

# SUSTAINABLE DEVELOPMENT GOALS

## IMPACT THEME FRAMEWORK V1.1



In 2015, under the guidance of the United Nations, countries adopted a set of goals to end poverty, protect the planet, and ensure prosperity for all as part of a new sustainable development agenda.

Targets to be achieved over the next 15 years.

In order to align Toniic's efforts with the industry, and report data that can be comparable across the impact investment ecosystem, Toniic mapped the impact themes of interest to its members to the Sustainable Development Goals, and the SDGs Targets to a selection of impact metrics from the IRIS Catalogue 4.0<sup>i</sup>.

In this document you will find 3 tables:








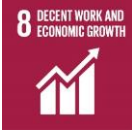

- The first table (pages 2 - 3), represents the mapping between the Sustainable Development Goals and Toniic Impact Themes Framework V1.1
- The second table (pages 4 – 17), provides a description of the Toniic Impact Themes Framework V1.1
- The third table (pages 18 – 27), includes the mapping between the Sustainable Development Goals Targets and a selection of the IRIS metrics to support investors in identifying relevant outcomes and output indicators for impact management and measurement.



# SUSTAINABLE DEVELOPMENT GOALS

## IMPACT THEME FRAMEWORK V1.1











|  | U.N.<br>PRIMARY SDG   | TONIIC<br>IMPACT THEME                       | U.N.<br>ADDITIONAL SDGs |
|--|---|--|-------------------------|
|    | End poverty in all its forms everywhere   | Access to basic goods and services (p.4)     | 8                       |
|  |   | Financial inclusion (p.4)                    | 9, 17                   |
|  |   | [Affordable housing - See SDG 11]            |                         |
|  |   | [Small holder farmers - see SDG 2]           |                         |
|    | End hunger, improve nutrition, and promote sustainable agriculture                          | Food security (p.4)                          | 3, 4                    |
|  |   | Food waste (p.4)                             | 12                      |
|  |   | Healthy food (p.4)                           | 3                       |
|  |   | Small holder farmers (p.5)                   | 1                       |
|  |   | Sustainable agriculture (p.5)                | 15                      |
|    | Ensure healthy lives and promote well-being for all at all ages                             | Access to healthcare (p.5)                   | 1                       |
|  |   | Ageing (p.5)                                 | 10                      |
|  |   | Maternal and reproductive health (p.6)       | 5                       |
|  |   | Mental health (p.6)                          |                         |
|  |   | Disease prevention and response (p.6)        |                         |
|  |   | Fitness and wellbeing (p.6)                  |                         |
|  | Ensure quality education for all  | Access to education (p.7)                    | 1, 5                    |
|  |   | Education systems (p.7)                      | 16                      |
|  |   | Upskilling (p.7)                             | 8                       |
|  | Achieve gender equality and empower all women and girls                                     | Products and services for women (p.8)        |                         |
|  |   | Women inclusive corporate policies (p.8)     | 10                      |
|  |   | Women leadership and capital (p.8)           | 10                      |
|  | Ensure availability and sustainable management of water and sanitation for all              | Clean drinking water (p.8)                   |                         |
|  |   | Sanitation (p.8)                             |                         |
|  |   | Water infrastructure (p.8)                   | 9                       |
|  |   | Water conservation (p.8)                     | 12                      |
|  | Ensure access to affordable, reliable, clean energy for all                                 | Access to (clean) energy (p.9)               | 13, 1                   |
|  |   | Transition from fossil to clean energy (p.9) | 13                      |
|  |   | Energy efficiency (p.9)                      | 9, 13                   |
|  | Promote decent work for all and sustainable economic growth                                 | Developed world jobs (p.9)                   | 1                       |
|  |   | Developing world jobs (p.9)                  | 1                       |
|  |   | Fair trade and ethical supply (p.9)          | 1                       |
|  | Build resilient infrastructure; promote sustainable industrialization and foster innovation | Digital infrastructure (p.10)                |                         |
|  |   | Sustainable physical infrastructure (p.10)   | 9                       |
|  |   | Technology and technology transfer (p.10)    | 8                       |
|  |   | Small enterprise lending (p.10)              | 17                      |

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|--|--|---------------------------------------|-------------------------|
|    | Reduce inequality within and among countries   | Equality (p.10)                       |                         |
|  |  | Refugees (p.10)                       | 16                      |
|  |  | Social justice (p.10)                 | 16                      |
|    | Make cities and human settlements inclusive, safe, resilient and sustainable                         | Affordable housing (p.11)             | 1                       |
|  |  | Community empowerment (p.11)          |                         |
|  |  | Green building (p.11)                 | 12                      |
|  |  | Homelessness (p.11)                   |                         |
|  |  | Smart cities and mobility (p.11)      |                         |
|    | Ensure sustainable consumption and production patterns   | Circular economy (p.12)               | 9                       |
|  |  | Environmental health (p.12)           | 3, 11                   |
|  |  | Resource efficiency (p.12)            |                         |
|   | Take urgent action to combat climate change and its impacts  | Climate adaptation strategies (p.13)  |                         |
|  |  | CO2 harvesting and storage (p.13)     | 15                      |
|  |  | Greenhouse gas reduction (p.13)       | 7                       |
|  | Protection and sustainable use of marine resources   | Aquatic sustainability (p.14)         | 6                       |
|  |  | Sustainable fisheries (p.14)          | 1                       |
|  |  | Sustainable aquaculture (p.14)        | 12                      |
|  | Protection and sustainable use of land resources   | Animal welfare (p.15)                 | 2, 6, 12, 13            |
|  |  | Sustainable managed landscapes (p.15) | 13                      |
|  |  | Biodiversity and conservation (p.15)  | 8                       |
|  | Promote peaceful and inclusive societies, provide access to justice, and provide strong institutions | Policies and governments (p.16)       | 17                      |
|  |  | Culture and the arts (p.16)           |                         |
|  |  | Media (p.16)                          |                         |
|  |  | Conflict resolution (p.16)            | 16                      |
|  | Work together for sustainable development  | Financial system change (p.17)        |                         |
|  |  | Blended capital (p.17)                |                         |
|  |  | Building the impact ecosystem (p.17)  | 8                       |



# SUSTAINABLE DEVELOPMENT GOALS

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### Access to basic goods and services

The poor often lack access to goods and services that those in the developed world take for granted. Sometimes access simply requires more income; sometimes it can be improved by selling smaller packages, improving distribution to remote areas, providing purchase financing, or creating products that can be produced at much lower price points. Investments in this theme use one or more of these mechanisms to improve access to basic goods and services for the poor.

### Financial inclusion

The poor often rely on jobs and occupations in the informal economy. This, combined with the challenges to adapt the traditional financial institutions business models and infrastructure to people living in poverty, excludes them from accessing traditional financial services, including saving, borrowing, and insurance. Without access to savings and insurance, unpredictable expenses, such as health costs, often are a heavy burden for people living in poverty. At the same time, financial services such as microfinance that lend to families (typically women who tend to be more financially savvy) and microentrepreneurs, combined with basic financial literacy, can lift people out of poverty by improving the economic condition.



### Food security

As defined by the FAO, "Food security exists when all people, at all times, have physical, social and economic access to sufficient, safe and nutritious food which meets their dietary needs and food preferences for an active and healthy life."

### Food waste

As defined by the FAO, "Hunger is still one of the most urgent development challenges, yet the world is producing more than enough food". "One-third of food produced for human consumption is lost or wasted globally, which amounts to about 1.3 billion tons per year. Food is lost or wasted throughout the supply chain, from initial agricultural production down to final household consumption. Food losses represent a waste of resources used in production such as land, water, energy and inputs, increasing the green gas emissions in vain (FAO, 2011)."

