our paid leave conforms to the ILO Convention no. 138.2 in the area of holidays with pay.	
<input checked="" type="checkbox"/>	<i>Sick leave:</i> We comply with national labor laws or widely adopted minimum standards (i.e., employees who have been with the company for a minimum of three consecutive months are entitled to sick leave protection)	
<input checked="" type="checkbox"/>	<i>Maternity and paternity leave:</i> We comply with national labor laws or widely adopted minimum standards (i.e., employees, regardless of gender, have the right to a minimum of 14 weeks of paid maternity or paternity leave).	
<input checked="" type="checkbox"/>	<i>Human rights:</i> We have a formal process to educate our employees, temporary and contract workers on our Human Rights policy.	
63%	Score	

# COMMUNITY QUESTION

Governance
Materials & goods
Energy
Water
GHG emissions
Non-GHG <u>emissions</u>
Waste
Encroachment
Employee wages
Health & wellbeing
Employment terms
Concerns process
Discrimination
Community impacts
Taxes paid
Business ethics
Lobbying
Investments

Community impacts	Overall score	80%
<b>(Description)</b>		
<b>Management of the community concerns process</b>		
<input type="checkbox"/> <i>Legitimacy:</i> Community members were involved in the design of the concerns mechanism <input checked="" type="checkbox"/> <i>Accessibility:</i> Information on the concerns mechanism is actively communicated to the local community, <input checked="" type="checkbox"/> <i>Fairness:</i> Community members are provided with access to neutral/independent advice and expertise. <input checked="" type="checkbox"/> <i>Transparency:</i> People are fully informed throughout the process <input checked="" type="checkbox"/> <i>Positive outcomes:</i> All concerns are resolved in a timely manner <input type="checkbox"/> <i>Proactive engagement:</i> Community members are consulted on issues of potential concern <input checked="" type="checkbox"/> <i>Continuous improvement:</i> We solicit feedback assess the effectiveness of the concerns process.		
71%		
<b>Progress enabler: Helping more people be healthy and safe from harm</b>		
<input type="checkbox"/> Our products/services/donations support access to healthcare <input checked="" type="checkbox"/> Our products/services/donations provide healthcare that cures or prevents illness/disability <input type="checkbox"/> Our products/services/donations enable people to make good choices about their care <input type="checkbox"/> Our products/services/donations provide healthy alternatives to unhealthy products <input checked="" type="checkbox"/> Our products/services/donations use less toxic/hazardous chemicals or materials than market alternatives <input type="checkbox"/> Our products/services/donations help prevent exploitation and abuse and/or premature deaths and illnesses. <input checked="" type="checkbox"/> Our products/services/donations help access to nutritious food, clean water and sanitation and/or adequate housing. <input type="checkbox"/> Other		
% of revenue derived from the products/services checked	3.0%	
Equivalent % of revenue represented by the monetized value of associated donations	0.2%	
<b>Total equivalent % of revenue</b>	<b>3.2%</b>	

# ESG SCORES

40	404	<b>Governance</b>	<input type="checkbox"/>	Overall score	67%
65	1097	<b>Materials, goods and services</b>	<input type="checkbox"/>	Overall score	39%
110	133	<b>Energy</b>	<input type="checkbox"/>	Overall score	42%
134	103	<b>Water</b>	<input type="checkbox"/>	Overall score	65%
164	431	<b>Greenhouse gas (GHG) emissions</b>	<input type="checkbox"/>	Overall score	54%
232	430	<b>Non-GHG emissions</b>	<input type="checkbox"/>	Overall score	81%
257	400	<b>Waste</b>	<input type="checkbox"/>	Overall score	58%
287	343	<b>Encroachment</b>	<input checked="" type="checkbox"/>	Overall score	95%
324	333	<b>Employee wages</b>	<input checked="" type="checkbox"/>	Overall score	68%
336	340	<b>Employee health and wellbeing</b>	<input checked="" type="checkbox"/>	Overall score	33%
349	301	<b>Employee employment terms</b>	<input checked="" type="checkbox"/>	Overall score	63%
362	377	<b>Employee discrimination</b>	<input type="checkbox"/>	Overall score	52%
378	391	<b>Employee concerns process</b>	<input type="checkbox"/>	Overall score)	79%
392	424	<b>Community impacts</b>	<input type="checkbox"/>	Overall score	80%
455	404	<b>Taxes paid</b>	<input checked="" type="checkbox"/>	Overall score	68%
485	494	<b>Business ethics</b>	<input checked="" type="checkbox"/>	Overall score	80%
495	300	<b>Lobbying</b>	<input checked="" type="checkbox"/>	Overall score	74%
507	518	<b>Investments</b>	<input checked="" type="checkbox"/>	Overall score	74%

