



LITTLE BLUE RESEARCH CASE STUDY

# Impact valuation for a food and beverage company

**Client:** Large food and beverage company

**Client size:** 200,000+ employees

Little Blue Research supported the development of an impact based framework, in collaboration with a strategy consultancy. This included developing valuations for environmental and social factors across the entire global value chain.

**Service:** Impact & dependency

**Capital:** NATURAL | SOCIAL | HUMAN

**Assessment location:** Global

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## Case study details

### Client need

**Little Blue Research were approached to provide valuation support and experience in the development of impact based frameworks from a business perspective, in collaboration with a strategy consultancy. Little Blue Research helped to develop an impact framework to link the client's impact with its business actions and different stakeholder groups. In addition, Little Blue Research developed valuations for material environmental and social impacts.**

### The challenge

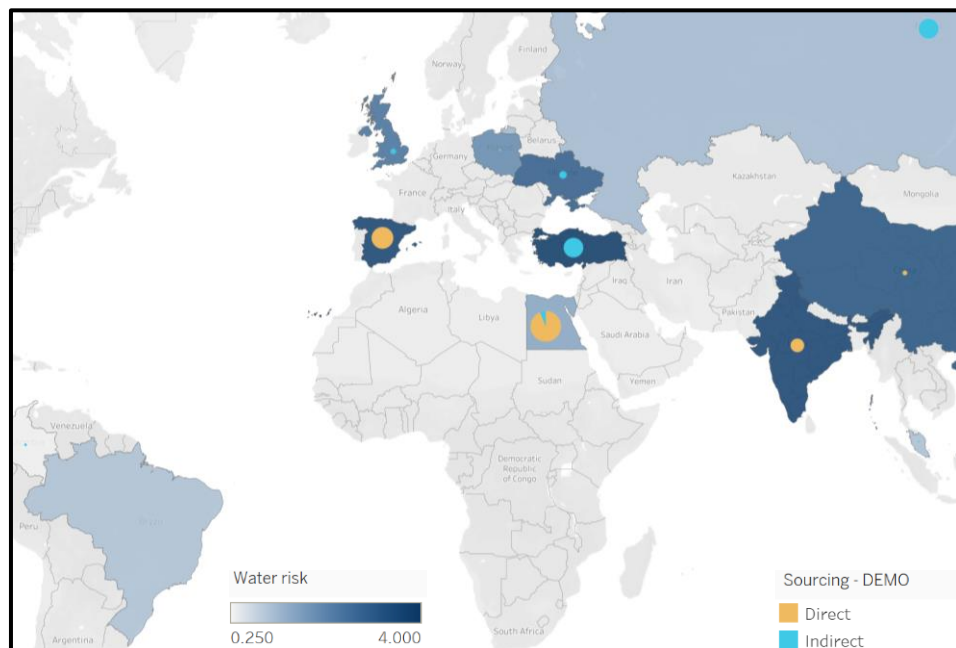
- Developing the materiality process for the project in relation to social and environmental impact indicators.
- Conducting stakeholder mapping across the entire value chain and understanding the environmental and social impacts of the client's operations, its suppliers, joint ventures and franchises.
- Identifying gaps in data and missing indicators that impact the ability to provide monetary terms.
- Designing an impact mapping process and implementing this across different aspects of the value chain.
- Producing a full valuation of 15 indicators in a rapid turnaround to support the development of the client's sustainability strategy.



## Outputs and results

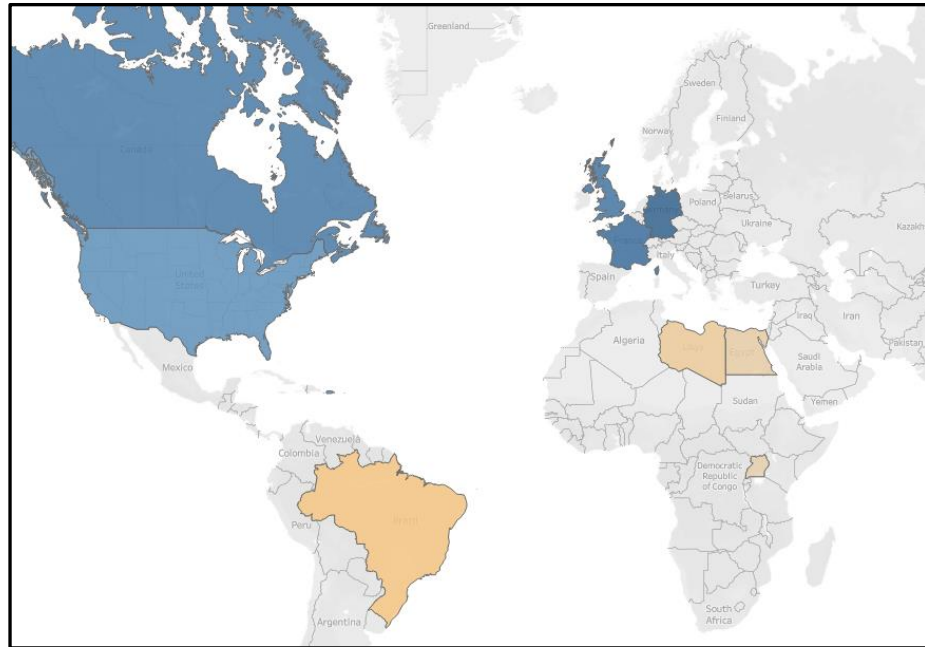
- ✓ Peer review of the initial measurement approach, and stakeholder and impact mapping across the entire value chain.
- ✓ Materiality criteria design to ensure the inclusion of environmental and social impacts, and to identify dependencies in the supply chain.
- ✓ Input into ongoing development of a company-wide measurement methodology and sustainability strategy.
- ✓ Indicative impact and dependency valuation across human, social and natural capitals.

The figures below provide an illustrative example of the project outputs. In this case, water risk in areas of direct and indirect sourcing, and potential differences between earnings in the agricultural sector compared with the national minimum wage.



### Water risk in areas of direct and indirect sourcing

*Note: data shown are illustrative and do not include client data for confidentiality reasons. Water risk from the WRI <https://www.wri.org/aqueduct>*



**Farmer income estimates show the difference between agricultural wages and the national minimum wages**

*Note: data shown are illustrative and do not include client data for confidentiality reasons.*

**Difference in average agriculture sector wage and minimum wage**



## What happened next

The client publicly released commitments relating to regenerative agriculture based on the outputs of this collaborative project. This project helped input into the process of determining relevant company targets and indicators for measurement.



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