### Healthy food

As defined by the FAO, "Consuming a healthy diet throughout the life-course helps prevent malnutrition in all its forms as well as a range of noncommunicable diseases (NCDs) and conditions. But increasing production of processed food, rapid urbanization and changing lifestyles have led to a shift in dietary patterns. People are consuming more foods high in energy, saturated fats, trans fats, free sugars or salt/sodium, and many do not eat enough fruit, vegetables and dietary fibre such as whole grains."

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### Small holder farmers

According to the Conservation Finance Network, small holder farmers produce the majority of food in developing countries, however their productivity is affected by low yields and inefficient farming practices. In addition to that, soil erosion and deforestation degrade soil and air quality, further reducing farmers productivity. Small holder farmers often lack access to the value chain, including produce processing and cold chain, perpetuating a condition of poverty that the World Bank estimates in 500 million people, a large proportion of the world's poor living on less than \$2 a day.

### Sustainable agriculture

As defined by the sustainable agriculture vision of the FAO: "It is a vision of a world in which food is nutritious and accessible for everyone and natural resources are managed in a way that maintain ecosystem functions to support current as well as future human needs. In this vision, farmers, pastoralists, fisher folks, foresters and other rural dwellers have the opportunity to actively participate in, and benefit from, economic development, have decent employment conditions and work in a fair price environment. Rural men, women, and communities live in security, and have control over their livelihoods and equitable access to resources which they use in an efficient way."



### Access to healthcare

As defined by the World Health Organization, access to healthcare can be promoted through three dimensions "1. Physical accessibility. This is understood as the availability of good health services within reasonable reach of those who need them and of opening hours, appointment systems and other aspects of service organization and delivery that allow people to obtain the services when they need them. 2. Financial affordability. This is a measure of people's ability to pay for services without financial hardship. It takes into account not only the price of the health services but also indirect and opportunity costs (e.g. the costs of transportation to and from facilities and of taking time away from work). Affordability is influenced by the wider health financing system and by household income. 3. Acceptability. This captures people's willingness to seek services. Acceptability is low when patients perceive services to be ineffective or when social and cultural factors such as language or the age, sex, ethnicity or religion of the health provider discourage them from seeking services."

### Ageing

As defined by the World Health Organization, "populations around the world are rapidly ageing. Ageing presents both challenges and opportunities. It will increase demand for primary health care and long-term care, require a larger and better trained workforce and intensify the need for environments to be made more age-friendly. Yet, these investments can enable the many contributions of older people – whether it be within their family, to their local community (e.g. as volunteers or within the formal or informal workforce) or to society more broadly. Societies that adapt to this changing demographic and invest in Healthy Ageing can enable individuals to live both longer and healthier lives and for societies to reap the dividends."



### **Maternal and reproductive health**

As defined by the World Health Organization about Maternal health "every day in 2015, about 830 women died due to complications of pregnancy and child birth. Almost all of these deaths occurred in low-resource settings, and most could have been prevented. The primary causes of death are haemorrhage, hypertension, infections, and indirect causes, mostly due to interaction between pre-existing medical conditions and pregnancy. The risk of a woman in a developing country dying from a maternal-related cause during her lifetime is about 33 times higher compared to a woman living in a developed country. Maternal mortality is a health indicator that shows very wide gaps between rich and poor, urban and rural areas, both between countries and within them".

In addition to Maternal Health, "family planning and ensuring access to preferred contraceptive methods for women and couples is essential to securing the well-being and autonomy of women, while supporting the health and development of communities."

### **Mental health**

As defined by the World Health Organization, "good mental health is related to mental and psychological well-being (...) and it includes the prevention of mental disorders and the protection of human rights and the care of people affected by mental disorders."

### **Disease prevention and response**

According to the WHO, "preventable diseases continue to impose a high burden of premature mortality, and unfortunately, simple and cost-effective preventive and curative interventions are underused". It is important to "Strengthen public health programmes to prevent communicable and noncommunicable diseases, and address risk factors. A high prevalence of risk factors can put populations or communities at a greater risk and result in more disease. These risk factors accumulate throughout the life-course and have economic, social, gender, political, behavioural and environmental determinants. Comprehensive action on the leading causes, conditions and the high coverage of proven health interventions can significantly reduce the burden of disease, premature death and disability."

Disease Response involves the treatment of diseases, as well as the development of drugs. This includes the treatment of 'neglected' diseases (diseases that do not receive funding for treatment and drug development) that affect disproportionately people living in poverty and in developing countries.

### **Fitness and wellbeing**

As defined by the World Health Organization "Unhealthy diet and physical inactivity are key risk factors for the major noncommunicable diseases such as cardiovascular diseases, cancer, and diabetes."

### **Biotechnology**

Biotechnology investments are focused on the development of biological medicinal products to ensure safe and effective treatment and prevention of diseases, including drugs and vaccines.

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### **Access to education**

As defined by Unicef: "Every girl and boy, regardless of who they are or where they live, is entitled to nothing less than full and complete access to quality education. But many of the world's poorest and most marginalized children are denied this basic human right. A child's access to education is often determined by circumstances such as gender, location, conflict, disability and the family's socioeconomic status – factors that exist before the child is born. These barriers exclude 61 million primary school age children from school and deny them a fair chance to reach their full potential. Worst, exclusion from school not only thwarts children's individual potential but also fuels intergenerational cycles of poverty and disadvantage. It robs societies of a source of dynamic growth and development, and a chance to build social cohesion and reduce tensions that can spark violence."

### **Education systems**

Improving Education systems involves interventions that can improve learning outcomes.

As defined by Unicef: "On any given day, more than 1 billion of the world's children go to school. They go to learn – but too often, that does not happen. For many children, learning becomes difficult because of discrimination, bullying, poor sanitation facilities, crumbling buildings or makeshift classes. Others come to school too hungry or sick, or too exhausted from work or household tasks, to benefit from their lessons. An estimated 250 million primary school aged children worldwide who cannot read, write or do basic math. More than half of these have attended at least four years of school."

Other improvements include the availability of basic classrooms and teachers, as well as leveraging technology and education technology. Other approaches include "Flipping the model" (doing homework in class and lectures online) to produce superior educational outcomes, as well as working with experiential learning as opposed to theoretical knowledge transfer.

### **Upskilling**

In a time where careers don't last a full working life time anymore and technology and society changes at an ever increasing speed. Continuous learning and upskilling are essential. Using all tools possible to ensure life long learning to make sure as many people as possible can be engaged in meaningful work. Upskilling includes both technical skills, as well as social and emotional learning.

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### Products and services for women

Products and services focused primarily (but only) on women and girls. Products that empower women and girls will improve gender equality.

### Women inclusive corporate policies

Companies that focus on correcting gender wage inequality will attract talented women and will outperform financially and unlocking the potential of the female workers within companies improves productivity and equality.

### Women leadership and capital

Investment strategies build around the fact that: women-led private companies deliver better financial results and improve gender equality.



### Clean drinking water

As defined by the WHO, "Water safety and quality are fundamental to human development and well-being. Providing access to safe water is one of the most effective instruments in promoting health and reducing poverty."

