

MODULE 1 | PART 2  
SUSTAINABLE BUSINESS DEVELOPMENT

# THE BUSINESS CASE FOR CSR



THE SOCIAL BUSINESS ACADEMY  
LEARN MORE | DO BETTER

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## HOW THE BUSINESS CASE

To many, a business case is about a quantitative result. But building a business case is about more than financial key figures.

It's about delivering both rational and emotional argumentation that speaks to both heart and mind. It's about building credibility around your sustainable business change plan.

**Purpose:**  
Understand how you can build a business case for creating buy-in or for decision-making in connection with e.g. a strategy process or implementation.



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## WHY?

PHILANTHROPIC ADD-ON | BUSINESS-STRATEGIC | INTEGRATED

Core business | CSR activities | Core business | CSR activities | Sustainable business



**CSR as value-creator**  
Sustainable business models | Fundamental strategic and operational effect

**CSR as risk management**  
Compliance with legislation | Medium to high operational effect

**CSR as philanthropy**  
Contribute with funds and know-how | Little operational effect

Do good & well | Do no harm | Do good

Model: The CSR Journey, TANIA ELLIS - The Social Business Company®

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KEY LEARNINGS

### WHAT YOU WILL LEARN...

**WHAT**

- Key elements & use of a business case
- Motivational drivers of decision-makers

**HOW**

- Guide & template for building a business case
- Guide to business ROIs of CSR
- Overview of impact & value assessment methodologies

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# The Business Case




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## Business case

Fra Wikipedia, den frie encyklopædi



**WIKIPEDIA**  
The Free Encyclopedia

**Business case** er en teknik til at opbygge troværdighed omkring en forretningside. Den kan hjælpe til at træffe forretningsmæssige beslutninger. Metoden hjælper beslutningstagere til at vurdere et tilbud, en stiftelse af en virksomhed, investering, fusion eller lignende. Metoden har til formål at beregne og visualisere fordele og risici i forhold til omkostningerne af en beslutning. Metoden kan anvendes i komplekse salgssituationer såsom komplekse systemsalg. En business case er mere end en økonomisk model – en god business case ved hjælp af beviser / fakta og rationelle argument til støtte for en konklusion, der er en præsentation af den metode og skøn og "beviser" er produceret. Centrale elementer i opbygningen af en business case omfatter dataindsamling, estimering, identifikation af markedet og risikoberegninger.



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## BUSINESS CASE | EXAMPLE

### Business case – besparelser og udgifter

Besparelser		Kr.	Udgifter	Ekstern	Kr.	Intern	Kr.		
Drift	1/2 årsværk pr år (CSR)	300.000	Etablering	Design	250.000	4 dage	10.000		
	18x 2 dage (data providers)	190.000		Installation		1 dag		2.500	
				Implementering		2 dage		5.000	
Intern revision	X antal dage			IT-driftsansættelse					
Ekstern revision		20.000		Opfølgning		2 dage	5.000		
Potentiel besparelse	Egen IT udvikling		Drift	Årlig vedligehold	50.000	18 x 1 dag 1 mdr.	95.000		
	Intern IT drift			CSR-system				Licens – ubegrænset antal brugere	225.000
								Hosting	15.000
I ALT		510.000			540.000		117.500		
2. år		510.000			65.000		95.000		

Fiktivt eksempel ved anvendelse af CSR-system med 18 brugere og håndtering af data til mere end en CSR-relateret rapport.

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## BUILDING THE BUSINESS CASE | GUIDE

### KEY ELEMENTS IN THE BUSINESS CASE

WHO	WHY	WHAT (STRATEGIC)
0. MOTIVATIONAL DRIVERS	1. PROBLEM/VISION	2. SOLUTION
BENEFIT	HOW (OPERATIONAL)	ASPIRATION
3. IMPACT AND VALUE	4. ACTION PLAN	5. REFERENCE CASES




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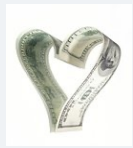

0. MOTIVATIONAL DRIVERS  
WHAT IS THE COMPANY'S MOTIVATION?

WHO  
0. MOTIVATIONAL DRIVERS

<p>COMPLIANCE REACTIVE</p> 	<p>BUSINESS OPPORTUNITY PROACTIVE</p> 	<p>CONVICTION VISIONARY</p> 
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		<p>"Legislation demands we declare our ghg emissions and our customers are asking about reduction plans, so we have to." - Nobody claims this position in public</p>
		<p>"We're launching ecomagination not because it's trendy or moral, but because it will accelerate our growth and make us more competitive." - Jeffrey Immelt, General Electric</p>
		<p>"It should come from the heart, but it's ok that it can still be good business" - Mads Øvlisen, Novo Nordisk</p>

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### 0. MOTIVATIONAL DRIVERS

WHAT DRIVES YOUR KEY STAKEHOLDERS?

