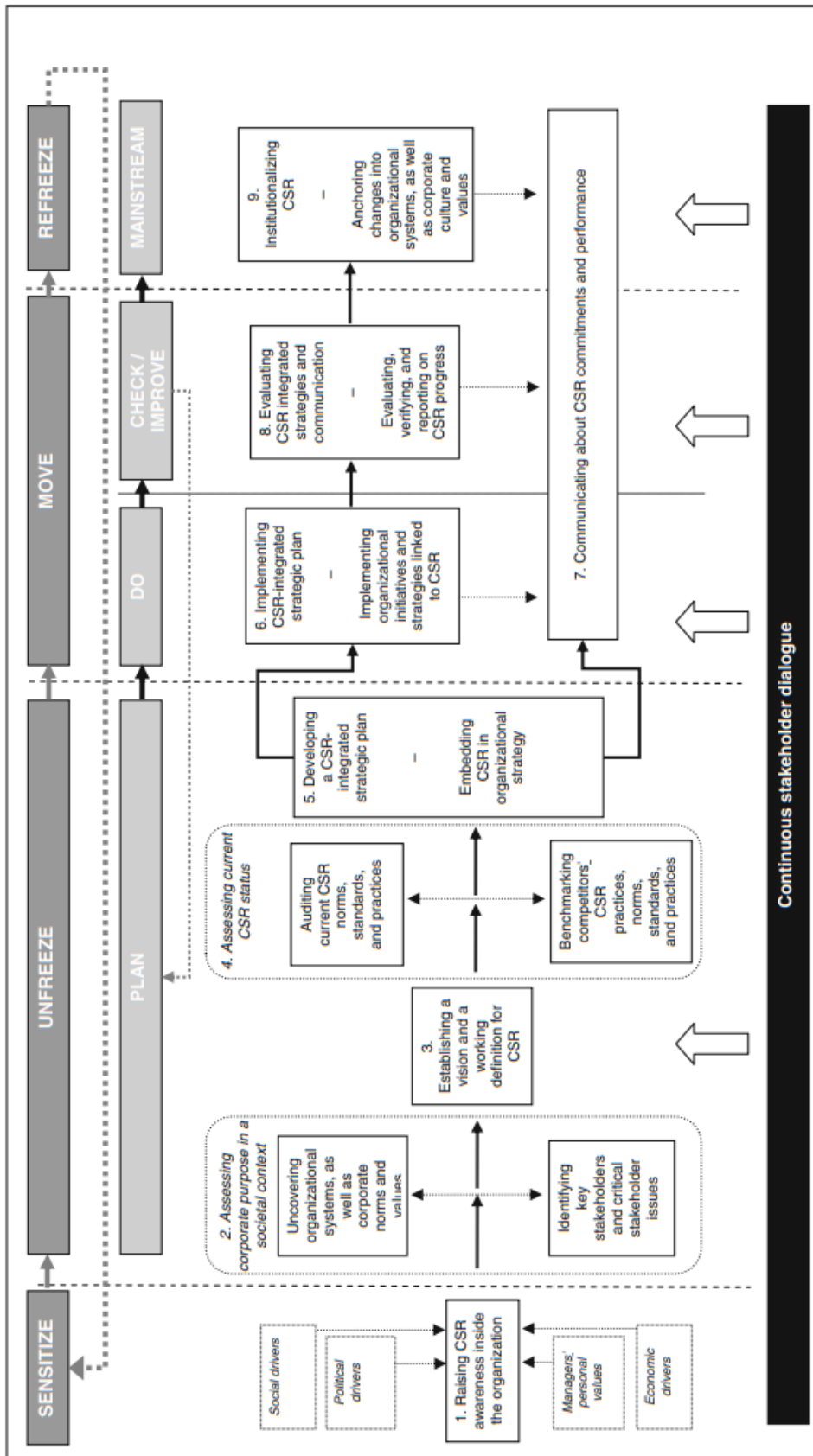


8 Appendices

**Appendix 1.** Proposed framework to design and implement CSR. Retrieved from (Maon et al., 2009).



**Appendix 2.** Checklist for SROI analysis. Retrieved from (*A guide to Social Return on Investment*, 2012).

This is for your own use, to check your progress as you work through the guide. For more information on the assurance process, go to: [www.thesroinetwork.org](http://www.thesroinetwork.org)