### Sanitation

As defined by the WHO, "Safely managed sanitation and safe wastewater treatment and reuse are fundamental to protect public health. Sanitation is critical for preventing many diseases including diarrhoea, intestinal worms, schistosomiasis and trachoma which affect millions of peoples. Ensuring universal access to sanitation in households and institutional settings such as healthcare facilities and schools is essential in reducing disease, improving nutritional outcomes, enhancing safety, well-being and educational prospects, especially for women and girls. "

### Water infrastructure

As defined by the WHO, "A growing world population, unrelenting urbanization, increasing scarcity of good quality water resources and rising fertilizer prices are the driving forces behind the accelerating upward trend in the use of wastewater, excreta and greywater for agriculture and aquaculture. "

### Water conservation

The UN estimate that "more than 2 billion people globally are living in countries with excess water stress, defined as the ratio of total freshwater withdrawn to total renewable freshwater resources above a threshold of 25 per cent." Water conservation promotes sustainable management of freshwater and the hydrosphere. In a time when climate change increases pressure on natural water resources, it is important to meet the current and future demand. Factors that influence human demand include agriculture, population, human settlements, water intensive industries.



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### Access to (clean) energy

As defined by the UN, "Energy is crucial for achieving almost all of the Sustainable Development Goals, from its role in the eradication of poverty through advancements in health, education, water supply and industrialization, to combating climate change. Globally, 85.3 per cent of the population had access to electricity in 2014, an increase of only 0.3 percentage points since 2012. That means that 1.06 billion people, predominantly rural dwellers, still function without electricity. Half of those people live in sub-Saharan Africa." It is important to distinguish energy and electricity.

### Transition from fossil to clean energy

As defined by the UN, "The share of renewable energy in final energy consumption grew modestly from 2012 to 2014, from 17.9 per cent to 18.3 per cent. Most of the increase was from renewable electricity from water, solar and wind power. Solar and wind power still make up a relatively minor share of energy consumption, despite their rapid growth in recent years. The challenge is to increase the share of renewable energy in the heat and transport sectors, which together account for 80 per cent of global energy consumption."

### Energy efficiency

Reducing the energy intensity, calculated by dividing total primary energy supply by GDP, is key to decoupling economic growth and climate change. One of the main reasons for its impact on climate change is related to the current energy mix: by improving efficiency we are directly reducing the usage of fossil fuels in the current energy mix.



### Developed world jobs

Creation of good jobs (fair wages & benefits), particularly in areas of high unemployment, as a positive social impact. For example by re-valuing the care economy (health care, home care, day care, child care, disability care) in wages and ownership.

### Developing world jobs

SMEs are the backbone of developing economies. Investing in sustainable SMEs creates engines of job creation. Jobs directly impact society, economy, and welfare. The UN estimates the global unemployment rate "at 5.7 per cent in 2016, with women more likely to be unemployed than men across all age groups. Youth were almost three times as likely as adults to be unemployed, with unemployment rates of 12.8 per cent and 4.4 per cent, respectively, in 2016."

### Fair trade and ethical supply

Getting a higher share of end product price to the original producer will help provide good jobs and end poverty. Shareholder advocacy & consumer education in developed countries can improve employment conditions in the developing world. Clarity and transparency will help distinguish genuinely good businesses.

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### Digital infrastructure

The infrastructure needed to bring the digital revolution to anyone anywhere on the planet. According to the UN, in 2016, "95 per cent of the world's population and 85 per cent of people in the least developed countries were covered by a mobile-cellular signal." Digital infrastructure offers developing countries the chance to leapfrog developed countries.

### Sustainable physical infrastructure

Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.

### Technology and technology transfer

Scientific research and technological capabilities can significantly advance economic productivity, disrupt industries, reduce barriers, and lead to scientific investigation.

Promoting technology also includes the technology transfer to developing economies to promote economic development and local capacity building.

### Small enterprise lending

SMEs are the backbone of most economies but often SMEs (especially small enterprises) have no access to lending options to grow. Financial services allow integration into value chains and international markets.



### Equality

The equality within and among countries in terms of income and access to economic opportunities

### Refugees

More and more people move (semi)permanently across the borders of their home country/region. Investing in refugees solutions can improve their life conditions and the costs to host countries

### Social justice

Invest in companies driving social change for disenfranchised communities to promote equal rights and opportunities

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### **Affordable housing**

To ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums. Investing in housing solutions for the most vulnerable in society (homeless, refugees, disabled), leads to great societal savings. Preserving (or investing in) affordable workforce housing in cities and improving residents lives creates more diverse and thus stronger communities.

### **Community empowerment**

Community investing involves the deployment of capital into traditionally underserved individuals or communities, and promote businesses with a clear social or environmental purpose that will benefit the local populations.

### **Green building**

Improve sustainability of the built environment (buildings account for 18% of global emissions today) while preserving health of the residents, especially kids who are more vulnerable to the chemicals contained in cheap building materials. When buildings are designed in a circular way the total cost of ownership is lower and it gives space for new business models, pay per use etc. Through a material passport for every building on the planet (detailing the materials used and how to take it apart again) would greatly reduce the cost of circular building and thus the total costs of ownership.

### **Homelessness**

Homelessness is due to the lack of permanent dwelling, and leads to difficulties in maintaining employment as well as living in safety, security, and in healthy condition. Furthermore it leads to insecurity and prevents emotional wellbeing. Housing solutions can reduce costs for society.

### **Smart cities and mobility**

According to the European Innovation Partnership on Smart Cities and Communities, smart cities and mobility solutions "concern the creation of an efficient and integrated mobility system that allows for organising and monitoring seamless transport across different modes; increasing the use of environmentally-friendly, alternative fuels; creating new opportunities for collective mobility. The proposed solutions lead to a decreased environmental impact."

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### **Circular economy**

As defined by the Ellen MacArthur Foundation, "Looking beyond the current "take, make and dispose" extractive industrial model, the circular economy is restorative and regenerative by design. Relying on system-wide innovation, it aims to redefine products and services to design waste out, while minimising negative impacts. Underpinned by a transition to renewable energy sources, the circular model builds economic, natural and social capital."

### **Environmental health**

As defined by the National Environmental Health Association, Environmental health involves the prevention of "human injury and illness and promoting well-being by identifying and evaluating environmental sources and hazardous agents and limiting exposures to hazardous physical, chemical, and biological agents in air, water, soil, food, and other environmental media or settings that may adversely affect human health."

### **Resource efficiency**

As defined by the UN, "Economic growth and development require the production of goods and services that improve the quality of life. Sustainable growth and development require minimizing the natural resources and toxic materials used, and the waste and pollutants generated, throughout the entire production and consumption process."



### **Climate adaptation strategies**

As defined by Wikipedia, "Climate change adaptation is a response to global warming and climate change, that seeks to reduce the vulnerability of social and biological systems to relatively sudden change and thus offset the effects of global warming. Even if emissions are stabilized relatively soon, global warming and its effects should last many years, and adaptation would be necessary to the resulting changes in climate. Adaptation is especially important in developing countries since those countries are predicted to bear the brunt of the effects of global warming. That is, the capacity and potential for humans to adapt (called adaptive capacity) is unevenly distributed across different regions and populations, and developing countries generally have less capacity to adapt "

### **CO2 harvesting and storage**

As defined by Wikipedia, "Carbon sequestration is the process involved in carbon capture and the long-term storage of atmospheric carbon dioxide. Carbon sequestration involves long-term storage of carbon dioxide or other forms of carbon to mitigate or defer global warming. It has been proposed as a way to slow the atmospheric and marine accumulation of greenhouse gases, which are released by burning fossil fuels. Carbon dioxide (CO<sub>2</sub>) is naturally captured from the atmosphere through biological, chemical, and physical processes. Artificial processes have been devised to produce similar effects, including large-scale, artificial capture and sequestration of industrially produced CO<sub>2</sub> using subsurface saline aquifers, reservoirs, ocean water, aging oil fields, or other carbon sinks."

