

Empty Homes Collaborative **Impact Report** by Comgo

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Introduction

About Empty Homes Collaborative (EHC)

Founded on the belief that values can guide a new, conscious approach to the use of empty homes through collaborative law. Its mission is to unlock the potential of underutilized housing by fostering trust between Homeowners and refugees. Taking the learnings from 12 prior pilot projects promoting Collaborative Law solutions, EHC has encompassed all the learnings and brought its innovative yet proven successful legal framework, **Conscious Collaborative Accords (CCA)**, that enables empty home owners to confidently make their homes available, supporting a collaborative socially responsible and environmentally friendly housing model.

This legal relational Accord prevents and manages the conflict in a collaborative way.

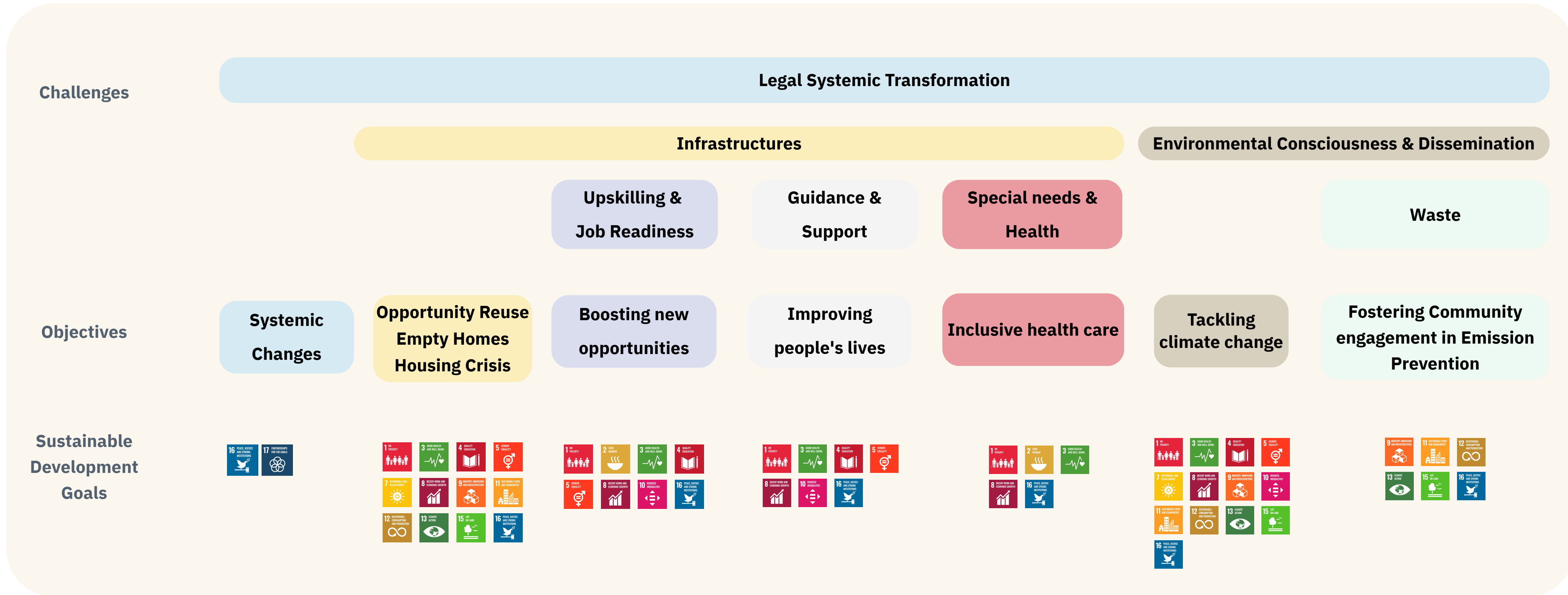
About This Report

This report provides a general overview of Arteale Foundation initiatives and achievements in collaboration with the support from the social enterprise Maria Jose Anitua SL. It outlines our key areas of focus, and highlights the metrics used to measure our impact.

The report contains SROI data and figures that, in some cases, have been calculated based on estimates and assumptions. This will be taken into account when using the data for future decision making in order to avoid any social risks.



