

#changemaker

WE **ENABLE** COMPANIES TO BE **CHANGEMAKERS** FOR A SUSTAINABLE FUTURE

Time to transform the running system

What is the true value of a company?

It's something that cannot be understood from a company's balance sheet alone. True value includes the **future prospects** of the firm and its **intangible assets**, like the value its products deliver for customers, the skill sets of its workforce or the eco-efficiency of its production processes. Every **business has impacts on nature and society**. But today there is no standard in place to measure, value and compare these impacts. The paradigm of business is still profit maximisation, not comprehensive value creation, because sustainable behaviour still isn't reflected as a positive asset in traditional accounting systems. We at the Value Balancing Alliance are fighting for this paradigm to change. We empower business leaders to **arrive at more conscious decisions** when it comes to the impacts of their companies' business models on humankind and the natural world. We are helping business leaders move their companies away from mere striving for profits toward value optimisation and enhancing enterprise value by taking **responsibility for the various impacts of their actions**. Our mission is to develop and test new concepts that **measure the value of corporate behaviour** and business models and translate environmental and social impacts into comparable financial data.

Our vision

Our vision is a world where the **total value created by a company** is measured as accurately as its financial success is today. Companies will show their contributions to society, nature and the wider economy, and the value their enterprise delivers will be captured and reported in a **comprehensive and comparable** way. The availability of holistic information will provide the basis for decisions to create **long-term value** for everyone.

Our mission

We are developing a standard: we provide business leaders with a standardised method to measure the overall impacts of corporate behaviour on nature and society. This allows a precise understanding of the real enterprise value to ensure transparency and comparability.

We are connecting: we build on and consolidate already available knowledge and bridge the gap between financial and non-financial information. We collaborate with leading companies, universities and the entire ecosystem of political institutions, standard-setters and regulators.

We ensure scalability: we make sure that our methodology can be used by every type of company across all sectors and regions.

We are piloting: we and our members learn just how robust and powerful the method can be for day-to-day business decisions and disclosures. In peer learning sessions, we share examples of how holistic business steering paves the way towards a sustainable and inclusive future.

About the Value Balancing Alliance

The Value Balancing Alliance e.V. is a non-profit organisation with an ambition to change the way company performance is measured and valued. The Alliance's objective is to create and test an impact measurement method that generates robust, meaningful and comparable information for decision making, steering and reporting.

The Value Balancing Alliance was founded in 2019 by several international companies and receives consultation from the four largest professional services firms, as well as support from leading universities and other stakeholders from government, civil society and standard-setting organisations. Today, the Alliance has more than 20 corporate members.

The Value Balancing Alliance will make its work available to the public, targeting widespread adoption by other companies in order to enable decision makers to create and protect long-term value.

Find us on:

LinkedIn: <https://www.linkedin.com/company/value-balancing>

Twitter: <https://twitter.com/valuebalancing>

Website: www.value-balancing.com

#valuebalancing #changemaker