

User Guide to the Impact Mappings



Guidance on how to perform an impact analysis using the UNEP FI Impact Mappings

July 2024

This short guide is intended for those who have no/limited access to the UNEP FI Impact Analysis Tools and/or who wish/need to use the UNEP FI Impact Mappings in isolation.

If you are facing one of the following restrictions, this guidance is for you:

- Data management regulations
- Localised language issues
- Internal IT restrictions

This guidance may also be relevant to those wishing to build the mappings directly into their own internal processes/tools.

Principle 2 of the Principles for Responsible Banking (PRB) requires banks to perform an impact analysis of their portfolios to identify their most significant impact areas and set impact targets and action plans accordingly, so as to manage their positive and negative impacts.

To help facilitate this, UNEP FI has developed the Impact Protocol, as well as a suite of [Tools for Holistic Impact Analysis](#). These tools are built upon a number of resources ("[Impact mappings](#)"), which are also available as standalone resources. The tools are not mandatory to use but all banks should refer to the Impact Protocol and those not using the tool should refer to the mappings.

The following is a step-by-step guide on how to conduct an impact analysis as part of a broader impact management process utilising the individual impact mappings. While we recommend to use (or draw inspiration from) the tools, this guide is designed for those that have limited/no access to the tools.

Note that the process requires the collection of multiple data points internally before the relevant data from the standalone mappings can be used; therefore, users of the Mappings will need to set up their own data collecting and data pairing files and mechanisms instead of utilising the Impact Analysis Tool.

The process outlined below is based on the [Impact Protocol](#), UNEP FI's impact management methodology, and the basis for the Impact Tools.





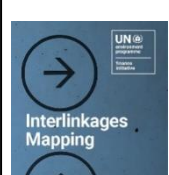

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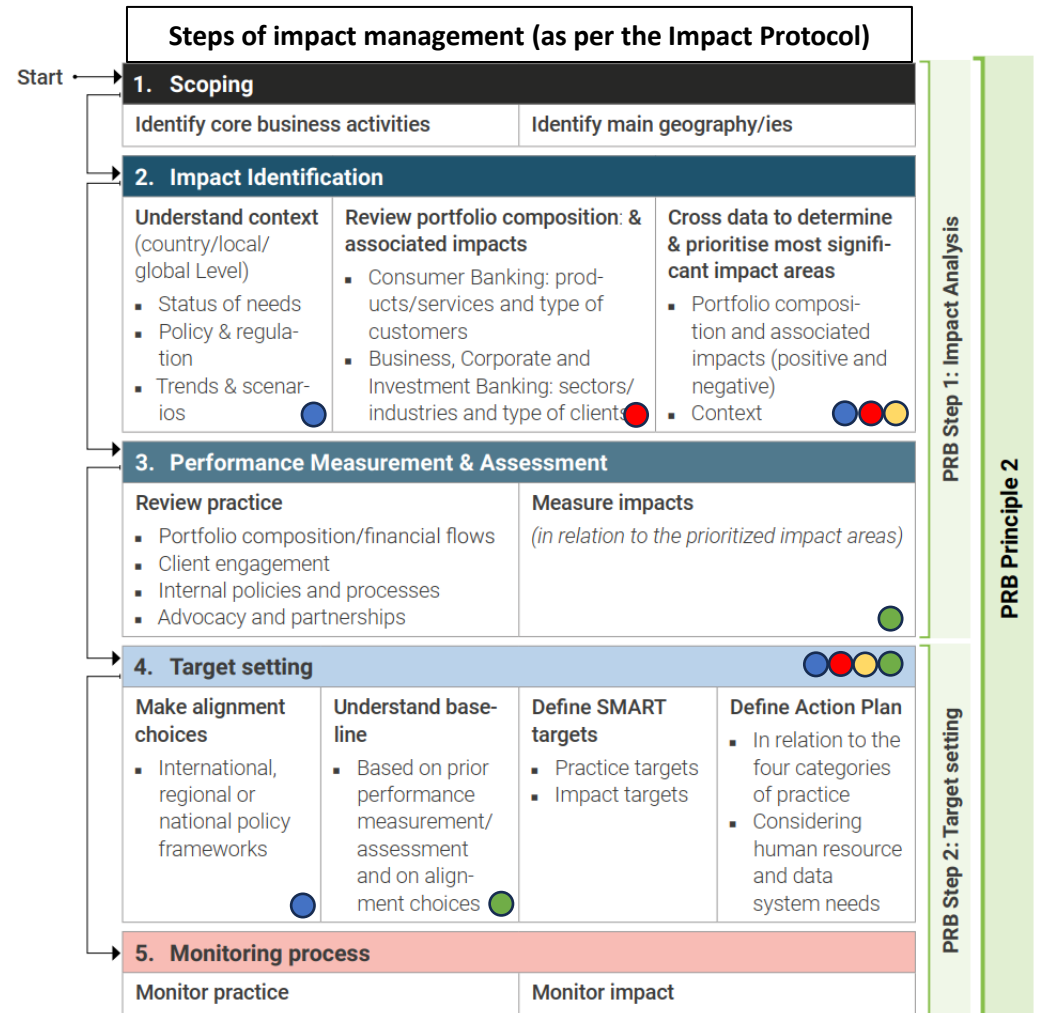
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Overview of relevant UNEP FI Mappings per step of the Impact Protocol

