

IRIS+ THEMATIC TAXONOMY

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FUNDAMENTALS

PURPOSE

This document describes the generally accepted definitions of Impact Categories and Impact Themes providing a shared language for describing, assessing, communicating, and ultimately comparing impact performance.


AUDIENCE

Impact investors. May also be useful to enterprises and intermediaries or service providers working with impact investors.

LEVEL: BEGINNER

REFERENCE

Use this document with

 **FUNDAMENTALS**
[IRIS+ and the SDG's](#)
[IRIS+ Core Metrics Sets](#)

 **IRIS METRICS**
[IRIS Catalog of Metrics](#)

Updated July 2022



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ABOUT THE GIIN

The Global Impact Investing Network (GIIN) is the global champion of impact investing, dedicated to increasing its scale and effectiveness around the world. The GIIN builds critical market infrastructure and supports activities, education, and research that help accelerate the development of a coherent impact investing industry. IRIS+ is managed as a public good by the GIIN.

ABOUT IRIS+

Background & Purpose

Impact measurement and management (IMM) is a hallmark of impact investing. The vision of the Global Impact Investing Network (GIIN)—as articulated in its [Roadmap for the Future of Impact Investing](#)—is for social and environmental factors to be integrated into investment decisions simply by default, as the ‘normal’ way of doing things.¹ Impact investing can play a central role in realizing this vision by setting and raising the standards for investment practice and generating the tools and data that allow investors to evaluate impact and channel capital to the most effective solutions. A coherent, consistent practice of high-quality IMM must be implemented as the norm for all organizations seeking to understand and improve their effects on people and planet.

IRIS+

IRIS+ makes it easier for investors to translate their impact intentions into real impact results.

Credible, comparable impact data are needed to inform impact investment decisions. Effective measurement and management of impact data is essential if investors are to know whether they are actually achieving the impact they seek.

Key features of IRIS+ include the following:

- **Thematic taxonomy** based on generally accepted Impact Categories and Impact Themes..
- **Core Metric Sets** that are backed by evidence and based on best practices and standardized to enable data comparability for investment decision-making.
- **IRIS Catalog of Metrics**, the generally accepted source of standard social and environmental performance metrics used by leading investors.
- **Curated resources and practical how-to guidance** to support day-to-day IMM implementation.
- **Alignment with the U.N. Sustainable Development Goals (SDGs)** including both SDG Goals and targets.
- **Alignment with other major frameworks and conventions**, including the five dimensions of impact and more than 50 metrics frameworks, standards, and platforms.
- **Interoperability with third-party data platforms and systems** that use IRIS metrics.

IRIS+ is a critical component of the enabling infrastructure needed to scale the impact investing industry. A unified, easy-to-navigate system for defining, measuring, managing, and reporting social and environmental performance, **IRIS+ enables data comparisons that drive results and provide the transparency and credibility investors need.** The GIIN will regularly expand IRIS+ over time to include additional impact themes and implementation resources.

¹ Amit Bouri, Abhilash Mudaliar, Hannah Schiff, Rachel Bass, and Hannah Dithrich, [Roadmap for the Future of Impact Investing](#) (New York: Global Impact Investing Network, March 20, 2018).

Development process

IRIS+ is built on a foundation of the thematic taxonomy.

Since the March 2016 release of IRIS 4.0, the perspectives and needs of thousands of stakeholders informed the evolution of the IRIS catalog into the IRIS+ system. Their input was collected through annual GIIN surveys, individual interviews, feedback through and usage of the IRIS site, workshops, member engagement, and targeted working groups.

In 2018 and 2019 alone, the GIIN engaged and convened 800 stakeholders from around the world to inform specific decisions in the development of IRIS+. Besides virtual and in-person conversations with these stakeholders, the GIIN received over 400 comments on the taxonomy during a two month-public comment period. The GIIN has shared and responded to all of these comments.² Since the initial publication of this IRIS+ Thematic Taxonomy, the GIIN has updated periodically to add new strategic goals and invite public comment. As of June 2022, over 1700 stakeholders have contributed to the development of IRIS+.



The resulting **thematic taxonomy** reflects current practice by impact investors, as determined through this broad and public effort.³

IRIS + THEMATIC TAXONOMY

Objective

Poorly harmonized definitions of common terms and impact investing themes have prevented impact investors from communicating and comparing impact performance. To establish a common language, the IRIS+ thematic taxonomy offers generally accepted definitions of Impact Categories and Impact Themes and identifies common goals and Core Metrics Sets by theme, thereby providing a shared language for describing, assessing, communicating, and ultimately comparing impact performance.

Overview

IRIS+ is organized according to the social and environmental Impact Themes by which impact investors (and the enterprises or projects in which they invest) frame their strategic goals, portfolios, and business models. These themes and definitions build on work conducted by the Principles for Responsible Investment (PRI), the International Finance Corporation (IFC), the United Nations Environment Programme Finance Initiative (UNEP FI), Toniic, the global association for the off-grid solar energy industry (GOGLA), the Food and Agriculture Organization of the United Nations (FAO), the Social Performance Task Force (SPTF), the Global Reporting Initiative (GRI), the Organisation for Economic Co-operation and Development (OECD), and the GIIN, as well as many other organizations over the last ten years.

Elements of the thematic taxonomy

The thematic taxonomy proceeds in classification hierarchy from broad-to-narrow to translate intentions into measurable data and results. It starts with the neutral, high-level Impact Category, which aligns with generally accepted industrial classification schemes. Within each Impact Category are more specific Impact Themes and illustrative impact Delivery Models to situate the different ways in which investors and enterprises contribute to impact within any given category. Finally, the taxonomy contains a collection of specific and common Strategic Goals; for these, IRIS+ includes evidence-backed Core Metrics Sets based on best practices. The logical hierarchy helps actors in the impact investing ecosystem obtain relevant and appropriate Core Metrics Sets, practical implementation guidance, and resources according to their priorities and needs.

² To review the comments received during the public comment period, contact iris@thegiin.org.

³ By contrast, the original IRIS taxonomy was based on enterprises' operational and product impact.

When used together with the five dimensions of impact,⁴ the thematic taxonomy offers coherent, comparable Core Metrics Sets alongside practical guidance and resources for measuring and managing social and environmental performance. The thematic taxonomy and IRIS metrics are also aligned to the Sustainable Development Goals and targets, respectively. IRIS+ supports any framework for measuring and managing impact and comparing data, throughout the investment management process from capital allocation to exit.

All Impact Categories can deliver positive social or environmental effects. At the same time, no Impact Category is exempt from negative effects. For example, developing large-scale, wind-powered energy in an emerging market might decrease CO2 emissions (positive environmental effects on climate), increase access to energy for low-income populations (positive social effects on basic services), and increase the number of jobs available (positive social effects on the economy), but it can also have negative effects, such as noise pollution for nearby communities, threats to birdlife, and land management challenges.

