



MultiCapital Scorecard™

Rethinking Organizational Performance

2016 Update on Ben & Jerry's Pilot *New Metrics '16* Event 11/15/16

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- What is the MultiCapital Scorecard?

- Multicapitalism

- Steps in the Method?

1. Materiality determination

2. Aol development

3. Scorecard implementation

- Ben & Jerry's Scorecard and the challenges we encountered

Ben & Jerry's MultiCapital Scorecard (Pilot)

Vital capitals*

- Natural
- Constructed
- Human
- Social & Relationship
- Internal Economic-Financial
- Internal Economic-Nonfinancial
- External Economic-Financial
- External Economic-Nonfinancial

BOTTOM LINE	AREAS OF IMPACT	CAPITAL IMPACTS	A	B	C	D	Gap to fully sustainable (D-C)	Area of impact (Aol) bottom line (C/D)	TRIPLE BOTTOM LINE SCORES
			Progression score	Weight	Weighted score (AxB)	Fully sustainable score (Bx3)			
SOCIAL	Social activism	 	2	8	16	24	8	0.67	67%
ECONOMIC	Farmer livelihood		2	8	16	24	8	0.67	73%
	Fairtrade supplier livelihood		2					0.67	
	Gender parity (payroll)		2					0.67	
	B&J Financials		3					1.00	
PRODUCT / ENVIRONMENTAL	Animal welfare		2					0.67	41%
	Soil health		1	7	7	21	14	0.33	
	Water quality		1	7	7	21	14	0.33	
	Climate system		1	8	8	24	16	0.33	
OVERALL PERFORMANCE						135	225	90	60%

Actual scores not yet determined at current stage of pilot

*Intellectual Capital is typically embedded in most of the others.