The coloured dots distinguish which step of impact management (as per the Impact Protocol) that the mapping can be used for:

Impact Mappings

	<p>Use the Needs Mapping to identify and understand the needs and priorities of where you operate.</p>	●
	<p>Use the Sector Mapping to understand the how the portfolio composition defines the nature of its impacts, i.e. which sustainability areas or topics are affected positively and/or negatively by the portfolio.</p>	●
	<p>Use the Interlinkages Mapping to understand further what impacts may happen if you act upon any impact topic. This will help to inform you further on how the different impact topics affect each other, both positively and negatively to inform your determination of your impact areas.</p>	●
	<p>Use the Indicator Library to search and select from a compilation of impact-related indicators and metrics in order to do the performance measurement and assessment, containing indicators drawn from some of the main sustainability frameworks (GRI, SASB, CDP, etc) as well as UNEP FI's own resources.</p>	●



Excerpt diagram from the Impact Protocol

1. Scoping	
Identify core business activities	Identify main geography/ies

1. Scoping

“Scoping is the process by which the bank’s business activities and countries of operation are reviewed, in order to identify and prioritise core business activities and geographies. To ensure that the bank’s impact analysis and management is meaningful, the scope of these should include:

- The bank’s core business activities
- The bank’s main countries of operation and largest country exposures”

[Impact Protocol](#) p.11

The Scoping step can be undertaken without the use of the standalone mappings. For more information, please refer to the [Impact Protocol](#).

2. Impact Identification		
Understand context (country/local/global Level) <ul style="list-style-type: none"> • Status of needs • Policy & regulation • Trends & scenarios 	Review portfolio composition & associated impacts <ul style="list-style-type: none"> • Consumer Banking: products/services and type of customers • Business, Corporate and Investment Banking: sectors/industries and type of clients 	Cross data to determine & prioritise most significant impact areas <ul style="list-style-type: none"> • Portfolio composition and associated impacts (positive and negative) • Context

2. Impact Identification

“Impact identification consists in understanding the impact areas and topics (e.g. employment, climate, economic convergence) that are associated with the business activities you are involved in, based on your context, and determining which, among these, are its most significant impact areas.”

[Impact Protocol](#) p.14

Three distinct steps are needed for impact identification:

- 2.1: Understanding context
- 2.2: Reviewing the bank’s portfolio composition
- 2.3: Determining most significant impact areas/topics

All three of these steps can be found below.

2.1 Understand context

“Understanding the context is necessary to the process of identifying the most significant impact areas because it ensures that prioritisation of impact areas for target setting is aligned with society’s needs.”

[Impact Protocol](#) p.15-16

Relevant mapping:



Needs Mapping

[Link](#)

The Needs Mappings provide a collection of resources tracking relevant topics and indicators at a country, global and local level for the different Impact Areas/Topics (as per the [UNEP FI Impact Radar](#)¹).

How to use

Use the Needs Mapping to identify and understand the needs and priorities of where you operate, to a level which suits your bank (global, country level, and/or local level).

- Choose at which level you wish your context analysis to take place, whether that be at a country, global or local level, determine specific countries and/or locations as relevant.
- Identify relevant statistical, policy information and future projections data to understand which Impact Areas and/or Topics are of the highest need in the corresponding geographies.
- Utilise the auto-generated data visualisations to understand clearly what needs and priorities should be considered for your strategy.

107 countries have pre-populated data in the Needs Mapping, primarily on the “Statistics” level, this can be utilised to create immediate results and compare the needs & priorities of the countries that you operate in/are exposed to. In the case of the data for a country is not pre-populated in the database, links and sources are provided to conduct your own assessment.

