



Value for Social Impact

Value Model Basic Scoring

FOR NITTO ATP SEMINAR ATTENDEES

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EMPLOYEE	Policy	Policy Score	Value Model Practice Goal
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E1: Diversity & Equity

Full-time Employment	Organization has a written policy about full-time employment.	0/1	Organization hires 85% or more of total workforces as full-time employees.
Ethnic Diversity	Organization has a written policy about ethnic diversity.	0/1	Organization's workforce and senior leadership team matches 100% with ethnicity of surrounding population.
Gender Diversity and Equity-based policy	Organization has a written policy about gender diversity.	0/1	The gender balance of the workforce matches 100% with the surrounding population both in terms of overall workforce and senior leadership team.
Broad Diversity and Representativeness of employees	Organization has a written policy on the age, sexual orientation, and disadvantaged individuals	0/1	Organization's workforce and senior leadership team's composition in terms of age, sexual orientation and advantage levels match 100% with the surrounding (working) population.

0/1

E2: Fair Wages

Transparent Reporting on Employees	Organization has a written policy related to the transparent reporting of employment figures.	0/1	Organization reports on 100% of the people that it has employed within a calendar year which includes details of their employment status (permanent, full-time, part-time, temporary, interns, new hires, departed) as well as their age, gender, & ethnicity.
Transparent Reporting on Wages	Organization has a written policy related to the transparent reporting of wages.	0/1	Organization reports 100% of the wages paid across worker categories and locations.

Living Wage	Organization has a written policy about living wage commitment.	0/1	Employer pays 250% of the applicable national minimum wage for all employees.
Pay-scale equity among different level employees	Organization has a written policy about pay-scale equity practices related to pay-scale levels, gender and ethnicity of employees.	0/1	Organization has no one earning more than 15 times the annual salary of the lowest paid worker, and 0% variance in pay between genders or ethnic groups within each pay-scale class.

0/1

E3: Health, Welfare and Safety

Physical Health	Organization has a written policy about physical health status of employees.	0/1	100% of employees are covered under physical health policy.
Retirement Provision	Organization has a written policy about retirement provision.	0/1	Organization matches employee retirement contributions as per the law of the land.
Family/Medical Leave	Organization has written policy about family and medical leave.	0/1	Organization provides up to 24 weeks of full paid leave for family leave, while offering flextime.
Employee Healthcare	Organization has written policy about Employee healthcare and cost-sharing structure.	0/1	Organization is responsible for 100% of medical, dental and vision insurance coverage and offers 100% reimbursement for one annual comprehensive medical test for all employees.
Occupational safety and Health Coverage	Organization has written policy about occupational safety and health.	0/1	Organization covers 100% of Employees under the occupational safety and healthplan and Zero (0) Work related injuries in this calendar year.
Employee Mental health and wellbeing	Written policy about the emotional, social, and spiritual well-being of employees.	0/1	Organization offers evidence-based behavioral-health services at the same level of affordability and access as physical-health services to 100% of employees.

E4: Development

Training and Education	Organization has a written policy about employee training and continuing education benefits .	0/1	Organization allocates the equivalent of 5% of annual salary per a full-time employee per year, have a specific number of employees trained for a specific number of hours to upgrade employee skills
Performance Feedback and Review	Organization has a written policy about employee performance feedback and review.	0/1	100% of employees receive performance feedback

E5: Engagement and Satisfaction

Turnover, Inclusion & Engagement	Organization has a written policy related to employee turnover, inclusion & engagement.	0/1	Measure the turnover rate (voluntary and involuntary) and have 3rd party confirm average inclusion score of 8.0 and 70% engagement rate
Flexible Work	Organization has a written policy related to flexible work options for all employees.	0/1	Organization offers 100% of employees flexible work options.
Freedom of Association	Organization has a written policy supporting freedom of association and collective bargaining available to all employees	0/1	100% of employees are empowered with the freedom of association.
Employee Ownership	Organization has a written policy related to employee stock ownership, which is available and accessible to all employees within an organization.	0/1	Employee stock ownership plans are available and accessible to all employees within an organization.

