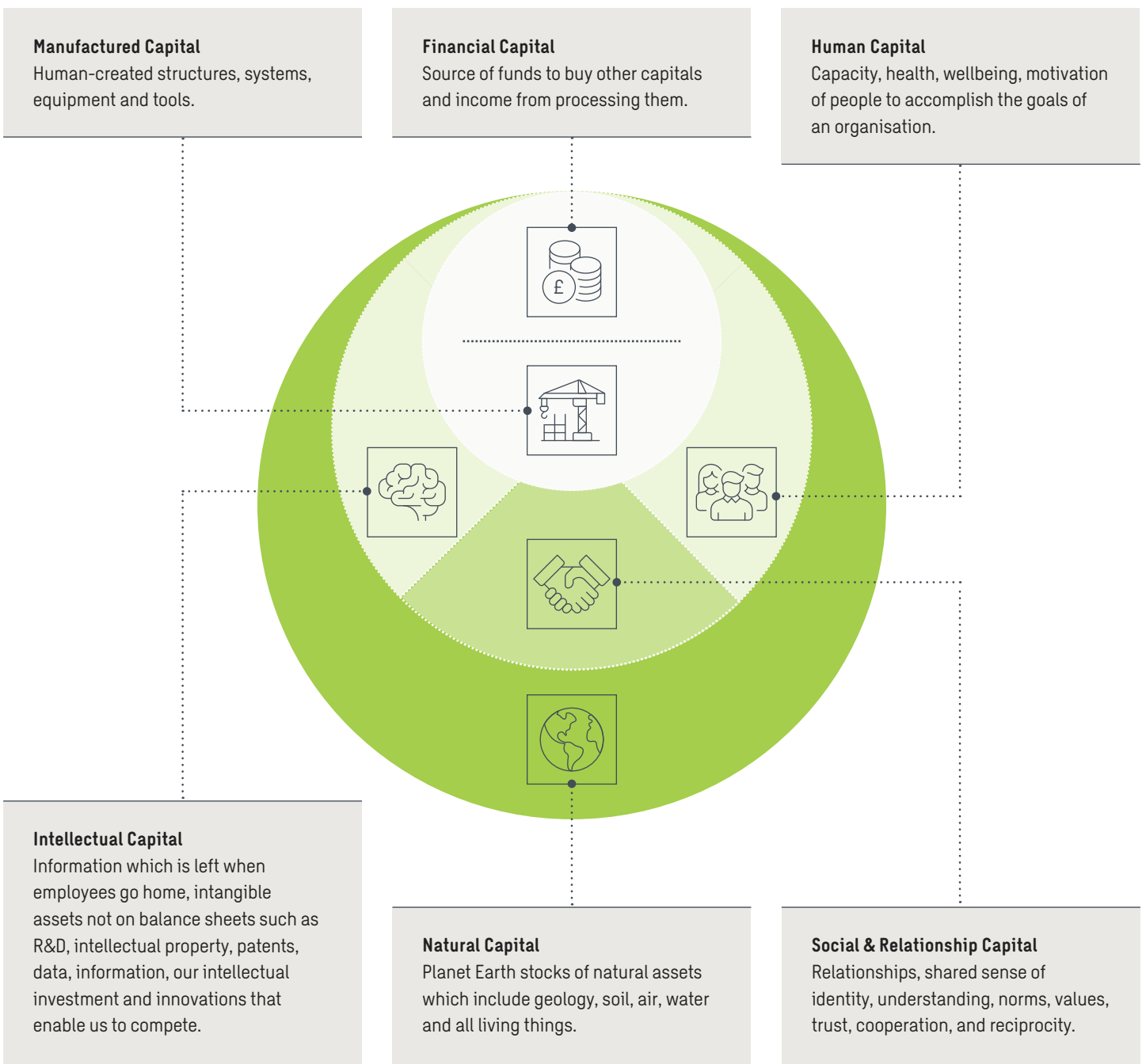


The 6 capitals of value creation

Capitals are measures of wealth, these have traditionally been bonds, stocks, shares, money. Investors have seen return on investment in property, land and manufactured assets. But as society increasingly recognises the need to be more sustainable, new values and therefore new capitals are being defined to enable truly integrated reporting of 'value'.