Below you can see a screenshot from within the Needs Mapping, pointing out where you can find pre-populated data. This data and any further information that you input, can be copied, exported and consulted into your own process, taking into consideration the “3” (high need score) or “4” (Very high need score) in Statistics², and what is listed as a priority under Policy Documents³.

¹ To help our users with certain questions surrounding the UNEP FI Impact Radar, we have developed an FAQ document which you can find [here](#).

² “Statistics” consists of a set of international resources/databases, with their accompanying metrics that track the different impact topics.

³ “Policy documents” can consist of documents such as Voluntary National Reviews (VNRs), national development plans and other national/regional policy directives.

Sustainable Development Pillars →			Integrity & security of person					Health & safety							
Impact Areas →			Conflict	Modern slavery	Child labour	Data privacy	Natural disasters	Other							
Impact Topics →			SDG 16	SDGs 8, 16	SDGs 8, 16	SDG 16	SDGs 11, 13		SDG 3						
Corresponding SDG(s) →			SDG 16	SDGs 8, 16	SDGs 8, 16	SDG 16	SDGs 11, 13		SDG 3						
India	Statistics	Resources	Violent crisis	Violent crisis	Violent crisis	Limited war	War	Violent crisis	8	N/A	Limited	5.3	70.79	60.3	
		Metrics	Scoring system: 1 (low need)	Scoring system: 2 (moderate need)	Scoring system: 3 (high need)	Scoring system: 4 (very high need)	Values	Need scores	2	3	N/A	4	3	3	2
		Regional/country resources	Resources	Metrics	Scoring system	Comments	Values	Need scores							
			Need score per impact area/topic	2	3	N/A	4	3	N/A						
	Policy Documents	India Voluntary National Review	Comments	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	India has achieved SDG 16 (please select)	
		Source and date	Priorities	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)
		Source and date	Comments	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)
	Trends & Scenarios		Priority impact area/topic?	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	yes	
		International resources	Resources	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)
		Regional/country resources	Comments	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)
		Direction of trends	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	
		Status of impact area/topic deteriorating?	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		

You can see on these rows if the country has pre-populated data.

If N/A, there may be a lack of pre-populated data. This may need to be supplemented with research/data.

The grey-coloured cells are there for the input of further information.

Figure 1: Example screenshot from within the Needs Mapping.

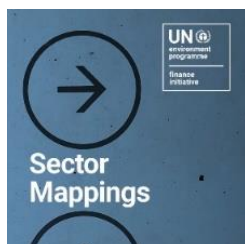
You can find a video walk-through of the Needs Mapping [here](#).

2.2 Review portfolio composition & associated impacts

“Understanding the composition of the portfolio/s is necessary to the process of identifying the most significant impact areas because the portfolio composition defines the nature of its impacts, i.e. which sustainability areas or topics are affected positively and/or negatively.”

[Impact Protocol](#) p.17-19

Relevant mapping:



Sector Mappings

[Link](#)

The Sector Mappings chart sectors to different Impact Areas/Topics, pointing out positive and negative associations, and highlighting key sectors. The Sector Mappings are based on the UN International Standard Industrial Classification of All Economic Activities (ISIC)⁴.

How to use

Use the Sector Mappings to understand the how the portfolio composition defines the nature of its potential impacts, i.e. which sustainability areas or topics (using the [UNEP FI Impact Radar](#)) are likely to be affected positively and/or negatively by the portfolio.

- Collect your portfolio data, ideally differentiating between business lines (for clarity in role attribution relative to the action plan and targets at a later stage) and identifying client sectors at a granular level (for increased level of accuracy in the impact identification). Do not mix consumer and institutional banking data.
- Match your data to the Sector-Impact map to understand what your positive and negative impacts are likely to be. This is built on a set of associations “0” meaning no association, “1” means a common association and “2” being a key sector.
 - “Key Sectors”, denoted by a “2”, should be brought into further consideration. (these are sectors that are key to different impact areas and topics).
- Based on the matching, understand which impact topics and areas your core business activities are associated with, including which ones are considered “key”, which means that they are important to the achievement/harm of the impact topic.

⁴ Additions were made to ISIC as part of the development process of the UNEP FI Impact Analysis Tools to account for new sectors and/or to allow for more accuracy and granularity in the analysis - this is referred to as ISIC+. Correspondence tables with a number of jurisdictional industry classifications (NACE, NAICS, ANZSIC, JSIC & CNAE) are included in the annex of the Sector Mappings.

