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How to incorporate sustainability into your business concept

Anett Lommatzsch

manus ordinans
UNTERNEHMENSBERATUNG

Agenda

- Check in: pitch your idea
- Theory: triple bottom line
- Idea Concept & Purpose
- Inside out / outside in perspectives

- IOOI Logic Model: creating impact

- Check Out



WHY
HOW
WHAT

Unique Selling Point

Innovative aspect of your idea
Main features of your product

Why should a client buy my product instead of the competitors' products?

Which of the customer demands is highlighted here?
Additional benefit for your customers your competitors do not offer.

Name features that make your proposition unique in comparison to your competitors' items.

Examples

- Quality differences/packages for services & price
- Innovation / new elements
- Cost leadership

Products/Customer Service

Describe/structure your value proposition in a way that everyone understands what is available

What does it look like? What do you sell?

What can your client buy?

What are your core competencies, your strengths?
Differentiate clearly between your (various) offers by describing their characteristic features

Business Idea

....

People with the same needs, desires or problems are part of one target group. What are their needs? Differentiate between your Target groups by characterizing each target group with regard to the following aspects:

B2C or B2B

Psychological criteria

- Means the attitude and values that influence the consumer's behaviour
- Means preferences, awareness of status, openness, aesthetical sense etc.

Socio-demographic criteria

family / personal status
age, sex, income

Geographical criteria

What is the range you aim at for each product/service? city, countryside, region, nation, continent, the planet

Customer Benefits

What do my clients/target group expect when they order sth. / hire me/purchase my product?

- Product features / What is my product able to do?
- What is my client's benefit from buying the item?
- What problems might my product solve?

Examples

Material/immaterial profit (what in particular?), to save time and/or money, to gain prestige, for the own convenience or fun, to experience adventures, to feel more secure

(Desired) Target Groups

- Theory: triple bottom line
- Idea Concept & Purpose
- Check In: Pitch

People, planet and profit represent the three tenets of the triple bottom line business concept.

Triple bottom line is a method of assessing the performance of a business by taking account of social and environmental factors as well as its financial results





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sustainable aspects

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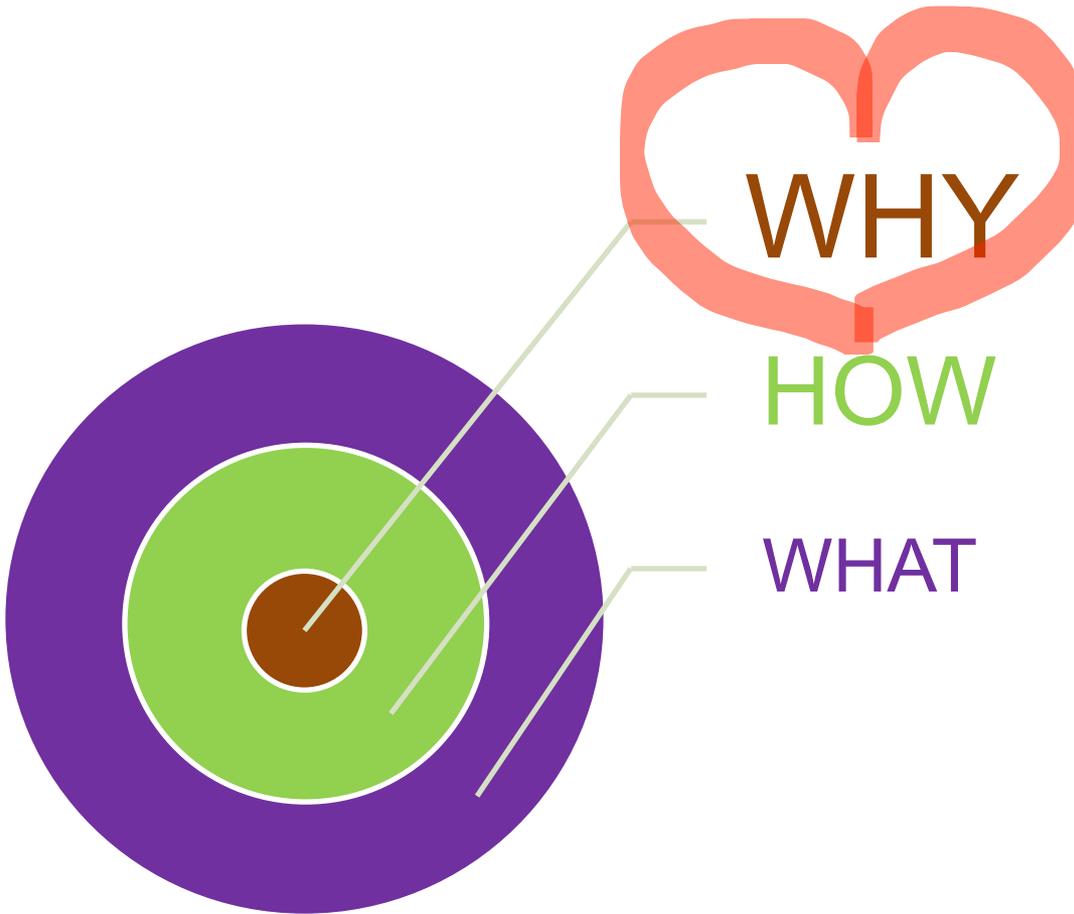
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(Desired) Target Groups