WHO  
0. MOTIVATIONAL DRIVERS

The diagram illustrates the 'WHO' section of '0. MOTIVATIONAL DRIVERS'. It is divided into three main areas:
 

- EXTERNAL STAKEHOLDERS:** Includes 'Affected communities', 'Partners', 'Customers', 'Finance', 'Suppliers', and a question mark.
- Company:** A central box representing the organization.
- INTERNAL STAKEHOLDERS:** Includes 'Owners', 'C-suite', and 'Internal influencers'.

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### 0. MOTIVATIONAL DRIVERS

WHAT DRIVES YOUR KEY STAKEHOLDERS?

WHO  
0. MOTIVATIONAL DRIVERS

This diagram provides a detailed view of the 'Company' and its internal drivers. 
 

- Company:** Central box, connected to 'Values and mission statement'.
- Internal Influencers:** A box connected to the Company, which branches into three individuals:
  - Peter Heart:** Associated with 'HR - retention, recruiting, wages'.
  - Joan Proactive:** Associated with 'Sales - brand value'.
  - Paul Compliance:** Associated with 'Economy - costs, ROI Personal insecurity'.
- Other Stakeholders:** 'Owners' and 'C-suite' are also shown as internal stakeholders.

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## ALIGNMENT ON REASONS/MOTIVES

**Organization's reasons for addressing sustainability topics,<sup>1</sup>% of respondents**

● Value creators ● All others □ Statistically significant difference

Reason	Value creators (%)	All others (%)	Statistically significant difference
Align with our goals, mission, and values	45	48	Yes
Make a tangible, positive impact on an issue	40	25	Yes
Meet consumers' expectations	35	20	Yes
Attract, motivate, and retain employees	25	20	No
Meet industry norms or standards on sustainability	15	15	No
Meet investors' expectations	20	15	No
Meet nongovernmental organizations' expectations	5	5	No
Meet expectations of supply-chain partners	5	5	No
Develop new growth opportunities	30	25	No
Improve operational efficiency	20	20	No
Respond to competitive pressure	10	10	No
Build, maintain, or improve corporate reputation	25	30	Yes
Conform with regulatory requirements	15	25	Yes
Promote our ability to grow	15	15	No

How companies capture the value of sustainability: Survey findings, McKinsey, 2021.  
#module 1 #strategies

WHO  
0. MOTIVATIONAL DRIVERS

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EXERCISES

## REFLEKSION

- Hvor på bæredygtighedsrejsen er din virksomhed?
- Hvad er motivationen bag din virksomheds arbejde med bæredygtighed?

INPUT TIL EKSAMENSOPGAVE 1B

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## BUILDING THE BUSINESS CASE | GUIDE


**WHO**

0. MOTIVATIONAL DRIVERS


Compliance



Business opportunity



Conviction



0. MOTIVATIONAL DRIVERS


1. PROBLEM / VISION


2. SOLUTION

3. IMPACT AND VALUE

4. ACTION PLAN

5. REFERENCE CASES





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## 1. PROBLEM/VISION

OUTSIDE-IN VS INSIDE-OUT

Sustainable Development Goals



**PLANETARY BOUNDARIES**




● Safe operating space    ● Planetary boundary exceeded

WHY

1. PROBLEM/VISION

OUTSIDE-IN

SOCIETY'S NEEDS




Love Local,  
Reach Global

INSIDE-OUT

BUSINESS NEEDS

- Financial goals
- Business challenges ("burning platform")
- Development plans
- Core business / products / value chain
- Visions, values & brand ("burning desires")





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### BUILDING THE BUSINESS CASE | GUIDE

**WHY**

1. PROBLEM / VISION

- 0. MOTIVATIONAL DRIVERS
- 1. PROBLEM / VISION
- 2. SOLUTION
- 3. IMPACT AND VALUE
- 4. ACTION PLAN
- 5. REFERENCE CASES

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### 2. THE SOLUTION

LINKING BUSINESS & SUSTAINABILITY GOALS

WHY

1. PROBLEM/VISION

## TOGETHER TOWARDS ZERO & BEYOND

**ZERO**  
Carbon Footprint

**ZERO**  
Farming Footprint

**ZERO**  
Packaging Waste

**ZERO**  
Water Waste

**ZERO**  
Irresponsible Drinking

**ZERO**  
Accidents Culture

Responsible Sourcing
Diversity, Equity & Inclusion
Human Rights
Living By Our Compass
Community Engagement

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## 2. THE SOLUTION

### LINKING BUSINESS & SUSTAINABILITY GOALS

**Strategy development**  
- linking business til CSR

Vision

Værdier

(CSR) mission

SDG'er

Tema/Spor

Strategiske Fokus områder

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## BUILDING THE BUSINESS CASE | GUIDE

WHAT

2. SOLUTION

**TOGETHER TOWARDS ZERO & BEYOND**

ZERO Carbon Footprint
ZERO Farming Footprint
ZERO Packaging Waste
ZERO Water Waste
ZERO Inappropriate Drinking
ZERO Accidents Culture

Responsible Sourcing
Diversity, Equity & Inclusion
Human Rights
Living By Our Compass
Community Engagement

0. MOTIVATIONAL DRIVERS
1. PROBLEM / VISION
2. SOLUTION
3. IMPACT AND VALUE
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### 3. IMPACT & VALUE WHAT KIND OF SHARED VALUE?

