

Scorecard

Positive Compass

About EFRAG

COVERAGE OF COMPANIES

Global

LAUNCH DATE

FOCUS

Positive impact

LINK:

<https://www.makeapositiveimpact.co/compass-for-regenerative-business>

Positive Compass Score

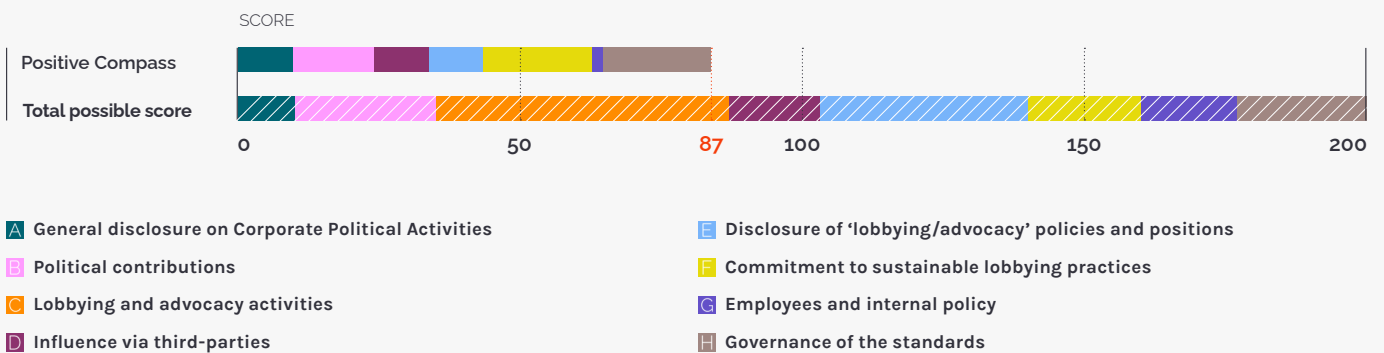
Tracker Rank and Score for Positive Compass

The score is out of a total of 200 and the rank describes the standards position in the 26 standards assessed by the Tracker.



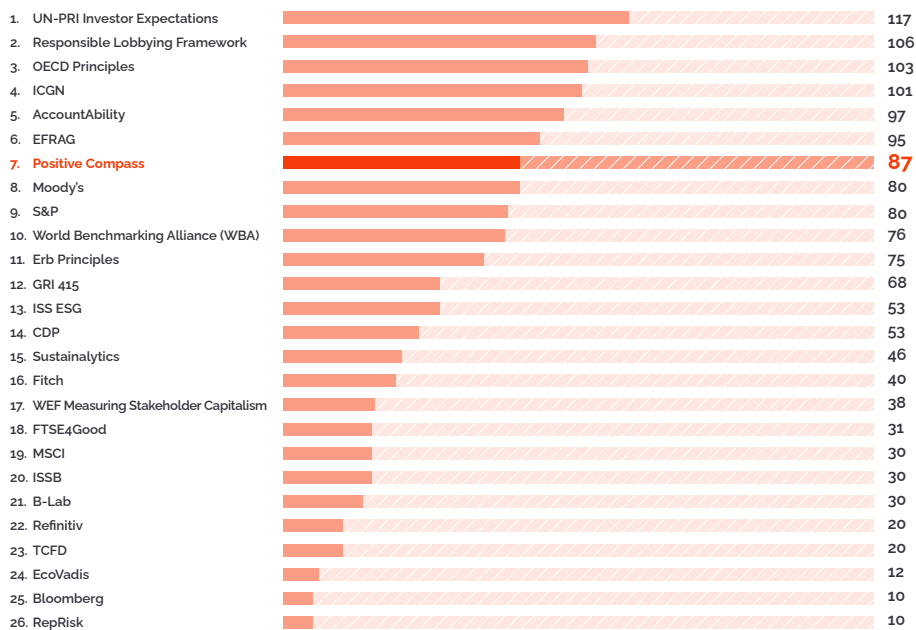
Rank 6 /26

Category scores of Positive Compass



*Categories where the standard received no points do not appear in the colour-coded graph

Rank and scores for all standards



Description

The Compass tool from NGO Positive is designed to provide organisational change makers with a transformational set of principles. According to the publishers, the methodology is built around five life-affirming principles, referred to as the '5Ps:' People, Planet, Partners and Places with Purpose. The standard publishers hope the Compass can lead towards a future of business conduct going beyond ESG reporting and certifications. The Compass covers around 100 data points designed to enable firms to self-assess their practices and inform action towards corporate strategy that enables regenerative impact.¹

Summary

The Positive Compass tool receives a Tracker score of 87 out of 200. As with a number of other standards in this group, the Positive Compass receives points for its high level and aspirational criteria. The Purpose section of the methodology asks firms to communicate on where their 'employees actively manifest their commitment to delivering the higher purpose of our company'.² These questions receive points in Tracker category.

The Positive Compass assessment criteria on governance includes a set of indicators on governance accountability for delivering social and/or environmental purpose, and asks companies to explain if (a) their social and/or environmental purpose is enshrined in the firm's legal constitution; (b) if the board is mandated by the constitution to prioritise social and/or environmental mission above all else; and how/if the board is mandated to regard our social and/or environmental mission when taking decisions.³

The standard also considers political finance contributions in some detail, asking companies if they "expressly prohibit bribes, kickbacks and gifts, and about a company's policies relating to indirect political contributions, charitable donations, and sponsorships. The questionnaire asks companies to explain how they are transparent and share with the public all of their financial and in-kind contributions to political parties, politicians, political lobby groups, charitable organisations, and advocacy groups. The questionnaire also asks companies to indicate that they **"do not fund politicians, political parties or political lobby groups (excluding the funding of political action related to improving social and environmental standards)"**, combining disclosures on political finance with positive lobbying information. These disclosure expectations earn points in Tracker Category C, on 'lobbying and advocacy activities.'

Opportunities for improvement

The Positive Compass tool would benefit from the addition of a more detailed disclosure framework focused on corporate political activities, particularly in relation to third party activities of trade associations, and on employee participation in political activities.

Endnotes

- 1 <https://www.makeapositiveimpact.co/compass-for-regenerative-business>
- 2, 3 https://www.makeapositiveimpact.co/_files/ugd/4a35f4_501fbc-d-3353840d0afc2dad7b467c821.pdf

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