<b>Checklist</b>	<b>Complete?</b>
<b>Stage 1: Establishing the scope and identity of stakeholders</b>	
Have you provided background information on the organisation?	
Have you explained why you are carrying out the analysis and for whom, including considering how you will communicate with them?	
Have you decided if you are analysing part of the organisation or all of it?	
Have you decided if you are analysing the social return in relation to a specific source of income or for activities funded by a number of sources?	
Have you decided whether this is an evaluation of the past or a forecast of the future?	
Have you decided what timescale to cover?	
Have you identified the resources you need (eg sufficient time, resources and skills)?	
Have you drafted a list of your stakeholders and completed the stakeholder table?	
Have you considered that some of these changes may happen to stakeholders that are outside your scope and whether you should revise the scope to include them?	
<b>Stage 2: Mapping outcomes</b>	
Have you completed the first two columns of the Impact Map for stakeholders and what you think happens to them?	
Have you documented your decisions on which stakeholders are included at the start?	
Have you completed a plan for involving stakeholders explaining how they are involved in completing the next sections?	
For each stakeholder, have you included their contribution (input) to the activity (there may be some stakeholders that do not make an input)?	
Have you given the inputs a value?	
Have you checked to make sure that the inputs you have recorded include whole costs of delivering the service (eg overheads, rent)?	
Have you identified the inputs and outputs for the stakeholders?	

Have you included a description of the outcomes in which stakeholders are involved in determining the outcomes?	
Have you included intended and unintended changes?	
Have you included positive and negative changes?	
Have you checked to make sure there is no double counting?	
Are experiences of all stakeholders within a stakeholder group accounted for?	
Have you completed the columns on the impact map for inputs, outputs and outcomes?	
At this point, do you want to add or remove stakeholders or stakeholder groups?	
<b>Stage 3: Evidencing outcomes and giving them a value</b>	
Have you identified indicators for the outcomes including subjective and objective indicators where appropriate?	
How long do the outcomes last?	
Do you already have information in relation to each indicator?	
If not, do you have a plan for how you will gain this information?	
Have you completed the column for the source of the information?	
Have you completed the column for each indicator?	
For each outcome where you have not recorded one or more indicators, have you included the reason in your report?	
Can you record or forecast the amount of change in relation to each indicator?	
Have you identified a financial proxy for each outcome?	
Have you completed the column for the financial proxy?	
Have you completed the column for the source of the proxy?	
Are there any indicators for which you have not recorded a financial proxy? Have you included these in your report?	
<b>Stage 4: Establishing impact</b>	
Do you have information for deadweight in relation to each outcome?	
Do you think any of your estimates for deadweight can be explained by reference to displacement or attribution?	
If some deadweight can be explained by displacement, have you decided to add a new stakeholder (and/or change the scope)?	
If there is attribution, does this mean that you have missed out contributions made by other stakeholders who should now be added?	
Have you estimated attribution and recorded how you made the estimate?	

If the outcomes last for more than one time period, what happens to the outcome over this time period (drop-off)?	
Have you calculated impact (indicator multiplied by financial proxy minus percentages for deadweight, displacement and attribution)?	
Have you calculated any drop-off?	
As a result, are there any changes where the activity(ies) in the scope do NOT contribute to a significant change?	
Have you completed the columns for deadweight, attribution, displacement and drop-off?	
<b>Stage 5: Calculating the SROI</b>	
Have you set out the financial values of the indicators for each time period?	
Have you selected a discount rate?	
Do you have a total value for the inputs?	
Have you calculated: a) social return ratio, b) net social return ratio, c) payback period?	
Have you checked the sensitivity of your result for amounts of change, financial proxies, and measures of additionality?	
<b>Stage 6: Reporting, using and embedding</b>	
Have you summarised the changes required to the organisation's systems, governance or activities in order to improve ability to account for and manage social value created?	
Have you prepared a plan for these changes?	
Have you planned how to communicate your value in formats that meet your audiences' needs?	
If you have decided to produce a full report, does it include an audit trail of all decision-making, assumptions and sources?	
If you have decided to produce a full report, have you included a qualitative discussion of the assumptions and limitations underlying your analysis?	
Have you reviewed whether your communications created the desired effect in your audiences, and whether they liked the content and format?	
Have you decided on your approach to verification?	