Given the interconnectedness of different effects, the IRIS+ taxonomy is agnostic: it does not define whether certain categories or themes contribute more or less to positive or negative effects. Instead, it connects industries with an ever-expanding list of Themes, Delivery Models, and Strategic Goals through which investors and enterprises can map their contributions to positive effects within an agreed-upon framework.

Over time, IRIS+ will offer a growing list of curated Core Metrics Sets to help impact investors develop their own comprehensive assessment of both positive and negative effects according to Impact Category, Impact Theme, and Strategic Goal, rather than on focus on single positive or negative effects delivered by each.

Further, recognizing that many Impact Categories and Impact Themes share Strategic Goals and intended outcomes, the taxonomy is designed to connect many of the interrelationships between investment themes and goals. For example, investors interested in Agriculture projects might also find relevant strategies related to Water, Land, and Health. Categories are not mutually exclusive; Strategic Goals that relate to multiple Impact Categories are visible in all relevant Impact Categories. In this document, relationships among related categories can be found under the definition of each Impact Category.

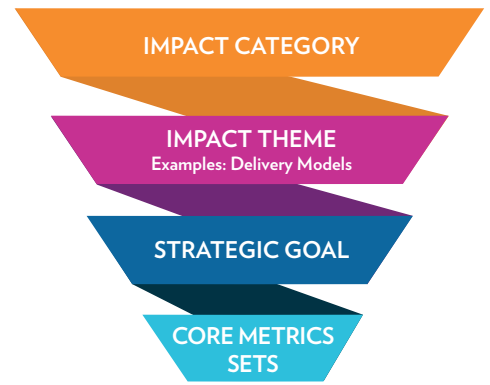


Figure 1: Illustration of classification hierarchy

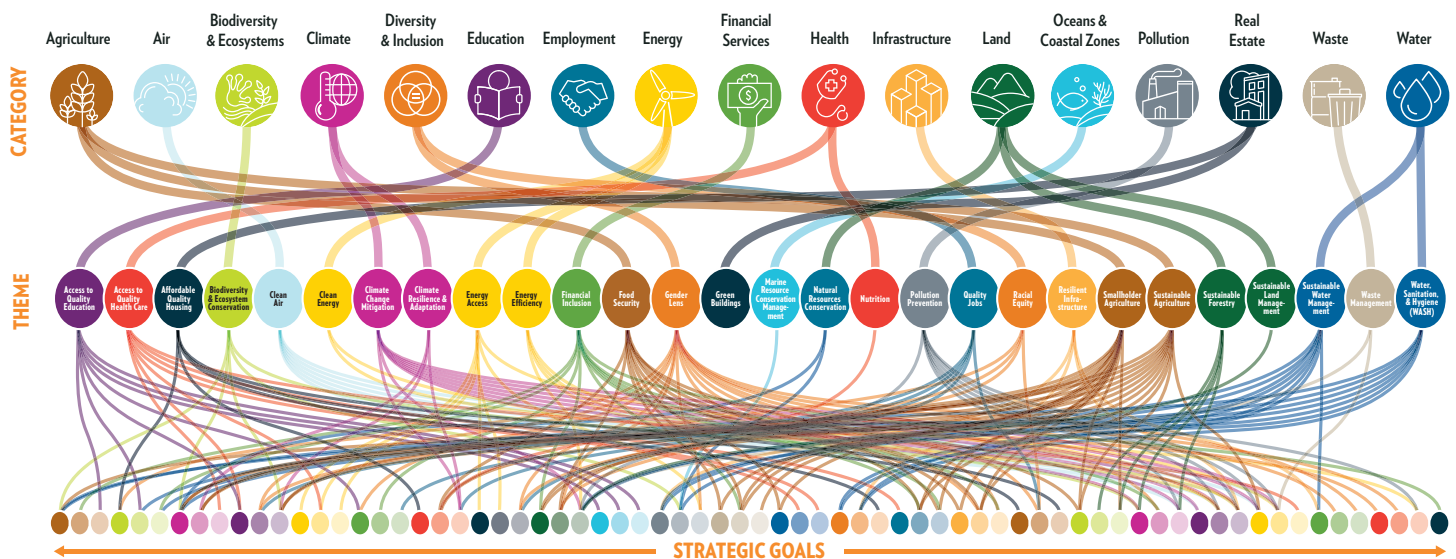


Figure 2: Interconnectedness of IRIS+ Impact Categories and Themes as of May 2021

4 For details on the Impact Management Project convention on the five dimensions of impact, visit <https://impactmanagementproject.com/impact-management/what-is-impact/>.

Definitions

I. Impact Category > II. Impact Theme > III. Delivery Model > IV. Strategic Goal

I. Impact Category

The IRIS+ Impact Categories are based on input received by hundreds of stakeholders involved in the development of IRIS+, aligned with the industry classes standardized by the International Standard Industrial Classification of All Economic Activities (ISIC).

IRIS+ Impact Category		Aligns with ISIC Broad Category
1	Agriculture	Agriculture, forestry and fishing; Accommodation and food service activities (ISIC Sections A & I)
2	Air	N/A
3	Biodiversity & Ecosystems	Agriculture, forestry and fishing (ISIC Section A)
4	Climate	N/A
5	Diversity & Inclusion	N/A
6	Education	Education (ISIC Section P)
7	Employment	N/A
8	Energy	Electricity, gas, steam and air conditioning supply (ISIC Section D)
9	Financial Services	Financial and insurance activities (ISIC Section K)
10	Health	Human health and social work activities (ISIC Section Q)
11	Infrastructure	Construction (ISIC Section F, elements of Sections D, E, and L)
12	Land	Agriculture, forestry and fishing (ISIC Section A)
13	Oceans and Coastal Zones	Agriculture, forestry and fishing (ISIC Section A)
14	Pollution	N/A
15	Real Estate	Real estate activities (ISIC Section L, elements of Section F: Construction)
16	Waste	Water supply; sewerage, waste management and remediation (ISIC Section E)
17	Water	Water supply; sewerage, waste management and remediation (ISIC Section E)
IMPACT CATEGORIES FOR POSSIBLE FUTURE DEVELOPMENT		
	Arts & Culture	Arts, entertainment and recreation (ISIC Section R)
	Capacity Building	Human health and social work activities (ISIC Section Q)
	Community Development	Human health and social work activities (ISIC Section Q)
	Information, Communication & Connectivity	Information and communication (ISIC Section J)
	Transportation	Transportation and storage (ISIC Section H)

II. Impact Themes

Impact Themes help describe a purpose-driven approach to contributing to social or environmental impact within a broader Impact Category. Each theme is based on macroeconomic topics or trends that investors can use to identify and assess investment opportunities and that enterprises can use to frame and communicate their work.

Under the IRIS+ taxonomy, Impact Themes are classified both within impact categories and according to their social and/or environmental focus. The theme-based taxonomy therefore helps impact investors identify investments' primary social and environmental attributes.

