

# IMPACT INVESTMENT

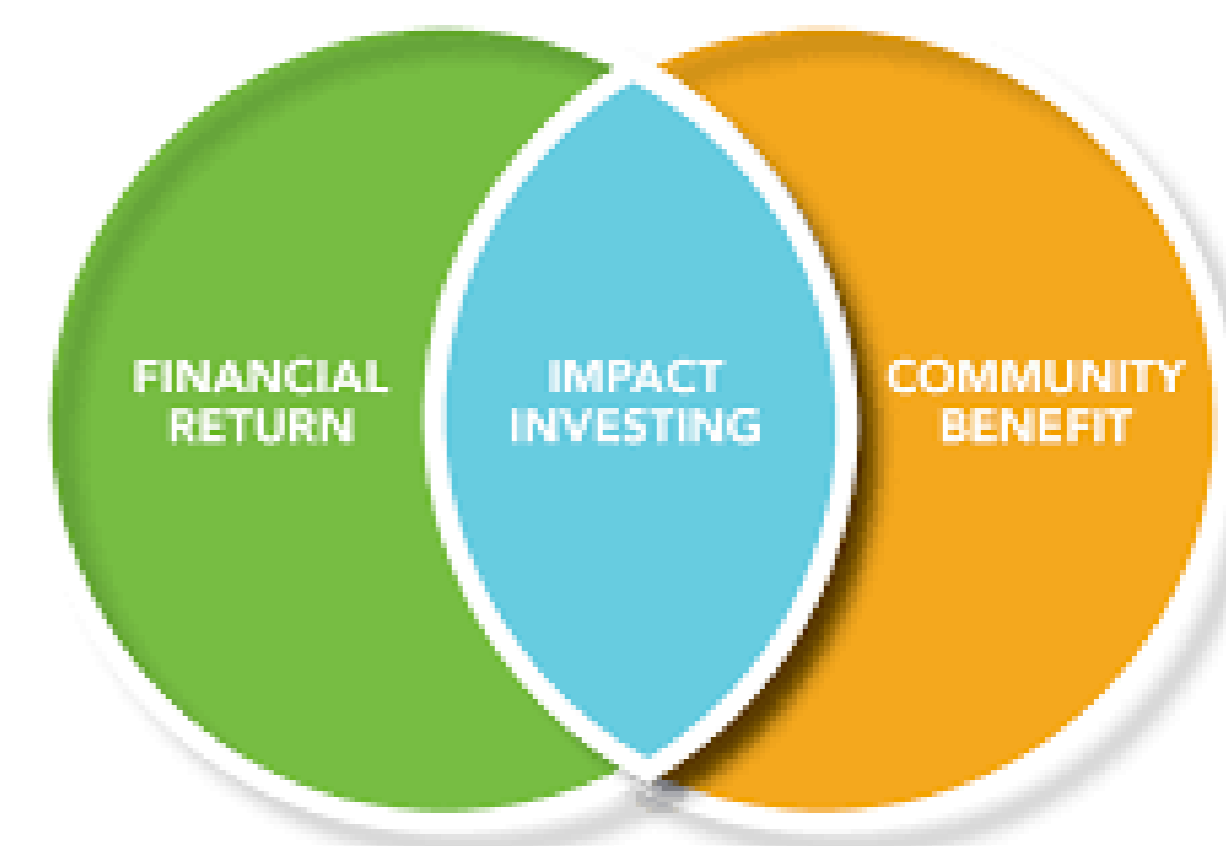
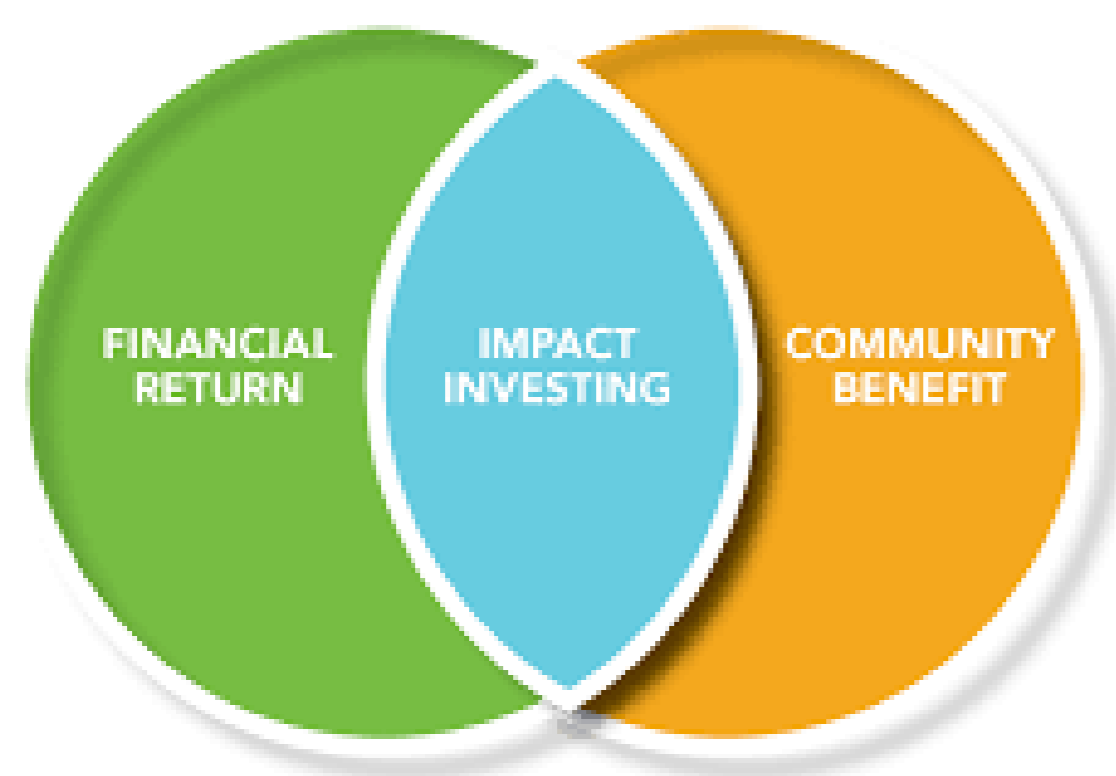
**DUTCH LIFE SCIENCES CONFERENCE**  
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**health  
food  
technology**