**BENEFIT**

3. IMPACT AND VALUE

**THE BUSINESS RETURNS OF CSR (ROI) | MODEL**

- IMPROVED IMAGE: Your reputation is your wealth.
- STRONGER EMPLOYER BRAND: Smiley face icon.
- REINFORCED VALUES: OUR CULTURE AND VALUES.
- DIFFERENTIATION: Apples icon.
- AHEAD OF LEGISLATION: Gavel and globe icon.
- OPERATIONAL EFFICIENCY: Closed loop and cost/quality icons.
- COMPETITIVE PRICES: Value/Price puzzle pieces icon.
- MORE CONTRACTS: Preferred Supplier icon.
- PRODUCT INNOVATION: Lightbulb icon.
- CUSTOMER LOYALTY: Customer Engagement icon.
- STRONG VALUE PROPOSITION: Venn diagram icon.
- RAISE CAPITAL / ESG LOANS: Tree icon.

**SUSTAINABLE DEVELOPMENT GOALS**

1. NO POVERTY
2. ZERO HUNGER
3. GOOD HEALTH AND WELL-BEING
4. QUALITY EDUCATION
5. GENDER EQUALITY
6. CLEAN WATER & SANITATION
7. AFFORDABLE AND CLEAN ENERGY
8. DECENT WORK AND ECONOMIC GROWTH
9. INDUSTRY, INNOVATION AND INFRASTRUCTURE
10. REDUCED INEQUALITIES
11. SUSTAINABLE CITIES AND COMMUNITIES
12. RESPONSIBLE CONSUMPTION AND PRODUCTION
13. CLIMATE ACTION
14. LIFE BELOW WATER
15. LIFE ON LAND
16. PEACE, JUSTICE AND STRONG INSTITUTIONS
17. PARTNERSHIPS FOR GOALS

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### THE BUSINESS RETURNS OF CSR (ROI) | MODEL

<b>IMPROVED IMAGE</b> Your reputation is your wealth.	<b>STRONGER EMPLOYER BRAND</b> Smiley face icon.	<b>REINFORCED VALUES</b> OUR CULTURE AND VALUES.	<b>DIFFERENTIATION</b> Apples icon.
<b>AHEAD OF LEGISLATION</b> Gavel and globe icon.	<b>OPERATIONAL EFFICIENCY</b> Closed loop and cost/quality icons.	<b>COMPETITIVE PRICES</b> Value/Price puzzle pieces icon.	<b>MORE CONTRACTS</b> Preferred Supplier icon.
<b>PRODUCT INNOVATION</b> Lightbulb icon.	<b>CUSTOMER LOYALTY</b> Customer Engagement icon.	<b>STRONG VALUE PROPOSITION</b> Venn diagram icon.	<b>RAISE CAPITAL / ESG LOANS</b> Tree icon.

The Business Returns of CSR (ROI) | TANIA ELLIS - The Social Business Company®

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### THE BUSINESS ROIs OF CSR | GUIDE

ROIs	Potential benefits of CSR	What are the specific goals?	How could they be measured? (KPIs)
	An improved or revitalized brand and <b>reputation</b>	Customer satisfaction, gaining recognition for CSR strategy	Customer surveys, submit projects to various CSR awards, measure home page views
	Attraction, retention and motivation of <b>employees</b>	Employees stay for longer, more unsolicited and solicited applications, happier employees	Human Resource costs, increased labor productivity, more years of total experience in the company
	Keeping on the forefront of new and future <b>regulations</b> and legislators	Increase political influence, establish committee focused on compliance to make sure the company is not left behind	Spots in government advisory boards, number of adaptations the company has had to make to comply with CSR-related regulation
	<b>Differentiation</b> from competitors	Reduce price elasticity, gain market shares, enter new markets	Change in sales given change in price, sales numbers, market share
	Accommodation to responsible <b>investor demands</b>	Attract more investors, easier to raise equity, more loyal investors	Share price, shareholder survey
	Increased <b>operational efficiency</b>	Increase energy efficiency, reduce waste	Money spent on energy costs, money spent on consumption goods, money spent on waste handling
	<b>Cost savings</b> or opening up to new <b>revenue</b> streams	Save money in energy costs, HR, transportation, office supplies, waste management	Cost and revenue changes traceable to CSR activities
	<b>Innovation</b> of products or services	Increase sales by creating product lines with a special focus	Number of products with a social or environmental focus and their sales numbers
	<b>Preferred supplier</b> status	Become a preferred supplier to a customer	Number of preferred supplier arrangements with their basis in the company's CSR activities
	Access to new or under-served <b>markets</b> and <b>customer segments</b>	Enter new markets (segments, countries), increase the number of products	Measure market shares in various segments and countries/regions

