

GUIDE

**The**

*'what' & 'why'*

**of an Integrated**

**Profit and Loss**

**(IP&L) Statement.**

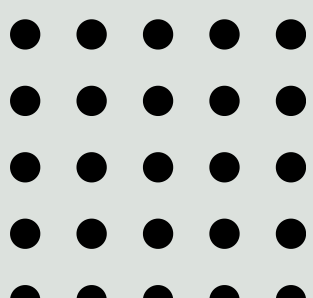


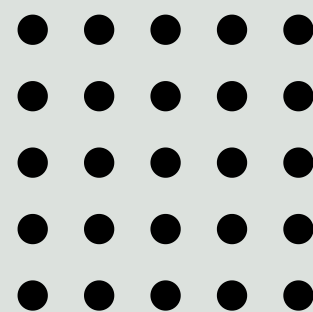
# Elevate Your Bottom Line: Embrace the IP&L for the 21st Century!

To tackle the pressing social challenges of our time, it's crucial for organisations to shift their focus from purely financial gains to encompass social and environmental impacts!

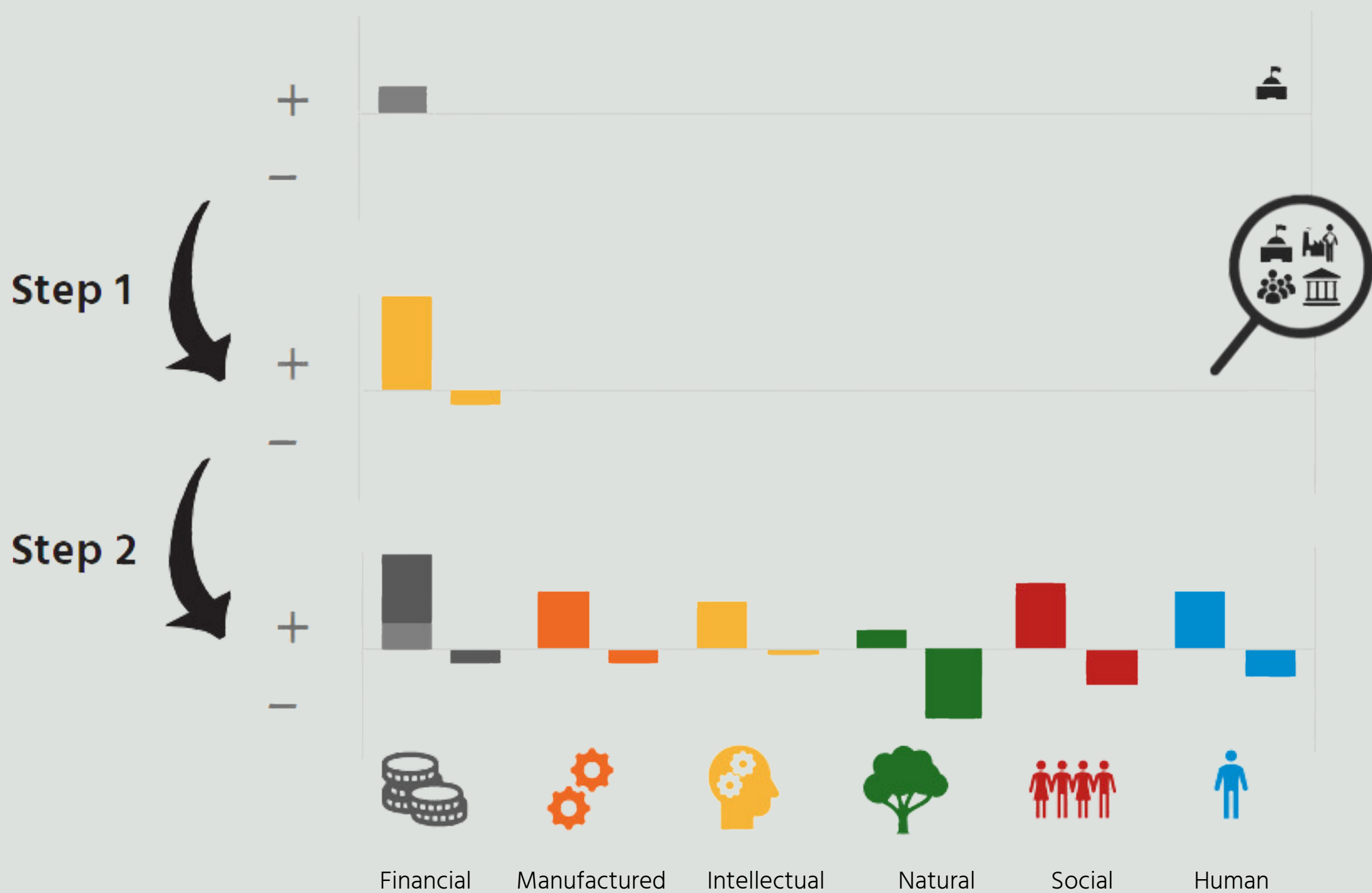
Rooted in the Impact-Weighted Accounts Framework (IWAF), the Integrated Profit & Loss (IP&L) Statement builds upon the traditional P&L's strengths, extending its scope to include social, human, and natural values at the heart of every business decision.

