



**RESOURCE**

# Performance of impact investing: A value creation approach

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**Description / Abstract**

The purpose of this article is to present an overview about the origins of value creation in impact investing and propose a measure of value creation. According to this point of view, impact investing, i.e. investing in enterprises with a both social and financial objective can be justified only if those enterprises can provide for a higher performance than with a simple portfolio diversification (separate investment in two types of activity). After an overview about the sources of value creation in impact investees as well as about a discussion on existing methods, we propose a method to measure multidimensional value creation.

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Tool

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