E6: Human Rights

Human Rights Reporting	Organization has a written policy related to employee human rights.	0/1	
Human Rights Corrective Action	Organization has a written policy related to corrective actions related to human rights violations.	0/1	Corrective actions taken with clear, transparent actions set in place for 100% of any recorded violations of human rights within the past 12 months.

Human Rights Training	Organization has a written policy related to human rights training for all employee levels.	0/1	The operation, training, and investment to improve human rights that a firm implements. Measured by the total number or percentage of actions related to human right impact assessments, total number of hours and percentage of security personnel and other employees trained regarding human rights, and the total number or percentage of investments a firm makes regarding human rights.
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NATURE	Policy	Policy Score	Value Model Practice Goal
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N1: Waste and Pollution

Carbon Neutral	Organization has written policy related to GHG Emissions.	0/1	All GHG emissions are monitored, measured, and reported on and organization achieves carbon neutrality. These are audited and confirmed by an independent, objective 3rd party.
Zero non-GHG air emissions	Organization has written policy related to non-GHG Emissions.	0/1	All non-GHG air emissions are monitored, measured, and reported on with net zero impacts. These are audited and confirmed by an independent, objective 3rd party
Zero Plastic Pollution	Organization has written policy related to plastic pollution related to both its operations and the products/services it creates.	0/1	Reduce petroleum-based plastic use to zero, and recycle or reclaim all plastics used/created by a company.
100% Waste reclamation & recycling	Organization has written policy related to waste reclamation and recycling.	0/1	100% of waste stream is reported, reclaimed or recycled in an environmentally friendly way.
Zero Sound and Light disturbances	Organization has written policy related to sound and light pollution.	0/1	Zero Sound and Light disturbances .

N2: Water

Overall Water infrastructure interaction strategy	Organization has written policy related to water infrastructure interactions.	0/1	Organization outlines the details of 100% of its water infrastructure across its entire value system (suppliers, customers, distribution partners, etc.).
Water use reporting	Organization has a written policy about its approach to water usage and interactions.	0/1	Organization reports on 100% of its water usage and interactions, which are audited and confirmed by an objective external 3rd party.

Discharge water quality	Organization has a written policy about its water discharge.	0/1	Water discharge from organization's operations is 100% matched to water input quality, or of higher quality than when it was withdrawn.
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N3: Energy

Energy Consumption Reporting	Organization has written policy related to energy consumption.	0/1	Organization provides clear reporting on 100% of its energy consumption across its operations (1) inputs/sourcing, (2) manufacturing/operating, (3) distribution/selling, and (4) the use of its products/services that is audited by an objective outside 3rd party.
Renewable Energy Use	Organization has a written policy related to renewable energy use.	0/1	Renewables or their equivalents comprise 100% of energy consumed by a company across its operations (inputs/sourcing, manufacturing/operating, distribution/selling) and 100% of Renewable Energy Credits (REC's) are acquired using VPPA and are sourced in the same grid and have to be the same vintage year of use.
Carbon Neutral Products	Organization has written policy related to carbon neutral product development to the ISO 14060 definitions within its products/services.	0/1	Organization reduces energy carbon footprint and using carbon offsets to achieve carbon neutrality requirements for 100% of its products/services, and the organization empowers 100% of its customers to generate carbon neutral product/services.

N4: Products and Services

Transparently Reported Product Impact	Organization has written policy related to the reporting of product impacts.	0/1	Organization clearly and transparently reports on all societal and environmental impacts for 100% of the products/services that it creates that are then audited and confirmed by an independent 3rd party.
Sustainable Sourcing of Raw Materials	Organization has a written policy about sustainable sourcing of raw materials.	0/1	Raw materials or inputs for organization's operations are sourced from 100% sustainable sources, <i>and 100% of all non-compliance issues within the past calendar year are transparently reported.</i>
Products with Positive Societal and Environmental Impact	Organization has a written policy on societal and Environmental impacts of its products.	0/1	Achieve 100% cradle to cradle efficiency or its equivalent for all products/services created by a company/organization.
Efficient Packaging	Organization has a written policy on efficient packaging.	0/1	Reduce packaging to zero, in cases when a company/organization cannot, then trace, collect, and recycle 100% of all packaging.
Efficient Transportation	Organization has a written policy related to transportation efficiency.	0/1	100% of products/services distributed by organization are done so using efficient transportation, Renewable or net positive Carbon technologies, which is audited by an objective outside 3rd party.