*This is how it's done:*



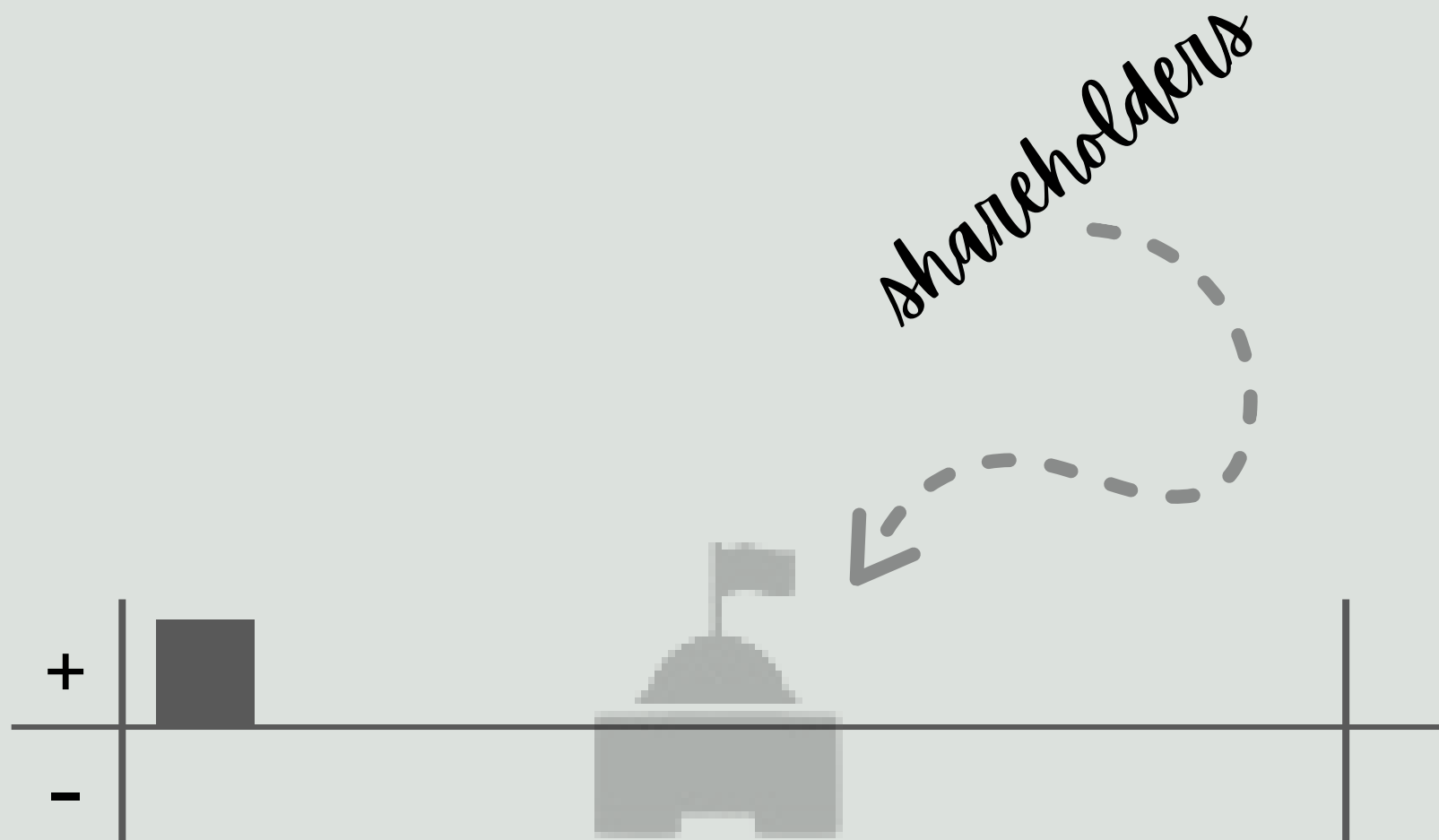


# From a