Rob Michalak
Global Director of Social Mission
Ben & Jerry's

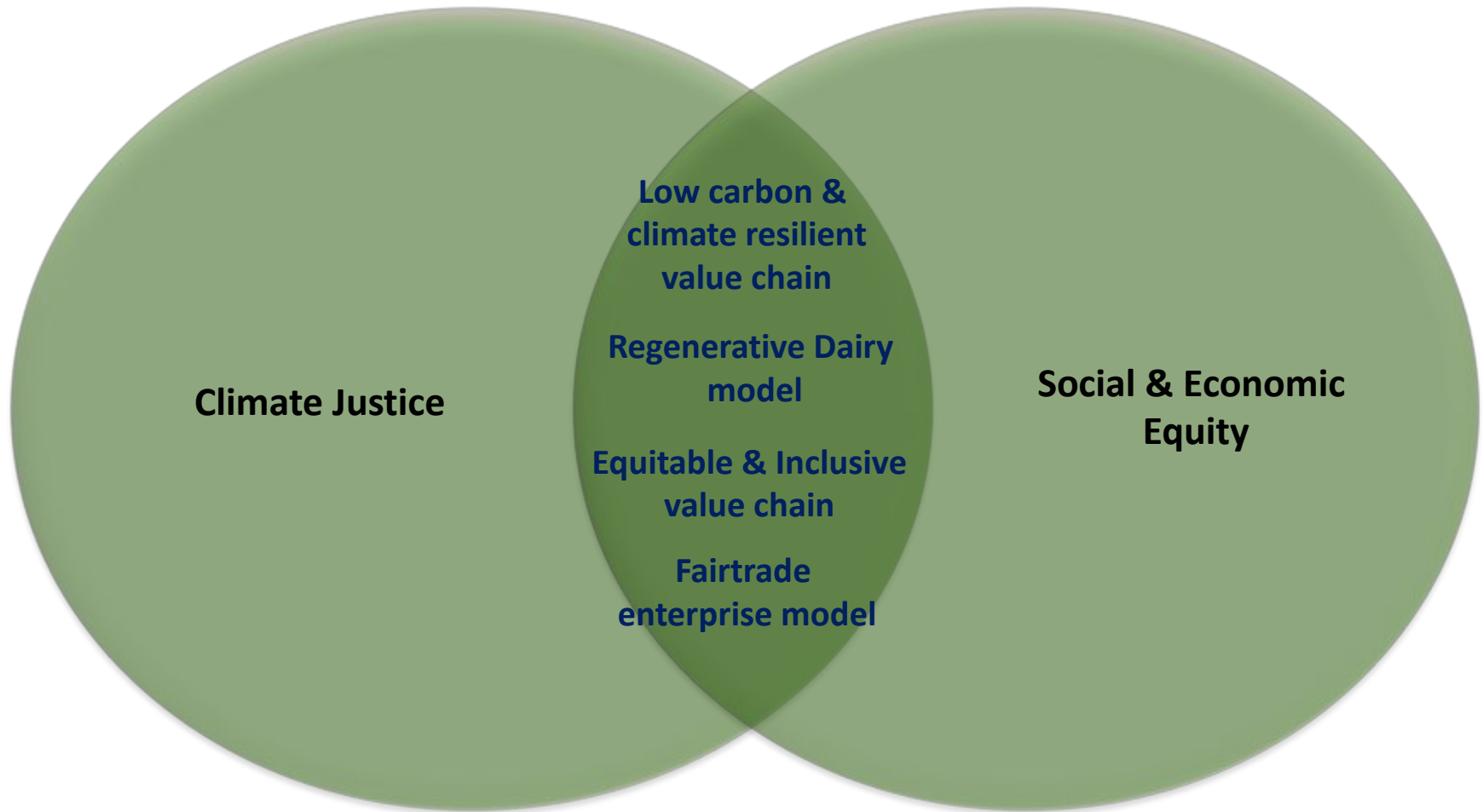


Ben & Jerry's Priorities - 2020

Platform

Programs

Platform



Ben & Jerry's MultiCapital Scorecard (Pilot)

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	Farmer livelihood	■	2	8	16	24	8	0.67		
ECONOMIC	Fairtrade supplier livelihood	■							73%	
	Gender parity (payroll)	■								
	B&J Financials	■								
PRODUCT / ENVIRONMENTAL	Animal welfare	■							41%	
	Soil health	■								
	Water quality	■	1	7	7	21	14	0.33		
	Climate system	■	1	8	8	24	16	0.33		
OVERALL PERFORMANCE										60%



The Challenge:
Getting the necessary field data for the Aol's that addressed our social mission program priorities

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Current Metrics Approach – Sample

Fairtrade	Areas of Impact	AoI Objective		Target: 2016	Target: 2017	Target: 2018
Cocoa Powder (3200 farmers in 3 coops)	VLS Partnerships	Commit to purchasing 100% of total (base mix) Cocoa Powder supply volume through these channels	Target	75%	85%	100%
			Actual			
	Program activities: main KPI - farmers implementing full productivity package	Launch projects in these areas with target to engage: 3200 famers through coop strengthening; 1800 farmers in productivity overall program; 450 farmers in full productivity package improvement work. Tracked here: # farmers in full productivity package	Target	program setup	100	250
			Actual			
	Additional Value Created at Origin	Increase value created at origin for Farmers/Coops in B&Js Cocoa value chain (i.e. - FT Premium, value add, PDI Projects, etc.)	Target	250,000	340,000	370,000
			Actual			
	Farmer Productivity (kg/ha)	Improve farm productivity by 25% within 3 years (2019) to ensure strength & security of Fairtrade farmers and Coops. Double in 10 years. KG/HA	Target	425	TBD	TBD
			Actual			
	Farmer Income (tracking net cocoa income)	Longer-Term objective (10-year goal): Leverage PDI Projects to close the gap between actual farmer incomes & a 'Living Income'. These are <u>cocoa revenue targets</u> , \$/year	Target	TBD	TBD	TBD
			Actual			

Martin P. Thomas and Mark W. McElroy

Foreword by Sir Ian Cheshire

The MultiCapital Scorecard



**RETHINKING
ORGANIZATIONAL
PERFORMANCE**

Thank you!

More information about
the MultiCapital Scorecard
can be found here:

www.multicapitalscorecard.com

Or by contacting
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