Within the Sector-Impact Map you can filter the sectors in which you are exposed to using the ISIC classification; collating this data will enable you to see the sectors which have the most impact. The red rectangles demonstrate where a business activity has a “Key Sector” association (“2”), these should be paid particular attention to.

ISIC Rev 4 (with ISIC+)

Impact associations:
0 = no association, 1 = an association, 2 = key sector association

Impact Radar Areas & Topics

SECTORS & ACTIVITIES (ISIC Rev 4)										ImpactType	Key sectors	Conflict	Conflict C	Modern slavery	Modern slavery C
Industry Classification	Level1 Code	Level2 Code	Level3 Code	Level4 Code	Level1 Name (ISIC Section)	Level2 Name (ISIC Division)	Level3 Name (ISIC Group)	Level4 Name (ISIC Class)							
ISIC	A	01	011	0111	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of cereals (except rice), leguminous et	Positive	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0111	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of cereals (except rice), leguminous et	Negative	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0112	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of rice	Positive	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0112	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of rice	Negative	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0113	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of vegetables and melons, roots and t	Positive	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0113	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of vegetables and melons, roots and t	Negative	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0114	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of sugar cane	Positive	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0114	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of sugar cane	Negative	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0115	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of tobacco	Positive	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0115	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of tobacco	Negative	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0116	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of fibre crops	Positive	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0116	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of fibre crops	Negative	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0119	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of other non-perennial crops	Positive	x					2	Agriculture, forestry and fishin
ISIC	A	01	011	0119	Agriculture, fo Crop and anim	Growing of non-perennial crops	Growing of other non-perennial crops	Negative	x					2	Agriculture, forestry and fishin
ISIC	A	01	012	0121	Agriculture, fo Crop and anim	Growing of perennial crops	Growing of grapes	Positive	x					2	Agriculture, forestry and fishin
ISIC	A	01	012	0121	Agriculture, fo Crop and anim	Growing of perennial crops	Growing of grapes	Negative	x					2	Agriculture, forestry and fishin
ISIC	A	01	012	0122	Agriculture, fo Crop and anim	Growing of perennial crops	Growing of tropical and subtropical fruits	Positive	x					2	Agriculture, forestry and fishin
ISIC	A	01	012	0122	Agriculture, fo Crop and anim	Growing of perennial crops	Growing of tropical and subtropical fruits	Negative	x					2	Agriculture, forestry and fishin

Figure 2: Example screenshot from within the Sector-Impact Map.

Within the Sector Mappings file, you will also find “Key Sector Maps” which zoom in on the sectors that are most strongly associated to the different Impact Areas and Topics both positively and/or negatively.

Key Sectors in concise form and granular (as per ISIC+)

Peer frameworks that consider the sector to be key

The “Illustration” and “References” columns explain why the key sector is considered key, both briefly and in depth backed up by research.

Impact Topic (as per Impact Radar)	Key Sectors		Frameworks that consider the sector to be key	NEGATIVE	
	Sectors	Sectors as per ISIC Rev 4		Illustration	References [the respective ISIC codes between brackets]
Conflict			<ul style="list-style-type: none"> GRI: Productive Sectors NZ: Alliances, Targeted Sectors OECD: BEIS: Due Diligence Guidance PIIB: Targeted Sectors, Substances TEEP: Priority Sectors TWIP: Priority Sectors 	<p>What industries are most critical to the impact area? What industries are best positioned to significantly drive the impact area in a negative direction?</p>	<p>These sectors provide inputs and conditions that fuel armed conflicts.</p> <p>[1] “The Extractive Industries (EIs) present particular challenges for both fragile states and developing nations: the exploitation of non-renewable resources has been cited as a key factor in triggering, escalating or sustaining violent conflicts around the globe.” UNU/DESD (2002). Extractive Industries and Conflict. https://www.un.org/en/development/desa/policy/extractive-industries-and-conflict.pdf</p> <p>[2] “Illicit arms and ammunition are key enablers of armed conflict and organized criminal activities. Non-state armed groups use illicit weapons to extend their control and sustain power. Organized criminal groups use illicit weapons to generate revenue.” UNODC (2022). Addressing the linkages between illicit arms, organized crime and armed conflict. https://www.unodc.org/documents/arms-prosecution/2022/ENODC-Addressing-the-linkages-between-illicit-arms-organized-crime-and-armed-conflict.pdf</p>
Population's ability to live free from war, conflict and persecution. Source: UVAHCR					
Mining	B-05: Mining of coal and lignite				
Manufacture of weapons, armaments & military vehicles	B-06: Emission of crude petroleum and natural gas				
Defense activities	B-07: Mining of metal ores				
	B-08: Other mining and quarrying				
	C-252: Manufacture of weapons and ammunition				
	C-3040: Manufacture of military fighting vehicles				
	O-8422: Defence activities				

Figure 3: Example screenshot from within the Negative Key Sectors worksheet.

