

SDG Scorecard & Dimensions of Impact

Scorecard Elements

The Summa SDG scorecard is intended to provide quantitative insights into the positive outcomes provided by our portfolio companies as well as transparency on potential negative outcomes.



Impact Dimensions⁴

At Summa we wish to continually deepen our understanding of impact, improve our management of portfolio value creation and increase the clarity in our communication of outcomes generated by our portfolio companies.

This is the background for the new layout of page two in the following company presentations, where we have broken down the qualitative description of the company impacts into five paragraphs linked to the five dimensions defined by IMP^{4,5}:

What tells us what outcomes the enterprise is contributing to and how important the outcomes are to stakeholders.

Who tells us which stakeholders are experiencing the outcome and how underserved they were prior to the enterprise's effect.

How much tells us how many stakeholders experienced the outcome, what degree of change they experienced, and how long they experienced the outcome for.

Contribution tells us whether an enterprise's and/or investor's efforts resulted in outcomes that were likely better than what would have occurred otherwise.

Risk tells us the likelihood that impact will be different than expected.

A Financial Performance

B Main Strategic SDGs

C Value Creation SDG KPIs

These KPIs on row two are indicators of positive outcomes. Since these may be unique to each business model, the row contains different metrics for each company.¹

D Organizational Health and Sustainable growth

The number of employees by year shows how many jobs the company provides, and adds perspective to how this has developed over time.

The staff turnover rate is a related to organizational health and employee engagement. It can be affected by factors like the quality of management, diversity issues and job satisfaction.

E Diversity

The concentric circles show gender balance across the general, management and board levels of the organization.²

F Carbon Intensity

The scale on the left shows the company's climate impact in relation to its top line revenue. For the purposes of this report, we use all available data to get the best estimate we can, adding up emissions from Scopes 1-3 to calculate intensity. To give some context to the magnitude of this impact, we are benchmarking against a range of broad industry categories from financial services to metal work.³ Progress may be achieved through a material decrease in carbon intensity over time.

G Ecological Degradation Intensity

The scale on the right hand side of the scorecard indicates the company's impact on ecosystems and bio-diversity, in relation to its revenues. The scale is used to provide context, and benchmarks the impact against a range of broad sector categories. We encourage our portfolio companies to consider their impact on bio-diversity and if possible engage in dialogue with their suppliers to reduce this externality over time.

¹ Depending on availability we use either operational output metrics or estimations of stakeholder outcomes as proxies for impact.

² Although this shows only one dimension of diversity directly, it may also be seen as a distant proxy for diversity in a broader sense. For the "management" category we ask that our portfolio companies include Women at all levels; junior, mid-level and senior leadership positions.

³ The scale is calibrated to enable a comparison of the companies in our particular portfolio, and the cutoff on the high end may therefore seem somewhat arbitrary. However, if we were to include sectors like power generation or agriculture on the scale, it would make most of our company impacts seem of little significance, which is not the view we wish to present.

⁴ Please see <https://impactmanagementproject.com/> for more information on the five impact dimensions

⁵ Impact Management Project