The Business ROIs of CSR. TANIA ELLIS - The Social Business Company®

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### 3. IMPACT & VALUE

POSSIBLY INCLUDE ESG INDICATORS

**BENEFIT**  
3. IMPACT AND VALUE

**virksomhedsguiden**

Erhvervsstyrelsens idékatalog med 21 nøgletal

- (E)nvironment
- (S)ocial
- (G)overnance

ESG-nøgletal	Beregningsmetode	Kønsdiversitet i organisationen	(Kvindelige FTE'er + Kvindelige midlertidige arbejdere) / (Fuldtids-arbejdsstyrken) * 100
Sygefravær	Sygetimer / antal arbejdstimer (inkl. overarbejde) * 100	Kønsdiversitet i direktionen	Andel af kvindelige direktionsmedlemmer af det samlede antal direktionsmedlemmer (i procent)
Arbejdsulykker	(Antal arbejdsulykker * 1.000.000) / total antal arbejdstimer for alle FTE'er	Kønsdiversitet i øvrige ledelseslag	Andel af kvindelige ledere af det samlede antal ledere (i procent)
Medarbejderomsætning	(Frivillige + Ufrivillige forladende FTE'er) / FTE'er * 100	Kønsdiversitet i øverste ledelseslag	Andel af kvindelige bestyrelsesmedlemmer ud af den samlede bestyrelse (i procent)
Medarbejdertilfredshed	Andel af medarbejdere som er tilfredse med at arbejde hos X - fra medarbejderundersøgelse		

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**ESG-opgørelse – Sådan kommer du i gang**

ESG

Download ESG-skabelon (PowerPoint) →  
 Brug Erhvervsstyrelsens ESG-skabelon til at lave en frivillig ESG-opgørelse som SMV.  
 Skabelonen er baseret på udkast til den frivillige SMV-standard

KLIK FOR AT INDSÆTTE FIRMANAVN

### ESG opgørelse

**Indledende...**

- Gru
- Oms

**Biodiversitet**

Oplysningsniveauet skal udfyldes, hvis relevant i Sealsmodul 1.

Denne er kun et oplysningsniveau, hvis din virksomhed er placeret i områder "1 nærheden af" eller "1 biodiversitetssensible områder", som din virksomhed enten: a) ejer, b) lejer eller c) kontrollerer.

Områder i nærheden af eller i biodiversitetssensible områder som virksomheden a) ejer, b) lejer eller c) kontrollerer (pkt. 28)	Biodiversitetssensible områder	Spærringsniveau i nærheden af eller i biodiversitetssensible områder
Lokation	Arealt opgjort i hektar	(Indtast navn på område)
Landbrugsplacering 1)	(Indtast tal)	(Indtast navn på område)
Landbrugsplacering 2)	(Indtast tal)	(Indtast navn på område)
Landbrugsplacering 3)	(Indtast tal)	(Indtast navn på område)

Oplysningsniveauet kan udfyldes i Basismodulet.

Arealfordeling (pkt. 29)	Arealt (hektar eller m2)	Procentfordeling	% ændring
Føreløbsareal	(Indtast hektar eller m2)	(Indtast hektar eller m2)	(Indtast hektar eller m2)
Type af arealfordeling	(Indtast hektar eller m2)	(Indtast hektar eller m2)	(Indtast hektar eller m2)

**Resourceforbrug,**

- Anvendelse af
- Resourceforbr.
- Konkrete indsa.
- Genanvendelse
- Samlet mængde

**Egen arbejdsstyrke: Generelle karakteristika**

- Antal ansatte fordelt på:
  - Kontrakttype
  - Køn
  - Land/bopæl

**Egen arbejdsstyrke: Sundhed og sikkerhed**

- Arbejdsulykker
- Arbejdsrelaterede dødsfald

**Egen arbejdsstyrke: Vederlag, overenskomster og uddannelse**

- Forholdet mellem mandlige og kvindelige ansatte
- Løn forskel mellem mandlige og kvindelige ansatte
- Procentvis ansatte der er dækket af en kollektiv overenskomst
- Uddannelses timer pr. medarbejder

**Udvalgte værdikæden, berørte samfund, forbrugere og slutbrugere**

- Processer til at identificere negativt påvirkede arbejdstagere i værdikæden, berørte samfund, forbrugere og slutbrugere

**mhedsadfærd**

- Antal domme og bøder i relation til korruption & bestikkelser

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### 3. IMPACT & VALUE

WHAT KIND OF SOCIETAL VALUE?