Inside-Out Perspective



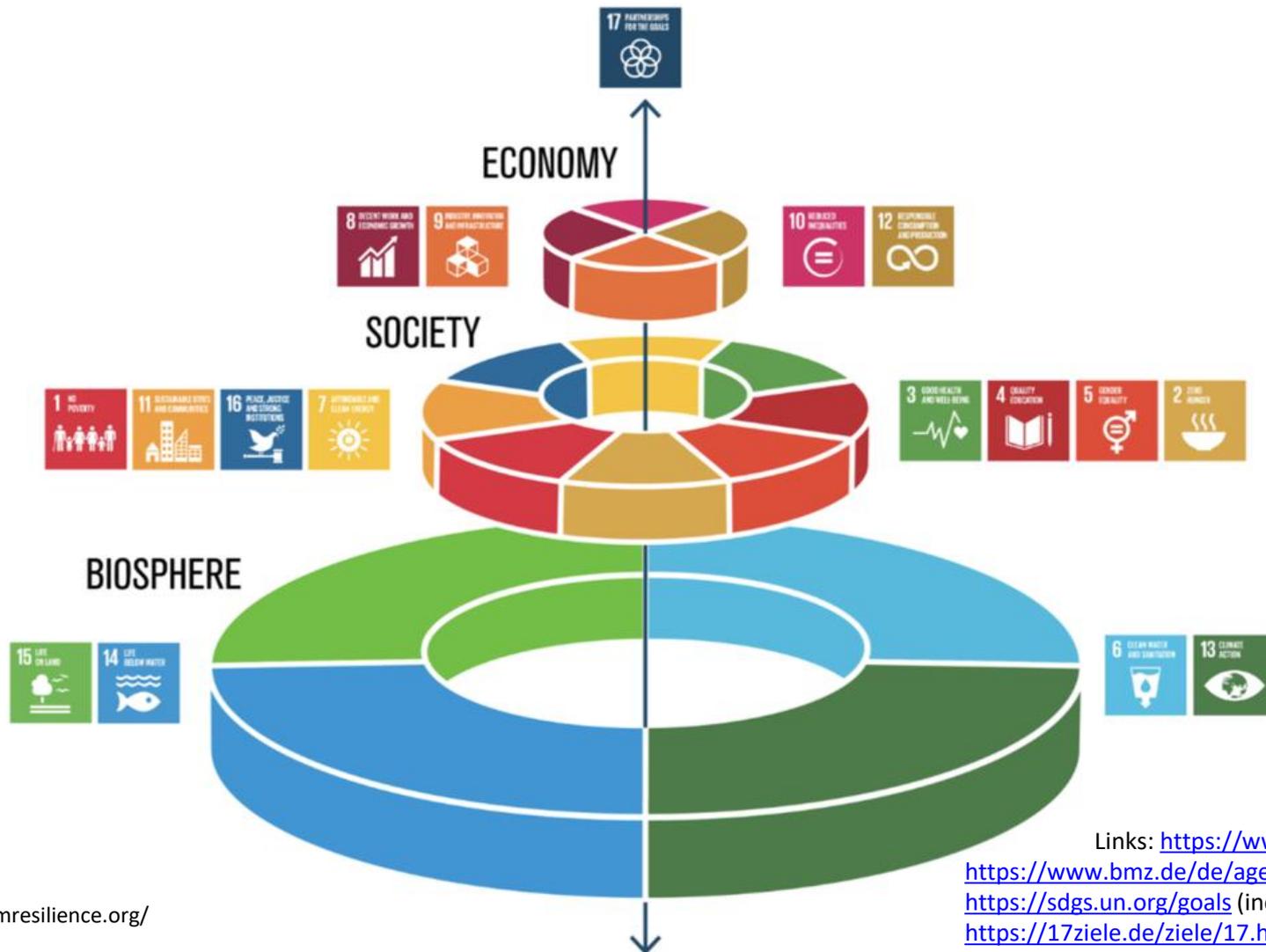
Means your personal ambition to incorporate impact in an ecological and/or social sense.

What is your sustainable purpose?

WHY is it important for you to incorporate certain sustainable aspects in your business concept that are carried from the inside (motivation) to the outside (customers, society, the world)?

Outside-In Perspective

Means your purpose, your mission derives from or is triggered by an existing system, certificate, law or global goals like 17 sdgs by UN



Ziel 13



Bekämpfung des Klimawandels und seiner Auswirkungen

Ziel 13

Umgehend Maßnahmen zur Bekämpfung des Klimawandels und seiner Auswirkungen ergreifen*

- 13.1** Die Widerstandskraft und die Anpassungsfähigkeit gegenüber klimabedingten Gefahren und Naturkatastrophen in allen Ländern stärken
 - 13.2** Klimaschutzmaßnahmen in die nationalen Politiken, Strategien und Planungen einbeziehen
 - 13.3** Die Aufklärung und Sensibilisierung sowie die personellen und institutionellen Kapazitäten im Bereich der Abschwächung des Klimawandels, der Klimaanpassung, der Reduzierung der Klimaauswirkungen sowie der Frühwarnung verbessern
- 13.a** Die Verpflichtung erfüllen, die von den Vertragsparteien des Rahmenübereinkommens der Vereinten Nationen über Klimaänderungen, die entwickelte Länder sind, übernommen wurde, bis 2020 gemeinsam jährlich 100 Milliarden Dollar aus allen Quellen aufzubringen, um den Bedürfnissen der Entwicklungsländer im Kontext sinnvoller Klimaschutzmaßnahmen und einer transparenten Umsetzung zu entsprechen, und den Grünen Klimafonds vollständig zu operationalisieren, indem er schnellstmöglich mit den erforderlichen Finanzmitteln ausgestattet wird
- 13.b** Mechanismen zum Ausbau effektiver Planungs- und Managementkapazitäten im Bereich des Klimawandels in den am wenigsten entwickelten Ländern und kleinen Inselentwicklungsländern fördern, unter anderem mit gezielter Ausrichtung auf Frauen, junge Menschen sowie lokale und marginalisierte Gemeinschaften

* In Anerkennung dessen, dass das Rahmenübereinkommen der Vereinten Nationen über Klimaänderungen das zentrale internationale zwischenstaatliche Forum für Verhandlungen über die globale Antwort auf den Klimawandel ist.