N5: Biodiversity

Biodiversity Impact	Organization has a written policy related to its impact on biodiversity.	0/1	No measurable negative impact on Biodiversity on sites owned, leased, or managed as well as those adjacent to areas of high biodiversity value, and the organization offsets all (100%) of its negative NetZero biodiversity impacts.
Humane, Compassionate Treatment of All Animals	Organization has written policy about commitment to animal welfare.	0/1	100% of the operations of an organization and the products/services it offers do not lead to the harmful or abusive treatment of animals certified by an outside, independent organization.
100% Sustainable Sourced Palm Oil	Organization has written policy about its sourcing and use of palm oil	0/1	100% use of Sustainably sourced Palm Oil in the organization's operations or in its supply chain.

N6: Buildings and Land

Transparently Reported Building and Land Use	Organization has a written policy related to its building and land use.	0/1	The organization conducts transparent reporting on 100% of buildings and 100% of land used that are audited by an independent 3rd party.
100% certified safe & accessible buildings	Organization has a written policy related to safe and accessible buildings.	0/1	Achieve LEED (Platinum), BREEAM (5-Star) or their equivalent certification for all buildings operated, leased or owned .
100% of new buildings are carbon neutral	Organization has a written policy related to carbon neutrality of its new buildings related to (1) materials used, (2) job site, and (3) the supply chain used for all new buildings.	0/1	100% of new buildings built by an organization are certified as carbon neutral in terms of (1) materials used, (2) job site, and (3) the supply chain used. This is confirmed by an independent, objective, outside 3rd party.

SOCIETY	Policy	Policy Score	Value Model Practice Goal
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S1: Appropriate Taxes

Transparent tax reporting	Organization has a written policy related to transparent tax reporting.	0/1	Transparently reporting on approach to taxes (in terms of governance and control), payments for all jurisdictions, that is audited by an outside objective 3rd party.
Appropriate Taxes Paid	Organization has a written policy related to the payment of appropriate taxes.	0/1	Zero issues of legal or regulatory non-compliance.

S2: Local Community Development

Safe, Resilient Community	Organization has a written social citizenship policy outlining its approach to fostering a healthy, safe and resilient community.	0/1	Organization provides 2.5% or more of revenues to poverty reduction programs, essential services, safe driving, homelessness, rough sleepers, health interventions, and/or wellbeing initiatives. Overall, its community-based efforts lead to an NPS score of 8 or higher from randomly sampled population.
Benefit-based capital spending	Organization has a written policy related to benefit-based capital spending.	0/1	Organization identifies and allocates 10% of capital spending to sectors that disproportionately benefit women, the poor, and vulnerable groups, or focuses on other issues outlined in SDG Goal #3, including the reduction of maternal mortality rates, ending epidemics, etc. However, these can be superseded by more pressing issues that are being focused on within local communities or by municipal governments.

Transparent Social Reporting	Organization has a written policy related to social reporting.	0/1	Organization has a written policy related to social reporting.
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S3: Local Employment and Engagement

Local Employment	Organization has a written policy related to local employment practices.	0/1	>50% of full-time employees hired locally, >50% of senior management hired locally.
Local Ownership	Organization has a written policy related to local ownership practices.	0/1	>50% of shareholders are local.
Equitable purchasing	Organization has a written policy related to equitable purchasing.	0/1	At least 10% of all goods purchased are from certified Minority and Women-Owned Businesses (MWOBEs), Service-Disabled Veteran-Owned Businesses (SDVOBs), or worker cooperatives.
Local Value Chains	Organization has a written policy related to local value chains.	0/1	Impacts on local businesses across the entire lifecycle of 100% of products/services created by a company are mapped, with clear insights on the number of residents employed through a company's activities. Organization has purchased locally at least 30% from independent, locally owned and operated businesses.
Supporting Local Youth	Organization has a written policy related to supporting local youth.	0/1	Clear evidence of (1) enhancing the skills of younger employees, and (2) outreach from >50% of the workforce to local jr. high, high schools and universities.