BENEFIT

3. IMPACT AND VALUE

Return on Investment (ROI) =  $\frac{\text{Net Return}}{\text{Cost of Investment}}$

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### 3. IMPACT & VALUE

WHAT KIND OF SOCIETAL VALUE?

**BENEFIT**  
3. IMPACT AND VALUE

SOCIAL/SOCIETAL RETURN ON INVESTMENT (SROI) | EXAMPLE

Strategic purpose	Activity (Output)	Result (Outcome)	Societal /environmental indicator	Conversion into \$\$\$
Waste minimization	Courses held New processes for waste handling	Reduced waste	Kilos/tons of minimized waste	Waste management costs
SDG 8, decent work and economic growth	Reading courses offered to workers within workhours	Improved reading skills	Percentage of - children taking education - workers educating further	Net income for community raised by 8 percent over 10 years.

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### SROI TOOLS

DK

**8** ANSTENDELSE ÅRS ØKONOMISK VÆKST

**Grow**  
Den Sociale Bæredygtighedsberegner

Beregneren estimerer den minimumsgrænse, som virksomheden tilføjer til samfundet med, når de ansætter lærlinge, elever og personer fra kanten af arbejdsmarkedet. Beregneren er derfor et nyttigt værktøj til rapportering af virksomhedens sociale budskab. Få mere information og hjælp til beregningen på [www.sroicenteret.dk](https://www.sroicenteret.dk)

Download udstillingen

1. Indtast antal lærlinge

2. Årligt pr. lærling

3. Praktisk med lønlokud

4. Øvrige stillinger

5. Sparede sociale ydelser

6. Eventuelle sociale udfordringer

Sparede offentlige udgifter 0 kr.  
Skattemæssigt 0 kr.  
Samfundsværdi 0 kr.

Download certifikat

Var med i den nationale beregning  
Skal dine tal indgå i den samlede beregning over social værdi, skabt af danske virksomheder?  
Indsend PDF til [eng@engruppen.dk](mailto:eng@engruppen.dk)

#module1  
#impact\_assessment #business\_case

**SØM:**  
SOCIALØKONOMISK INVESTERINGSMODEL  
EKSEMPLER PÅ BEREKNINGER

Den sociale beregner

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## IMPACT & VALUE ASSESSMENTS

### Large number of 'valuation tools' to help quantify and/or monetize societal costs and benefits (with more coming)

Example of valuation tools and guidelines	Developers, issuers or references	Type of impacts	Description
Cost-benefit assessment (CBA)	EU Commission guidelines for CBA	Socio-economic	A tool used to estimate strengths and weaknesses of investment alternatives in monetary and/or net welfare gain terms
Social Return on Investment (SROI)	Originally Roberts Enterprise Development Fund (REDF), since various adaptations	Socio-economic	Similar to CBA, but informed by sustainability and financial accounting principles (materiality, assurance)
Natural and Social Capital Accounting (E(S)P&L)	Motivated in Brundtland report (1992) and Rio+ (1992) with various adaptations since	Mainly environmental (some social)	Tools to monetize and integrate environmental and social externalities into financial valuations and reporting
Poverty footprint	Oxfam International	Socio-economic	Collection of detailed metrics and indicators aimed at assessing corporate impacts on poverty
Impact Reporting and Investment Standards (IRIS)	Global Impact Investing Network (GIIN)	Environmental, social, financial	Collection of metrics to assess and monitor the social, environmental and financial "impacts" of investments (at activity & output level)
Input-output modelling	Wassily Leontief (Nobel Prize) in 1973. Many refinements since then.	Economic (macro)	Most common economic impact analysis method used to estimate the effect of economic changes on the economy
Measuring Impact Framework	World Business Council for Sustainable Development (WBCSD)	Environmental, social, economic	A four-step methodology for measuring business impacts, including sample indicators and metrics
'Net Positive' Impact Assessment tools	The Net Positive Group, Forum for the Future, Gregory Norris (Harvard) etc.	Environmental, social, economic	Frameworks and tools to assess net benefits of business (handprint) against net environmental/social costs (footprint)
Varying 'sustainability valuation' tools and frameworks	Total Impact Measurement and Management (PwC), True Value (KPMG) etc.	Socio-economic	Most commonly a combination of SROI/CBA approaches, input-output modelling and externality pricing

**SDG impact assessment and reporting tools – the next wave ...**

*In addition there is a wide number of environmental assessment tools such as LCAs, LCIs, LCiAs, water footprint tools, biodiversity footprint tools etc. which are not included above*  
 Source: SBCM Alumni Webinar on Impact Assessment, Mette Olsen Partner and Senior Advisor at QBIS.

