

IN PRACTICE

The Impact Statement Series

Part 3



ABN·AMRO

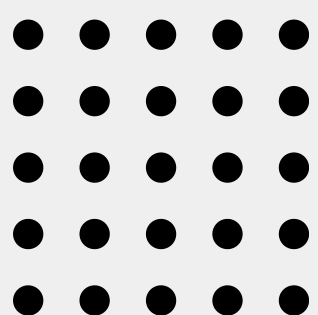
INTRODUCTION

ABN AMRO

SUSTAINABLE IMPACT FUND

The ABN AMRO Sustainable Impact Fund (AASIF), among the [leading private impact funds](#) in the Netherlands, directs investments towards companies that drive positive change for the climate and society. Supported and overseen solely by ABN AMRO, this fund, with a size of EUR 500 million, primarily channels investments into [vital transition sectors](#). Their investment areas are:

- Energy Transition
- Built Environment
- Sustainable Consumption

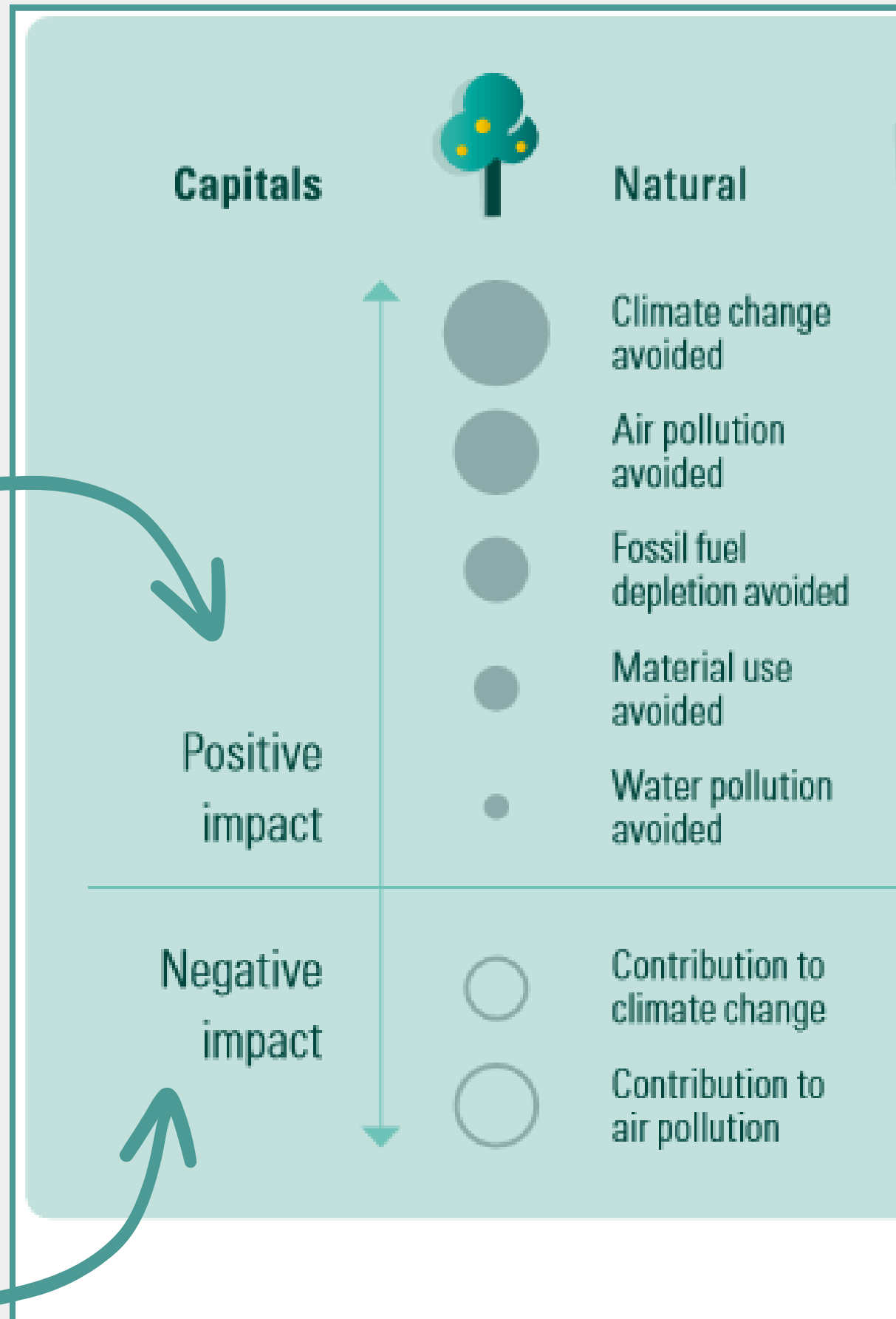


Let's dive in
A curved arrow pointing to the right, positioned below the text "Let's dive in".

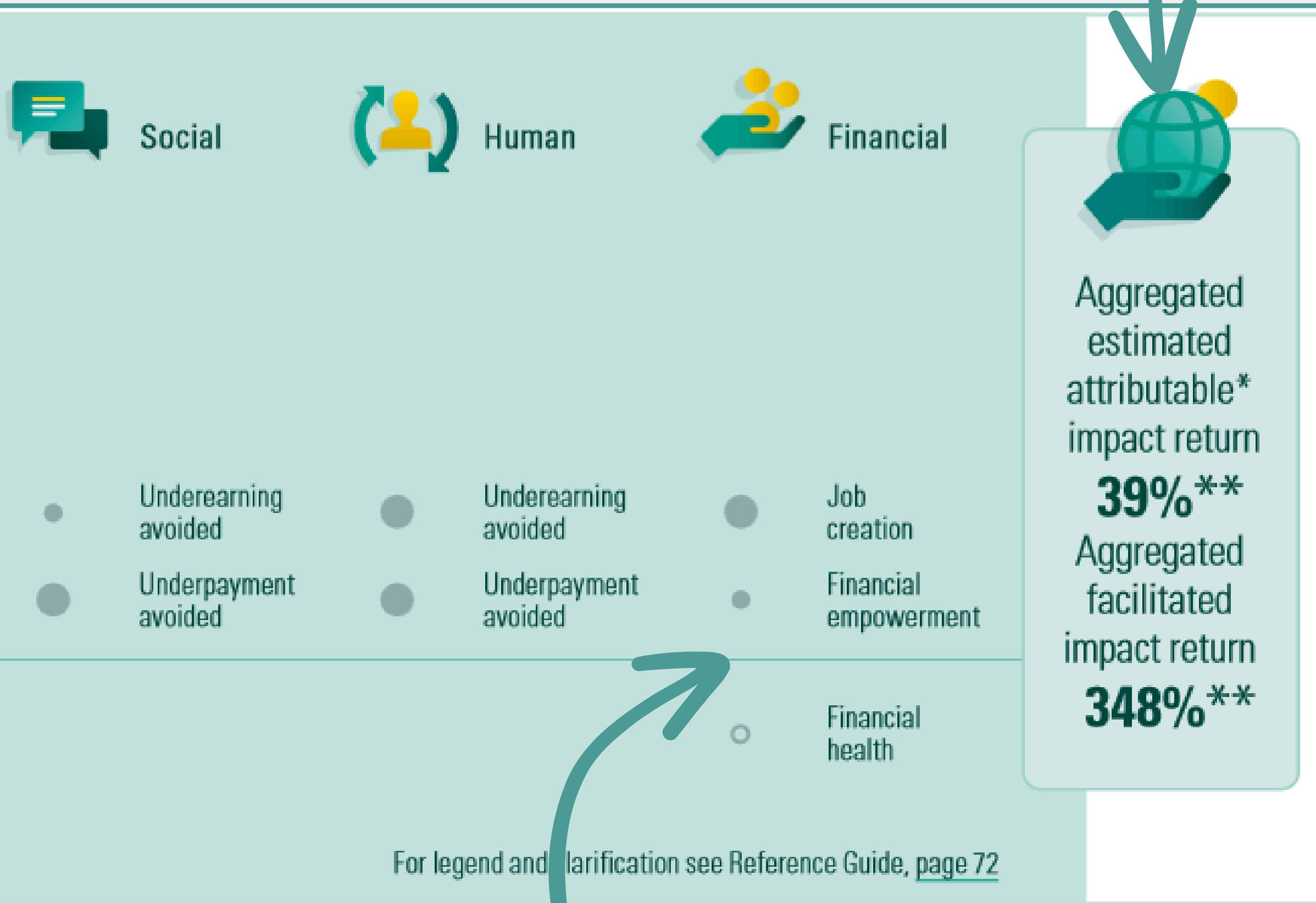
Visualised here is the **collective impact outcomes** for the 14 companies within the ABN AMRO Sustainable Impact Fund's portfolio for 2022, attributable to the fund's respective stakes in these companies.

