

the ROImpact Canvas

By Valuing Impact

User Guide
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The ROImpact Canvas (pronounced “Return On Impact Canvas”) helps managers and their teams organize how sustainability investments generate business value within their organizations. Use it to identify benefits, costs, and the business levers related to your investments, and to determine the data needed to implement and confirm your business impact model.

Info, case studies and resources available on www.valuingimpact.com

How to use the ROImpact Canvas?

Print the canvas on an A3 piece of paper and use Post-its to populate the boxes for each step.

You can also use our Miro template or a whiteboard to replicate the boxes of the ROImpact Canvas, or even Microsoft PowerPoint.

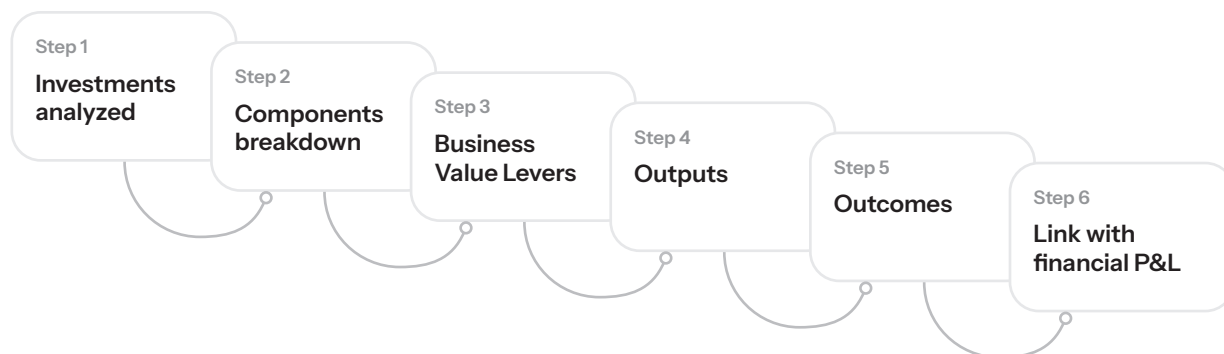
Who should be involved?

The canvas works best when all operational areas affected by the investments or engaged in their operationalization are represented. This ensures a complete view of effects and prevents blind spots.

Typical teams Finance (margins, costs), Operations (production data), HR (people costs), Sales/Marketing (customer data), Compliance (fines and risks).

How to fill the ROImpact Canvas

You can fill the canvas individually or in workshops. Work in sequence, but feel free to go back and refine earlier steps as new ideas emerge.



Step 1

Investments analyzed

Write down the investments, initiatives, or projects you want to assess. Use names that are widely recognizable across your organization to facilitate communication and engagement of stakeholders.

Step 2

Components breakdown

Break the investment into major activities you carry out. Name each with “verb + noun” and keep them at the “big rock” level (e.g., diagnose baseline; design solution; pilot; train team; roll out; monitor & improve). Each activity should result in a clear, identifiable output.

Managerial test If you can't describe its output in one line, split or merge.

Step 3

Business Value Levers

Identify the pathways through which these actions connect to business value.

● **Market:**

Brand and reputation Improves or damages brand perception, which drives sales, churn, acquisition costs, and advertising efficiency.

IP / innovation Creates margin gains or cost savings through the development of new, sustainable products or processes.

Sales & market share Enables or blocks contracts and sales depending on ESG procurement standards and customer expectations.

Price premium Raises or lowers unit prices when sustainability attributes allow premiums or force discounts.

● **Finance:**

Taxes & subsidies Reduces or raises net costs through sustainability-related taxes, credits, or incentives.

Capital expenditures Requires or avoids long-term investments to meet sustainability standards, driving annualized cost changes.

Debt / interests Lowers or increases financing costs based on ESG ratings or sustainability-linked loan conditions.

● **Risk & Compliance:**

License to operate / Business disruption Preserves or reduces operating days depending on community acceptance, permits, and environmental risks.

Fines & regulations Avoids or incurs penalties linked to compliance with sustainability rules.

Sourcing costs / resilience Reduces or raises supplier prices and disruption risks through sustainable sourcing practices.

● **People & Operations:**

Other operating expenses Decreases or increases OPEX by changing resource use (energy, water, waste, logistics).

Payroll / employee costs Raises or lowers wage and benefit costs due to sustainability commitments.

Talent acquisition Reduces or raises recruitment costs by strengthening or weakening the employer brand.

Talent retention Decreases or increases turnover costs depending on how sustainability affects employee loyalty.

Managerial test Is each activity assigned to only one business lever? If not, ensure that you are not incurring double-counting.

Step 4

Outputs

List the direct, countable results your activities produce. For each output, aim to note the name, unit, period, baseline, and the data owner/source/frequency. On the first pass, keep the list short and use metrics you already track (e.g., “5,000 MWh/year saved — Energy team; meter; monthly”).

Managerial test If you can’t count it, it’s not an output.

Step 5

Outcomes

Set the money value per unit of each output that hits the P&L. Explicitly say how you priced it (price, margin, avoided cost, subsidy/penalty, or risk-adjusted expected value), write the unit value + period, and record any adjustments (e.g., attribution %, probability/risk). Use actual prices/costs and avoid double-counting (e.g., “\$78/MWh avoided electricity cost, 90% attribution”).

Managerial test Would Finance accept the source and method?

Step 6

Link with financial P&L

Tag each line as revenue, incurred cost, or avoided cost (with a letter or a color pen). State timing and duration (one-off vs recurring), required capex/opex, and any depreciation/amortization. Summarize with confidence (low/med/high).