Ziel 4



Bildung für alle

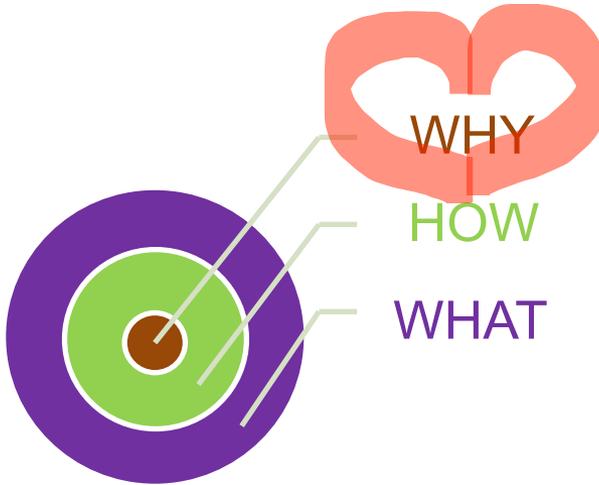
Ziel 4

Inklusive, gleichberechtigte und hochwertige Bildung gewährleisten und Möglichkeiten lebenslangen Lernens für alle fördern

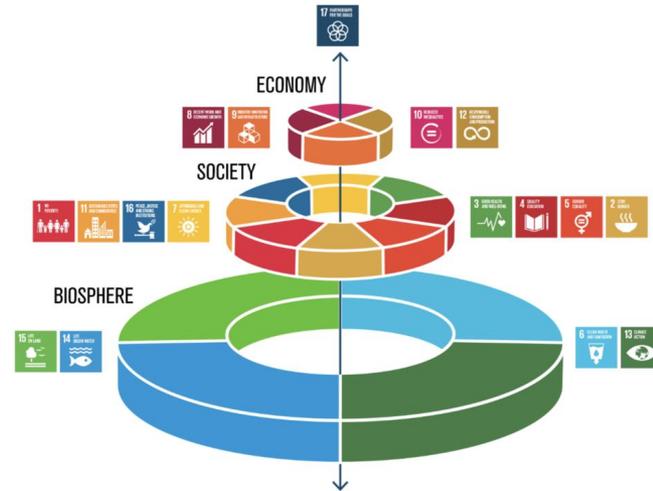
- 4.1** Bis 2030 sicherstellen, dass alle Mädchen und Jungen gleichberechtigt eine kostenlose und hochwertige Grund- und Sekundarschulbildung abschließen, die zu brauchbaren und effektiven Lernergebnissen führt
 - 4.2** Bis 2030 sicherstellen, dass alle Mädchen und Jungen Zugang zu hochwertiger frühkindlicher Erziehung, Betreuung und Vorschulbildung erhalten, damit sie auf die Grundschule vorbereitet sind
 - 4.3** Bis 2030 den gleichberechtigten Zugang aller Frauen und Männer zu einer erschwinglichen und hochwertigen fachlichen, beruflichen und tertiären Bildung einschließlich universitärer Bildung gewährleisten
 - 4.4** Bis 2030 die Zahl der Jugendlichen und Erwachsenen wesentlich erhöhen, die über die entsprechenden Qualifikationen einschließlich fachlicher und beruflicher Qualifikationen für eine Beschäftigung, eine menschenwürdige Arbeit und Unternehmertum verfügen
 - 4.5** Bis 2030 geschlechtsspezifische Disparitäten in der Bildung beseitigen und den gleichberechtigten Zugang der Schwachen in der Gesellschaft, namentlich von Menschen mit Behinderungen, Angehörigen indigener Völker und Kindern in prekären Situationen, zu allen Bildungs- und Ausbildungsebenen gewährleisten
 - 4.6** Bis 2030 sicherstellen, dass alle Jugendlichen und ein erheblicher Anteil der männlichen und weiblichen Erwachsenen lesen, schreiben und rechnen lernen
 - 4.7** Bis 2030 sicherstellen, dass alle Lernenden die notwendigen Kenntnisse und Qualifikationen zur Förderung nachhaltiger Entwicklung erwerben, unter anderem durch Bildung für nachhaltige Entwicklung und nachhaltige Lebensweisen, Menschenrechte, Geschlechtergleichstellung, eine Kultur des Friedens und der Gewaltlosigkeit, Weltbürgerschaft und die Wertschätzung kultureller Vielfalt und des Beitrags der Kultur zu nachhaltiger Entwicklung
- 4.a** Bildungseinrichtungen bauen und ausbauen, die kinder-, behinderten- und geschlechtergerecht sind und eine sichere, gewaltfreie, inklusive und effektive Lernumgebung für alle bieten

SPRINT

Inside-Out Perspective



Outside-In Perspective



Pitch your sustainable idea

Idea concept

- products/services
- target groups
- customer benefit
- USP

Sustainable aspects:

- Inside-Out perspective
- Outside-In perspective



IOOI Logic Model

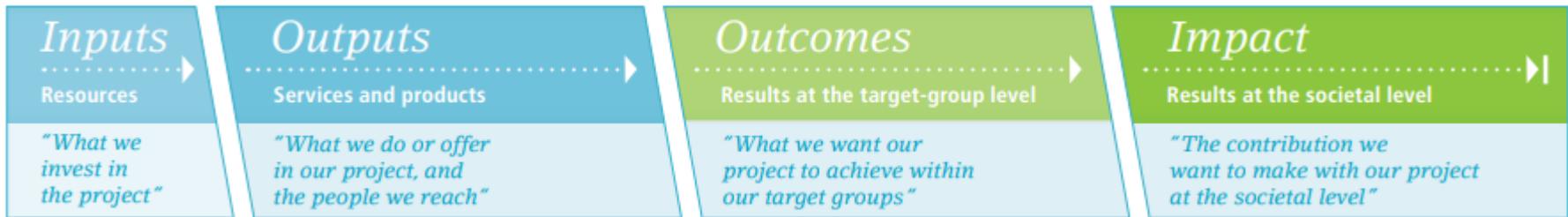
IOOI Logic Model

Infrastructure

value proposition/
idea concept

target groups

societal/ecological/economic
impact



Beware of mixing up terminology!

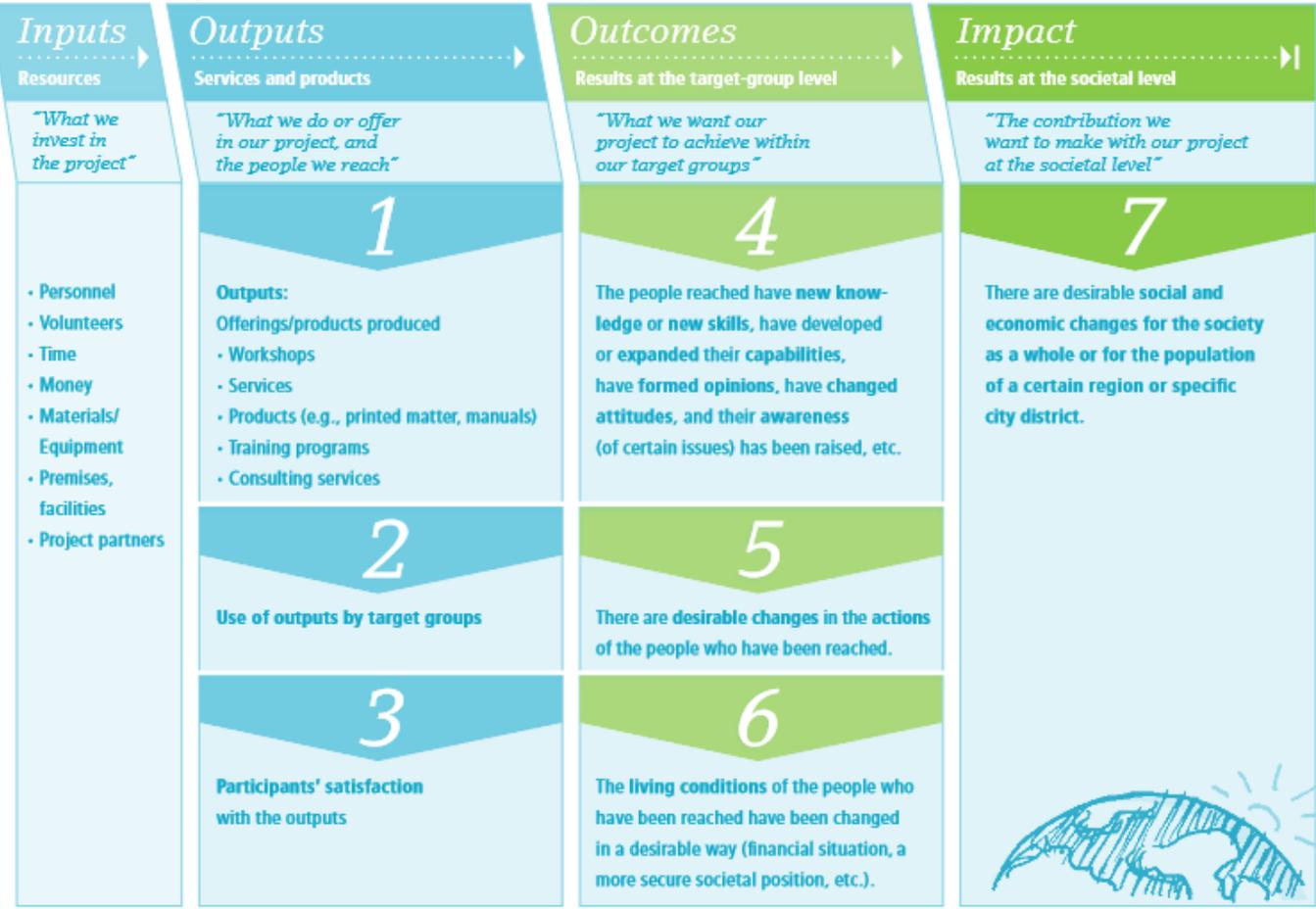
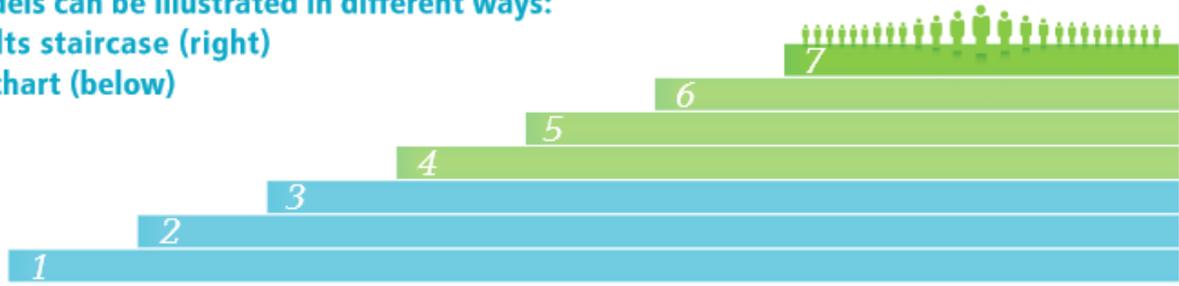
As is the case for project objectives, the terminology associated with the elements of logic models are not always used uniformly.