# ESG ISSUES → PRIMARY SDGs

## Environment

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Materials, goods and services

6 CLEAN WATER AND SANITATION

Energy

7 AFFORDABLE AND CLEAN ENERGY

Water

## Society

Community impacts

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Taxes paid

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Employee concerns process

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Employee discrimination

5 GENDER EQUALITY

## Environment

GHG emissions

13 CLIMATE ACTION

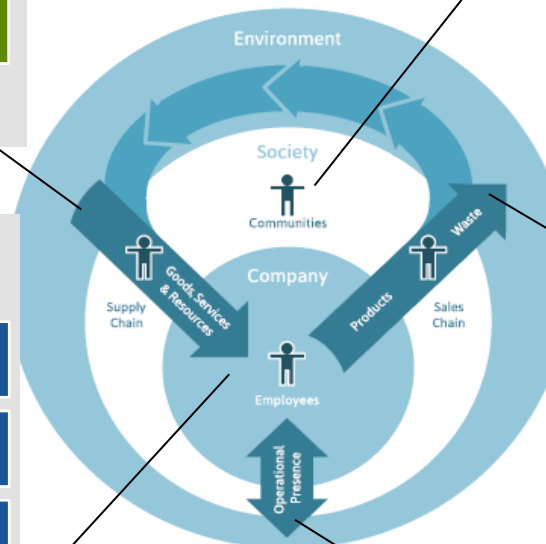
Non-GHG polluting emissions

14 LIFE BELOW WATER

Waste

15 LIFE ON LAND

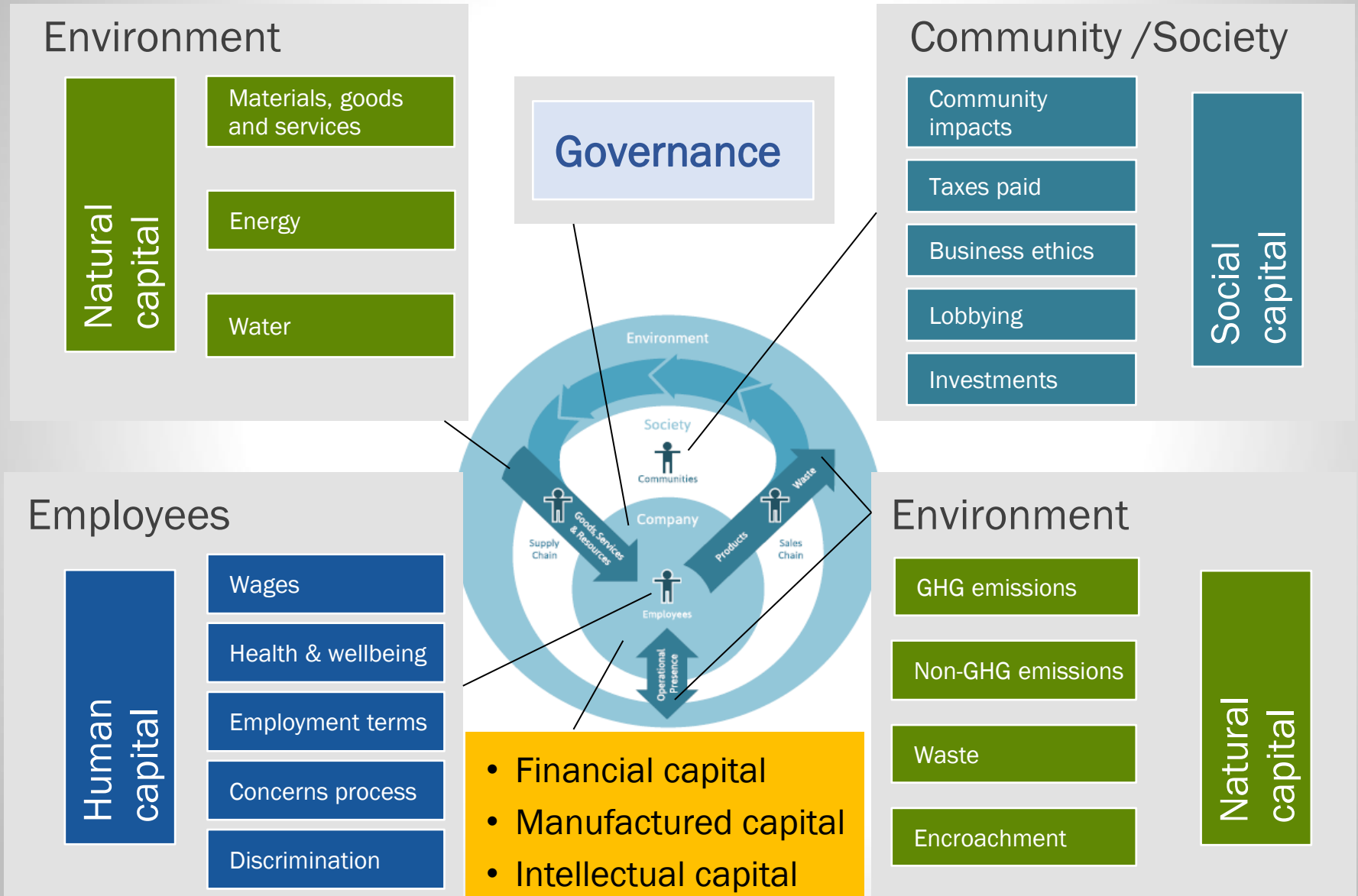
Encroachment







# ESG ISSUES → CAPITALS



# ESG SCORES: PROXIES FOR CAPITALS

Sustainability / ESG Issues	ESG Scores	Natural Capital impacted by inputs	Natural Capital impacted by operations and products	Human Capital	Social Capital
Governance	67%	67%	67%	67%	67%
Materials, goods and services	39%	21%			
Energy	42%				
Water	65%				
GHG emissions	54%		72%		
Non-GHG emissions	81%				
Waste	58%				
Encroachment	95%				
Employee wages	68%			57%	
Employee health and wellbeing	33%				
Employee employment terms	63%				
Employee concerns process	71%				
Employee discrimination	52%				
Community impacts	80%				75%
Taxes	68%				
Business ethics	80%				
Lobbying	74%				
Investments	74%				
		<b>Natural Capital impacted by inputs</b>	<b>Natural Capital impacted by operations and products</b>	<b>Human Capital</b>	<b>Social Capital</b>
Scores on each capital this reporting period		<b>44%</b>	<b>69%</b>	<b>62%</b>	<b>71%</b>