Taxonomy



Legal Systemic Transformation

This project seeks to transform systemic challenges within the legal framework into opportunities for improvement and innovation. By embracing a collaborative approach, the initiative brings together diverse stakeholders (including legal professionals, community members, policymakers, and advocacy groups) to co-create solutions that enhance justice, accessibility, and equity preventing litigation. The project focuses on identifying structural inefficiencies and barriers in the current legal system and using them as a catalyst for positive change. Key objectives include fostering transparent dialogue, testing new legal models, and promoting shared accountability. The ultimate goal is to build a more inclusive and responsive legal system that better serves all members of society, especially those traditionally marginalized or underserved.

SDG Goals



Conscious Collaborative Accord

Legal systemic transformation

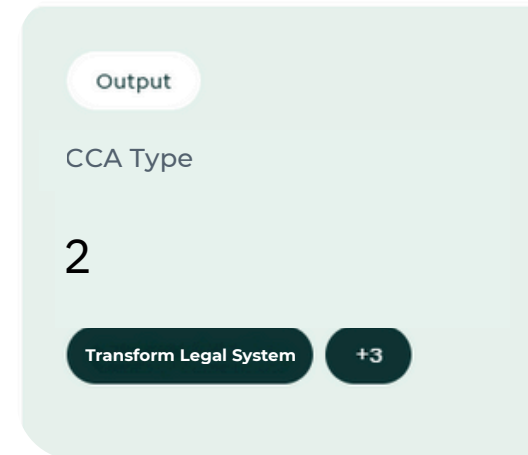
With a design thinking approach, Maria Jose Anitua SL, supported by the Arteale Foundation, is actively exploring emerging opportunities to drive systemic legal change through collaborative law.

The pioneering initiative, Collaborative Conscious Accords (CCA), represents a legal innovation rooted in trust. This model has demonstrated success across various fields, including housing, business partnerships and other collaborations.

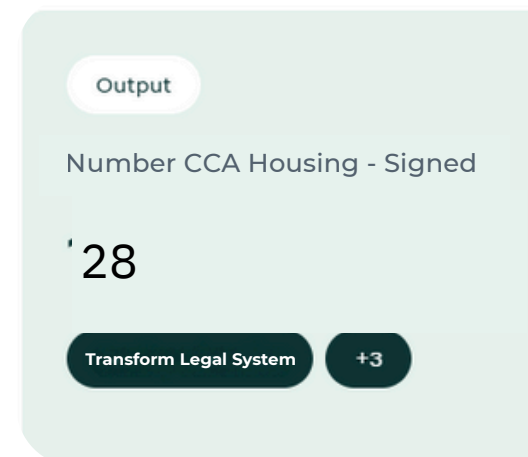


ACC | CCA

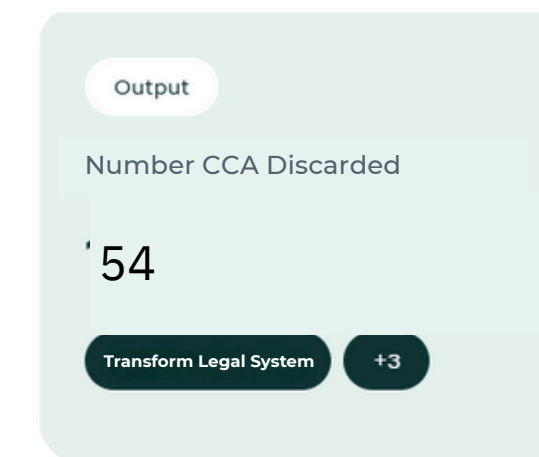
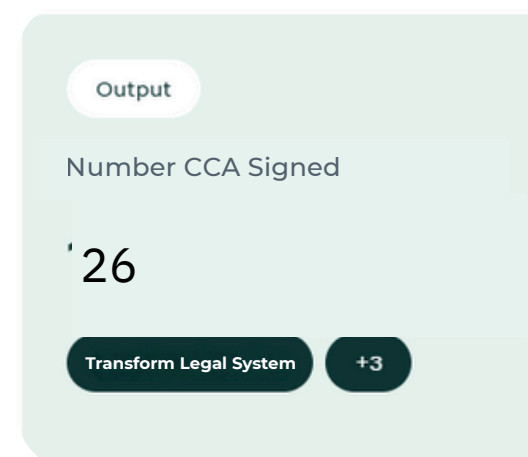
Support Legal Systemic Change