The Social Impact Navigator uses the following definitions:

<i>Inputs</i>	The financial, human and material resources used for a project.
<i>Results</i>	The output, outcome or impact (intended or unintended, positive and/or negative) of a project or an intervention.
<i>Outputs</i>	The services and products produced by a project as well as the target group's use of the services or products.
<i>Outcomes</i>	The project's effects at the target-group level.
<i>Impacts</i>	The project's effects at the societal level.

Logic models can be illustrated in different ways:

As a results staircase (right)
or a flowchart (below)

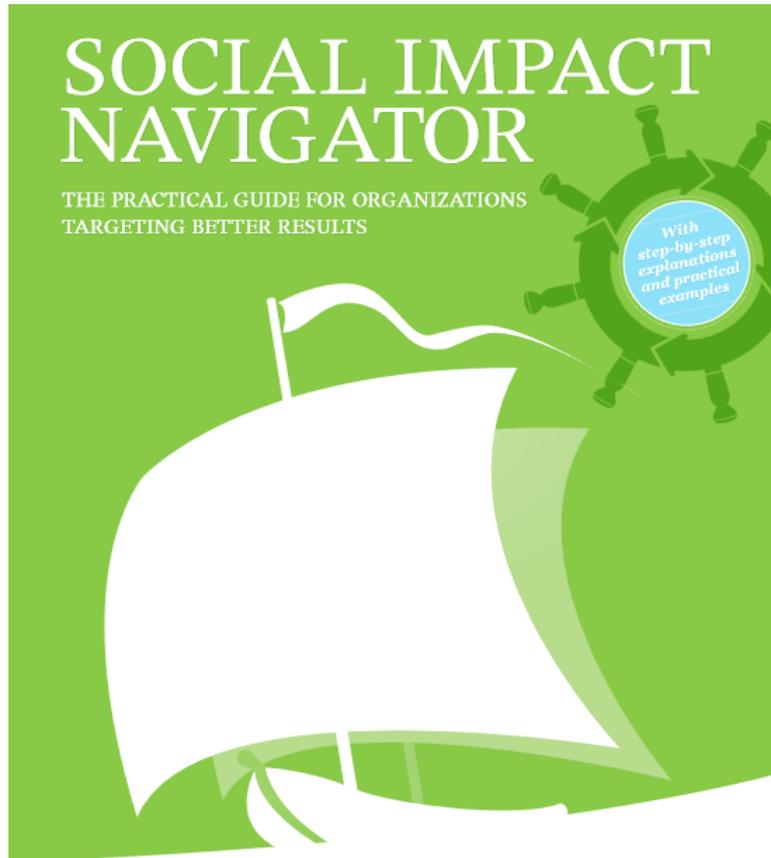


"What we do"

"What we want to achieve"

All downloads at a glance - Social Impact Navigator (social-impact-navigator.org)

Phineo AG



workbook, playbook, dictionary...

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a sustainable business concept

WHY

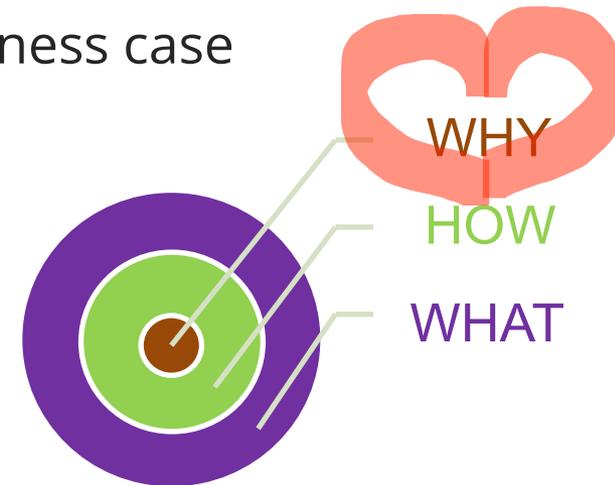
- Motifs & Motivation for a sustainable business case
- Problem oriented vs. solution oriented
- Define your purpose