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## 3. IMPACT AND VALUE

### WHAT KIND OF STAKEHOLDER VALUE?

**BENEFIT**  
 3. IMPACT AND VALUE

#### CSR STAKEHOLDER VALUE PROPOSITIONS | TEMPLATE

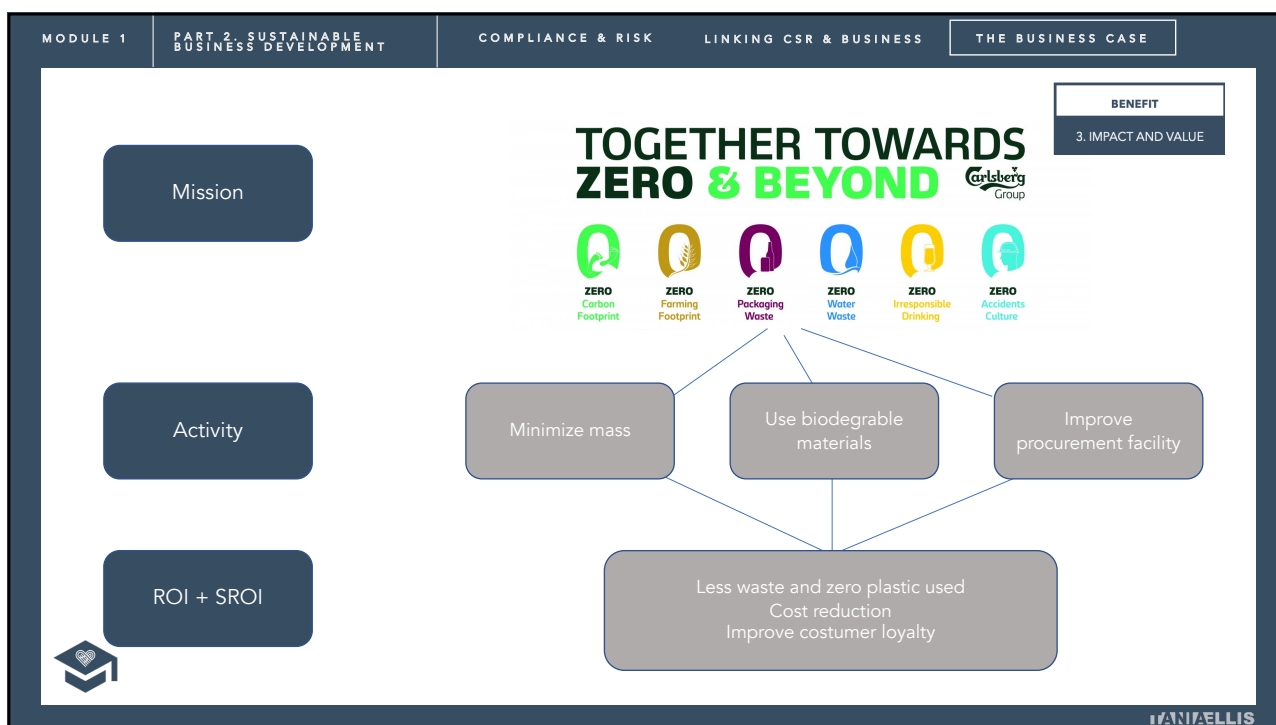
Stakeholders	Demands & expectations	CSR activities (our stakeholder response)	Our added value Financial returns	Our added value Societal returns	Goals/Indicators/KPIs

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Stakeholders	Demands & expectations	CSR activities (our stakeholder response)	Our added value Financial returns	Our added value Societal returns	Goals/Indicators/KPIs
Kunder	Kvalitet, (luxus) convenience, tilgængelighed, driftssikkerhed (Fremtid: ansvarlighed)	Opbygning af porteføljer med bæredygtigt udgangspunkt. Evt. udvikling af services som info til offentlig transport, guides til lokale spise- og oplevelsessteder med god bæredygtighedsprofil o.lign., (kommunikation af ansvarlighed i facility management, fokus på forsyningsikkerhed lokalt)	Mersalg, lavere omkostninger til klager og ad hoc håndtering (license to operate)	Lavere emissioner og mindre fremtidig affald forbundet med etablering af ejendomme. Påvirkning af rejsemønstre og vaner.	Lavt gensalg i frasolgte porteføljer, høj lead rate fra eksisterende kunder
Ejerkreds	Vækst og god Rol Driftssikkerhed Fremtidssikring af værditilbud	Fokus på forsyningsikkerhed, Stabile lokale leverandører Opbygning af bæredygtig portefølje	Mersalg, lave omkostninger til klager og ad hoc håndtering (license to operate) Evt. lavere lånerenter	-	Rol Væksttal Værdisætning
Centralt ansatte	Meningsfyldt og behageligt arbejde	Appreciative medarbejderpolitik, overveje væksttempo, benefits?	Lav medarbejder turnover	Høj arbejdsglæde, innovation og engagement	Medarbejderudskiftning Sygefravær Produktivitet
Lokale leverandører	Løn, rimelige arbejdsvilkår	Uddannelse? Hjælp til certificering af service (mersalg for leverandøren)	Loyale leverandører = mindre bøvl = færre omkostninger	Lokal dygtiggørelse	Certificering af facility service, evt. uddannelse af facility service