### **Greenhouse gase reduction**

As defined by Greenpeace, "Carbon dioxide is the most common greenhouse gas, but other greenhouse gases are much more potent in smaller concentrations." Reduction of all greenhouse gases is key.



### **Aquatic sustainability**

As defined by the UN, " The sustainable use and preservation of marine and coastal ecosystems and their biological diversity is essential to achieving the 2030 Agenda, in particular for small island developing States. Pollution of both land and seas is a threat in many coastal regions. In addition, since river basins, marine ecosystems and the atmosphere are all part of hydrological systems, the effects of such pollution are often felt far from their source. In many coastal communities, pollution and eutrophication, which is the presence of excessive nutrients in water, frequently owing to runoff from the land, causing dense plant growth and the death of animal life, are driving detrimental changes. "

### **Sustainable fisheries**

As defined by the UN, " In order to achieve a healthy balance, fish stocks must be maintained within biologically sustainable limits, at or above the abundance level that can produce maximum sustainable yields. Based on an analysis of assessed stocks, the percentage of world marine fish stocks within biologically sustainable levels declined from 90 per cent in 1974 to 69 per cent in 2013. Fortunately, the downward trend has slowed and appears to have stabilized since 2008."

### **Sustainable aquaculture**

Sustainable aquaculture is the cultivation of aquatic organism for commercial purposes by means that have a low or positive impact on the environment, contribute to local social community development and to generate an economic profit.

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### **Animal welfare**

To improve animal welfare different strategies are deployed from reducing the consumption of animal protein to reducing the suffering of animals while producing animal protein.

### **Sustainable managed landscapes**

As defined by Commonland Foundation, "Healthy landscapes and water systems are the basis of our life. They provide food, water, clean air, a stable climate, biodiversity, good health, security and happiness. However, one-fourth of the world's land mass is seriously degraded from centuries of human activity. Think: deforestation, overgrazing, overexploitation, the building of infrastructure and pollution. In economic terms, this incurs an estimated loss of more than USD 4.3 trillion per year."

### **Biodiversity and conservation**

As defined by the UN: "Protecting key biodiversity areas is necessary to strengthen natural resource management and biodiversity conservation. Biodiversity loss continues at an alarming rate according to the Red List Index. The extinction risk for corals is increasing most rapidly among all assessed species groups owing to the growing threat from climate change and local impacts. Chytrid fungal disease, another grave concern, is decimating many amphibian species and increasing their risk of extinction. Wildlife poaching and trafficking continues to thwart conservation efforts."

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### **Policies and governments**

Investment in policies promote transparency and accountability of the public sector, and are aimed to develop strong institutions to support the wellbeing of a nation.

In addition to public institutions, many impact investors focus on the role of governments to adopt impact investing as an important tool for promoting the public benefit. As defined by the US Impact Investing Alliance, "strong partnerships must be sustained and strengthened between government, private investors, foundations, intermediaries, the social sector, and entrepreneurs, in order to develop a thriving impact investing marketplace. And to reach its potential, this marketplace must provide investors with sufficient data to make informed investment decisions".

### **Culture and the arts**

Invest in the arts to promote quality of life and cultural heritage. By promoting creative expression, it is possible to inspire the critical thinking and developments of individuals and communities as a whole. Perhaps one of the earliest forms of promoting the arts, patronage through private capital can be seen as a form of impact investing.

### **Media**

Free, independent, and strong media are one of the most important tools to promote the accountability of governments, critical thinking, freedom of speech, and the development of democracies. Investing in media supports the organizations providing news and information to promote the development of nations.

### **Conflict resolution**

Conflicts resolution involves joint efforts, including countries to diplomacy, trade, culture, investments, and more. Investments promoting equitable economic development and inclusion provide incentives to long term stability and peace, reducing the risks of renewed conflicts.





### **Financial system change**

The current financial system is based on pursuing economic growth as opposed to the real economy and people. Despite having supported in the past the development of nations, financed fundamental innovations, and improved living standards, currently the financial system serves mainly itself. Financial institutions currently lack incentives to provide a clear, measurable benefit to the real economy. Impact investing is one important leverage point to change the financial system. Traditional investing is still based on Modern Portfolio Theory, which was defined 65 years ago and results inadequate to address major systemic issues of our times – including climate change, social justice, inequality, and global poverty. Modern Portfolio Theory defines systemic issues externalities and fails to internalize them. Impact investing is based on re-conceptualizing the existing financial theory to integrate positive social and environmental impact into its core. Such re-conceptualization requires policies that support accountability and sustainability reporting of companies, adequate pricing of externalities, and adequate incentives for a just financial system.

### **Blended capital**

Blended capital consists of the strategic use of development finance, philanthropic, and sub-commercial funds to attract private and commercial capital flows to emerging and frontier market enterprises. Venture philanthropist participation alongside private investors not only encourages private capital into impact enterprises by lowering the risk/return hurdles, it often enables pilot or innovative programs and activities to be undertaken as well as ensuring that the social objectives of the enterprise are not compromised.

Creating blended capital structures will overcome the "pioneer gap" in adoption of unproven impact investments and business models, as well as financing the development of market infrastructure and intermediaries.





### **Building the impact ecosystem**

Impact investing ecosystem investment consist of investments that expand the capacity of impact investors. The recipient of these investments include accelerators, impact investing intermediaries and advisors, social entrepreneurship organizations, fund managers, that combined can jointly increase the scale and reach of impact investments.

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|    |  <b>Targets (selection) – Outcomes</b>   |  <b>IRIS® metric catalogue 4.0<br/>GIIN (selection) - Output<br/>Impact Metrics</b>   |
|---|---|---|
| Impact Metrics Applicable to all SDGs   | Impact Metrics Applicable to all SDG Targets  | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI5691 Jobs Maintained at Directly Supported/Financed Enterprises: Total</li> <li><input type="checkbox"/> PI3687 Jobs Created at Directly Supported/Financed Enterprises: Total</li> <li><input type="checkbox"/> PI4060 Client Individuals: Total</li> <li><input type="checkbox"/> PI2822 Client Individuals: Provided New Access</li> <li><input type="checkbox"/> PI8330 Client Individuals: Female</li> <li><input type="checkbox"/> OI5247 Full-time Wages: Female Management</li> <li><input type="checkbox"/> PI4237 Client Individuals: Minorities/Previously Excluded</li> <li><input type="checkbox"/> OI3862 Full-time Wages: Minorities/Previously Excluded Management</li> <li><input type="checkbox"/> PI3180 Revenue Generated at Directly Supported/Financed Enterprises</li> <li><input type="checkbox"/> PI9652 Client Organizations: Total</li> </ul>  |
|  | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 1.1 Reduce number of individuals living below \$1.25 per day</li> <li><input type="checkbox"/> UN 1.2 Reduce number of individuals living below national poverty line</li> <li><input type="checkbox"/> UN 1.3 Increase number of individuals covered by social protection systems</li> <li><input type="checkbox"/> UN 1.4 Increase number of individuals with access to basic services (banking, land rights, technology)</li> <li><input type="checkbox"/> UN 1.5 Increase resilience of individuals to natural disasters</li> <li><input type="checkbox"/> UN 1.A Increase resources allocated to poverty reduction programs</li> <li><input type="checkbox"/> UN 1.B Promote policies to support accelerated investment in poverty eradication</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI1748 Client Savings Premium</li> <li><input type="checkbox"/> PI2476 Communities Served</li> <li><input type="checkbox"/> PI2242 Supplier Individuals: Poor</li> <li><input type="checkbox"/> PI3193 Client Individuals: Poor</li> <li><input type="checkbox"/> PI7815 Payments to Supplier Individuals: Poor</li> <li><input type="checkbox"/> PI9991 Supplier Individuals: Smallholder</li> <li><input type="checkbox"/> PI6372 Client Individuals: Smallholder</li> <li><input type="checkbox"/> PI8381 Number of Loans Disbursed</li> <li><input type="checkbox"/> PI5160 Average Loan Size Disbursed</li> <li><input type="checkbox"/> PI5476 Value of Loans Disbursed</li> <li><input type="checkbox"/> FP2630 Loans Receivable Gross</li> <li><input type="checkbox"/> FP9954 Value of Loans Fully Repaid on Time</li> <li><input type="checkbox"/> PD5833 Percent Affordable Housing</li> <li><input type="checkbox"/> PI2998 Individuals Trained: Total</li> </ul> |