The most significant positive impact was observed in **Natural Capital**, driven by the fund's substantial support for the energy and sustainability transition.

Conversely, the greatest negative impact also occurred in this domain, primarily due to contributions to climate change and air pollution.



The positive social and human value creation primarily stems from the mitigation of underpayment within value chains.



* The impacts attributable
 ** Both percentages are

Financial capital specifically pertains to the creation of employment opportunities and fostering financial empowerment.

The Impact Return, calculated as the ratio of the companies' combined impacts to the total investments, stands at 39%. However, when considering impacts achieved by the companies and their value chain partners, the broader impact return reaches 348%, or 48% when adjusted for outliers.



Lets zoom in on some companies

utable per company have been aggregated.
 are 2022 returns based on the aggregated impacts *attributable to the fund* (see text).



The 14 companies of the ABNO AMRO Sustainable Impact Fund contribute jointly to seven Sustainable Development Goals, with the highest impacts being tied to Goal 7 (Affordable and clean energy) and Goal 13 (Climate action) at 108m/year each.

COMPANY SPOTLIGHT: WAKULI

Wakuli's strongest asset is its impact performance within the value chain: They pay a **fair income** to farmers and reduce negative impact through a **shortened value chain**.

Impact Wakuli on financial capital and underearning in 2022

(aggregated impact generated in € thousands)



Positive marginal impact:
EUR 102 k for realising reduced underearning of farmers.

Positive absolute impact:
EUR 33 k for increased financial capital due to income above living wage and quality improvement support.



COMPANY SPOTLIGHT: FAIRPHONE

A Fairphone has a substantially higher life time, is repairable and contains fairly sources metals. These are the underlying drivers for its better environmental and social performance.