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MODULE 1 | PART 2. SUSTAINABLE BUSINESS DEVELOPMENT | COMPLIANCE & RISK | LINKING CSR & BUSINESS | THE BUSINESS CASE

### BUILDING THE BUSINESS CASE | GUIDE

**WHY**

3. IMPACT AND VALUE

ENVIRONMENTAL  
ECONOMIC  
SOCIAL  
SROI + ROI



0. MOTIVATIONAL DRIVERS

1. PROBLEM / VISION

2. SOLUTION

3. IMPACT AND VALUE

4. ACTION PLAN

5. REFERENCE CASES



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### 4. ACTION PLAN

HOW TO PUT INTO PRACTICE?

HOW (OPERATIONAL)

4. ACTION PLAN

ACT PLAN  
CHECK DO  
Continuous Improvement



IR/NI/ELLIS

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MODULE 1	PART 2. SUSTAINABLE BUSINESS DEVELOPMENT	COMPLIANCE & RISK	LINKING CSR & BUSINESS	THE BUSINESS CASE
<b>THE SUSTAINABLE BUSINESS CASE   TEMPLATE</b>				
The Sustainable Business Case	Year 1	Year 2	Year 3	
Ambition				
Business challenge / Business opportunity				
Supportive sustainability initiative				
Business impact / value (ROI)				
Societal impact / value return (SROI)				
Investment				
Financing (cost savings etc.)				
The Sustainable Business Case. Template. TANIA ELLIS - The Social Business Company®.				

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MODULE 1	PART 2. SUSTAINABLE BUSINESS DEVELOPMENT	COMPLIANCE & RISK	LINKING CSR & BUSINESS	THE BUSINESS CASE
<b>THE SUSTAINABLE BUSINESS CASE   EXAMPLE</b>				<b>HOW (OPERATIONAL)</b>
				<b>4. ACTION PLAN</b>
The Sustainable Business Case	2018	2021	2023	
Ambition	Compliant with CSR regulations and legal requirements	Company follows standards and norms for CSR	CSR is used proactively and strategically to differentiate a strong, positive brand	
Business challenge	§99a reporting requirements; new organisation; many changes due to new strategy	Catch up with the head start of our closest competitors in terms of their CSR systems and CSR communications	Sustainable product innovation	
Business opportunity	Loyal investors	New investors	New markets	
Supportive sustainability initiative	Reactive/compliant CSR	Compliant CSR that minimizes risks	Proactive and business-driven CSR	
Business impact / value (ROI)	Company shows CSR confidence which gives investors sense of ease	Minimization of costs	Differentiation from competitors New markets Expanded market shares	
Societal impact / value return (SROI)	New mindset amongst employees	Resource savings linked to SDG	Attraction of new employees Motivation of employees	
Investment	Education & training of key persons	Investment in optimizations and new equipment	Investments in R&D and product development	
Financing (cost savings etc.)	External consultant cost savings	Operational cost savings due to efficiency	Operational cost savings due to efficiency	



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BUILDING THE BUSINESS CASE | GUIDE

HOW

4. ACTION PLAN



- 0. MOTIVATIONAL DRIVERS
- 1. PROBLEM / VISION
- 2. SOLUTION
- 3. IMPACT AND VALUE
- 4. ACTION PLAN
- 5. REFERENCE CASES



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5. REFERENCE CASES  
ASPIRATIONAL EXAMPLES

ASPIRATION

5. REFERENCE CASES



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5. REFERENCE CASES  
USE STORYTELLING

ASPIRATION  
5. REFERENCE CASES

# To hell with facts! We need stories!

Reports, numbers and rational arguments are easily forgotten, but stories stand the test of time.





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5. REFERENCE CASES  
FIND (S)ROI EXAMPLES DK



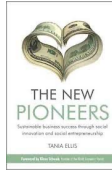



ASPIRATION  
5. REFERENCE CASES



CSR RAPPORTER ...

PRESSE, BØGER ...

BRANCHEPRISER ...


