



Strategic Impact Assessment

Transforming ESG measurement into actionable insights

INTRODUCTION

Organisations are increasingly being asked by a wide range of stakeholders to assess and manage the impact their business creates. From climate change, to human rights violations, to the availability of clean water, there are complex and interrelated factors that businesses need to understand before they can reduce their negative impacts – and increase the positive ones. It’s not only about complying with upcoming regulations, but also about being an ethical and responsible business while creating long-term value. It’s an area investors, customers, employees, suppliers and communities are following with interest; an area that calls you to act.

STRATEGIC IMPACT ASSESSMENT (SIA)

SIA is a proven methodology to select, prioritise and manage ESG impacts. Developed from over a decade’s practical experience and insight, SIA offers a high-level view of your organisation’s effect on the environment, economy and wider society – and then prioritises actions to improve your position by maximising returns for your most important stakeholders. It’s a unique set of tools that helps you assess, strategise and report on your ESG performance across your full value chain, empowering your business to meet tomorrow’s demands in a transparent way.

HOW IT WORKS

Assessment involves identifying, selecting and monetising your most material ESG impacts, enabling you to understand the relative size of each, and which stakeholders they affect. We then help to devise the strategies and solutions you need to address any issues those stakeholders might face. Unlike any other impact-assessment tool, SIA leads to actionable outcomes, from business process improvements and improved decision making, to more informed reporting and meaningful community engagement.

A THREE-STEP APPROACH

- 1

Assess impacts across the full value chain by measuring, monetising and aggregation
- 2

Strategise on how to improve your positive and reduce your negative impacts
- 3

Report on your most material impacts, progress towards targets and other strategic actions





USING DELOITTE'S SIA METHODOLOGY, YOU CAN

- Make ESG compatible with business language**
Transform ESG impacts into societal costs or benefits and align the outcomes with the language financial business leaders speak.
- Integrate impact into business decisions**
Integrate monetised impacts into capital allocation, performance management , due diligence and acquisitions.
- Understand impact through international standards**
Measure your impact through well recognised standards including frameworks developed by the Value Balancing Alliance, the Impact Weighted Accounts Initiative, and the Natural and Social Capital Protocols. SIA includes a selection of 'standard' impacts from these frameworks however is also modular and can be expanded based on your needs and company specifics.

Visualising impacts across your value chain (example)



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