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# IMPACT INVESTMENT

**An investment  
with the intention  
to generate a measurable, beneficial social or environmental impact  
alongside a financial return**



# IMPACT INVESTING VS ESG INVESTING

- Both fall under the umbrella “responsible investing” and are often used interchangeably
- **Impact investing** focuses on achieving **specific** and **measurable** and positive social or environmental outcomes
  - linked to UN SDG goal(s), most often SDG 3 (good health)
  - requires investors to measure and report such impact
- **ESG investing** emphasises incorporating ESG factors into investment decision-making and risk management
  - requires investors to evaluate a company’s ESG performance and practices through data analysis and reporting

# UN SUSTAINABLE DEVELOPMENT GOALS (SDG)



## Figure I: Shared High-priority ESG Topics for the Biopharma Sector



‡ For the purpose of this Guidance, access to healthcare is viewed as an outcome of a business strategy that removes access barriers globally – with pricing considered as one such barrier.

1. See discussion in Annex III Definitions

# EU GREEN DEAL

CLIMATE

ENERGY

AGRICULTURE

INDUSTRY

ENVIRONMENT  
OCEANS

TRANSPORT

## LEGISLATION PURSUANT TO GREEN DEAL

### 1. Product Compliance and Design

1. Ecodesign for sustainable Products regulations (ESPR)
2. Regulation on General Product Safety

### 2. Waste Management

1. Packaging directive
2. Revision waste framework directive

### 3. Consumer Protection

1. Green claim directive
2. Rights to repair directive

### 4. Due Diligence (risk) monitoring and reporting

1. CSRD (corporate sustainability reporting directive)
2. CSDDD (corporate sustainability due diligence directive)

### 5. Emission reduction

1. CBAM (carbon border adjustment mechanism)