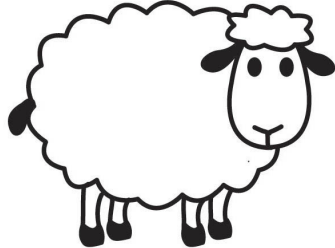
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BUILDING THE BUSINESS CASE | GUIDE

ASPIRATIONS

5. REFERENCE CASES





0. MOTIVATIONAL DRIVERS
1. PROBLEM / VISION
2. SOLUTION
3. IMPACT AND VALUE
4. ACTION PLAN
5. REFERENCE CASES



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KEY REFLECTIONS

REFLECTIONS ON THE BUSINESS CASE FOR CSR 




What are the motivational drivers in your company?





Which companies are admired in your organisation?



What business value (ROI) would be relevant to emphasize?



What kind of societal value could your company create?




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#module1  
#business\_case #curriculum

## THE BUSINESS CASE

GET MORE "HACKS" & GUIDANCE



1. ASSESS PAIN POINTS
2. MAKE IT STICK
3. CONNECT WITH CORPORATE PRIORITIES
4. BE AUTHENTIC
5. BACK UP YOUR HUNCH WITH EVIDENCE
6. PRACTICE YOUR PITCH
7. FIND PARTNERS TO SHARE RISK (AND OPPORTUNITY)
8. LISTEN
9. GUARD AGAINST MISSION DRIFT
10. SPEAK THE LANGUAGE OF YOUR AUDIENCE

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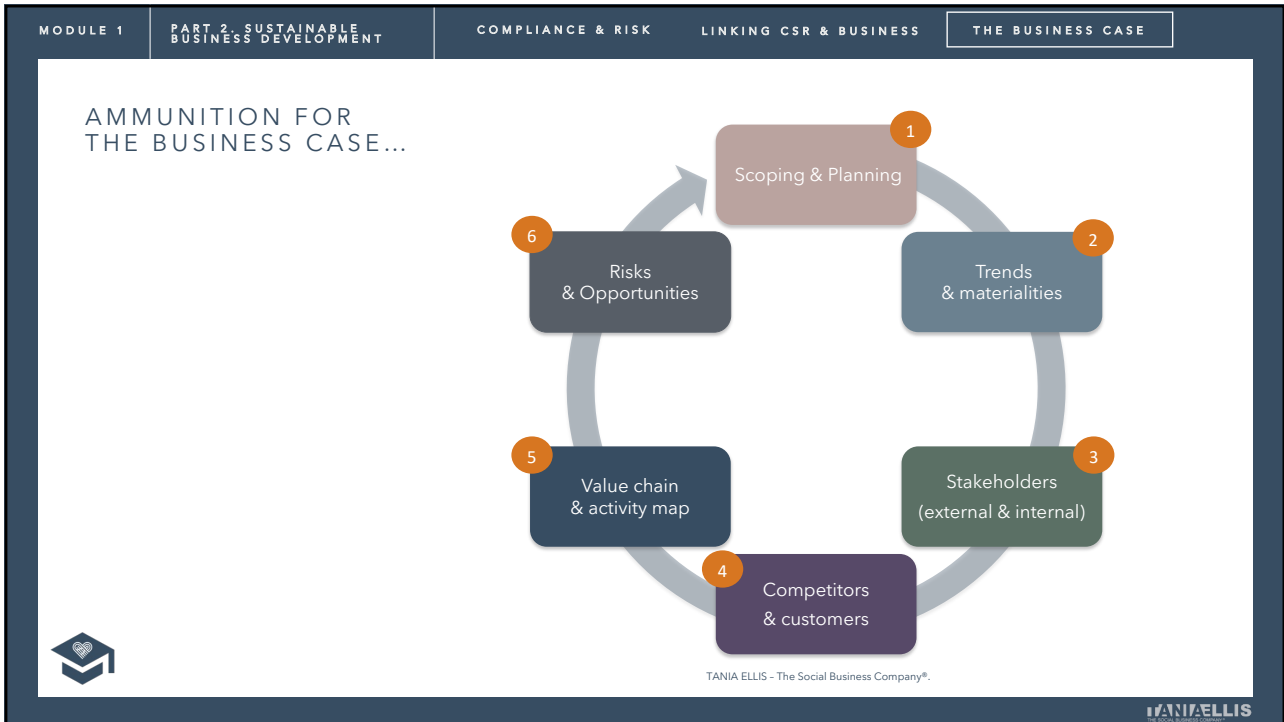
KEY LEARNINGS

## WHAT YOU HAVE LEARNT ABOUT THE BUSINESS CASE FOR CSR

WHAT		Key elements & use of a business case
		Motivational drivers of decision-makers
HOW		Guide & template for building a business case
		Guide to business ROIs of CSR
		Overview of impact & value assessment methodologies




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