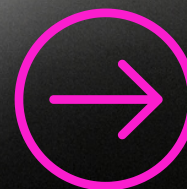


**IMPACT
INSIGHTS**

How to measure social return on investment from community and social investments

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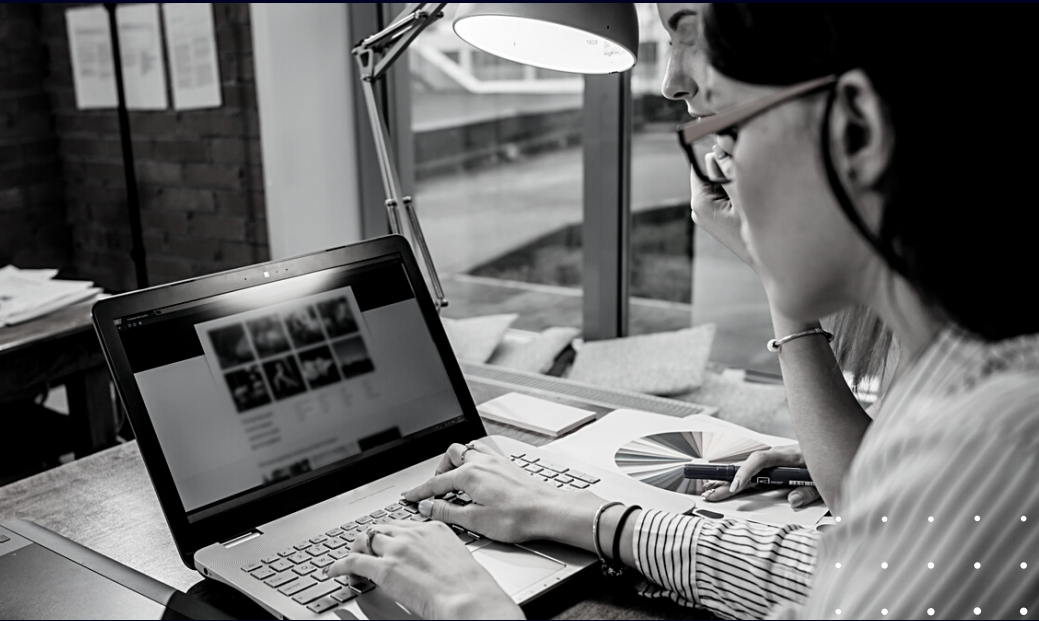
– 01

Strategic value contributed

Social investments add value to strategic objectives such as shared or blended value creation, company values and purpose statements as well as sustainability strategies



02 -



Operational value contributed

Social investments
contribute to better
resource allocation, asset
management, procurement
and supplier or enterprise
development strategies



03 -



Financial value contributed

Social investments contribute to greater competitiveness and profitability through new customer acquisition, new product development or new market entry and expansion in underserved markets



Social value contributed

Social investments enhance and support social objectives such as inclusion, gender equality or promoting and supporting the local economy

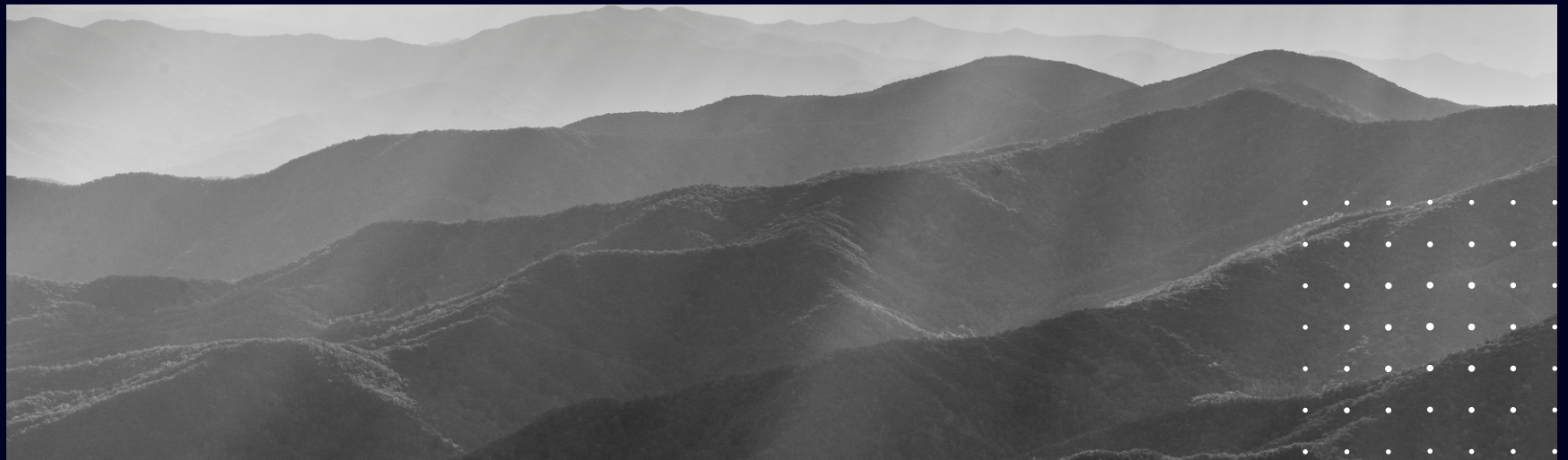
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05 –

Intellectual capital contributed

Social investments identify new opportunities for innovation, research and development as well as stakeholder engagement



06 –

Economic value contributed

Social investments deliver savings – such as legal costs avoided or capturing market value from new financing opportunities (green and social bonds), impact investments, or better financing terms because of improved ESG ratings



07 –

Environmental capital contributed

Social investments enhance and support environmental objectives such as better and more efficient resource consumption, energy and water savings or mitigating climate risks





Reputation and brand value contributed

Social investments enhance, augment, and support business, marketing, communication and branding strategies





**Relational
capital and
value
contributed**

Social investments
enhance stakeholder
relationships including
those with government,
suppliers, customers,
employees and business
partners



– 10



Risks mitigated and manufactured capital contributed

Social investments mitigate risks such as social/labour unrest, legal or compliance risk and governance or climate risks mitigated





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Human capital contributed

Social investments can support talent retention & recruitment strategies including employee involvement and volunteerism or skills development



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