Impact Themes described in this document include the following:



Agriculture

Food Security
Smallholder Agriculture
Sustainable Agriculture



Health

Access to Quality Health Care
Nutrition



Air

Clean Air



Infrastructure

Resilient Infrastructure



Biodiversity & Ecosystems

Biodiversity & Ecosystem Conservation



Land

Natural Resources Conservation
Sustainable Land Management
Sustainable Forestry



Climate

Climate Change Mitigation
Climate Resilience and Adaptation



Oceans and Coastal Zones

Marine Resources Conservation & Management



Diversity & Inclusion

Gender Lens
Racial Equity



Pollution

Pollution Prevention



Education

Access to Quality Education



Real Estate

Affordable Quality Housing
Green Buildings



Employment

Quality Jobs



Waste

Waste Management



Energy

Clean Energy
Energy Access
Energy Efficiency



Water

Sustainable Water Management
Water, Sanitation, and Hygiene (WASH)



Financial Services

Financial Inclusion

III. Delivery Models

To help bring each theme to life, each also includes a representative, illustrative, but non-exhaustive list of impact Delivery Models, which are either the commercial or project-based means by which impact can be delivered to people and places.

IV. Strategic Goals

IRIS+ includes common Strategic Goals impact investors deploy to achieve established social or environmental impact objectives within each Impact Category > Impact Theme > Delivery Model > Strategic Goal hierarchy.

The remainder of this document details the Impact Themes, Delivery Models, and Strategic Goals included in IRIS+, organized by Impact Category. IRIS+ will expand coverage of Impact Categories and Impact Themes over time, on a rolling basis. Areas that require further development, as of the writing of this version of the document, are signaled throughout.

1

AGRICULTURE



Themes in Agriculture include Strategic Goals and Delivery Models that aim to provide individuals and enterprises with consistent access to the materials, knowledge, market connections, and other support they need to prepare for, adapt to, and recover from challenges that arise from dependence on land for subsistence, nutrition, and profit. Themes in Agriculture also include Strategic Goals and Delivery Models that: (1) seek to minimize over-consumption of land-based raw materials by conserving natural resources; (2) ensure that consumptive and non-consumptive uses are restorative; (3) do not impair the long-term sustainability of use by negatively affecting the ecosystem, ecosystem services, or species on which use depends; and (4) equitably share benefits arising from these activities.

Relationship to other IRIS+ Impact Categories: Biodiversity and Ecosystems, Climate, Health, Land, Pollution, Water.

1. AGRICULTURE



THEME(S)

- Smallholder Agriculture
- Sustainable Agriculture
- Food Security

Aligns to:

- Sustainable Development Goals
- UNPRI Market Map
- World Food Programme
- Council on Smallholder Finance (CSAF)'s "Smallholder Theory of Change"
- Toniic Impact Theme Framework
- CGIAR Research Themes
- FAO Climate Smart Agriculture Framework
- FAO Save and Grow: Sustainable crop production intensification framework
- IFAD Strategic Framework
- Leading Harvest Farmland Management Standard

Also known as:

- Nutrition
 - Food availability
 - Food access
 - Food utilization
 - Food systems, sustainable food systems
 - Food security and supply
 - Healthy food
 - Food & Farming
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following:

- Agricultural finance, savings, and insurance (including weather insurance), particularly for women, Indigenous peoples and historically excluded communities
- Agricultural cooperatives and collective action groups
- Agricultural education, capacity building (including agricultural extension), and working condition and wage improvements for farm workers
- Agricultural technologies that support climate-resilient practices, promote agricultural diversity, support ecosystem, monitor food quality, and increase efficiency of healthy food production
- Agroforestry
- Contract farming and outgrower schemes
- Food production, distribution, and consumption (including retailing, transport, storage, enrichment, solar-drying, food safety)
- Regenerative agriculture, organic, and conservation farming, including operations that use diversified cropping systems
- Supply chain strengthening and market linkages
- Smallholder and sustainable certifications

DELIVERY MODELS NOT INCLUDED

- Large-scale, non-sustainable agriculture
 - Aquaculture and fisheries (see Oceans and Coastal Zones)
 - Agricultural waste management (see Waste)
-

STRATEGIC GOALS

(as developed by the Navigating Impact project)

For Theme: Smallholder Agriculture

- Increasing access to agricultural training and information
- Increasing access to better, stable pricing of agricultural products
- Increasing access to and use of products and services for agricultural risk mitigation
- Increasing access to and use of quality agricultural inputs
- Increasing farm profitability
- Improving financial health of farmers
- Increasing food security through smallholder farms

For Theme: Sustainable Agriculture

- Improving ecosystem health through agriculture
- Improving human health through agriculture
- Improving climate resilience through agriculture
- Improving resiliency of food systems through agriculture
- Improving social equity and justice through agriculture
- *Improving agricultural water use practices*

Strategic Goals under the Food Security theme are planned for future development.

2

AIR



Themes in Air include Strategic Goals and Delivery Models that seek to address air quality issues by addressing stratospheric ozone depletion, reducing toxic emissions such as NOX and SOX, mitigating the environmentally harmful by-products to protect the environment and human health, and sharing the benefits of these activities equitably.

Relationship to other IRIS+ Impact Categories: Climate, Energy, Pollution. *[Transportation, Infrastructure to be included in the future.]*

2. AIR



THEME(S)

- Clean Air

Aligns to:

- US EPA (Clean Air Act)
- European Commission Ambient Air Quality Directives
- Sustainable Development Goals
- UNPRI Market Map
- FAO-Adapt

Also known as:

- Air Quality
 - Reduced Air Pollution
 - Access to Clean Air
 - Ambient Air Quality
 - Ozone layer protection
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following

- Manufacturing with reduced emissions (NOX, SOX)
- Services (scrubbers)
- Technology
- Domestic solutions (clean cookstoves, clean light and power)
- Fuels and Vehicles (removal of air pollutants from fuel prior to combustion, emissions control, efficiency combustion, renewable fuels)

DELIVERY MODELS NOT INCLUDED

- Forest Conservation
 - Forest Restoration
 - CO₂ and other greenhouse gas reduction
-

STRATEGIC GOALS

- *Mitigating carbon emissions from forestry and land use⁵*
- *Mitigating climate change through carbon capture and sequestration*
- *Mitigating climate change through clean electricity and heat production*
- *Mitigating climate change through sustainable agriculture*
- *Mitigating climate change through sustainable manufacturing*
- *Mitigating climate change through clean mobility*

Strategic Goals under the Clean Air theme are planned for future development.

⁵ This list includes Strategic Goals in italics that are not exclusive to this Impact Theme, but also apply to other Impact Themes.

3

BIODIVERSITY & ECOSYSTEMS



Themes in Biodiversity & Ecosystems include Strategic Goals and Delivery Models that seek to minimize threats to biodiversity by safeguarding, conserving, maintaining, restoring, or improving the diversity of plants, animals, and ecosystems and their natural habitats, as well as equitably sharing the benefits arising from these activities.

Relationship to other IRIS+ Impact Categories: Agriculture, Land, Oceans and Coastal Zones.