Support Legal Systemic Change - Housing



Support Legal Systemic Change - Others



Highlights & Learnings



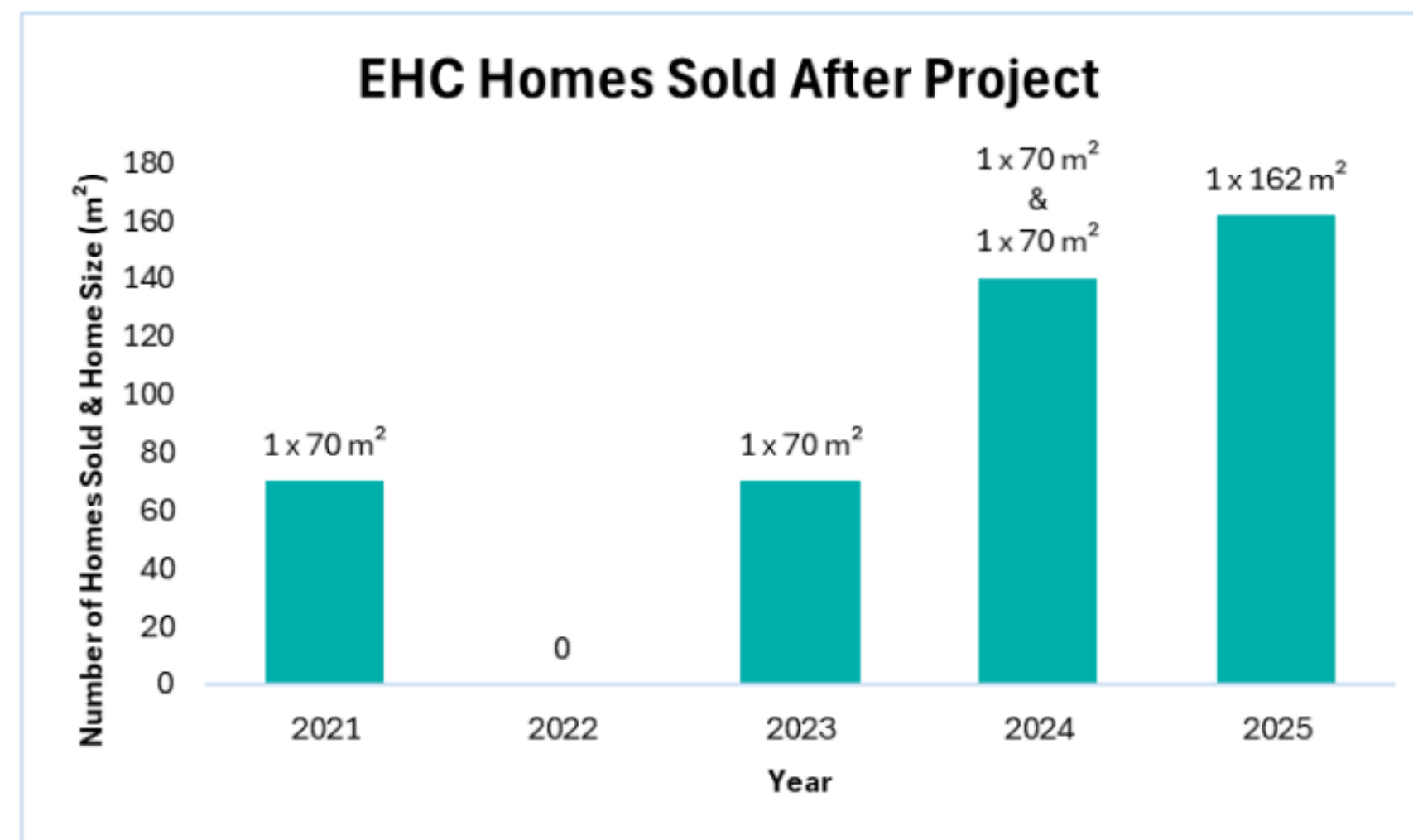
- Drawing on extensive experience and user insights, we have developed an executive version, coined CCA HandShake, that adapts to diverse needs while preserving the core value of our foundational Collaborative Conscious Accords (CCA).
- Having successfully implemented over 130 CCAs, we were inspired to develop a digital platform to scale and expand the reach of our solution.

Safeguarding Homes from Illegal Occupancy

Legal systemic transformation

Based on EHC experience, the institutional framework (public administrations and NGOs) is legitimizing illegal occupation due to the challenging housing emergency in Spain.

Support Legal Systemic Change - Housing



Highlights & Insights



- Thanks to the connection established with the CCA and the experience and support received from the EHC ecosystem, it has been possible to seek collaborative solutions to this situation. This has been the greatest challenge encountered throughout the Project.
- The illegal occupancy risk was initially identified in 2021, 3 years after the MVP was launched.
- The situation has not improved since 2024, as highlighted in the Basque government's new 2025 housing plan, which acknowledges the ongoing housing emergency.