HOW

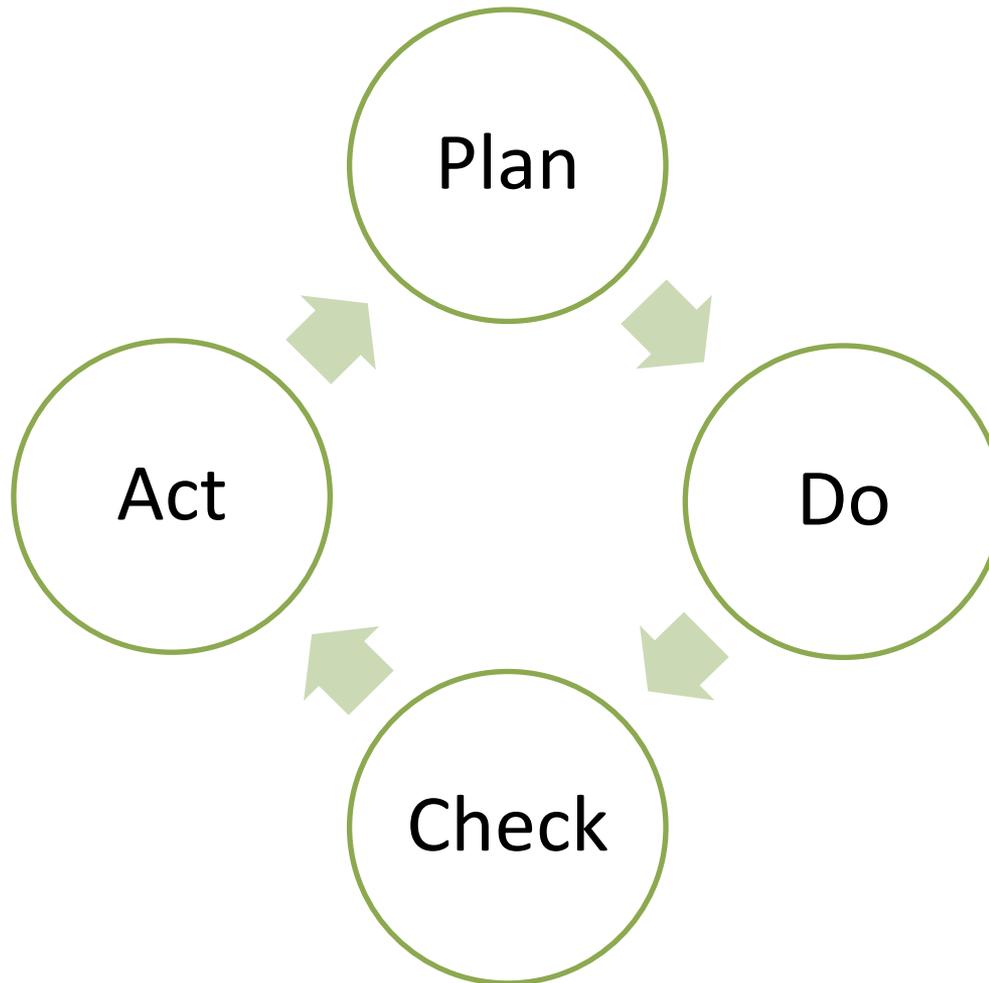
- Identify sustainable aspects,
- reassess your belief system
- Consider internale & external influences
- Establish the business

WHAT

- Transformation process from business case to integrated sustainability
- Aim: define impact, measure impact
- Where required, adjust processes/structure or start new transformation process



Transformation process: Deming circle



Anett Lommatzsch



Organisationsentwicklung & Strategieberatung

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Trainerin
Ergebnisorientiertes Coaching

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UNTERNEHMENSBERATUNG



#30 jahrebpw

BPW 2026

Deine Idee | Dein Konzept | Dein Unternehmen

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Förderer

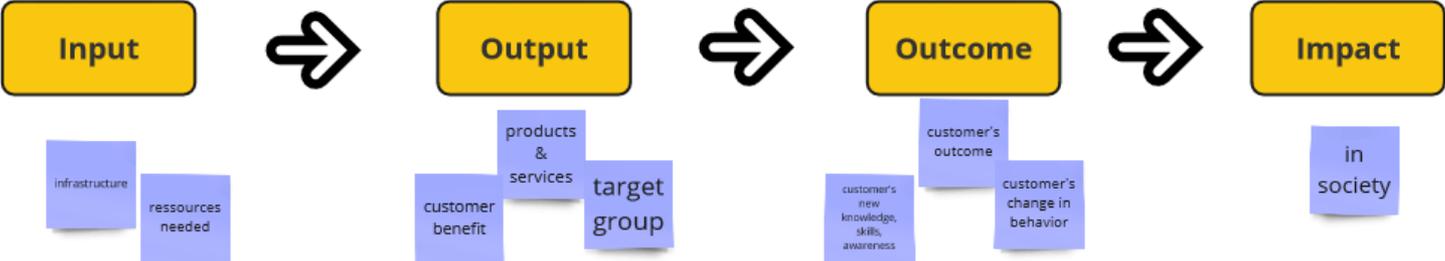


Kofinanziert von der
Europäischen Union

Der Businessplan-Wettbewerb Berlin-Brandenburg wird gemeinsam durch die Senatsverwaltung für Wirtschaft, Energie und Betriebe des Landes Berlin und durch das Ministerium für Wirtschaft, Arbeit, Energie und Klimaschutz des Landes Brandenburg unterstützt sowie aus Mitteln der Europäischen Union kofinanziert.

DIN SPEC 90051: audit

social-ecologic problem



Definitions

INDICATORS
What is measurable?
How can it be measured?



DIN SPEC 900051

DIN SPEC 90051-1:2020-11

A comma is used as the decimal marker.

- ▶ The WHAT is set
- ▶ HOW & WHY to be defined individually

- ▶ WHAT: High Level Structure
- ▶ DIN EN ISO 50001 EM
- ▶ DIN EN ISO 90001 QM
- ▶ DIN EN ISO 140001 UM

- ▶ DIN Deutsches Institut für Normung e.V.
(German Institute for Standardization)
- ▶ EN Europäische Norm (European Standard)
- ▶ ISO International Organization for
Standardization

- ▶ DIN Norm vs. DIN Spec(ification):
Spec preliminary stage of standard

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IOOI logic model in DIN SPEC 90051

Based on the model of the European Foundation for Quality Management (EFQM), this specification basically distinguishes between two criteria areas: Firstly, the so-called *enablers*. The guiding question here is: “What factors enable a start-up to achieve sustainability results?” Enabling factors include resources (inputs) and activities that help to achieve outputs (e.g. products, services). The second area deals with the *results* a start-up achieves or will achieve in the future. The key question here is: “What are the outcomes and impact of the start-up today or in the future?”