3. BIODIVERSITY & ECOSYSTEMS



THEME(S)

- Biodiversity & Ecosystem Conservation

Aligns to:

- Convention on Biological Diversity
- UN Sustainable Development Goals
- TONIC Impact Themes RAMSAR Convention (Convention on Wetlands)

Also known as:

- Reduced loss of biodiversity
- Ecosystem conservation
- Ecosystem restoration

DELIVERY MODELS

Businesses or projects for the themes in this category include the following

- Agriculture and other biodiversity-related projects led by Indigenous Peoples and local communities
- Control, management, and eradication of invasive species
- Habitat conservation and restoration services, including protection of coastal mangroves, coral reefs, and other vulnerable flora and fauna
- Information technologies for global-level monitoring and planning of sustainable aquaculture
- Low-impact production systems
- Nature-based solutions and green infrastructure
- Ocean farming and cultivation of sea plants, seashells, mangroves, and other marine resources
- Payment for ecosystem services (PES)
- Preservation, enhancement, restoration, or creation (PERC) of wetlands, streams, or habitat conservation (mitigation banking)
- Water stewardship projects

DELIVERY MODELS NOT INCLUDED

- Carbon stocks
- Bioprospecting (see Land)

STRATEGIC GOALS

- Improving biodiversity through terrestrial ecosystem protection and restoration
- Improving biodiversity through marine ecosystem conservation and restoration
- Improving biodiversity through nature-based solutions and green infrastructure
- Improving biodiversity by reducing impacts from salt and freshwater aquaculture and fisheries
- *Conserving land flows for nature and people⁶*
- *Improving agricultural water use practices*
- *Improving water quality through source water protection*
- *Increasing the sustainability of wood and wood-based products*
- *Improving ecosystem health through agriculture*

6 This list includes Strategic Goals in italics that are not exclusive to this Impact Theme, but also apply to other Impact Themes.

4

CLIMATE



Themes in Climate include Strategic Goals and Delivery Models that seek to limit the magnitude of climate change effects on the planet through activities that mitigate the human (anthropogenic) emissions of greenhouse gases (GHG), reduce the vulnerability of social and biological systems to changes in climate, improve people's and the planet's ability to maintain function despite stresses imposed by climate change, adapt systems to prepare them for the future impacts of climate change, and equitably share the benefits arising from these activities.

Relationship to other IRIS+ Impact Categories: Agriculture, Air, Energy, Land, Oceans and Coastal Zones, Pollution.

[Transportation to be included in the future.]

4. CLIMATE



THEME(S)

- Climate Change Mitigation
- Climate Resilience and Adaptation

Aligns to:

- UN Sustainable Development Goals
- TONIC Impact Themes
- 100 Resilient Cities
- UNPRI Market Map
- Paris Agreement
- GHG Protocol
- GRI Standards
- Carbon Disclosure Project (CDP)
- Task Force on Climate-Related Financial Disclosures (TCFD) Recommendations

Also known as:

- Climate investing
 - Climate change investing
 - Low carbon or net-zero portfolios
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following:

- Bioproducts and biochemicals
- Carbon capture, storage, and sequestration
- Infrastructure for climate adaptation
- Sustainable manufacturing and retail
- Cap & Trade or other government-driven financial incentives to reduce GHG emissions
- Re-investment and divestment
- Climate bonds
- Sustainable transportation

DELIVERY MODELS NOT INCLUDED

- Forestry conservation or restoration (see Land)
 - Nuclear fusion (see Energy)
 - Stratospheric sulfate aerosol engineering
 - Renewable or clean energy solutions (see Energy)
 - Energy-efficient services and products (see Energy)
 - Weather insurance (see Agriculture)
 - Financial products or services to reduce vulnerability to natural disasters (see Financial Services)
-

STRATEGIC GOALS

(as developed by the Navigating Impact project)

For Theme: Climate Change Mitigation

- Mitigation climate change through clean mobility
- Mitigating climate change through clean energy and heat production
- Mitigating climate change through sustainable manufacturing
- Mitigating climate change through sustainable agriculture
- Mitigating climate change through carbon capture and sequestration

Strategic Goals under the Climate Adaptation and Resilience theme are planned for future development.

5

DIVERSITY AND INCLUSION



Themes in Diversity and Inclusion include Strategic Goals and Delivery Models that seek to provide individuals of different races; ethnicities; ages; genders; gender identities; sexual orientations; religious, ethical, or political beliefs; social classes; and physical abilities or attributes with equal opportunities for inclusion and empowerment.

Diversity and Inclusion represents topics that cut across and through various Impact Categories and Impact Themes.

Themes under Diversity and Inclusion include Gender Lens and Racial Equity Lens.

Other Impact Themes and Strategic Goals are planned for future development.

5. DIVERSITY & INCLUSION



THEME(S)

- Gender Lens (focus: social)
- Racial Equity (focus: social)

Aligns to:

- 2X Challenge
- Sustainable Development Goals
- Toniic Impact Themes Framework
- Criterion Institute Framework for Defining a Gender Lens
- Corporate Racial Equity Alliance's 2021 CEO Blueprint for Racial Equity
- Corporate Racial Equity Alliance's forthcoming guidance for investors
- ILPA Diversity Metrics

Also known as:

- Gender-Smart Investing
- Diversity, Equity, and Inclusion (DEI)
- Racial Justice
- Inclusion

DELIVERY MODELS

Businesses or projects for the themes in this category include the following:

- Companies founded, owned, and led by—or with strong representation in senior leadership from—women, members of the LGBTQIA+ community, and people from groups historically marginalized due to race and/or ethnicity
- Companies that employ high numbers of women and members of the LGBTQIA+ community
- Companies producing products that specifically or disproportionately benefit women and members of the LGBTQIA+ community
- Companies that employ high numbers of people from groups historically marginalized due to race and/or ethnicity
- Companies producing products that specifically or disproportionately benefit groups historically marginalized due to race and/or ethnicity
- Fund managers with strong racial and gender equity practices including equity trainings, community engagement in decision-making, racial equity audits, equity-oriented data tracking, gender- and racially-equitable processes and policies, and equity-oriented negative screens

STRATEGIC GOALS

(as developed by the Navigating Impact project)

For Theme: Gender Lens

- Reducing gender inequities in workplace conditions
- Reducing inequities in pay
- Reducing gender inequities in governance, leadership, and ownership
- Reducing gender inequities through tailored products and services
- Increasing gender equality through financial inclusion
- Improving equitable access to education and learning for all
- Increasing capital allocated to women and LGBTQIA+ entrepreneurs

For Theme: Racial Equity

- POWER: Shifting power by addressing racial bias and ensuring equitable representation and decision-making
- RISK: Shifting the perception of risk through equitable deal sourcing, due diligence and terms
- JUSTICE: Increasing inclusive capital to create equitable outcomes for communities of color (justice)



EDUCATION



Themes in Education include Strategic Goals and Delivery Models that seek to provide inclusive and quality education and promote lifelong learning opportunities for all learners.