S4: Charity and Volunteerism

Community volunteering	Organization has a written policy about volunteering.	0/1	Organization provides 24 hours of paid volunteer time per year for volunteering purposes at an organization of the employee's choice.
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Charitable giving	Organization has a written policy on charitable giving.	0/1	Organization donates 1% of gross sales or 3% of net profits to charitable organizations that employees choose.
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FIRM	Policy	Policy Score	Value Model Practice Goal
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F1: Transparent Financial Reporting

Transparent reporting on financial performance	Organization has a written policy related to the transparent reporting on its financial performance.	0/1	Organization reports on its financial performance including direct and indirect economic impacts which is independently audited by an outside trusted 3rd party.
Government relationship	Organization has a written policy related to its approach to interacting with local, regional and national governments.	0/1	Organization transparently reports 100% of all financial assistance received from the government, political contributions made, and any fines or sanctions related to non-compliance with any laws and/or regulations, financial or non-financial in nature.

F2: Governance and Firm Structure

Mission Driven	Organization has a written policy related to its approach to its stated mission.	0/1	Published mission with no dissonance between mission and reported behaviors (in the News) within the last 12 months.
Governance Reporting	Organization has a written policy related to its approach to governance reporting.	0/1	100% of basic governance structure and practices reported on and audited by outside 3rd party to confirm on an annual basis.
Board Composition	Organization has a written policy related to the gender and ethnic diversity of its board.	0/1	Board composition matches 100% with surrounding community relative to gender and ethnic diversity
Outside Director Ratio	Organization has a written policy related to outside board members.	0/1	Board composition matches +/- 5% or less with industry standard on ratio of outside directors as a percentage of overall board membership.
Zero Corruption	Organization has a clear policy on ethical business practice.	0/1	Organization has zero incidences of corruption within the last 12 months, audited by an outside, objective 3rd party.

F3: Management Capability

Positive EVA (Firm)/EVA (Industry) ratio	Organization has a written policy related to its approach to responsible financial management of the organization.	0/1	Calculation of Economic Value Added (EVA) over Average EVA of Industry.
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CUSTOMER	Policy	Policy Score	Value Model Practice Goal
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C1: Truth in Communications

Truth in Labeling	Organization has a written policy related to its approach to truth in labeling.	0/1	100% of products/services offered by a company have clear labeling that is assessed by a relevant 3rd party related to their components, content, safe use, and disposal, and the organization has zero incidences of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling.
Truth in Advertising	Organization has a written policy related to its approach to truth in advertising.	0/1	100% of advertised products have been reviewed and certified by an objective 3rd party or accreditation body. Amongst these, 0% of products/services advertised or promoted by a company have had incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications.

C2: Privacy

Data Security	Organization has a written policy related to data security.	0/1	Zero (0) data breaches within the calendar year.
Customer Privacy	Organization has a written policy related to customer privacy.	0/1	Zero (0) breaches, leaks or thefts of customer data within the calendar year.

C3: Health, Safety & Satisfaction

Customer Satisfaction	Organization has a written policy related to customer satisfaction, focusing on returns and complaints.	0/1	Customer satisfaction with products and/or services offered as measured by Net Promoter Score, with an average rating of 8 or higher audited by an outside, independent 3rd party. 100% of customer complaints and returns are recorded.
Customer Health & Safety	Organization has a written policy related to customer health and safety.	0/1	100% of products/services are assessed for their impacts on customer health and safety audited by an outside, independent 3rd party, and have achieved 0% negative impacts on customer health or safety within the calendar year.

PARTNER	Policy	Policy Score	Value Model Practice Goal
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P1: Supply Chain and Distribution Channel Reporting

Report on Stakeholder Structure in the Supply Chain and Distribution Channel	Organization has a written policy related to the structure of its supply chain and distribution channel partners.	0/1	100% of supply chain and distribution channel partners are reported on and confirmed by an objective outside 3rd Party.
Report on Supply Chain Diversity, Equity and Inclusion	Organization has a written policy related to the diversity, equity and inclusion practices within both its supply chain and distribution channel partners.	0/1	Organization provides a complete report on the diversity, equity and inclusion practices within 100% of suppliers and distributors, confirmed by an objective outside 3rd party.