Intro

Company Profile

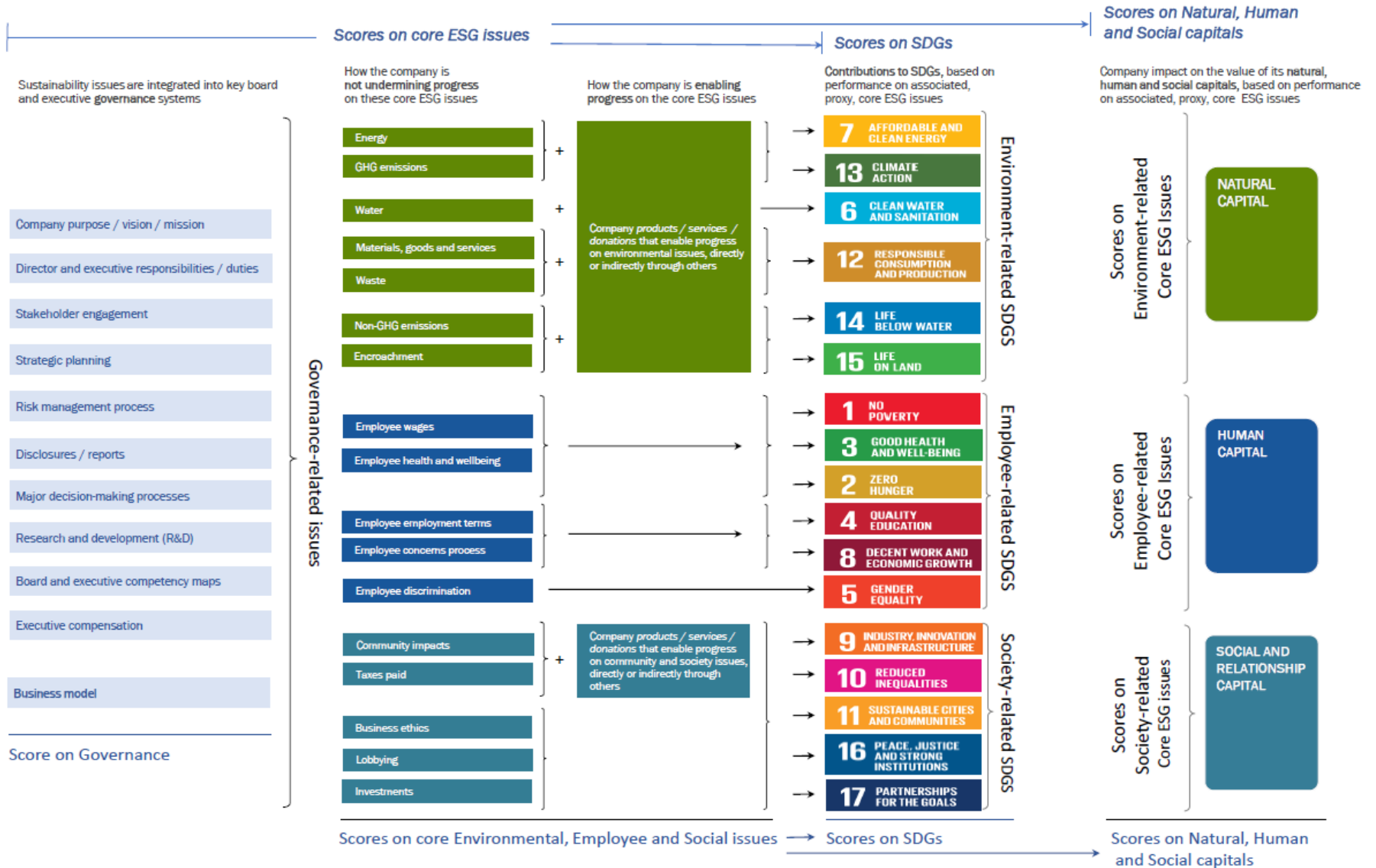
ESG Scores

SDGs Scores

Capitals Scores

# FLYER OVERVIEW

## 3-in-1 Sustainability Assessment Toolkit



# AGENDA

- Sustainability refresher
- Core sustainability issues
- Issues mapped to stakeholder impact points
- 3-in-1 Sustainability Assessment Toolkit
- **Action dashboards**