You can find a video walk-through of the Sector Mappings [here](#).

2.3 Cross data to determine & prioritise most significant impact areas

“Once portfolio composition and context have been duly mapped it is time to proceed to conclusions regarding the most significant impact areas. Most significant impact areas should be established based on specific criteria; they should enable the bank to prioritise:

- impact areas and topics with the highest levels of country and/or location needs;
- impact areas and topics associated with large proportions of the portfolio, based on the positive and negative impact associations driven by the portfolio composition (client sectors, client types, product types);
- impact areas and topics which, if acted upon, enable a positive contribution to other impact areas and topics as well (leveraging interlinkages).”

[Impact Protocol](#) p.19-20

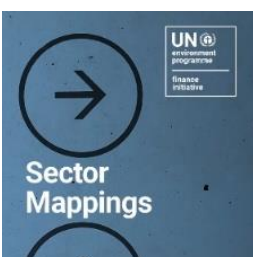
Relevant mappings:



Needs Mappings

[Link](#)

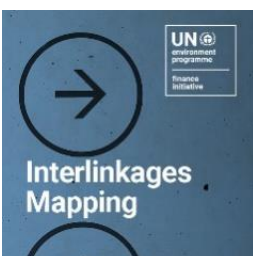
The Needs Mappings provide a collection of resources tracking relevant topics and indicators at a country, global and local level for the different Impact Areas/Topics (as per the UNEP FI Impact Radar).



Sector Mappings

[Link](#)

The Sector Mappings chart sectors to different Impact Areas/Topics, pointing out positive and negative associations, and highlighting key sectors. The Sector Mappings are based on the UN International Standard Industrial Classification of All Economic Activities (ISIC).



Interlinkages Mapping

[Link](#)

The Interlinkages Map acknowledges the interconnectedness of different impact areas and topics. By mapping the interlinkages between impact areas and topics, it is designed to enable users to understand how acting upon one particular impact area/topic might affect other impact topics, in either a positive or negative way.

How to use

Use the Needs Mappings, the Sector Mappings and the Interlinkages Mapping to cross-determine and prioritise your most significant impact areas:

- Use the previous step on understanding context using the **Needs Mappings**
 - Collate data on your context and identify the highest needs/priorities from where you operate/are exposed to.
- Use the previous step on reviewing portfolio composition using the **Sector Mappings**
 - Collate data on your portfolio composition and associated impacts, with particular attention to key sectors.

Using the two steps above, you will need to combine the results of **Needs Mappings** and the **Sector Mappings**. Understanding:

- the Impact Areas/Topics with high need/priority where you operate or are exposed to.
- the key sectors that you may be involved in, both positive and negatively.
- the level of exposure of those sectors which are impacting certain Impact Areas/Topics.

Use the **Interlinkages Mapping** to further support your prioritisation process. This mapping helps you understand what (positive and/or negative) impacts may be triggered if you act upon any given impact topic. This information on how the different impact topics affect each other, paired with the data on needs (from the Needs mapping), will help to inform the determination of your most significant impact areas in a properly contextualised way.

Use filters to refine your selection of positive and negative interlinkages

Impact Areas/Topics

				Integrity & security of person					
if you act upon...		By	Mind these	Conflict		Modern slavery		Child labour	
↓ Impact areas	↓ Impact topics	↓	↓ Interlinkages	Interlinkages (Conflict)	Narrative explanation (Conflict)	Interlinkages (Modern slavery)	Narrative explanation (Modern slavery)	Interlinkages (Child labour)	Narrative explanation (Child labour)
Integrity & security of person	Conflict	Avoiding or mitigating	positive						
Integrity & security of person	Conflict	Avoiding or mitigating	negative						
Integrity & security of person	Modern slavery	Monitoring and managing	positive					x	Lower
Integrity & security of person	Modern slavery	Monitoring and managing	negative						
Integrity & security of person	Child labour	Monitoring and managing	positive			x	Lower		
Integrity & security of person	Child labour	Monitoring and managing	negative						
Integrity & security of person	Data privacy	designing and	positive						
Integrity & security of person	Data privacy	designing and	negative						
Integrity & security of person	Natural disasters	Reducing emissions (to	positive						
Integrity & security of person	Natural disasters	Reducing emissions (to	negative						

Figure 4: An excerpt from the Interlinkages Mapping.