Relationship to other IRIS+ Impact Categories: Diversity & Inclusion, Financial Services, Health. *[Social Justice, Community Building to be included in the future.]*

6. EDUCATION



THEME(S)

- Access to Quality Education

Aligns to:

- UNPRI Market Map
- IFC
- Sustainable Development Goals
- Toniic Impact Themes Framework
- WEF Dakar Framework for Action

Also known as:

- Quality education
 - Access to education
 - Education systems and upskilling
 - Learning outcomes improvement
 - Early childhood care and development
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following

- Early childhood development (including curricula, facilities, data collection and management, teacher training, screening, teaching materials, and targeted support)
- Primary and secondary schools (including teacher training, materials, technology, basic services, facilities, and parent support)
- Tertiary education or university (including support in transitioning to the workforce)
- Postgraduate, professional, and doctoral programs
- Technical and vocational education and training (TVET)
- Special education services and training
- Alternative schools, tools, platforms, and training programs (including employment-readiness training and services)
- Preparation for admission (e.g., exams)
- Educational materials, tools, and platforms (including ed-tech and self-teacher technologies)
- After-school and extracurricular programs
- Educational financing and scholarships
- Information and communications technology (ICT) training programs and tools (including Education Management Information Systems, or EMIS)
- Teacher training programs

DELIVERY MODELS NOT INCLUDED

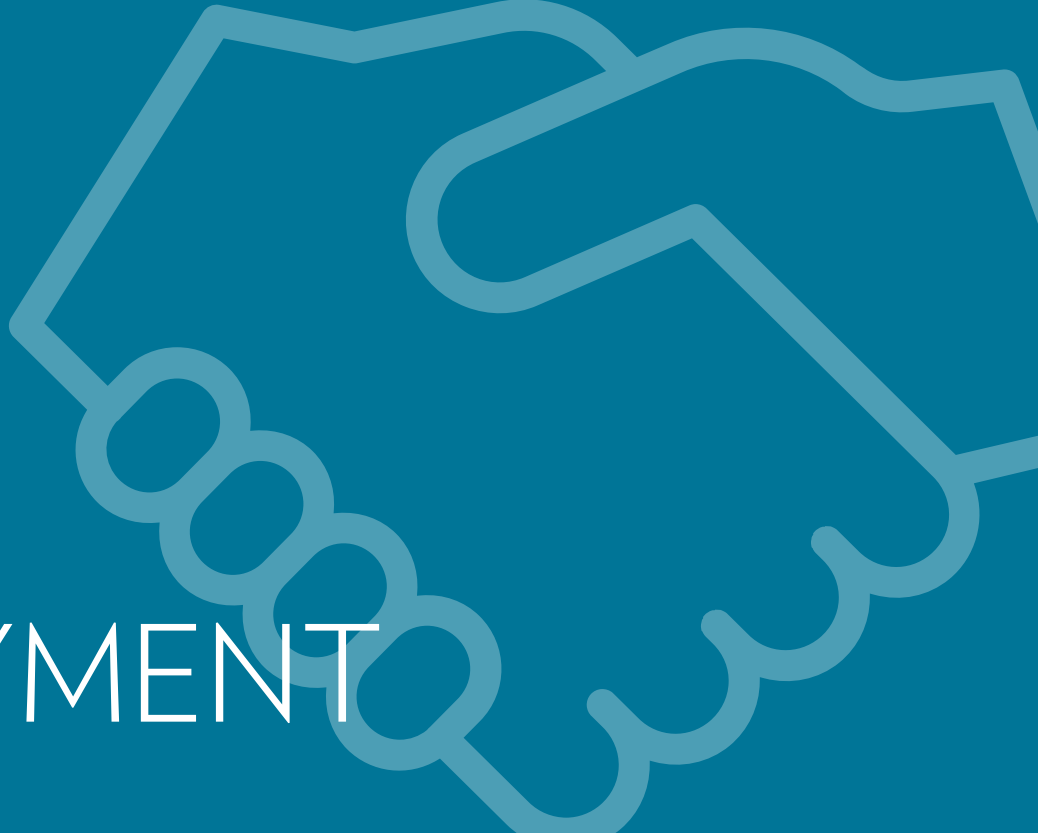
- Health education (see Health)
 - Agricultural technical assistance, training, or extension services (see Agriculture)
 - Financial literacy (see Financial Services)
-

STRATEGIC GOALS

(as developed by the Navigating Impact project)

For Theme: Access to Quality Education

- Improving the quality of teaching and learning environments
 - Improving equitable access to education and learning for all
 - Improving early childhood care and education
 - Improving the successful transition of youth into the workforce and society
 - Improving access to education for children in crisis and conflict-afflicted environments
 - Improving the transparency and accountability of education management system
-



EMPLOYMENT



Themes in Employment include Strategic Goals and Delivery Models that seek to provide opportunities for all people of working age to engage in activities to produce goods or provide services in exchange for a fair income, with equality of treatment for all, under safe and secure working conditions, and with improving prospects for personal development, social integration, the freedom to express concerns, and the freedom to participate in decisions that affect their lives.

Employment represents topics that cut across and through various Impact Categories and Impact Themes.

The Quality Jobs theme is currently in development, and additional themes and Strategic Goals may be added in the future.

7. EMPLOYMENT



THEME(S)

- Quality Jobs (focus: social)

Aligns to:

- Sustainable Development Goals
- International Labour Organization (ILO) Decent Work Agenda
- Toniic Impact Themes Framework
- Organisation for Economic Co-operation and Development (OECD) Jobs Strategy
- Pacific Community Ventures (PCV) Elements of Quality Jobs

Also known as:

- Decent work
 - Decent jobs
 - Good jobs
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following

- Companies providing workers good wages and productive work
- Job skills improvements (upskilling, lifelong learning, technical and vocational training, training for green jobs)
- Job stability improvements (including investments to improve informal or gig jobs, terms and conditions of employment, and social security)
- Company improvement of policies, procedures, and employee protections
- Worker health and well-being improvements (including occupational safety and health, work-life balance, human resources, worker well-being, organizational culture)
- Company improvement of worker voice and engagement opportunities
- Investments that reduce forced labor, modern slavery and human trafficking, and child labor through a company's operations or supply chain

DELIVERY MODELS NOT INCLUDED

- Investments in companies that focus on job creation without consideration for job quality
-

STRATEGIC GOALS

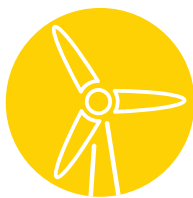
(as developed by the Navigating Impact project)

For Theme: Access to Quality Jobs

- Improving job skills for the future
 - Improving health and well-being across the workforce
 - Increasing job security and stability for workers in precarious employment
 - Improving earnings and wealth through employment and entrepreneurship (particularly for disadvantaged groups)
 - Improving rights, respect, and cooperation in the workplace
-



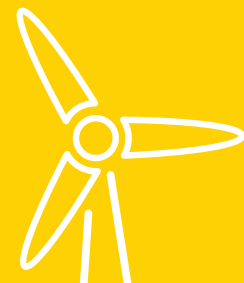
ENERGY



Themes in Energy include Strategic Goals and Delivery Models that seek to reduce GHG emissions, reduce consumption of fossil fuels, minimize over-consumption of energy and fuel resources through conservation, or some combination of these, equitably sharing the benefits arising from these activities. Themes in Energy also include Strategic Goals and Delivery Models that seek to provide all individuals with consistent access to sufficient, safe, and reliable energy to meet basic needs and preferences.