# STAKEHOLDER REPORTS / DISCLOSURES

*3-in-1 Sustainability  
Assessment Toolkit*

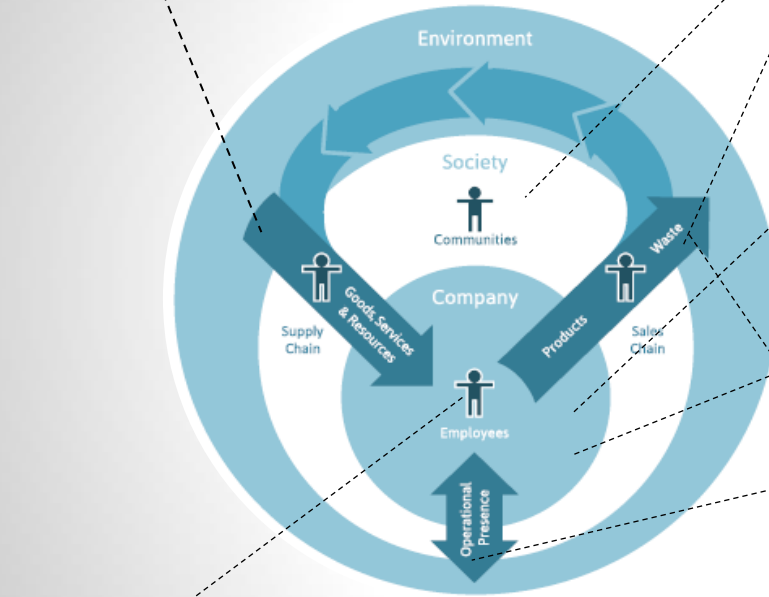
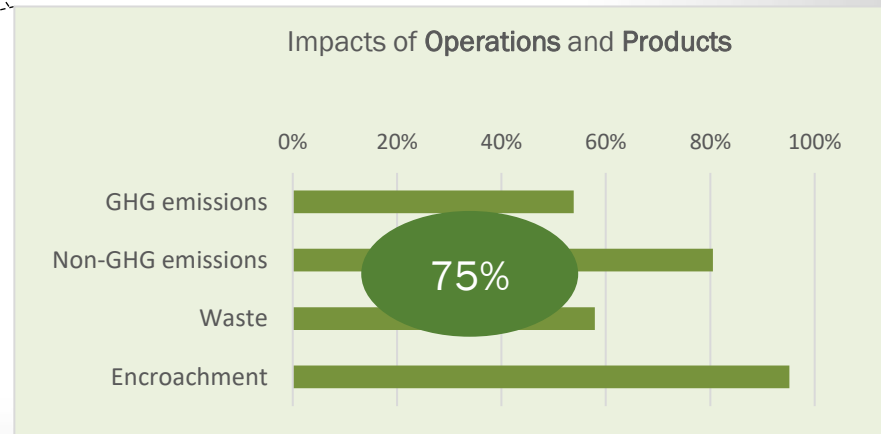
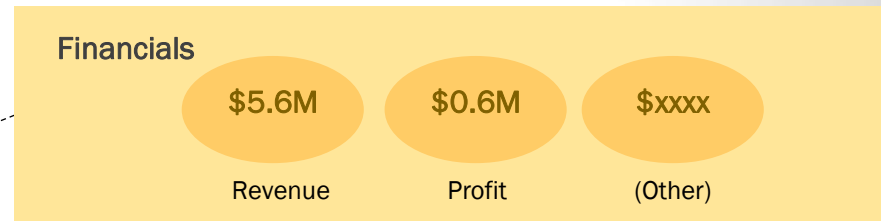
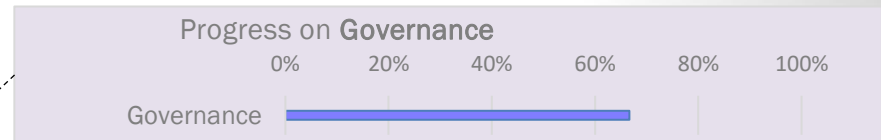
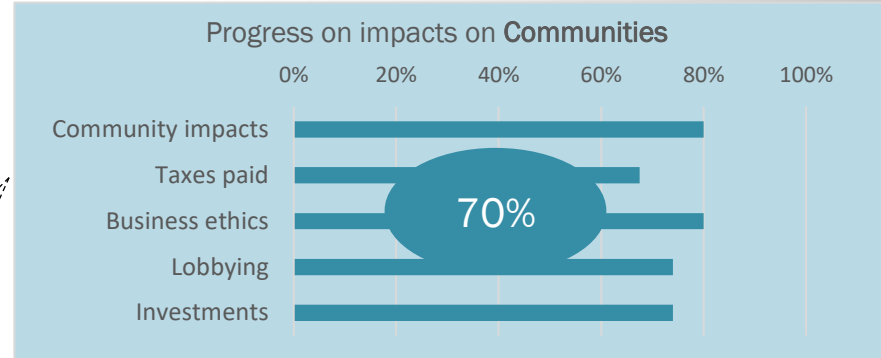
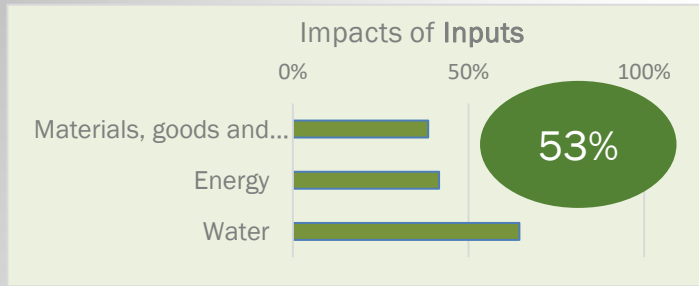
- 
1. ESG Scores
  2. SDG Scores
  3. IR Capitals Scores