Managerial test Do totals reconcile with Finance assumptions, and are sources/dates documented?

Data collection tips

Identify the key contacts who hold the data or need to be involved (e.g., Finance, HR, Operations, Procurement, Sales). Note who validates attribution and probability assumptions.

Collecting data is where most exercises fail. The goal here is credibility, not precision. Use the best available evidence and document it.

● Start with finance data

Always cross-check outputs with finance or controlling teams. These teams hold contribution margins, payroll cost baselines, and unit cost data. Using their numbers builds credibility and avoids disputes.

● Go where the unit data lives

- Sales/Marketing: customers acquired, units sold, churn, advertising spend.
- Operations/Procurement: production days, OPEX (energy, water, waste), supplier costs.
- HR: headcount, payroll, hiring costs, turnover rates.
- Legal/Compliance: fines, breaches, regulatory costs.

● Attribute responsibility clearly

Multiple levers simultaneously shape most business outcomes. For example, lower turnover may be influenced by factors such as compensation, career opportunities, company culture, and sustainability initiatives. When collecting data, sustainability teams should explicitly map these other drivers. Ask: What else could explain this result besides our initiative? Then, work with relevant teams (e.g., HR, Sales, Operations) to estimate the initiative's share of the effect.

This can be done through:

- Data analysis (e.g., A/B testing, pilot vs. control group)
- Expert judgment (structured interviews with those responsible for related levers)
- Triangulation (comparing different evidence sources)

The goal is not perfect precision, but a credible and documented share of impact that avoids claiming 100% of an effect that the initiative only partly influenced.

● Estimate probability where required

Collaborate with risk management, compliance, or operations teams to estimate the probability of disruptions, fines, or supply interruptions. Engaging those stakeholders early on can lead to easier approval and acceptance of the numbers obtained. Use ranges (e.g., low/base/high) instead of single point estimates to reflect uncertainty.

● Use actuals first, assumptions second

Prioritize measured results (e.g., actual units sold at premium, actual turnover reduction). Only use modeled estimates when actuals are not available, and document the source or rationale used.

● Document your sources

For every data point, note the source (team, system, or report). This creates an audit trail and makes the business value calculation repeatable.

Methodology concept overview

We establish a single, consistent formula that translates sustainability initiatives into clear monetary terms expressed as annual revenues or costs across 14 specific levers. This approach can capture both positive contributions to business value (value created or risk avoided) and negative contributions (costs increased, risks realized). It keeps results practical, comparable, and relevant for managers, creating a common language inside organizations to evaluate and improve sustainability-related initiatives.

Where,

$$\text{Business value} = \text{Output} \times \text{Outcome} \times \text{Additivity}$$

$$\text{Additivity} = \text{Probability} \times \text{Attribution}$$

Output A *measurable, countable result* that a manager directly controls — e.g., energy saved, employees retained, shutdown days avoided. Expressed in operational units tracked by the business (e.g., kWh, people, days).

Outcome The *monetary value per unit of output*, drawn directly from financial data — e.g., \$/kWh saved, \$/employee retained, \$/day of operation maintained. Represents how each unit of output translates into financial value.

Additivity An adjustment factor that reflects how much of the estimated business value is actually realized. It combines the likelihood that an event occurs (*probability*) with the portion of the effect that can credibly be attributed to the organization's actions (*attribution*).

Methodology

The full methodology to quantify the business value is provided in the whitepaper attached to this guide, which can be found on Valuing Impact website: www.valuingimpact.com

Probability The *likelihood that an event or effect occurs* within the analysis period (usually one year). Used when value depends on uncertain events (e.g., disruptions, fines, or supply failures).

Attribution The *share of the effect that can credibly be linked* to the specific initiative. It divides credit among different contributing factors to avoid double-counting (e.g., 60% of turnover reduction due to the sustainability program).

Expected results and use cases

Completing the ROImpact Canvas does more than quantify one initiative. It creates insights that inspire broader business decisions and strategic positioning.

- **Build stronger business cases**

- Demonstrate the direct financial value of sustainability to senior executives and boards.
- Justify scaling up, refining, or discontinuing initiatives in the business.
- Use a comparable monetary language to prioritize projects and secure long-term commitment to your initiatives.

- **Optimize your portfolio of investments**

- Identify quick wins (high value, low cost) vs. long-term bets (high value, higher uncertainty).
- Allocate capital and resources where sustainability drives the most substantial returns.

- **Differentiate your business through sustainability**

- Highlight initiatives that strengthen brand, market share, or talent attraction.
- Position sustainability not just as risk mitigation, but as a source of competitive advantage.
- Use results to communicate unique value creation to customers, investors, and employees.

- **Anticipate risks and future costs**

- Spot where sustainability gaps may create fines, disruption, or stranded investments.
- Run sensitivity tests to see how resilient the value is under different scenarios.

- **Create alignment across the organization**

- Engage Finance, Operations, HR, and Sustainability around a shared framework.
- Reduce friction between ESG ambitions and financial expectations.
- Anchor sustainability in everyday performance conversations.

- **Connect business and social value**

- Combine the ROImpact Canvas results with social impact analyses to see where initiatives deliver both financial and societal returns.
- Optimize your portfolio for dual impact: business performance and positive externalities.
- Use this integrated view to engage boards, investors, and communities with a compelling story of “shared value creation.”

Case study

An illustrative case study is presented in the methodology report



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