Learnings



- The EHC Project has successfully raised awareness among homeowners about the benefits of reusing empty homes. However, due to risks within Spain's current institutional framework, five out of ten homes were sold after the project rather than being placed on the rental housing market.

Infrastructures

This project focuses on enhancing essential infrastructure within communities to improve quality of life, access to services, and community resilience. Through initiatives like constructing or renovating health facilities, educational centers, public toilets, community centers, and shelters for disaster survivors, the project aims to address basic infrastructure needs and create safe, functional spaces for communal use. The goal is to support community well-being, health, and education, providing facilities that serve as foundational assets for sustainable development.



In This Section

- Upskilling & Job Readiness
- Guidance & Support
- Special needs & Health
- SROI Overview

SDG Goals

Reuse Empty Homes

Empty Homes Collaborative: Arteale Foundation Sandbox

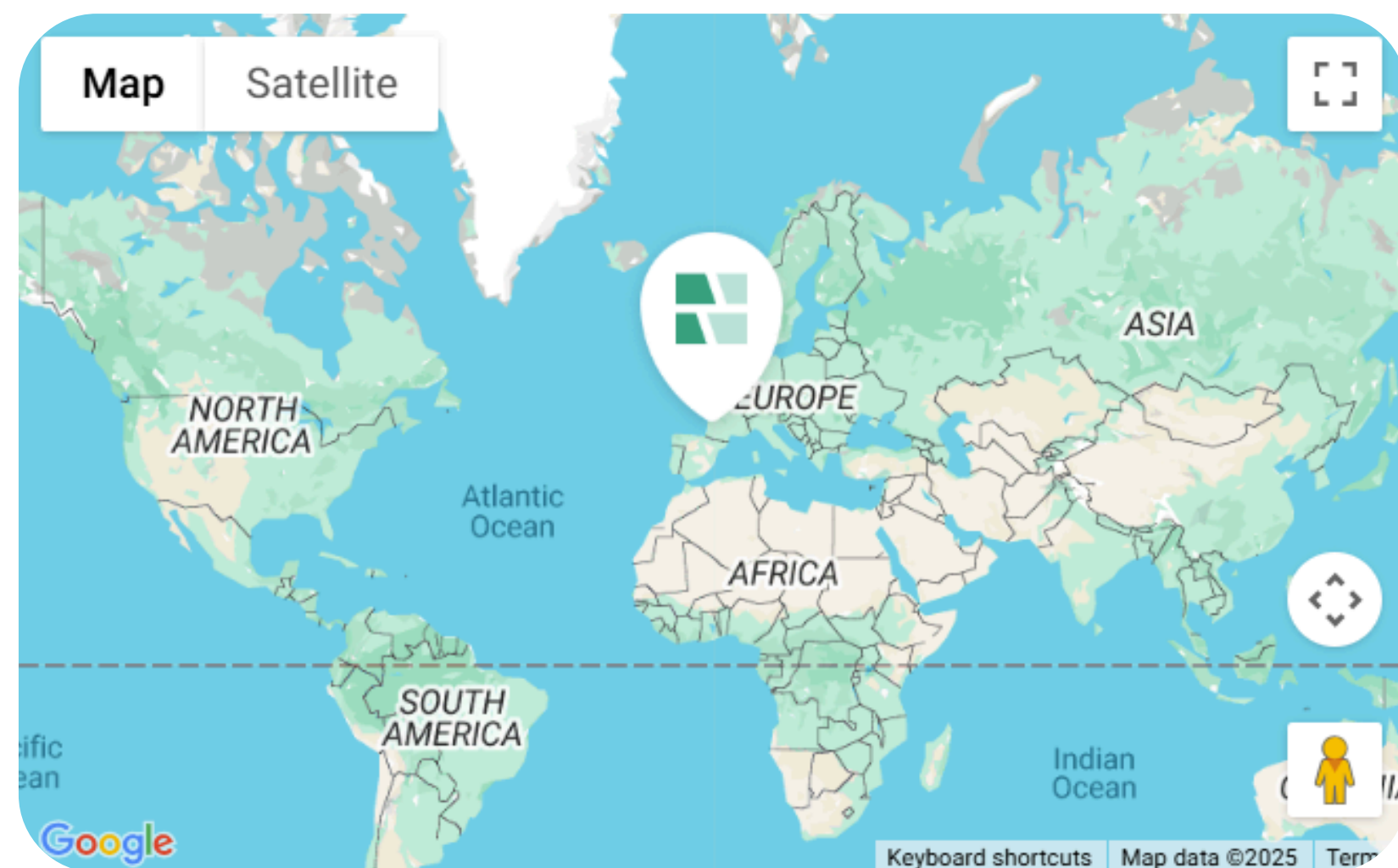
Year: 2018 - 2025

Location: Vitoria - Gasteiz Spain

Pillar: Infrastructure

Empty Homes for the refugees, the successful Minimum Viable Product of Empty Homes Collaborative (EHC) developed by Arteale Foundation and supported by Maria Jose Anitua SL, was recognized as a Good Practice by the European Commission.

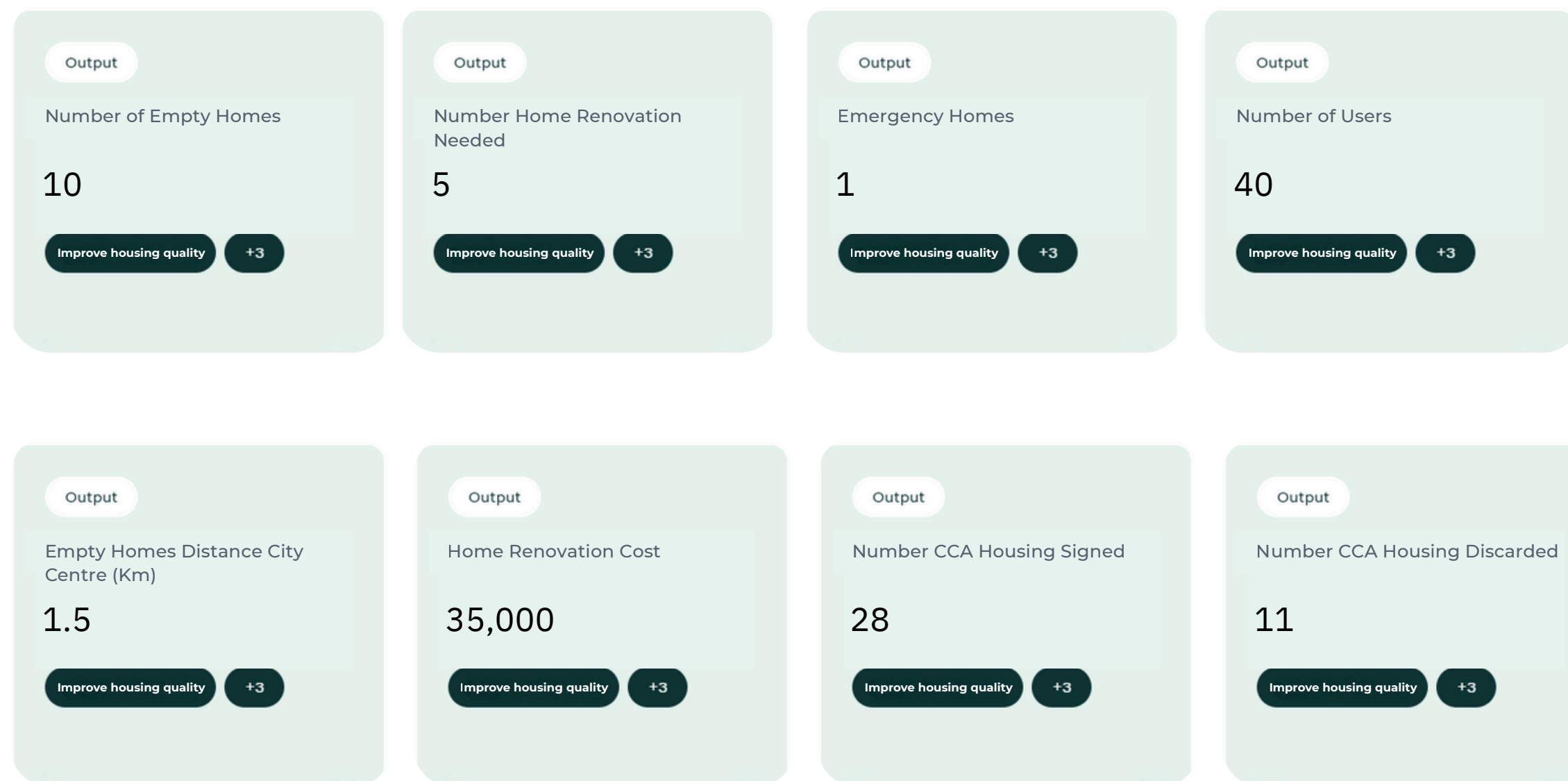
Implemented in Vitoria-Gasteiz, Spain, the initiative supports refugees in finding affordable housing by fostering strong trust between them and empty home owners, made possible through Collaborative Law and the use of Conscious Collaborative Accords (CCA).