# SUSTAINABLE DEVELOPMENT GOALS

## IMPACT THEME FRAMEWORK V1.1



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|--|---|--|
|  | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 2.1 End hunger and increase access to safe, nutritious and sufficient food</li> <li><input type="checkbox"/> UN 2.2 Address nutritional needs of adolescent girls, pregnant women and older persons</li> <li><input type="checkbox"/> UN 2.3 Increase agricultural productivity and incomes of small-scale farmers</li> <li><input type="checkbox"/> UN 2.4 Increase agricultural area under productive and sustainable agriculture</li> <li><input type="checkbox"/> UN 2.5 Maintain the genetic diversity of seeds, plants and animals</li> <li><input type="checkbox"/> UN 2.A Invest in rural infrastructure, agricultural R&amp;D to increase agricultural productive capacity</li> <li><input type="checkbox"/> UN 2.B Correct trade restrictions in agricultural markets</li> <li><input type="checkbox"/> UN 2.C Improve food commodity markets and access to information to limit price volatility</li> <li><input type="checkbox"/> UN 12.3 Reduce global food waste and losses</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI9991 Supplier Individuals: Smallholder</li> <li><input type="checkbox"/> PI6372 Client Individuals: Smallholder</li> <li><input type="checkbox"/> PI3193 Client Individuals: Poor</li> <li><input type="checkbox"/> PI9421 Average Client Agriculture Yield: Smallholder</li> <li><input type="checkbox"/> PI4982 Units/Volume Purchased from Supplier Individuals: Smallholder (IRIS)</li> <li><input type="checkbox"/> PD2756 Product/Service Certifications</li> <li><input type="checkbox"/> PI3468 Average Client Agricultural Yield: Total</li> <li><input type="checkbox"/> OI6912 Land Directly Controlled: Sustainably Managed</li> <li><input type="checkbox"/> OI4015 Water Conserved</li> <li><input type="checkbox"/> PI4716 Protected Land Area: Total</li> <li><input type="checkbox"/> PD4686 Livestock/Fish Type</li> <li><input type="checkbox"/> PI2476 Communities Served</li> </ul> |
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# SUSTAINABLE DEVELOPMENT GOALS

## IMPACT THEME FRAMEWORK V1.1




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| <div data-bbox="105 302 289 485"> <p><b>3</b> GOOD HEALTH</p> </div>         | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 3.1 Reduce maternal mortality rates</li> <li><input type="checkbox"/> UN 3.2 Reduce neonatal, infant, and under-5 mortality rates</li> <li><input type="checkbox"/> UN 3.3 Reduce incidence of communicable diseases (AIDs, TBC, malaria, neglected tropical diseases, hepatitis and others)</li> <li><input type="checkbox"/> UN 3.4 Reduce premature mortality from non-communicable diseases, promote mental health and well-being</li> <li><input type="checkbox"/> UN 3.5 Strengthen the prevention and treatment of substance abuse</li> <li><input type="checkbox"/> UN 3.6 Reduce deaths and injuries from road traffic accidents</li> <li><input type="checkbox"/> UN 3.7 Increase access to sexual and reproductive health-care services</li> <li><input type="checkbox"/> UN 3.8 Increase coverage of health services, and access to medicines and vaccines</li> <li><input type="checkbox"/> UN 3.9 Reduce the number of deaths and illnesses from hazardous chemicals, pollution and contamination</li> <li><input type="checkbox"/> UN 3.A Promote tobacco control</li> <li><input type="checkbox"/> UN 3.B Support the R&amp;D of vaccines and medicines for diseases primarily affecting developing countries</li> <li><input type="checkbox"/> UN 3.C Improve the financing and recruitment, development, and training of health workers in developing countries</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI3193 Client Individuals: Poor</li> <li><input type="checkbox"/> PI1017 Healthcare Facilities</li> <li><input type="checkbox"/> PI3902 Health Intervention Completion Rate</li> <li><input type="checkbox"/> PI3863 Quality Assurance Mechanism</li> <li><input type="checkbox"/> PI1533 Disease/Condition Addressed</li> </ul>  |
| <div data-bbox="105 1455 289 1638"> <p><b>4</b> QUALITY EDUCATION</p> </div> | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 4.1 Increase completion rates of free and quality education for girls and boys</li> <li><input type="checkbox"/> UN 4.2 Increase access to early childhood development, care and pre-primary education</li> <li><input type="checkbox"/> UN 4.3 Increase access to affordable and quality technical, vocational and tertiary education</li> <li><input type="checkbox"/> UN 4.4 Increase the number of youth and adults who have the relevant skills for employment, decent jobs and entrepreneurship</li> <li><input type="checkbox"/> UN 4.5 Increase access to all levels of</li> </ul>   | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI3193 Client Individuals: Poor</li> <li><input type="checkbox"/> PI2389 School Enrollment: Total</li> <li><input type="checkbox"/> PI1081 School Enrollment: Female</li> <li><input type="checkbox"/> PI7254 School Enrollment: Poor</li> <li><input type="checkbox"/> PI7774 School Enrollment: Minorities/Previously Excluded</li> <li><input type="checkbox"/> PI9910 Student Dropout Rate</li> <li><input type="checkbox"/> PI8372 Student Tests Pass Rate</li> <li><input type="checkbox"/> PI8836 Vocational/Technical Training</li> <li><input type="checkbox"/> PI2718 School Fees</li> <li><input type="checkbox"/> PI3786 Student Attendance Rate</li> <li><input type="checkbox"/> PI4509 Students Provided Full Scholarship</li> <li><input type="checkbox"/> PI2998 Individuals Trained: Total</li> </ul> |