P2: Supporting MSMEs and VCSES

Supporting MSMEs, VCSEs, MWOBEs, and/or SDVOBs through business partnerships	Organization has a written policy related to the support of MSMEs and VCSEs.	0/1	Proven support for local Micro, Small, Medium Enterprises (MSMEs), Voluntary, Community and Social Enterprises (VCSEs), Minority and Women-Owned Business Enterprises (MWOBEs), and/or Service Disabled Veteran Owned Businesses (SDVOBs) with 1% or more of business conducted through them.
Supporting MSMEs, VCSEs, MWOBEs, and/or SDVOBs through education and training	Organization has a written policy related to the support of MSMEs and VCSEs	0/1	Education and training programs developed for local Micro, Small, Medium Enterprises (MSMEs), Voluntary, Community and Social Enterprises (VCSEs), Minority and Women-Owned Business Enterprises (MWOBEs), and/or Service Disabled Veteran Owned Businesses (SDVOBs) that help improve their own business acumen and skills, verified through benchmarking performance and exhibiting 10% or higher performance gains.

P3: Environmentally & Socially Responsible Partners

Suppliers and Distributor Impact Reporting	Organization has a written policy related to the reporting of social and environmental impacts of both suppliers and distributors.	0/1	100% of an organization's suppliers and distributors (a) report on their social and environmental management approaches, and (b) have documented processes programs in place to improve sustainability practices within supply chain and/or distribution channel, (c) with evidence of termination of relationships with suppliers and distributors who have been identified as having negative environmental and/or social impacts all of which are audited by an objective external 3rd party.
Environmental and Social operating requirements	Organization has a written policy related to environmental and social operating requirements for suppliers and distributors.	0/1	Social & environmental screening of suppliers and distributors with 100% of suppliers and distributors contracts including (1) sustainable procurement and distribution requirements and certifications, (b) require contractors to operate low or zero emission vehicles.
Supply Chain Carbon Certification	Organization has a written policy related to supply chain carbon certification.	0/1	Company/organization has achieved certification by a reputable, industry-standard certification organization for 100% of its supply chain and distribution channel partners across factors including carbon, water and waste management, or their equivalent.

P4: Supply Chain & Distribution Channel Fair Labor Practices

Audited Fair labor practices throughout supply chain and distribution channels	Organization has a written policy related to fair labor practices throughout the supply chain and distribution channels with whom they work.	0/1	100% of supply chain & distribution partners reports on Fair labor practices which are audited by objective 3rd party.
Living wage paid by all suppliers and distributors in partner network	Organization has a written policy related to living wages paid by all suppliers and distributors within their partner networks.	0/1	Living wages (>250% of national minimum wage) paid by 100% of suppliers and distributors.

SHAREHOLDER	Policy	Policy Score	Value Model Practice Goal
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SH1: Shareholder EVA

Positive EVA	Organization has a written policy related to shareholder value.	0/1	Positive EVA
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Scoring Sheet

POLICY SCORE	
The relevant policy was not explicitly referred to in the report.	0
Report specifically mentioned about the relevant policy.	1

DATA VALIDATION	
There is no mention whether the data is independently assured/verified by third party.	0
The data is independently assured/verified by third party.	1

DISCLOSURE SCORE	
The item was not referred to in the report.	0
Report only briefly mentioned something pertinent to the item or provided only qualitative statements.	1
Report provided detailed information with some numerical support.	2
Report provided extensive numerical support with data on goals achieved or fully accomplished.	3

Adopted from Papoutsis, A., & Sodhi, M. (2020). A Sustainability disclosure index using corporate sustainability reports. *Journal of Sustainability Research*, 2(2).

VALUE SCORE	
0% or lower	0
>0% ~ <10%	1
10% ~ <20%	2
20% ~ <30%	3
30% ~ <40%	4
40% ~ <50%	5
50% ~ <60%	6
60% ~ <70%	7
70% ~ <80%	8
80% ~ <90%	9
90% ~ 100% or higher	10