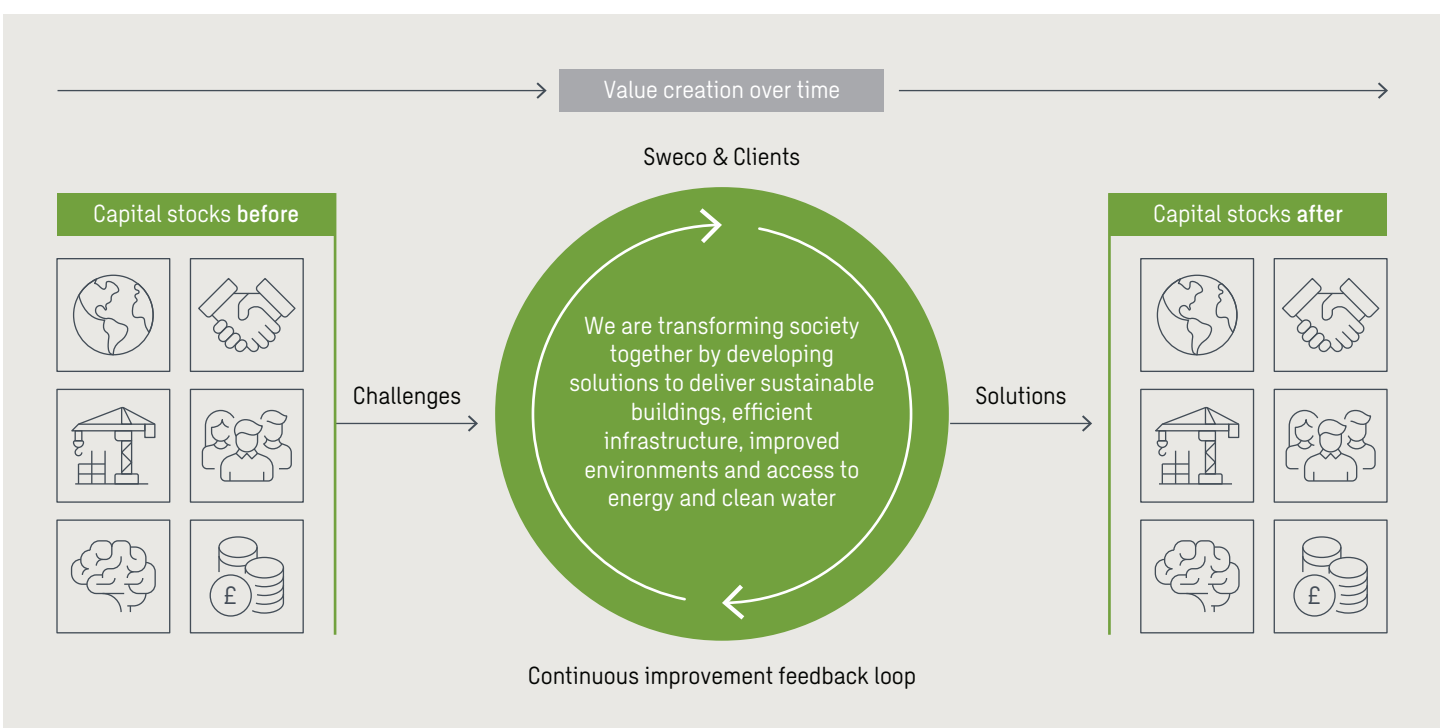
NEW WORLD OF CAPITALS EXPLAINED



INTEGRATED LIFECYCLE REPORTING

Our water sector clients report performance against environmental and social capitals, and some have adopted a Forum for the Future and the Value Reporting Foundation approach called multi-capitals. At Sweco we are working with our water sector clients and the Water Industry Forum to investigate a common framework for multi-capitals to build capability in the sector around value based decision making.

VALUE CREATION FRAMEWORK



The solutions we develop are being used to drive sustainable development outcomes and value creation for our clients, their people, society, the natural environment and our clients investors.

When engaged with clients who are using the Capitals approach, we are able to:

- ✓ Apply multi-capitals to understanding risks and opportunities and assess trade off's.
- ✓ Use short, medium and long term periods to demonstrate outcomes and impacts.
- ✓ Describe how the designs we propose add value across multi-capitals.
- ✓ Provide a no regrets advisory, design and engineering service.
- ✓ Provide a consistent language and approach to a standard set of sustainability measures.

SOURCES

- [Forum for the future](#)
- [Value Reporting Foundation for Integrated Reporting Framework](#)
- [Yorkshire Water capitals](#)
- [British Water & WIF multi-capitals](#)