# SUSTAINABLE DEVELOPMENT GOALS

## IMPACT THEME FRAMEWORK V1.1





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|  | <p>education and vocational training for the vulnerable</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 4.6 Increase levels of literacy and numeracy among both youth and adults</li> <li><input type="checkbox"/> UN 4.7 Increase provision of global citizenship education and education for sustainable development</li> <li><input type="checkbox"/> UN 4.A Improve education facilities and provide effective learning environments for all</li> <li><input type="checkbox"/> UN 4.B Increase scholarships available to developing countries</li> <li><input type="checkbox"/> UN 4.C Increase in supply of qualified teachers</li> </ul>   | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI3527 Job Placement Rate (IRIS)</li> </ul>  |
|  | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 5.1 Reduce incidence of discrimination against women and girls</li> <li><input type="checkbox"/> UN 5.2 Reduce violence against women, including trafficking and sexual exploitation</li> <li><input type="checkbox"/> UN 5.3 Reduce harmful practices, such as child, early and forced marriage and female genital mutilation</li> <li><input type="checkbox"/> UN 5.4 Recognize and value unpaid care and domestic work</li> <li><input type="checkbox"/> UN 5.5 Increase women's participation in leadership in political, economic and public life</li> <li><input type="checkbox"/> UN 5.6 Increase access to sexual and human reproductive rights</li> <li><input type="checkbox"/> UN 5.A Increase number of women with rights to economic resources, property rights, financial services and other resources</li> <li><input type="checkbox"/> UN 5.B Increase use of enabling technologies to promote the empowerment of women</li> <li><input type="checkbox"/> UN 5.C Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> OI3862 Full-time Wages: Minorities/Previously Excluded Management</li> <li><input type="checkbox"/> PI3180 Revenue Generated at Directly Supported/Financed Enterprises</li> <li><input type="checkbox"/> OI2840 Percent Female Ownership</li> <li><input type="checkbox"/> OI8118 Board of Directors: Female</li> <li><input type="checkbox"/> OI1855 Gender Wage Equity</li> <li><input type="checkbox"/> PI8330 Client Individuals: Female</li> <li><input type="checkbox"/> OI5247 Full-time Wages: Female Management</li> </ul> |

# SUSTAINABLE DEVELOPMENT GOALS

## IMPACT THEME FRAMEWORK V1.1





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| <p><b>6</b> CLEAN WATER AND SANITATION</p>  | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 6.1 Increase in number of individuals accessing safe and affordable drinking water</li> <li><input type="checkbox"/> UN 6.2 Increase in number of individuals accessing adequate sanitation and hygiene, and reduce open defecation, with special attention to the needs of women and girls.</li> <li><input type="checkbox"/> UN 6.3 Improve the quality of water by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials</li> <li><input type="checkbox"/> UN 6.4 Increase water-use efficiency to address water scarcity</li> <li><input type="checkbox"/> UN 6.5 Implement integrated water resources management at all levels</li> <li><input type="checkbox"/> UN 6.6 Protect and restore water-related ecosystems, including mountains, forest, wetlands, rivers, aquifers and lakes</li> <li><input type="checkbox"/> UN 6.A expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities</li> <li><input type="checkbox"/> UN 6.B Support and strengthen the participation of local communities in improving water and sanitation management</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI7170 Area of Fresh Water Bodies Present</li> <li><input type="checkbox"/> PD1403 Water Provision Capacity of Products Sold: Potable</li> <li><input type="checkbox"/> PD6052 Water Provision Capacity of Product: Total</li> <li><input type="checkbox"/> PD8586 Water Treatment Capacity of Product: Total</li> <li><input type="checkbox"/> PD5087 Water Treatment Capacity of Product: Potable</li> <li><input type="checkbox"/> PD3523 Water Treatment Capacity of Products Sold</li> <li><input type="checkbox"/> PD3931 Water Consumption of Product</li> <li><input type="checkbox"/> PD5786 Water Savings from Products Sold</li> <li><input type="checkbox"/> PI8043 Water Provided for Sale: Potable</li> <li><input type="checkbox"/> OI9412 Wastewater Treated</li> <li><input type="checkbox"/> OI4015 Water Conserved</li> </ul> |
| <p><b>7</b> RENEWABLE ENERGY</p>          | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 7.1 Increase access to affordable, reliable and modern energy services</li> <li><input type="checkbox"/> UN 7.2 Increase the share of renewable energy in the global energy mix</li> <li><input type="checkbox"/> UN 7.3 Improve energy efficiency</li> <li><input type="checkbox"/> UN 7.A Increase access to clean energy technology, and promote investment in energy infrastructure</li> <li><input type="checkbox"/> UN 7.B Expand infrastructure and upgrade technology for supplying modern and sustainable energy services</li> </ul>   | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI7623 Energy Savings from Products Sold</li> <li><input type="checkbox"/> PI1586 Building Area of Energy Efficiency Improvements</li> <li><input type="checkbox"/> OI6697 Energy Conserved</li> <li><input type="checkbox"/> OI2496 Energy Generated for Use: Renewable</li> <li><input type="checkbox"/> OI2092 Climate Resilience Strategy</li> <li><input type="checkbox"/> OI1479 Greenhouse Gas Emissions: Total</li> <li><input type="checkbox"/> PI7015 Greenhouse Gas Emissions of Energy Generated for Sale</li> <li><input type="checkbox"/> Emissions avoided (tCO2e) - Non-Iris Metric</li> </ul>   |

# SUSTAINABLE DEVELOPMENT GOALS

## IMPACT THEME FRAMEWORK V1.1





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| <p><b>8</b> GOOD JOBS AND ECONOMIC GROWTH</p>    | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 8.1 Sustain per capita economic growth in accordance with national circumstances</li> <li><input type="checkbox"/> UN 8.2 Achieve higher levels of economic productivity through diversification, technological upgrading, and innovation</li> <li><input type="checkbox"/> UN 8.3 Increase productive activities, jobs, innovation and small enterprises, including access to financial services</li> <li><input type="checkbox"/> UN 8.4 Improve global resource efficiency in consumption and production</li> <li><input type="checkbox"/> UN 8.5 Increase productive and decent employment for all, including minorities, and equal pay for work of equal value</li> <li><input type="checkbox"/> UN 8.6 Reduce number of youth not in employment, education or training</li> <li><input type="checkbox"/> UN 8.7 Reduce forced labour, modern slavery, human trafficking and child labour, including use of child soldiers</li> <li><input type="checkbox"/> UN 8.8 Protect labour rights and promote safe and secure working environments, including for vulnerables</li> <li><input type="checkbox"/> UN 8.9 Increase sustainable tourism that creates jobs and promotes local culture and products</li> <li><input type="checkbox"/> UN 8.10 Strengthen the capacity of domestic financial institutions to provide banking, insurance and financial services for all</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI1748 Client Savings Premium</li> <li><input type="checkbox"/> PI2476 Communities Served</li> <li><input type="checkbox"/> PI7815 Payments to Supplier Individuals: Poor</li> <li><input type="checkbox"/> PI2242 Supplier Individuals: Poor</li> <li><input type="checkbox"/> PI2998 Individuals Trained: Total</li> <li><input type="checkbox"/> PI8836 Vocational/Technical Training</li> <li><input type="checkbox"/> OI9650 Forced Labor Policy</li> <li><input type="checkbox"/> OI4432 Forced Labor Policy: Child Labor</li> </ul>   |
| <p><b>9</b> INNOVATION AND INFRASTRUCTURE</p>  | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 9.1 Improve quality, reliable, sustainable, and resilient infrastructure to support economic development</li> <li><input type="checkbox"/> UN 9.2 Promote inclusive and sustainable industrialization, raise employment and GDP</li> <li><input type="checkbox"/> UN 9.3 Increase the access of small-scale industrial and other enterprises to financial services, credit and their integration into value chains and markets</li> <li><input type="checkbox"/> UN 9.4 Increase resource efficiency and adoption of clean and environmentally sound technologies and industrial</li> </ul>   | <ul style="list-style-type: none"> <li><input type="checkbox"/> OI1479 Greenhouse Gas Emissions: Total</li> <li><input type="checkbox"/> Emissions avoided (tCO2e) - Non-Iris Metric</li> <li><input type="checkbox"/> OI4328 Recycled Materials</li> <li><input type="checkbox"/> PD9364 Percent Recycled Materials</li> <li><input type="checkbox"/> OI4229 Employees Trained</li> <li><input type="checkbox"/> PI1290 Units/Volume Produced</li> <li><input type="checkbox"/> PI2998 Individuals Trained: Total</li> <li><input type="checkbox"/> PI7997 Individuals Trained: Group-Based Training</li> <li><input type="checkbox"/> PI8381 Number of Loans Disbursed</li> <li><input type="checkbox"/> PI5476 Value of Loans Disbursed</li> <li><input type="checkbox"/> PI5160 Average Loan Size Disbursed</li> </ul> |