**Appendix 3.** Names and small descriptions of the 17 Sustainable Development Goals. Retrieved from (Swaen V., 2018a).



### **NO POVERTY**

**End poverty in all its forms everywhere**

- By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions
- By 2030, ensure that all men and women, in particular **the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services**, ownership and control over land and other forms of property, inheritance, natural resources, appropriate **new technology** and financial services, including microfinance



### **ZERO HUNGER**

**End hunger, achieve food security and improved nutrition and promote sustainable agriculture**

- By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment
- By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality
- By 2020, maintain the genetic diversity of seeds, ...



### **GOOD HEALTH AND WELL-BEING**

**Ensure healthy lives and promote well-being for all at all ages**

- By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and **promote mental health and well-being**
- By 2030, **substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination**



## QUALITY EDUCATION

### Ensure inclusive and quality education for all and promote lifelong learning

- By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
- By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy
- By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development



## GENDER EQUALITY

### Achieve gender equality and empower all women and girls

- Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate
- Ensure women's full and effective participation and equal opportunities for leadership at all levels of decisionmaking in political, economic and public life



## CLEAN WATER AND SANITATION

### Ensure access to water and sanitation for all

- By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes
- By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situation
- By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally

## 7 AFFORDABLE AND CLEAN ENERGY



### **AFFORDABLE AND CLEAN ENERGY** Ensure access to affordable, reliable, sustainable and modern energy for all

- By 2030, ensure universal access to affordable, reliable and modern energy services
- By 2030, increase substantially the share of renewable energy in the global energy mix
- By 2030, double the global rate of improvement in energy efficiency

## 8 DECENT WORK AND ECONOMIC GROWTH



### **DECENT WORK AND ECONOMIC GROWTH**

#### **Promote inclusive and sustainable economic growth, employment and decent work for all**

- Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead

- Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms
- Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
- By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products



LOUVAIN

## 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



### **INDUSTRY, INNOVATION AND INFRASTRUCTURE**

#### **Build resilient infrastructure, promote sustainable industrialization and foster innovation**

- By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities
- Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending



## REDUCED INEQUALITIES

### Reduce inequality within and among countries

- By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status



## SUSTAINABLE CITIES AND COMMUNITIES

### Make cities inclusive, safe, resilient and sustainable

- Strengthen efforts to protect and safeguard the world's cultural and natural heritage

- By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums
- By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries
- By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management



## RESPONSIBLE CONSUMPTION AND PRODUCTION

### Ensure sustainable consumption and production patterns

- By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature

- By 2030, achieve the sustainable management and efficient use of natural resources
- By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses
- By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
- By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse



### CLIMATE ACTION

**Take urgent action to combat climate change and its impacts**

- Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries
- Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning



### LIFE BELOW WATER

**Conserve and sustainably use the oceans, seas and marine resources**

- By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution
- By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans

- Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels



### LIFE ON LAND

**Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss**

- By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally
- By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world
- By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species
- By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts



• Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

## PEACE, JUSTICE AND STRONG INSTITUTIONS

### Promote just, peaceful and inclusive societies

- End abuse, exploitation, trafficking and all forms of violence against and torture of children
- Promote the rule of law at the national and international levels and ensure equal access to justice for all
- By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime
- Substantially reduce corruption and bribery in all their forms



## PARTNERSHIPS FOR THE GOALS

### Revitalize the global partnership for sustainable development

#### Technology

- Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism

#### Appendix 4. Questionnaire from the realized interviews.

1. What is the main goal of your company?
2. What is its place in the social entrepreneurship sector?
3. Do you have a CSR strategy put in place?
4. Are collaborations implemented in your company?
5. Who are the actors concerned about this strategy?
6. What are the advantages/added value of this collaboration?