Relationship to other IRIS+ Impact Categories: Air, Climate, Infrastructure, Pollution. *[Transportation to be included in the future.]*

8. ENERGY



THEME(S)

- Energy Access
- Clean Energy
- Energy Efficiency

Aligns to:

- TONIC Impact Theme Framework
- Sustainable Development Goals
- iPar themes
- GOGLA's Thematic Areas
- GHG Protocol

Also known as:

- Access to energy

DELIVERY MODELS

Businesses or projects for the themes in this category include the following

- Generation, transmission, distribution, and storage of energy from renewable sources,⁷ including wind, solar, geothermal, biomass,⁸ waste energy, wave and tidal, small-scale hydropower, and renewable fuels
- Products, services, and technologies to provide quality energy access (both on- and off-grid) at lower cost to underserved groups and communities (including lighting, phone charging, household appliances, etc.)
- Energy-efficient materials, products, and equipment
- Fuel-efficient transport and public transport
- Energy management (for renewable energy facilities and power plants)
- Waste-to-energy

DELIVERY MODELS NOT INCLUDED

- Non-renewable
- Products and services for industrial automation
- Household appliances powered by non-renewable energy
- Sustainable urban design or green buildings (see Real Estate)

STRATEGIC GOALS

(as developed by the Navigating Impact project)

For theme: Energy Access

- Improving lighting for business
- Improving energy alternatives for cooking
- Improving energy alternatives for healthcare
- Improving lighting for homes
- Improving energy for connectivity
- Reducing harmful emissions from small-scale energy sources

For theme: Clean Energy

- Increasing clean energy storage capacity through improved batteries and other technology
- Increasing availability of clean energy through improved transmission and distribution infrastructure
- Increasing clean energy generation through low- and zero-carbon alternatives
- Improving access to clean energy for underserved communities

Strategic Goals under the Energy Efficiency theme are planned for future development.

⁷ Nuclear fusion technologies may be added in the future if they are able to produce net positive energy.

⁸ Biomass production systems must be sustainable both environmentally and socially.

9

FINANCIAL SERVICES



Themes in Financial Services include Strategic Goals and Delivery Models that seek to provide all individuals and businesses with access to and usage of useful, needed, and affordable financial products and services—transactions, payments, savings, credit, and insurance—delivered responsibly and sustainably. Themes in Financial Inclusion also include Strategic Goals and Delivery Models related to MSME finance and inclusive digital finance.

Relationship to other IRIS+ Impact Categories: Agriculture, Diversity & Inclusion, Education, Health, Real Estate. *[Community Building, Social Justice to be included in the future.]*

9. FINANCIAL SERVICES



THEME(S)

- Financial Inclusion

Aligns to:

- Social Performance Task Force (Universal Standards for Social Performance Management)
- UNPRI Market Map
- Toniic Impact Theme Framework
- Sustainable Development Goals
- MIX market
- GSMA (on digital finance)

Also known as:

- Inclusive finance
 - Microfinance (financial inclusion is considered to be broader than traditional microfinance and includes MSME finance)
 - MSME finance
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following:⁹

- Microfinance, including credit, savings, payments, microinsurance, home improvement loans, equipment lending, and value-chain finance for microentrepreneurs
- SME finance, including equipment lending and value-chain finance
- Refugee finance
- Inclusive digital finance (including digital models that enable mobile payments, personal financial management or advisory, insuretech, challenger/neo banks, and savings platforms)
- Intermediaries that facilitate access to credit (e.g., credit-scoring systems)

DELIVERY MODELS NOT INCLUDED

- Agricultural Finance (see Agriculture)
 - Financial products and services not designed or delivered in a responsible, customer-centric manner
 - Financial products and services not targeted to underserved populations (i.e., that are unbanked or underbanked)
-

STRATEGIC GOALS

(as developed by the Navigating Impact project)

For Theme: Financial Inclusion

- Improving access to and use of responsible financial services for historically underserved populations
 - Improving financial health
 - Supporting decent jobs and fostering economic development
 - Increasing gender equality through financial inclusion
 - Improving rural economies through financial inclusion
-

⁹ Financial education and literacy is not listed because it is not considered a Delivery Model. Instead, it is a key element of all financial inclusion strategies, included in the overview of these strategic goals as developed through the Navigating Impact project.

10



HEALTH



Themes in Health include Strategic Goals and Delivery Models that seek to provide inclusive and quality health services, medicines, vaccines, technologies, and financing to ensure health and well-being for all. Themes in Health also include Strategic Goals and Delivery Models that seek to provide nutrition for all.

Relationship to other IRIS+ Impact Categories: Agriculture, Diversity & Inclusion, Financial Services, Water.

10. HEALTH



THEME(S)

- Access to Quality Health Care
- Nutrition

Aligns to:

- UNPRI Market Map
- Toniic Impact Theme Framework
- Sustainable Development Goals
- WHO Framework on Integrated People-Centered Health Services

Also known as:

- Health improvement
 - Good health
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following:

- Physical, mental, and wellbeing health services delivered through clinics, laboratories, hospitals, community health workers, or other means
- Health technologies (including eHealth and mHealth)
- Health supplies (including medicines, vaccines, and equipment)
- Health education
- Companies offering culturally competent healthcare worker training and outreach
- Hygiene products and services
- Nutrition education, products, and services
- Health insurance and financing

DELIVERY MODELS NOT INCLUDED

- Cosmetics
 - Non-essential health products and services
 - Water, Sanitation, and Hygiene (WASH; see Water theme)
-

STRATEGIC GOALS

(as developed by the Navigating Impact project)

For Theme: Access to Quality Healthcare

- Increasing access to essential medicines, medical supplies, and vaccines
- Increasing access to medical diagnostics and devices
- Improving data for health systems policy and decision-making
- Increasing the consistent supply of essential services and products
- Reducing financial barriers to health services

Strategic Goals under the Nutrition theme are planned for future development.

INFRASTRUCTURE



Themes in Infrastructure include Strategic Goals and Delivery Models that seek to address lack of quality, sustainable infrastructure to provide essential services—including energy, digital/telecommunications, transport, water, and waste management—to communities. It also addresses projects that create, rehabilitate, and maintain infrastructure that can withstand natural hazards and support healthy, resilient ecosystems.

Relationship to other IRIS+ Impact Categories: Air, Climate, Energy, Pollution, Real Estate, Water, Waste.