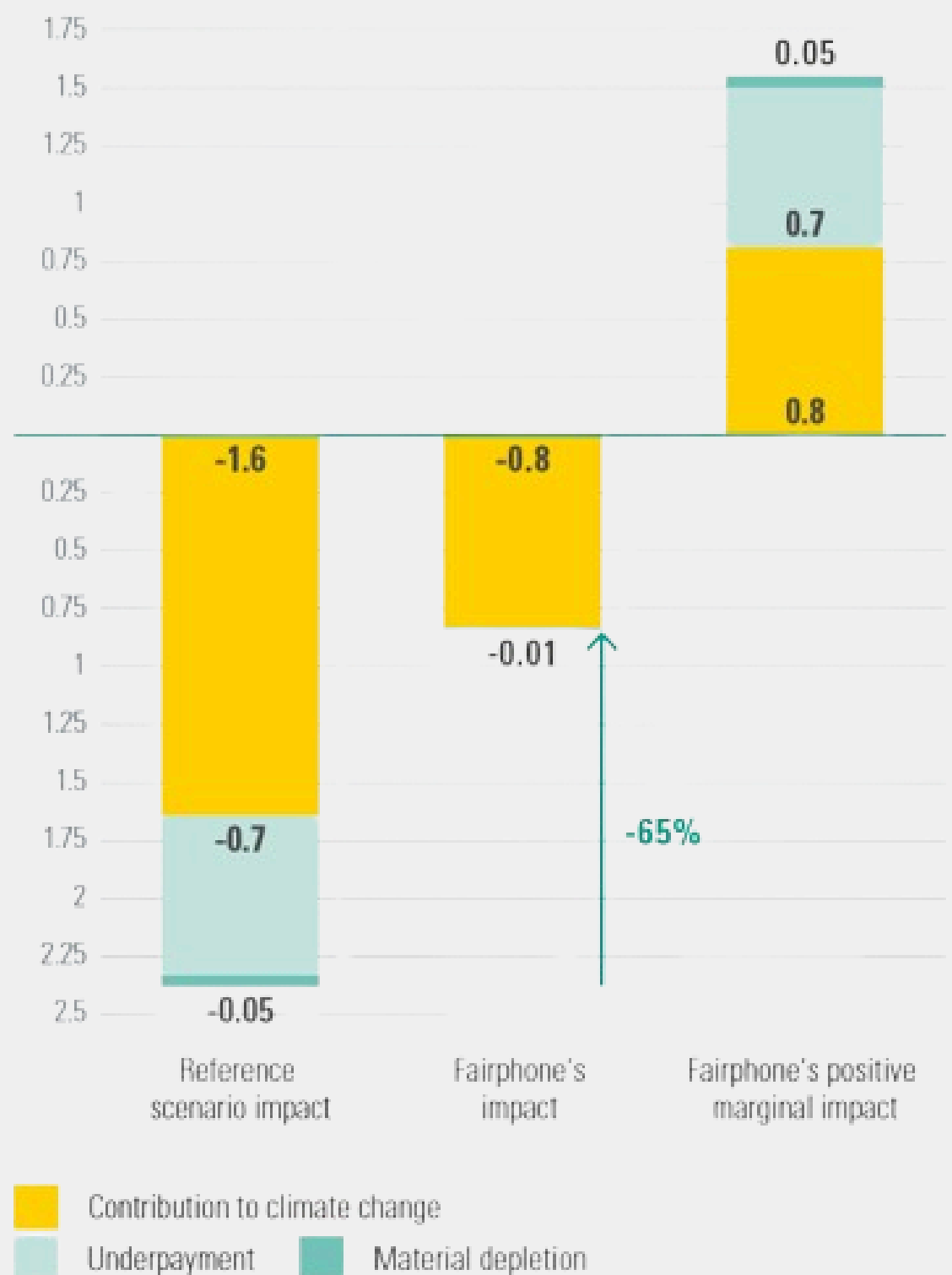
Positive marginal impact:

- EUR 0.8m from limiting climate change
- EUR 0.7m from preventing underpayment
- EUR 45k from avoiding material depletion



Fairphone's environmental and social impact in 2022

(in € millions)



* Negative impact on climate change of -621K during production process.

MAIN TAKEAWAYS

1

Integrated Value Assessment

AASIF gains comprehensive insights into its impact investments by evaluating the impacts of its activities across diverse capitals, fostering a holistic understanding of its value creation for society.

2

Decision-Ready Insights

The valuation of impacts allows for comparisons and prioritization between impacts and investments. This means AASIF can more effectively assess and mitigate potential negative environmental and social impact, ensuring support to those that can confirm strong commitment to environmental and human rights.

3

Harmonized impact language

The comparability of impacts, facilitated by the monetary valuation of impacts, serves as a central element in enhancing communication among various stakeholders.

Embrace the journey of impact measurement and management with an IP&L alongside these leading organisations.

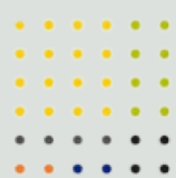
Discover how at impacteconomyfoundation.org and join us on a journey to redefine success in business!



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