



IMPACT
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IWAF GUIDES

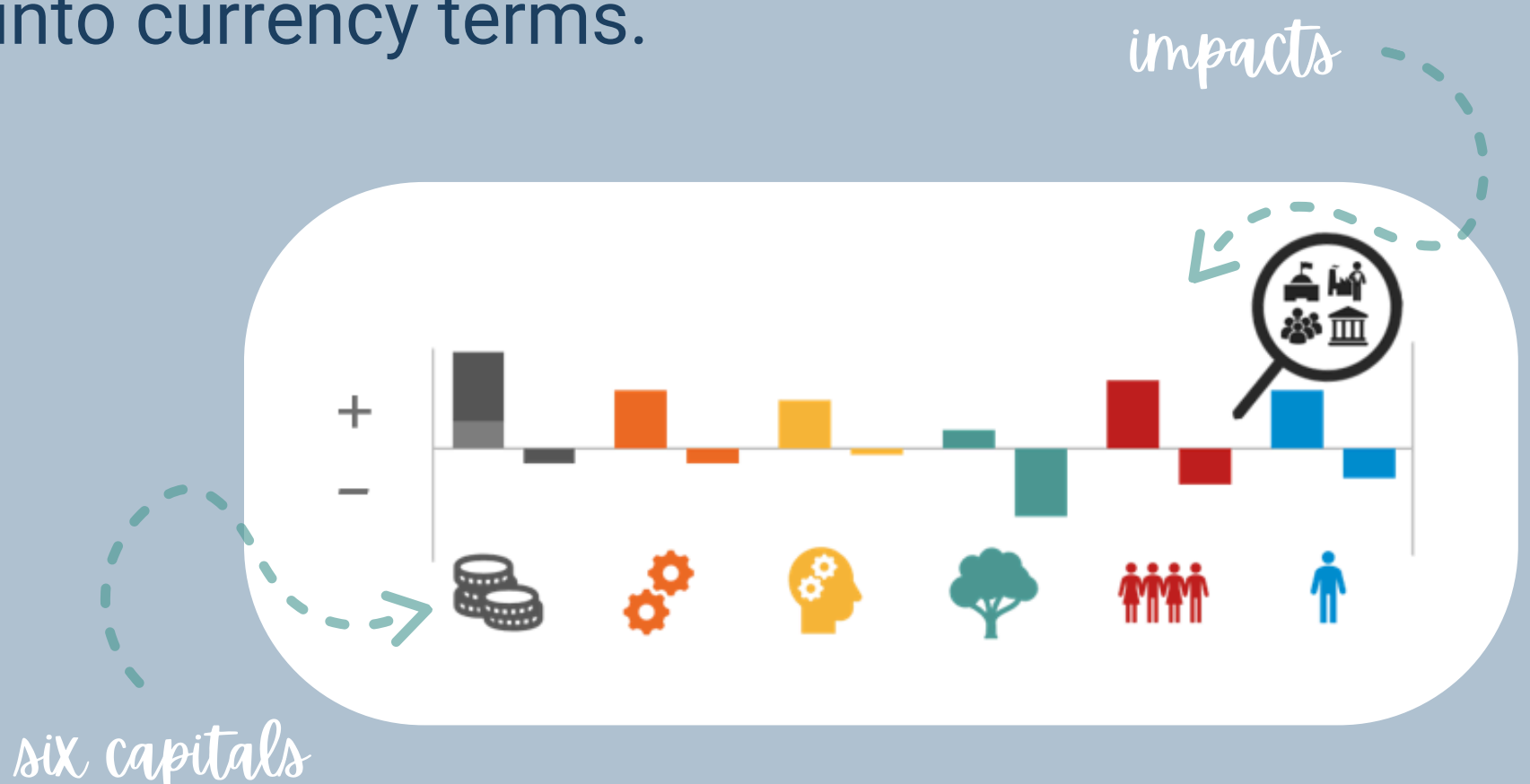
The benefits of Impact Accounting for **INVESTORS**



What is the Impact-Weighted Accounts Framework?