Based on enabler and result criteria, the specification for assessing the impact and sustainability contributions of a start-up draws on the “Theory of Change” and the associated IOOI impact logic [7]. It distinguishes between the categories of inputs, outputs, outcomes, and impact (IOOI) of an organization and puts them in a causal context. “Inputs” and “activities” stand for resources and business activities of a start-up and thus for the *enablers* of the start-up and its business model. “Outputs” comprise the products and services directly generated from the resources and activities. “Outcomes” and “impact” describe the results of a start-up and refer to changes in defined target groups (outcomes) and the surrounding system (environment, society, economy) (impact). The outcomes and impact thus stand for the *results* of a start-up, which are achieved through products and services (output) (Fig. 1).

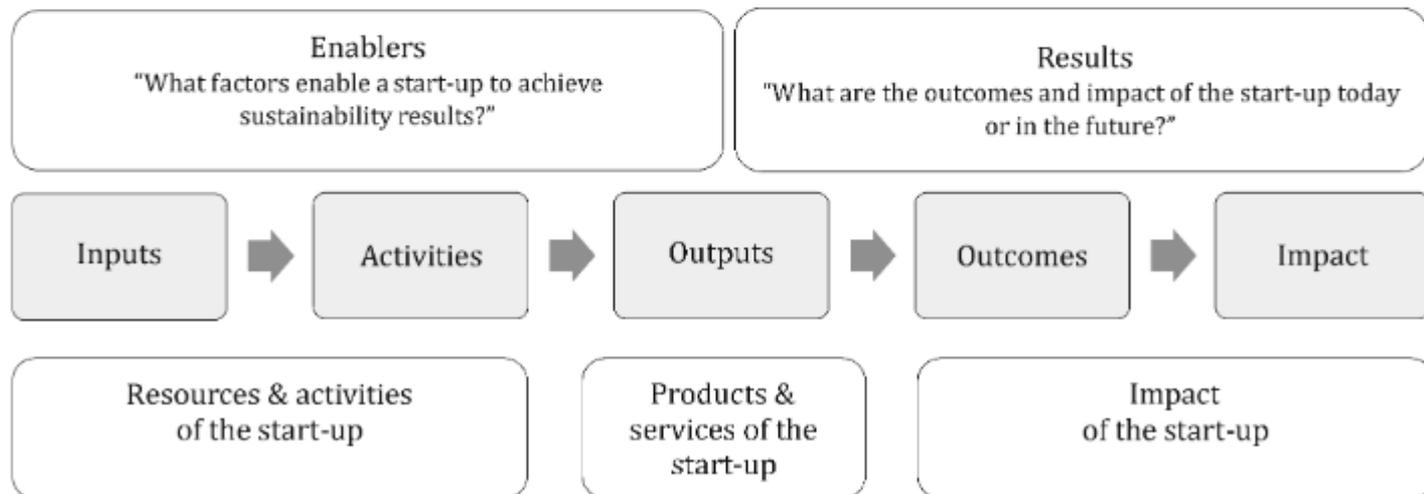


Figure 1 — Concept of the impact logic