conventional ~~P&L~~ to an IP&L



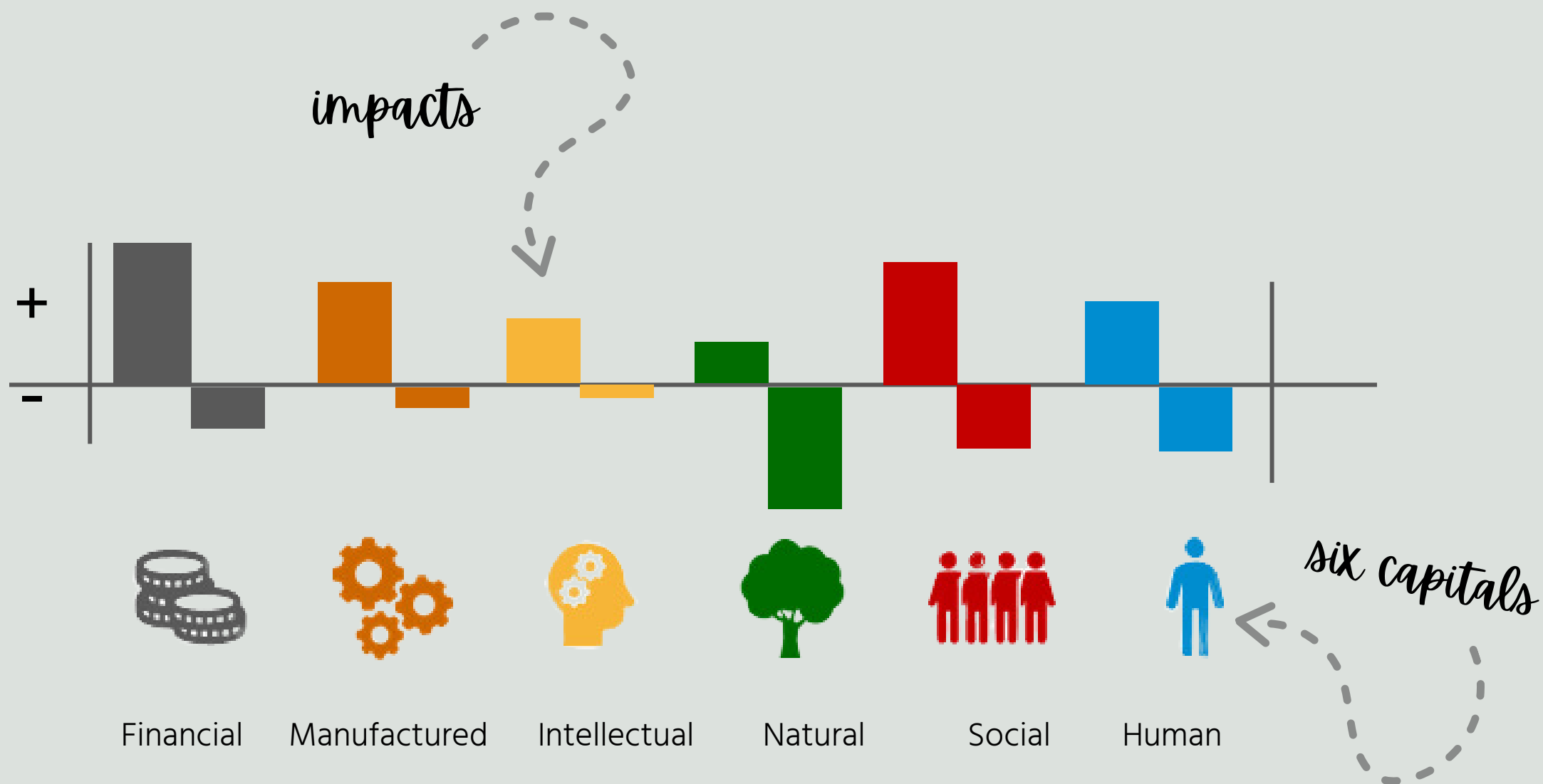
## Step 01:

The traditional Profit & Loss (P&L) Statement focuses on a company's income and expenditures, providing a snapshot of its profitability over a specific period, usually a fiscal year. The key stakeholders considered in this step are primarily the shareholders of the company.



## Step 02:

The Integrated Profit & Loss (IP&L) extends beyond the conventional P&L by incorporating a broader perspective on a company's value creation process. It captures and displays both financial and non-financial impacts, across all stakeholder groups and the six capitals valuing impacts in a commensurable unit — expressed in monetary terms (€€€).



### Step 03:

In this final step, the IP&L is presented through different statements, each representing the perspective of a specific stakeholder group.

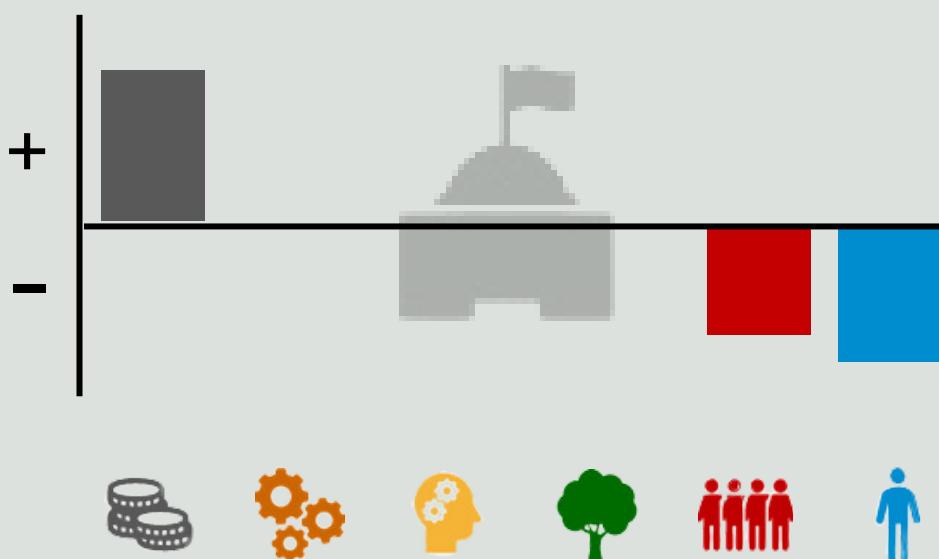
#### Value creation for customers



#### Value creation for employees



#### Value creation for shareholders



#### Value creation for society



# What makes the IP&L invaluable for shaping a market that optimises the common good?

The Integrated Profit & Loss (IP&L) isn't just a strategic shift; it's a gateway to catalysing the evolution into an impact enterprise. It helps organisations:

- 1** Make informed trade-offs
- 2** Steer on purposeful and intentional impact
- 3** Gain holistic understanding of the value creation model
- 4** Streamline communication among stakeholders
- 5** Leverage financial structures for integrated value creation

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

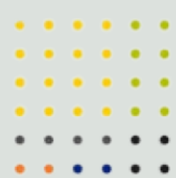
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