You can find a video walk-through of the Interlinkages Mapping [here](#).

Worked example

Firstly, the portfolio exposure to the different impact topics needs to be understood as certain segments of the portfolio may be driving key positive or negative impacts. As seen below, this has been developed into a heat map within our Impact Analysis Tools, this can be a useful way of visualising the **Sector Mappings** within your own tools/workings. It is important to denote the “key sector” (“2”) associations in your table.

Sectors & total % of portfolio		Impact Topics				Impact Association strength		
Sectors	Total % of portfolio	Key sectors	Type of association	Filter here for: Conflict	Filter here for: Modern slavery	Filter here for: Child labour	Filter here for: Data privacy	Filter here for: Natural disasters
351 Electric power generation, transmission and distribution	25.00%		positive impacts					
351 Electric power generation, transmission and distribution	25.00%		negative impacts					
F Construction	25.00%		positive impacts					
F Construction	25.00%		negative impacts					
H Transportation and storage	25.00%		positive impacts					
H Transportation and storage	25.00%		negative impacts					
7212 Research and experimental development for non-polluting and	12.50%		positive impacts					
7212 Research and experimental development for non-polluting and	12.50%		negative impacts					

Figure 5: A visual showing portfolio exposure using the Sector Mappings information.

Secondly, the **Needs Mapping** information needs to be considered, with the locations you operate in and their according priorities. This could be layered in a similar format to the above, to make it clearer where the portfolio may be driving (especially key negative) impacts in an Impact Topic which is considered a priority where you operate. A “Priority” is where any Impact Topic has a needs score in the statistics segment of 3 or 4, and/or is considered a priority in the policy documents of the country/location.

Location(s)		Impact Areas/Topics					“X” denotes a priority	
Sustainable Development Pillars →		Integrity & security of person						
Impact Areas →		Integrity & security of person					Health & safety	
Impact Topics →		Conflict	Modern slavery	Child labour	Data privacy	Natural disasters	Health & safety	Water
Corresponding SDG(s) →		SDG 16	SDGs 8, 16	SDGs 8, 16	SDG 16	SDGs 11, 13	SDG 3	SDG 6
i. Context								
Priority areas/topics based on country needs and priorities	Croatia							X
Priority areas/topics based on local needs and priorities	N/A							

Figure 6: A visual showing the Needs Mapping information.

Lastly, the **Interlinkages Mapping** information should be consulted to inform which Impact Area/Topic is chosen. Using this mapping enables the opportunity to leverage positive impacts in other Impact Topics and also to help avoid unintended consequences (risks). In the example below, three Impact Areas have been chosen for prioritisation, with their associated impacts through interlinkages displayed positively and negatively.

Impact Areas/Topics	Interlinkages with other Impact Areas/Topics	
Prioritised impact areas/topics	Associated impacts (positive)	Associated impacts (negative)
Climate stability	Natural disasters, Health & safety, Waterbodies, Air, Species, Habitat, Resource intensity	Energy, Other vulnerable groups, Socio-economic convergence
Biodiversity & healthy ecosystems	Health & safety, Water, Infrastructure, Socio-economic convergence, Climate stability, Waterbodies, Air, Soil, Species, Habitat, Resource intensity, Waste	
Circularity	Natural disasters, Health & safety, Water, Food, Energy, Healthcare & sanitation, Sector diversity, Climate	Flourishing MSMEs

Figure 7: A visual showing the Interlinkages Mapping information.

Review practice

- Portfolio composition/financial flows
- Client engagement
- Internal policies and processes
- Advocacy and partnerships

Measure impacts

(in relation to the prioritized impact areas)

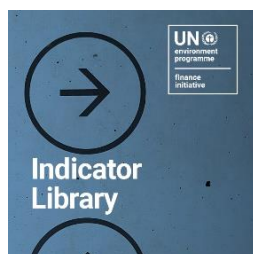
3. Performance Measurement & Assessment

“Once the bank’s most significant impact areas/topics have been identified, the state of the impact performance vis a vis these impact areas/topics needs to be measured and assessed, as a basis for establishing meaningful targets and action plans. This involves measuring and assessing both:

- Practice: the actions (portfolio composition & financial flows, client engagement, internal policies and processes, advocacy & partnerships) of the bank to manage its impact and the resulting outputs and outcomes.
- Impact: the actual impacts of the financial institution as a result of its business activities.”