11. INFRASTRUCTURE



THEME(S)

- Resilient Infrastructure

Aligns to:

- Sustainable Development Goals
- Tonic Impact Themes Framework
- IFC Anticipated Measuring & Monitoring (AIMM) System
- IADB Attributes and Framework for Sustainable Infrastructure

Also known as:

- Resilient infrastructure
 - Sustainable infrastructure
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following:

- Transportation infrastructure, including roads, bridges, railroads airports, and ports
- Telecommunications, media, and technology projects
- Community development construction projects in underserved communities (commercial and public infrastructure)

DELIVERY MODELS NOT INCLUDED

- Water and sanitation infrastructure (see Water)
 - Green infrastructure (see Water)
 - Electricity and energy infrastructure (see Energy)
 - Waste (hazardous and non-hazardous) management infrastructure (see Waste Management)
 - Affordable housing (see Real Estate)
 - Green buildings (see Real Estate)
 - Oil and gas
 - Mining
-

STRATEGIC GOALS

(as developed by the Navigating Impact project)

For Theme: Access to Quality Healthcare

- *Reducing flood risk and stormwater impacts through green infrastructure*
 - *Increasing access to sewerage sanitation services*
 - *Improving water infrastructure and management*
 - *Mitigating climate change through clean mobility¹⁰*
-

¹⁰ This list includes Strategic Goals in italics that are not exclusive to this Impact Theme, but also apply to other Impact Themes.

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LAND



Themes in Land include Strategic Goals and Delivery Models that: (1) seek to minimize over-consumption of land-based raw materials by conserving natural resources; (2) ensure that consumptive and non-consumptive uses are restorative; (3) do not impair the long-term sustainability of use by negatively affecting the ecosystem, ecosystem services, or species on which use depends; and (4) equitably share benefits arising from these activities. Themes in Land deliberately exclude Strategic Goals and Delivery Models that concern marine-based resources, water quality, water quantity, or biodiversity conservation, which other impact categories cover more explicitly.

Relationship to other IRIS+ Impact Categories: Agriculture, Air, Biodiversity & Ecosystems, Climate, Energy, Pollution, Waste, Water.

12. LAND



THEME(S)

- Natural Resources Conservation
- Sustainable Land Management ¹¹
- Sustainable Forestry

Aligns to:

- TONIC Impact Theme Framework
- WRI New Restoration Economy UN Sustainable Development Goals
- Food and Agriculture Organization of the United Nations (FAO) Sustainable Land Management and Sustainable Forestry Frameworks
- Forest Stewardship Council
- Rainforest Alliance
- GHG Protocol

Also known as:

- Natural resources: Land
 - Sustainable land management
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following:

- Forest conservation
- Forest restoration
- Land conservation
- Land restoration
- Bioprospecting
- Reforestation
- Grass or pasture management
- Marginal lands protection
- Natural habitats regeneration assistance
- Certification programs
- Agroforestry
- Voluntary carbon markets
- Compliance carbon markets
- REDD+ programs

DELIVERY MODELS NOT INCLUDED

- Eco-tourism
-

STRATEGIC GOALS

(as developed by the Navigating Impact project)

For Theme: Sustainable Forestry

- Increasing the sustainability of local economies and communities through forestry and land use
- Increasing the sustainability of non-wood forest products
- Increasing the sustainability of wood and wood-based products
- Mitigating carbon emissions from forestry and land use

Strategic Goals under the Natural Resources Conservation and Sustainable Land Management themes are planned for future development.

¹¹ Includes land conservation and restoration.

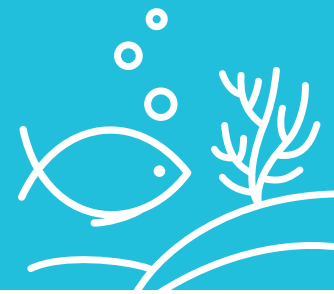
OCEANS AND COASTAL ZONES



Themes in Oceans and Coastal Zones include Strategic Goals and Delivery Models that: (1) seek to minimize over-consumption of marine resources; (2) ensure that consumptive and non-consumptive uses are restorative; (3) do not impair the long-term sustainability of use by negatively affecting the ecosystem, ecosystem services, or species on which use depends; and (4) equitably share benefits arising from these activities. Themes in Oceans and Coastal Zones deliberately exclude Strategic Goals and Delivery Models that concern land-based resources, water quality, water quantity, or biodiversity conservation, which other Impact Categories cover more explicitly.

Relationship to other IRIS+ Impact Categories: Biodiversity and Ecosystems, Climate, Pollution, Waste, Water.

13. OCEANS AND COASTAL ZONES



THEME(S)

- Marine Resources Conservation & Management

Aligns to:

- Sustainable Development Goals
- UNEP FI Positive Impact Finance Framework
- UN International Maritime Organization Framework
- IFC Sustainability Framework
- Toniiic Impact Themes Framework
- EDF Sustainable Fisheries Principles/ Frameworks
- FAO Ecosystem Approach to Fisheries (EAF) and Ecosystem Approach to Aquaculture (EAA)

Also known as:

- Marine resources
 - Life under water
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following:

- Sustainable, low-input aquaculture and fisheries management
- Coral reef (and other) restoration projects
- Responsible seafood capture
- Sustainable seafood processing and distribution
- Ocean plastics mitigation

DELIVERY MODELS NOT INCLUDED

- Marine ecotourism
-

STRATEGIC GOALS

- *Improving water quality through source water protection¹²*

Strategic Goals under the Marine Resources Conservation & Management theme are planned for future development.

¹² This list includes Strategic Goals in italics that are not exclusive to this Impact Theme, but also apply to other Impact Themes.

POLLUTION



Themes in Pollution include Strategic Goals and Delivery Models that seek to minimize or mitigate the effects of air- or land-based pollution through appropriate technologies, equipment, materials, treatment, and processes, equitably sharing the benefits arising from these activities. Themes in Pollution deliberately exclude Strategic Goals and Delivery Models that focus on water quantity or quality, air quality, climate, or waste, which other Impact Categories cover more explicitly.

Relationship to other IRIS+ Impact Categories: Air, Climate, Energy, Infrastructure, Land, Oceans and Coastal Zones, Waste, Water.

[Transportation to be included in the future.]

14. POLLUTION



THEME(S)

- Pollution Prevention

Also known as:

- Pollution reduction
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following:

- Design, redesign, reformulation, or modification of products, systems, or processes¹³
- Biodegradable materials
- Pollution-monitoring equipment
- Installation of end-of-pipe equipment to comply with pollution-control regulations
- Environmentally conscious consumer goods (e.g., eco-cleaners, certified or clean cosmetics)
- Thermal treatments (e.g., incineration)
- Physical treatment to reduce volume
- Treatment to reduce toxicity or production volume

DELIVERY MODELS NOT INCLUDED

- Air pollution (see: Air)
 - E-Waste management (see Waste)
 - Solid waste management (see Waste)
 - Hazardous waste management (see Waste)
 - Landfill waste treatment equipment (see Waste)
 - Recycling, reducing, reclaiming, reusing (see Waste)
 - Circular economy (See Waste)
-

STRATEGIC GOALS

- *Improving sustainability of industrial and municipal water practices¹⁴*
- *Mitigating carbon emissions from forestry and land use*
- *Reducing harmful emissions from small-scale energy sources*
- *Mitigating climate change through sustainable manufacturing*
- *Mitigating climate change through sustainable agriculture*
- *Mitigating climate change through clean electricity and heat production*
- *Mitigating climate change through clean mobility*

Strategic Goals under the Pollution Prevention theme are planned for future development.