# SUSTAINABLE DEVELOPMENT GOALS

## IMPACT THEME FRAMEWORK V1.1






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|   | <p>processes</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 9.A Facilitate sustainable and resilient infrastructure development in developing countries</li> <li><input type="checkbox"/> UN 9.B Improve domestic technology development, research and innovation</li> <li><input type="checkbox"/> UN 9.C To increase access to ICT</li> </ul>  |  |
|    | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 10.1 Increase income growth of bottom 40% of the population</li> <li><input type="checkbox"/> UN 10.2 Empower and promote the social, economic, and political inclusion of all, including vulnerables and minorities</li> <li><input type="checkbox"/> UN 10.3 Increase number of workers protected by fundamental labor standards</li> <li><input type="checkbox"/> UN 10.4 Promote policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality</li> <li><input type="checkbox"/> UN 10.5 Increase regulation and monitoring of financial markets</li> <li><input type="checkbox"/> UN 10.6 Ensure representation and voice for developing countries in decision-making in global international economic and financial institutions</li> <li><input type="checkbox"/> UN 10.7 Facilitate safe, regular, and responsible migration and mobility of people</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> OI1582 Wage Equity</li> <li><input type="checkbox"/> OI2003 Full-time Employees: Disabilities</li> <li><input type="checkbox"/> OI8147 Full-time Employees: Minorities/Previously Excluded</li> <li><input type="checkbox"/> OI4364 Worker Freedom of Association Policy</li> <li><input type="checkbox"/> OI9650 Forced Labor Policy</li> <li><input type="checkbox"/> OI4432 Forced Labor Policy: Child Labor</li> <li><input type="checkbox"/> OI7194 Percent Minority/Previously Excluded Ownership</li> <li><input type="checkbox"/> OI2330 Governance Policies</li> <li><input type="checkbox"/> PI4237 Client Individuals: Minorities/Previously Excluded</li> <li><input type="checkbox"/> OI6696 Board of Directors: Minority/Previously Excluded</li> <li><input type="checkbox"/> OI9331 Anti-Discrimination Policy</li> </ul>  |
|  | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 11.1 Increase access to adequate, safe and affordable housing and basic services</li> <li><input type="checkbox"/> UN 11.2 Increase access to safe, affordable, and sustainable transport systems</li> <li><input type="checkbox"/> UN 11.3 Enhance inclusive and sustainable urbanization and sustainable human settlements</li> <li><input type="checkbox"/> UN 11.4 Protect and safeguard the world's cultural and natural heritage</li> <li><input type="checkbox"/> UN 11.5 Reduce the number of deaths, and the number of people affected by disasters</li> <li><input type="checkbox"/> UN 11.6 Reduce the adverse environmental impact of cities by paying special attention to air quality and waste management</li> </ul>   | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI8007 Number of Community Facilities Financed</li> <li><input type="checkbox"/> PI2410 Value of Community Facilities Financed</li> <li><input type="checkbox"/> PI4765 Area of Community Facilities Financed</li> <li><input type="checkbox"/> PI2491 Number of Housing Units Constructed</li> <li><input type="checkbox"/> PI6058 Number of Housing Units Improved</li> <li><input type="checkbox"/> PI5965 Number of Housing Units Financed</li> <li><input type="checkbox"/> PI7233 Value of Housing Units Financed</li> <li><input type="checkbox"/> PI5983 Value of Commercial or Retail Infrastructure Financed</li> <li><input type="checkbox"/> PI2640 Individuals Housed</li> <li><input type="checkbox"/> PD5833 Percent Affordable Housing</li> <li><input type="checkbox"/> OI6765 Green Building Practices</li> <li><input type="checkbox"/> PI1586 Building Area of Energy Efficiency Improvements</li> </ul> |



# SUSTAINABLE DEVELOPMENT GOALS

## IMPACT THEME FRAMEWORK V1.1





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|  | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 11.7 Increase access to safe, inclusive and accessible green and public spaces</li> <li><input type="checkbox"/> UN 11.C Increase number of sustainable and resilient buildings utilizing local materials</li> </ul>   | <ul style="list-style-type: none"> <li><input type="checkbox"/> OI6697 Energy Conserved</li> <li><input type="checkbox"/> OI2535 Waste Disposed: Recycled/Reused</li> <li><input type="checkbox"/> OI6192 Waste Disposed: Total</li> </ul>  |
| <div style="background-color: #c88e3c; color: white; padding: 5px; text-align: center;"> <b>12</b> RESPONSIBLE CONSUMPTION<br/>  </div> | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 12.2 Increase efficient use of natural resources</li> <li><input type="checkbox"/> UN 12.3 Reduce global food waste at the retail and consumer levels and reduce food losses</li> <li><input type="checkbox"/> UN 12.4 Implement environmentally sound management of chemicals and all wastes throughout their life cycle</li> <li><input type="checkbox"/> UN 12.5 Reduce waste generation through prevention, reduction, recycling and reuse</li> <li><input type="checkbox"/> UN 12.6 Increase sustainable practices of companies, and sustainability reporting</li> <li><input type="checkbox"/> UN 12.8 Increase in awareness of sustainable development and lifestyles in harmony with nature</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI7623 Energy Savings from Products Sold</li> <li><input type="checkbox"/> OI6697 Energy Conserved</li> <li><input type="checkbox"/> OI1479 Greenhouse Gas Emissions: Total</li> <li><input type="checkbox"/> PI7015 Greenhouse Gas Emissions of Energy Generated for Sale</li> <li><input type="checkbox"/> Emissions avoided (tCO2e) - Non-Iris Metric</li> <li><input type="checkbox"/> OI4328 Recycled Materials</li> <li><input type="checkbox"/> PD9364 Percent Recycled Materials</li> <li><input type="checkbox"/> OI2535 Waste Disposed: Recycled/Reused</li> <li><input type="checkbox"/> OI6192 Waste Disposed: Total</li> <li><input type="checkbox"/> OI7920 Waste Reduced</li> <li><input type="checkbox"/> PI5926 Waste Reductions from Products Sold</li> </ul> |
| <div style="background-color: #2e8b57; color: white; padding: 5px; text-align: center;"> <b>13</b> CLIMATE ACTION<br/>  </div>        | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 13.1 Increase resilience and adaptive capacity to climate-related hazards and natural disasters</li> <li><input type="checkbox"/> UN 13.2 Integrate climate change measures into national policies, strategies and planning</li> <li><input type="checkbox"/> UN 13.3 Improve education, awareness on climate change mitigation, adaption, impact reduction and early warning</li> </ul>   | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI7623 Energy Savings from Products Sold</li> <li><input type="checkbox"/> OI6697 Energy Conserved</li> <li><input type="checkbox"/> OI2496 Energy Generated for Use: Renewable</li> <li><input type="checkbox"/> OI2092 Climate Resilience Strategy</li> <li><input type="checkbox"/> OI1479 Greenhouse Gas Emissions: Total</li> <li><input type="checkbox"/> PI7015 Greenhouse Gas Emissions of Energy Generated for Sale</li> <li><input type="checkbox"/> PI1586 Building Area of Energy Efficiency Improvements</li> <li><input type="checkbox"/> Emissions avoided (tCO2e) - Non-Iris Metric</li> </ul>  |
| <div style="background-color: #1e90ff; color: white; padding: 5px; text-align: center;"> <b>14</b> LIFE BELOW WATER<br/>  </div>      | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 14.1 Reduce marine pollution, in particular from land-based activities</li> <li><input type="checkbox"/> UN 14.2 Increase in sustainably managed and protected marine and coastal ecosystems</li> <li><input type="checkbox"/> UN 14.3 Reduce ocean acidification</li> <li><input type="checkbox"/> UN 14.4 Restore fisheries, contrast overfishing and illegal fishing practices, promote science-based management plans</li> </ul>   | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI3468 Average Client Agricultural Yield: Total</li> <li><input type="checkbox"/> OI1618 Threatened Species Policy</li> <li><input type="checkbox"/> OI5929 Biodiversity Assessment</li> <li><input type="checkbox"/> OI9326 Water Conservation Strategy</li> <li><input type="checkbox"/> OI4015 Water Conserved</li> <li><input type="checkbox"/> PI7170 Area of Fresh Water Bodies Present</li> <li><input type="checkbox"/> PI5840 Length of Coastline Present</li> <li><input type="checkbox"/> PI4716 Protected Land Area: Total</li> <li><input type="checkbox"/> PI9556 Ecological Restoration Management</li> </ul>  |