[Impact Protocol](#) p. 21-25

Relevant mapping:



Indicator Library

[Link](#)

The Indicator Library provides a compilation of impact-related indicators and metrics drawn from some of the main sustainability frameworks (GRI, SASB, CDP, TCFD, IRIS+, HIPSO) as well as UNEP FI’s own resources.

How to use

Use the **Indicator Library** to consult, search and select indicators from a compilation of impact-related indicators and metrics in order to undertake your performance measurement and assessment. It contains indicators drawn from some of the main sustainability frameworks and are mapped to both topics and sectors.:

- Disclosure frameworks: GRI, SASB, CDP, TCFD
- Impact Investor and Development Bank resources: IRIS+ and HIPSO
- Taxonomies: EU Adaptation and Mitigation
- PRB Target-setting guidance: climate change mitigation, financial health and inclusion, circularity

Within the “My Library” worksheet:

- Specify your sector/s to see available indicators and further refine your search by using a multitude of filters (e.g. to filter by Impact Area/Topic and/or by source).
- Attention should be paid to the filter for the “Indicator/Metric type”, as you can filter the indicators by whether they fall into “Practice” or “Impact”, this should be taken into consideration for your target-setting because both practice and impact need to be understood because practice is the conduit for achieving impacts.

You can find a video walk-through of the Indicator Library [here](#).

4. Target setting			
Make alignment choices <ul style="list-style-type: none"> International, regional or national policy frameworks 	Understand baseline <ul style="list-style-type: none"> Based on prior performance measurement/assessment and on alignment choices 	Define SMART targets <ul style="list-style-type: none"> Practice targets Impact targets 	Define Action Plan <ul style="list-style-type: none"> In relation to the four categories of practice Considering human resource and data system needs

4. Target setting

“Once the state of performance been measured and assessed, targets can be set and action plans set up against them. This means:

- Making alignment choices: understanding by which policy goals and targets the bank may be guided (e.g. UN Sustainable Development Goals, and the Paris Climate Agreement)
- Considering the bank’s baseline: using the information from the performance measurement and assessment phase (see previous section) to understand how well the bank is performing vis a vis the chosen policy goals and targets
- Setting targets: determining targets and objectives against the bank’s baseline with a view to delivering impacts and achieving alignment with the chosen policy goals and targets
- Defining action plans: determining the specific actions to be undertaken to meet the targets, using specific KPIs and milestones.”

[Impact Protocol](#) p.26-33

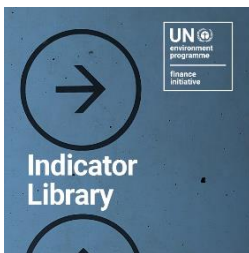
Relevant mappings:



Needs Mapping

[Link](#)

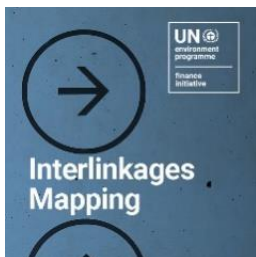
The Needs Mappings provide a collection of resources tracking relevant topics and indicators at a country, global and local level for the different Impact Areas/Topics (as per the UNEP FI Impact Radar).



Indicator Library

[Link](#)

The Indicator Library provides a compilation of impact-related indicators and metrics drawn from some of the main sustainability frameworks (GRI, SASB, CDP, TCFD, IRIS+, HIPSO) as well as UNEP FI’s own resources.



Interlinkages Mapping

[Link](#)

The Interlinkages Map acknowledges the interconnectedness of different impact areas and topics. By mapping the interlinkages between impact areas and topics, it is designed to enable users to understand how acting upon one particular impact area/topic might affect other impact topics, in either a positive or negative way.

How to use

- The **Needs Mappings** can inform your alignment choices, information contained within the “Policy documents” segment of the mappings can be used to determine what to align with when looking at an Impact Area/Topic.