The Impact-Weighted Accounts Framework (IWAF) revolutionizes success measurement by translating social, human, and natural impacts into monetary terms. This **standardizes impact language** and integrates it into strategic decision-making, helping businesses and investors make informed, impact-driven choices.


A key component of IWAF is the **Integrated Profit & Loss (IP&L)** statement, which extends traditional P&L by capturing financial and non-financial impacts on stakeholders and the six capitals, all translated into currency terms.



Investor Demand for Monetary Impact Disclosure

A growing number of investors are increasingly valuing the disclosure of impact information. According to a global investor survey by PwC, **66% of investors** who seek impact data prefer companies to disclose the monetary value of their impacts.

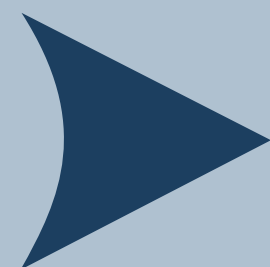
This transparency helps investors understand the full economic effects of business decisions and encourages companies to address ESG-related issues.



Who can benefit from Impact Accounting and its Added Value?

The **Impact-Weighted Accounts Framework (IWAF)** is our tool designed to support companies and their employees across all organisational facets to steer on their impact through Impact Accounting. This guide highlights the benefits of adopting Impact Accounting with IWAF for **investors**.

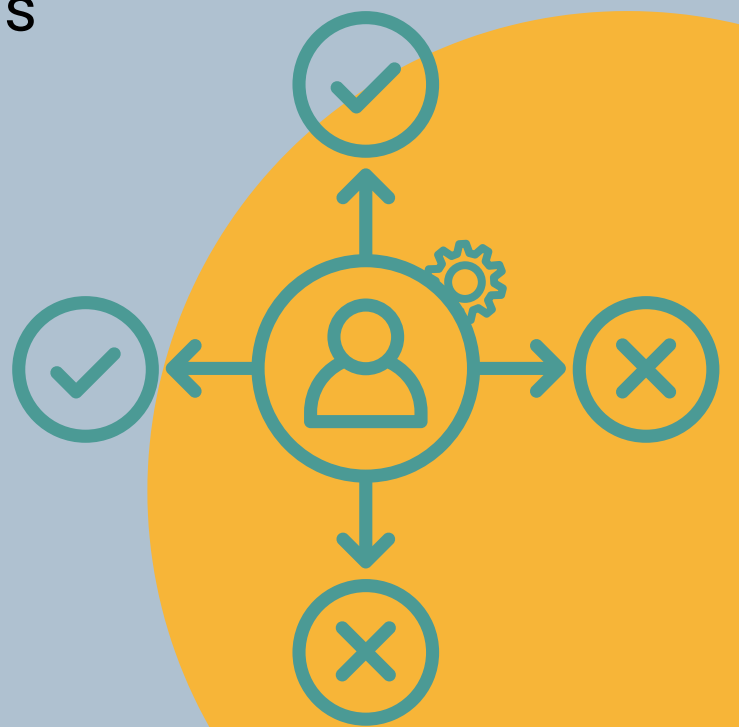
Discover IWAF's *Unique Value Proposition* through 4 key benefits



1

impact-first investment decision-making

Impact accounting enables investors to shift focus from traditional Return of Investment (ROI) to Impact Return on Investment (IROI), allowing them to achieve the highest societal return per euro invested. This provides a harmonized language to **integrate impact** considerations into financial decisions seamlessly.