*Interested  
Stakeholders*

- Customers
- Governments
- Investors
- Lenders
- Employees
- Communities
- NGOs

# DASHBOARD - ESG SCORES



# DASHBOARD - SDG SCORES

## Impacts on Environment by Inputs



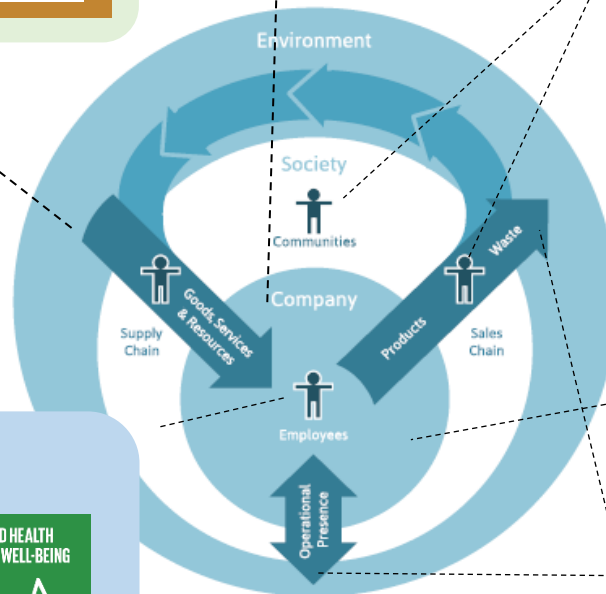
## Governance

55%

## Impacts on Society, Communities and Customers



## Impacts on Employees



## Financials

\$5.6M

Revenue

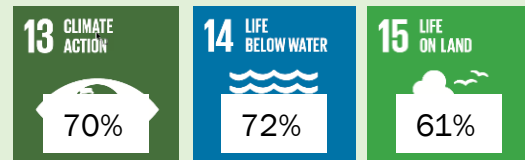
\$0.6M

Profit

\$xxxx

(Other)

## Impacts on Environment by Operations and Products





# DASHBOARD - CAPITALS SCORES

## Natural Capital

Value change caused by impacts of inputs

-32%

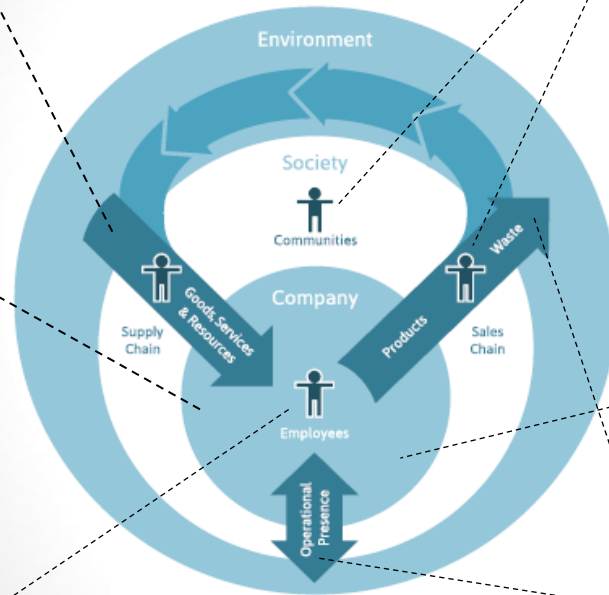
## Social and Relationship Capital

Value change caused by company impacts

+5%

## Governance

55%



+15%

## FINANCIAL CAPITAL

Value change

+12%

## MANUFACTURED CAPITAL

Value change

+5%

## INTELLECTUAL CAPITAL

Value change

## Human Capital

Value change caused by company impacts

+12%

## Natural Capital

Value change caused by operations and product impacts

-5%

# AGENDA

- ✓ Sustainability refresher
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- ✓ Issues mapped to stakeholder impact points
- ✓ 3-in-1 Sustainability Assessment Toolkit
- ✓ Action dashboards

# 3-IN-1 SUSTAINABILITY ASSESSMENT TOOLKIT



Sustainability  
Advantage

[bobwillard@sustainabilityadvantage.com](mailto:bobwillard@sustainabilityadvantage.com)

[sustainabilityadvantage.com/frameworks/science-based-reporting-tools/](https://sustainabilityadvantage.com/frameworks/science-based-reporting-tools/)