



Vision

"To be a global leader in promoting good corporate governance"

Motto

सत्यं वद। धर्मं चर। इष्टार्थे तेन तन्मार्गे बोधिते तु तेन वद।

Mission

"To develop high calibre professionals facilitating good corporate governance"

Role of Annual Impact Reports

Annual Impact Reports (AIR) serve a dual purpose, making them a cornerstone of ongoing Social Impact Assessment (SIA):

- **Trend Analysis of Performance:** These reports analyse historical data to track the NPO/FPE's performance over time. This includes evaluating ongoing programs, projects, or activities against baselines, highlighting progress, stagnation, or declines. Trend analysis aids management in introspection, allowing adjustments to practices and project management skills to optimize outputs and impacts.
- **Baseline and Midline for Successive Years:** Reports establish a baseline (initial assessment) and midline (interim check) for future evaluations. This longitudinal approach enables year-over-year comparisons, informing strategic planning and demonstrating accountability.

Importance of Past Performance Trends

Past performance trends are critical for several reasons:

- **Internal Optimization:** They enable organizations to reflect on and refine operations, enhancing efficiency and effectiveness.
- **Demonstrating Positive Impact:** Upward trends indicate that target populations are benefiting, reinforcing the organization's social value.
- **Attracting Investments:** Strong trends can appeal to funders, investors, or partners by showcasing reliability and results.

Reporting Negative Impacts and Underachievement

While positive impacts are emphasized, reporting negative effects is equally vital for ethical and effective SIA:

- **Inclusion of Adverse Effects:** Negative impacts (e.g., unintended consequences of interventions) must be documented to identify areas for improvement and mitigate future harm.
- **Recommendations and Modifications:** Reports should include actionable suggestions based on findings, such as program tweaks or risk mitigation strategies.

- **Reasons for Underachievement:** If targets are not met or trends dip, causes must be analysed and reported. These can be:
 - **Internal Factors:** Related to the NPO/FPE, such as operational inefficiencies, resource constraints, or poor implementation.
 - **External Factors:** Beyond the organization's control, including regulatory changes, natural disasters, manmade calamities, or shifts in socio-political environments.
- **Accountability:** Transparent reporting of underachievement holds organizations accountable, fostering trust and continuous improvement.

Best Practices for SIA Reporting

- **Balance and Brevity:** Ensure the report is comprehensive yet concise, focusing on material information to avoid overwhelming readers.
- **Stakeholder-Centric:** Tailor content to audience needs, using clear language, visuals, and data visualizations for accessibility.
- **Ethical Considerations:** Prioritize honesty, especially in disclosing limitations and negatives, to uphold transparency and support evidence-based decision-making.

Source: NISM Series XXIII: Social Impact Assessors Certification Examination workbook