2

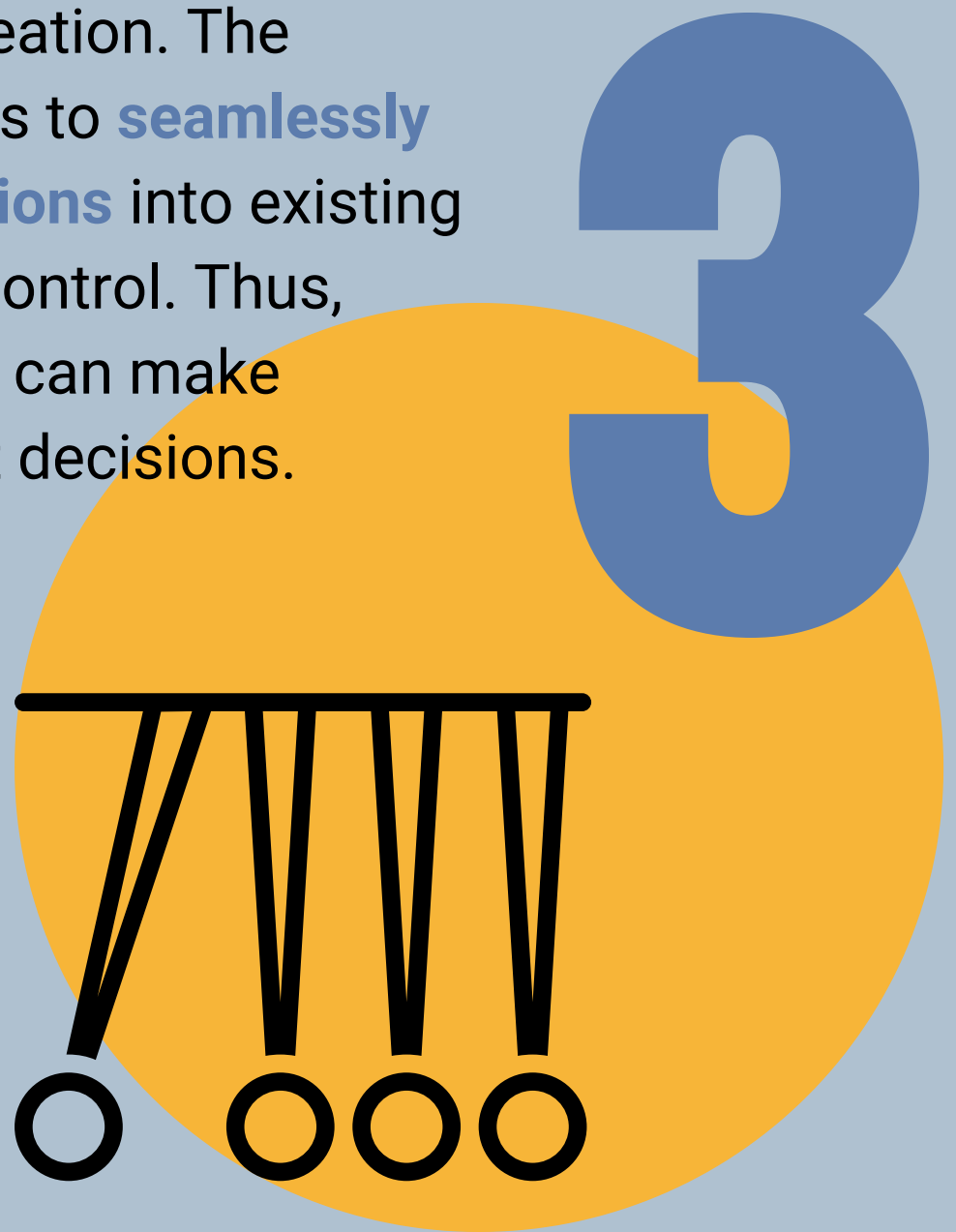
performance benchmarking

The monetary valuation feature of IWAF makes impacts (such as biodiversity, climate change, pollution and human rights) **comparable**, empowering investors to benchmark sustainability performance effectively. This capability enables informed comparisons and investment decisions, leveraging reliable data to optimise investment strategies with clarity and precision.



incorporating impact in financial infrastructure

Investors benefit from IWAF's monetary valuation of impacts which aids them in grasping not just financial, but also social, human, and natural value creation. The harmonised language allows to **seamlessly integrate impact considerations** into existing financial infrastructures of control. Thus, IWAF ensures that investors can make informed impact investment decisions.



4

assess likelihood and speed of internalisation

Using IWAF provides an overview of the size of the positive and negative impacts of the organisation on society in the same language of currency. This offers investors a unique insight into the potential risks of impacts by the concerned organisation. This information is crucial for investors seeking sustainable enterprises that actively integrate impact considerations into their core business strategies.



Embrace the journey of impact measurement and management with IWAF alongside these leading organisations.

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



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