Sustainable Development Pillars →			Integrity & security of person					Health & safety		
Impact Areas →			Conflict	Modern slavery	Child labour	Data privacy	Natural disasters	Other		
Impact Topics →			SDG 16	SDGs 8, 16	SDGs 8, 16	SDG 16	SDGs 11, 13		SDG 3	
Corresponding SDG(s) →										
India	Statistics	Resources	Herderberg	Sustainable	Sustainable	DLA Piper	INFORM		Sustainable	WHO - Global
		Metrics	reference or	violence or	Unlabeled	Level of data	risks of		Long-term	recovery time
		Scoring system: 1 (low need)	no	or	Green	Low/very low	Low/very low		10-15 years	>70
	Regional/country resources	Resources	Violent crisis	Violent crisis	Violent crisis	Heavy	Robust	High (5-6.5)	15-20 years	60-69
		Metrics	Limited war	War	War	Moderate	Moderate	High (5-6.5)	15-20 years	41-59
		Scoring system: 4 (very high need)	War	War	War	Limited	Limited	High (5-6.5)	15-20 years	<40
	Policy Documents	Comments	Values	Violent crisis	8	N/A	Limited	5.3	70.79	60.3
		Need scores	Need scores	2	3	N/A	4	3	3	2
		Need score per impact area/topic	Need scores	2	3	N/A	4	3	N/A	3
		India Voluntary National Review	Comments	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)
Trends & Scenarios	Source and date	Priorities	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)
	Source and date	Priorities	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)
	Source and date	Priorities	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)
	Priority impact area/topic?	Priority impact area/topic?	N/A	N/A	N/A	N/A	N/A	N/A	N/A	yes
International resources	Resources	Comments	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	Sustainable Development
	Direction of trends	Direction of trends	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	Perpetuate Sustainable Development
Regional/country resources	Resources	Comments	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	Development Donor (please select)
	Direction of trends	Direction of trends	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)	(please select)
Status of impact area/topic deteriorating?			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Information contained here can help inform alignment choices.

Figure 8: Example screenshot from within the Needs Mappings.

- The **Indicator Library** used in the previous step can be used for the baseline assessment and to guide your targets, due to the indicators chosen. Both practice and impact indicators should be chosen, with targets relating to the bank’s practice (‘practice targets’) and targets focused directly on the bank’s impacts (‘impact targets’), these should also be chosen in context of policy goals and targets.

In this example below, “Circularity” has been chosen as one of the Impact Areas for further analysis and target-setting. The table below has been filtered to show two appropriate indicators (one practice indicator, one impact indicator, utilising IRIS+).

Impact Areas/Topics		Indicator/Metric		Type of indicator (practice/impact/mixed)		
Impact Areas and Topics		Source		Metrics/Indicators & attributes		
Impact Area	Impact Topic	Standard	Indicator/Metric	Description of Metric	Rationale	Indicator/Metric type
Circularity	Waste	IRIS+	Waste Disposed: Total	Amount of waste disp	This metric is intende	Impact
Circularity	Waste	IRIS+	Product Lifecycle Management Practices	Indicates whether the	This metric is intende	Practice

Figure 9: Example screenshot from within the Indicator Library.

- The **Interlinkages Mapping** enables you to understand that any target set will have positive and/or negative interlinkages with other impact topics. This can help to address any negative consequences of your targets on other Impact Areas/Topics, and leverage positive interlinkages on other Impact Areas/Topics.

Impact Areas/Topics	Interlinkages with other Impact Areas/Topics	
Prioritised impact areas/topics	Associated impacts (positive)	Associated impacts (negative)
Climate stability	Natural disasters, Health & safety, Waterbodies, Air, Species, Habitat, Resource intensity	Energy, Other vulnerable groups, Socio-economic convergence
Biodiversity & healthy ecosystems	Health & safety, Water, Infrastructure, Socio-economic convergence, Climate stability, Waterbodies, Air, Soil, Species, Habitat, Resource intensity, Waste	
Circularity	Natural disasters, Health & safety, Water, Food, Energy, Healthcare & sanitation, Sector diversity, Climate	Flourishing MSMEs

Figure 10: A visual showing the Interlinkages Mapping information.

5. Monitoring

5. Monitoring process	
Monitor practice	Monitor impact

“Impact management, like all management processes, is an on-going process that needs to be reviewed on a regular basis to monitor whether it is producing the expected and desired results and to consider what adjustment might be needed.

This means reviewing the targets and their corresponding action plans to see if the latter have been duly implemented, and whether they have delivered the expected outcomes and impacts.”

[Impact Protocol](#) p. 34

The Monitoring step can be undertaken without the use of the standalone mappings. For more information, please refer to the [Impact Protocol](#).