¹³ Includes cradle-to-cradle design.

¹⁴ This list includes Strategic Goals in italics that are not exclusive to this Impact Theme, but also apply to other Impact Themes.

15

REAL ESTATE



Themes in Real Estate include Strategic Goals and Delivery Models that seek to provide housing projects, services, and infrastructure for which the associated financial costs to occupants do not threaten or compromise their enjoyment of other human rights and basic needs and represent a reasonable proportion of occupants' individual overall incomes. Themes in Real Estate also include Strategic Goals and Delivery Models that seek to develop or rehabilitate buildings in ways that minimize or reduce negative environmental impacts. The Strategic Goals and Delivery Models of Themes in Real Estate seek to equitably share the benefits arising from these various activities.

Relationship to other IRIS+ Impact Categories: Climate, Diversity & Inclusion, Energy, Financial Services, Health, Infrastructure.

15. REAL ESTATE



THEME(S)

- Affordable Quality Housing
- Green Buildings

Aligns to:

- UNPRI Market Map
- Tonic Impact Themes Framework
- Sustainable Development Goals

Also known as:

- Affordable housing
 - Low-income housing
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following:

- Housing acquisition, development, and preservation (both rental and ownership, includes mortgages)
- Housing management (service providers)
- Supportive housing services (including employment, physical and mental health services, rental subsidies, links to public transport)
- Sustainable urban design (new and retrofitted green or energy-efficient buildings)

DELIVERY MODELS NOT INCLUDED

- Publicly-owned housing
 - Technology platforms
 - Housing finance (see Financial Services)
 - Student housing (see Education)
-

STRATEGIC GOALS

(as developed by the Navigating Impact project)

For Theme: Affordable Housing

- Improving housing quality
- Increasing residential stability
- Increasing housing affordability
- Increasing access to supportive services through housing

Strategic Goals under the Green Buildings theme are planned for future development.

16

WASTE



Themes in Waste include Strategic Goals and Delivery Models that seek to actively manage solid waste, landfill, and hazardous waste by encouraging sustainable consumption and off-loading and by redesigning processes, products, infrastructure, and equipment to produce less waste, equitably sharing the benefits arising from these activities and the systems developed to manage them. Themes in this category explicitly address issues of over-consumption and waste-generating by-products through process modification. In this context, waste management refers to reducing, reusing, recycling, or making improvements to the transport, treatment, and disposal of waste.

Relationship to other IRIS+ Impact Categories: Land, Oceans and Coastal Zones, Pollution.

16. WASTE



THEME(S)

- Waste Management

Aligns to:

- Sustainable Development Goals
- Tonic Impact Themes Framework
- UNEP FI Positive Impact Finance Framework

Also known as:

- Waste reduction
 - Solid waste management
 - Sustainable consumption and production
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following:

- Agricultural waste management
- Cradle-to-cradle systems
- Environmentally sound waste recycling, reducing, reclaiming, reusing (includes composting)
- Incineration or other thermal treatment
- Physical treatment to reduce volume
- Treatment to reduce toxicity or production volume
- Energy recovery
- Electronic, hazardous, and solid waste management
- Landfill waste treatment or landfill remediation

DELIVERY MODELS NOT INCLUDED

- Environmentally unsound recycling or composting
 - Cradle-to-Cradle design (see pollution)
 - Biodegradable waste materials (see pollution)
 - Pollution-monitoring equipment (see Pollution)
-

STRATEGIC GOALS

- *Improving sustainability of industrial and municipal water practices¹⁵*
- *Mitigating climate change through sustainable manufacturing*

Strategic Goals under the Waste Management theme are planned for future development.

¹⁵ This list includes Strategic Goals in italics that are not exclusive to this Impact Theme, but also apply to other Impact Themes.

17

WATER



Themes in Water include Strategic Goals and Delivery Models that seek to address issues of water quality and quantity for people and ecosystems and seek to encourage the equitable sharing of water resources. Sustainable management of water resources in this context refers to water taken from or discharged to fresh and saline water bodies—including but not limited to wetlands, seas, lakes, rivers, groundwater, swamps, and mangroves—and addresses challenges such as contamination, water pollution, and global water supply. Themes in Water also seek to provide individuals with consistent, reliable, and affordable access to clean and safe water, safely managed sanitation, and knowledge of basic safe hygiene practices without compromising the quality and sustainable quantity of water resources.

Relationship to other IRIS+ Impact Categories: Agriculture, Climate, Energy, Land, Pollution, Oceans and Coastal Zones, Pollution, Waste.

17. WATER



THEME(S)

- Water, Sanitation, and Hygiene
- Sustainable Water Management

Aligns to:

- UNPRI Market Map
- Toniic Impact Theme Framework
- Sustainable Development Goals
- iPar themes
- IBNET Indicators
- Global Reporting Initiative (GRI) Standards

Also known as:

- Access to clean drinking water
 - Sanitation
 - Sustainable, affordable access to drinking water and safely managed sanitation
 - Water infrastructure
 - Green infrastructure
 - Water management
 - Integrated water management
 - Integrated water resource management
-

DELIVERY MODELS

Businesses or projects for the themes in this category include the following:

- Water conservation (including watershed management and restoration, water infrastructure, waterless and water-efficient equipment or technology)
- Water production (including rainwater harvesting)
- Water treatment (including desalination, wastewater treatment, water filtration)
- Water distribution (including water technology)
- Water and wastewater monitoring and management (including for agriculture)
- Sanitation (sewered and non-sewered services, products, and infrastructure, including fecal sludge management)
- Nature-based solutions integration into flood control systems
- Agricultural and ranching improvements (including improved irrigation systems and methods, cover crops, conservation tillage, and precise fertilizer application)
- Fire risk management systems

DELIVERY MODELS NOT INCLUDED

- Preservation and rehabilitation of marine resources (see Oceans and Coastal Zones)
-

STRATEGIC GOALS

(as developed by the Navigating Impact project)

For Theme: Sustainable Water Management

- Conserving river flows for nature and people
- Improving agricultural water use practices
- Improving sustainability of industrial and municipal water practices
- Improving water quality through source water protection
- Reducing flood risk and stormwater impacts through green infrastructure

For Water, Sanitation, and Hygiene (WASH)

- Improving Access to WASH through Affordable Household Financing
 - Improving Water Infrastructure and Management
 - Increasing Access to Sewered Sanitation Services
 - Increasing Access to Non-Sewered Sanitation Services
 - Improving Access to WASH in Public Facilities
-



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