# SUSTAINABLE DEVELOPMENT GOALS

## IMPACT THEME FRAMEWORK V1.1




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|   | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 14.6 Increase the economic benefits from sustainable use of marine resources</li> <li><input type="checkbox"/> UN 14.7 Increase sustainable use of marine resources for developing countries, including sustainable fisheries, aquaculture and tourism</li> <li><input type="checkbox"/> UN 14.B Increase access for small-scale artisanal fishers to marine resources and markets</li> </ul>   | <p>Area</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> PD4686 Livestock/Fish Type</li> </ul>   |
|    | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 15.1 Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems</li> <li><input type="checkbox"/> UN 15.2 Increase amount of forests regenerated or under sustainable forest management</li> <li><input type="checkbox"/> UN 15.3 combat desertification, restore degraded land and soil, including land affected by desertification, drought, and floods</li> <li><input type="checkbox"/> UN 15.4 Conserve mountain ecosystems</li> <li><input type="checkbox"/> UN 15.5 Reduce degradation of natural habitats, protect biodiversity and threatened species</li> <li><input type="checkbox"/> UN 15.6 Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources</li> <li><input type="checkbox"/> UN 15.7 Reduce poaching and trafficking of protected species of flora and fauna</li> <li><input type="checkbox"/> UN 15.8 Reduce impact of invasive alien species on land and water ecosystems</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> PI3468 Average Client Agricultural Yield: Total</li> <li><input type="checkbox"/> OI6912 Land Directly Controlled: Sustainably Managed</li> <li><input type="checkbox"/> OI1618 Threatened Species Policy</li> <li><input type="checkbox"/> OI5929 Biodiversity Assessment</li> <li><input type="checkbox"/> OI9326 Water Conservation Strategy</li> <li><input type="checkbox"/> OI4015 Water Conserved</li> <li><input type="checkbox"/> OI2622 Forest Management Plan</li> <li><input type="checkbox"/> PI7170 Area of Fresh Water Bodies Present</li> <li><input type="checkbox"/> PI5840 Length of Coastline Present</li> <li><input type="checkbox"/> PI4716 Protected Land Area: Total</li> <li><input type="checkbox"/> PI9556 Ecological Restoration Management Area</li> <li><input type="checkbox"/> PD4686 Livestock/Fish Type</li> </ul> |
|  | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 16.1 Reduce violence and related deaths</li> <li><input type="checkbox"/> UN 16.2 Reduce abuse, exploitation, trafficking and all forms of violence and torture against children</li> <li><input type="checkbox"/> UN 16.3 Ensure equal access to justice for all</li> <li><input type="checkbox"/> UN 16.4 Reduce illicit financial and arms flows, and combat organized crime</li> </ul>  | <ul style="list-style-type: none"> <li><input type="checkbox"/> OI1582 Wage Equity</li> <li><input type="checkbox"/> OI2003 Full-time Employees: Disabilities</li> <li><input type="checkbox"/> OI8147 Full-time Employees: Minorities/Previously Excluded</li> <li><input type="checkbox"/> OI4364 Worker Freedom of Association Policy</li> <li><input type="checkbox"/> OI9650 Forced Labor Policy</li> <li><input type="checkbox"/> OI4432 Forced Labor Policy: Child Labor</li> <li><input type="checkbox"/> OI7194 Percent Minority/Previously Excluded Ownership</li> </ul>  |

# SUSTAINABLE DEVELOPMENT GOALS

## IMPACT THEME FRAMEWORK V1.1



|   |  |   |
|---|--|---|
|   | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 16.5 Reduce corruption and bribery</li> <li><input type="checkbox"/> UN 16.6 Develop effective, accountable and transparent institutions</li> <li><input type="checkbox"/> UN 16.7 Ensure inclusive decision-making</li> <li><input type="checkbox"/> UN 16.10 Increase access to information and protect fundamental freedoms</li> </ul>   | <ul style="list-style-type: none"> <li><input type="checkbox"/> OI2330 Governance Policies</li> <li><input type="checkbox"/> PI4237 Client Individuals: Minorities/Previously Excluded</li> <li><input type="checkbox"/> OI6696 Board of Directors: Minority/Previously Excluded</li> <li><input type="checkbox"/> OI9331 Anti-Discrimination Policy</li> </ul>   |
| <div style="background-color: #004a7c; color: white; padding: 5px;"> <b>17</b> PARTNERSHIPS FOR THE GOALS<br/>  </div> | <ul style="list-style-type: none"> <li><input type="checkbox"/> UN 17.1 Strengthen domestic resource mobilization, including through international support to developing countries</li> <li><input type="checkbox"/> UN 17.2 Increase net private grants as percent of GNI</li> <li><input type="checkbox"/> UN 17.3 Increase net private impact investments as percent of GNI</li> <li><input type="checkbox"/> UN 17.16 Increase net impact investments and building the impact ecosystem</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> FP9083 Total Deposits</li> <li><input type="checkbox"/> FP1307 Capital Available: Total</li> <li><input type="checkbox"/> OI7783 Social Responsibility Client Policies</li> <li><input type="checkbox"/> OI4953 Social and Environmental Performance Incentives</li> <li><input type="checkbox"/> PD7356 Microfinance Delivery Methodology</li> <li><input type="checkbox"/> PD9681 Non-Financial Support Offered</li> <li><input type="checkbox"/> PD7932 Environmental Policies for Financial Services Clients</li> <li><input type="checkbox"/> PI4583 New Businesses Created: Total</li> <li><input type="checkbox"/> PI6414 New Businesses Created: Low Income Areas</li> <li><input type="checkbox"/> PI5066 Number of Equity Investments Closed</li> <li><input type="checkbox"/> PI4142 Value of Equity Investments Closed</li> <li><input type="checkbox"/> PI8381 Number of Loans Disbursed</li> <li><input type="checkbox"/> PI5476 Value of Loans Disbursed</li> <li><input type="checkbox"/> PI5160 Average Loan Size Disbursed</li> </ul> |

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