IOOI impact logic in DIN SPEC 90051

DIN SPEC 90051-1:2020-11

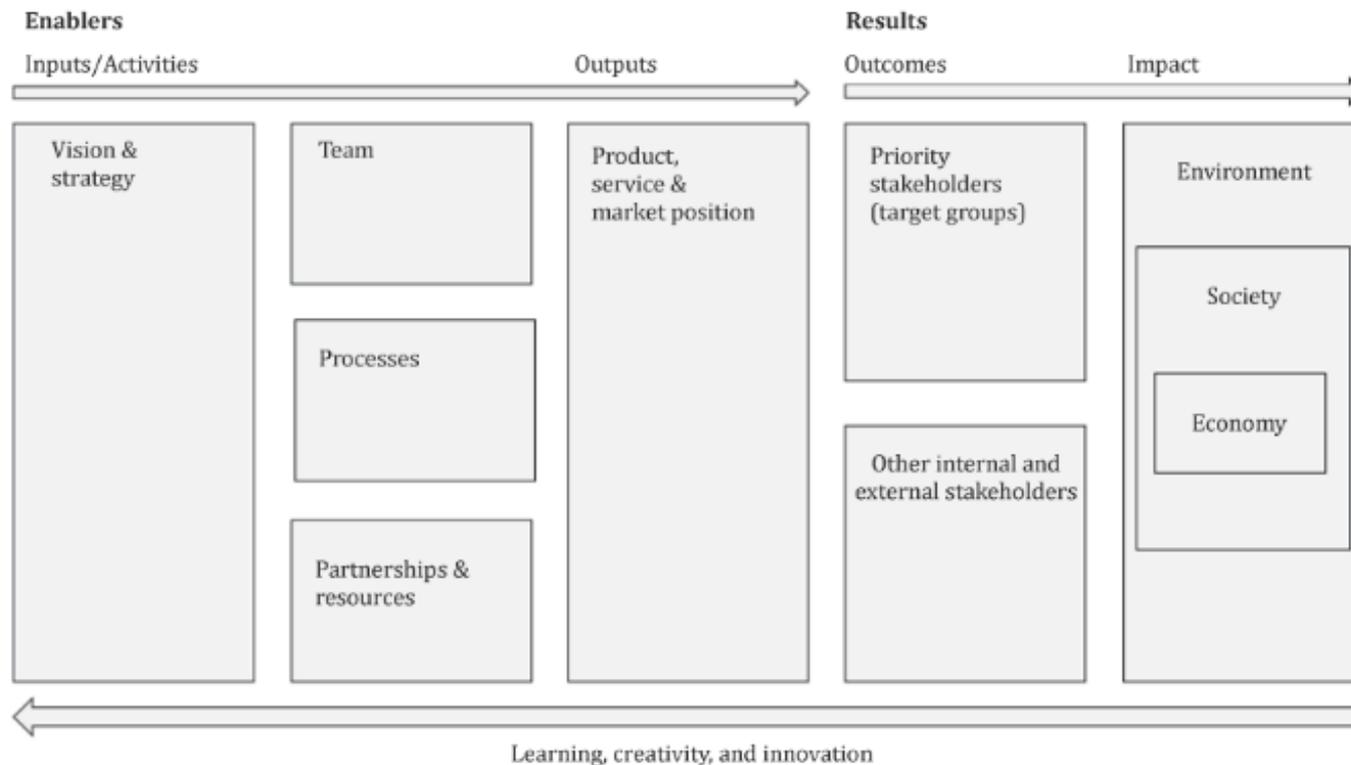
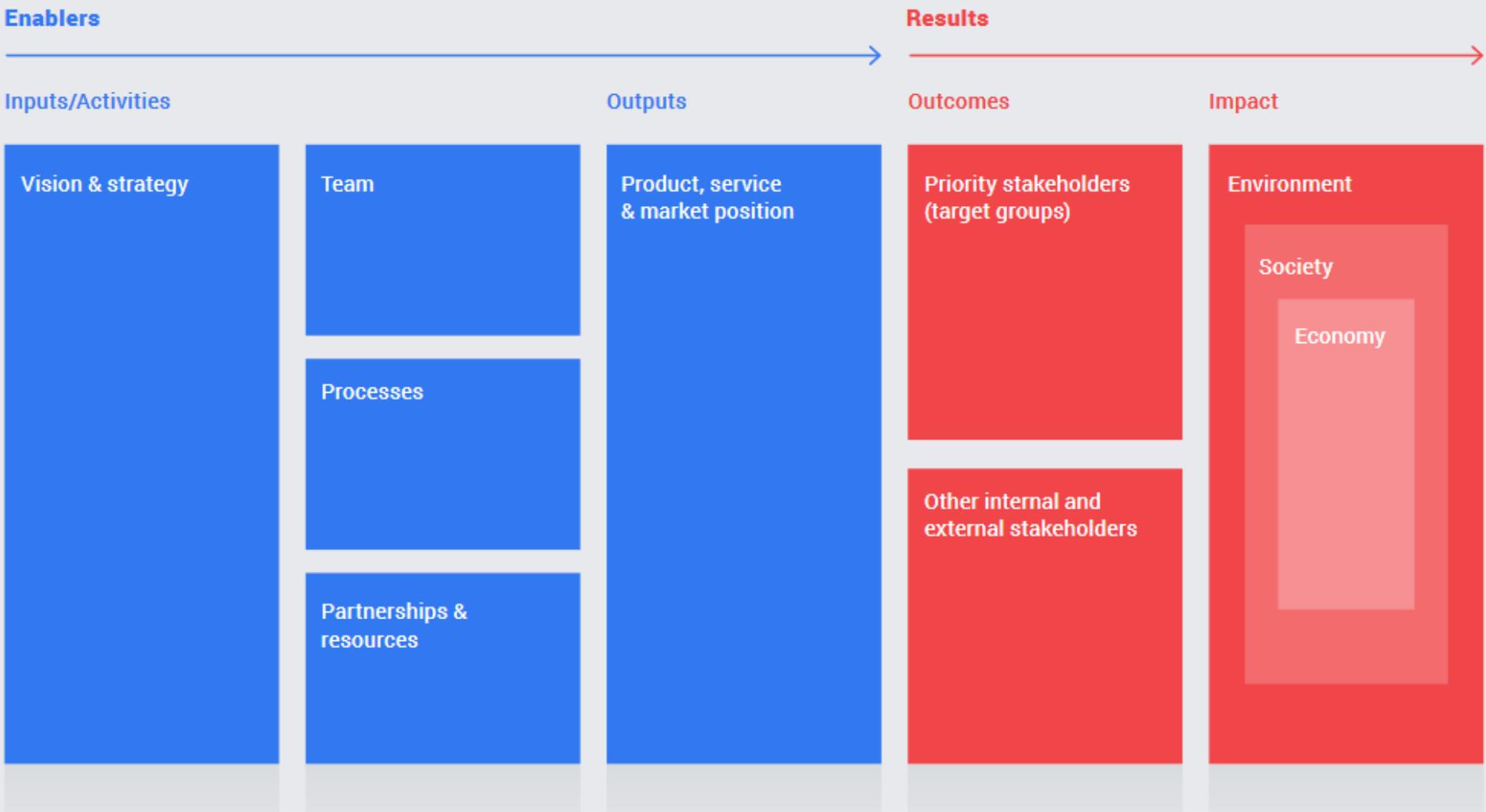


Figure 2 — Entrepreneurial sustainability model (based on the EFQM model)

The *enablers* are divided into five areas, which are examined during the assessment.

Entrepreneurial sustainability model*



p. 9-13: ENABLERS

p. 14-17: impact related questions/indicators.

Pre-screening

p. 9-13: the **enabler criteria** contain a column with general assessment questions and a column with sustainability-specific questions. In the integrated assessment approach, both columns are examined together (=integrated).

p. 14-17: The results criteria are assessed using impact-specific questions in both approaches.

Ranking scale:

- A** Fully applicable
- B** Partially applicable
- C** Not applicable
- ⊘ Not relevant, no need for action
- ⊕ Unclear, further information must be obtained
- ⚠ Relevant, there is a need for action
- 📝 Remarks / Justification

