

Step 1

Investments

List the initiatives/activities to assess.

TIP Use organization-wide names; map along the value chain to avoid gaps

Step 2

Components

Break down the investments into its different components.

TIP Think of the different activities you carry out in each project/investment

Step 3

Business value levers

Find the link with business value levers for each component.

TIP Find all the definitions in the user guide and on www.valuingimpact.com

Market:

Brand and reputation

IP / innovations

Sales and market share

Price premium

Finance:

Taxes & subsidies

Capital expenditures

Debt / interests

Risk & Compliance:

License to operate / business disruption

Fines and regulations

Sourcing costs / resilience

People & Operations:

Other operating expenses

Payroll / employee costs

Talent acquisition / retention

Step 4

Outputs

List direct, measurable results with units, baseline, target , and frequency.

TIP Start from KPIs you already track; capture who/where each output occurs.

Step 5

Outcomes

Assign the monetar y value per unit of each output that hits the P&L.

TIP Use actual prices/margins; value the marginal unit; match unit/period; apply risk & attribution; set currency/base year; avoid double counting.



Step 6

Link with financial profits & losses

Use color coding or abbreviations in the outcome column to link the measurement and valuation to your financial P&L categories:

R: Revenue

I: Incurred cost

A: Avoided cost