Performance Overview

Empty homes for the Refugees

Increase access to quality and affordable housing



Highlights & Learnings



- Empty Homeowner profiles:
 - Legal entities of a social nature (Foundation, Social enterprise)
 - A senior adult who invested their savings in real estate or inherited property, guided by a strong social vision and purpose.
- Empty homes scattered through the city centre of Vitoria-Gasteiz encouraged inclusion.
- To mitigate incidents to Homeowners with identified high risk users, an emergency home was facilitated by Basque Government to provide a temporary solution.
- Minimal home renovations were required, following a circular economy approach and benefitting with the support on the works from the refugees.
- The key role CCA play is matching the users with Empty Home Homeowners needs, from generative active listening, working with the mind, body and the spirit as a quantum organization.

Reuse Empty Homes

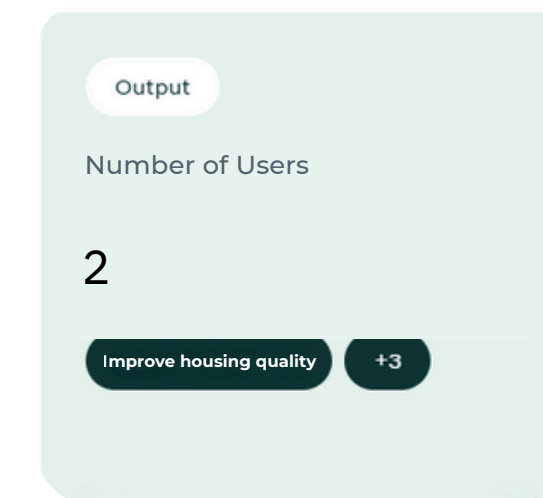
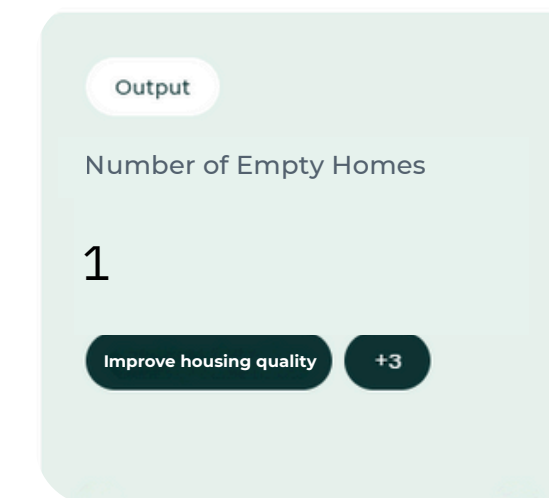
Intergenerational Co-living Pilot Project

Year: 2022 - 2023

Location: Vitoria - Gasteiz Spain

Pillar: Infrastructure

Increase access to quality and affordable housing



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The intergenerational co-living brings together senior adults and refugee families to share housing and support.

This initiative, performed by Arteale Foundation with the support of Maria Jose Anitua SL, foster cultural exchange, provide affordable living, and ease integration into local communities.

Seniors offer guidance and stability, while refugees bring connection and vitality.

Together, they build mutual support systems that bridge generational and cultural divides.



Highlights & Learnings

- Maria José's testimony on the pilot is the following "The joy and happiness of having a child at home, one who has become my adoptive granddaughter and whom I love as deeply as if she were my own by blood."
- From a broader social perspective, it has had a positive impact on the neighborhood, as well as on family and friends..
- Co-living across cultural differences between Eritrea and the EU has been a meaningful learning journey, where mutual respect has been essential in creating a truly enriching experience..

Upskilling & Job Readiness

This project aims to provide individuals with the skills and training necessary to succeed in the workforce, focusing on upskilling in areas such as digital literacy, technical expertise, and soft skills. By offering tailored training programs, mentorship, and job readiness workshops, the initiative helps participants improve their employability and prepares them for career opportunities in high-demand sectors. The goal is to enhance workforce readiness and ensure that individuals are equipped to thrive in a competitive job market.



SDG Goals

<p>1 NO POVERTY</p>	<p>2 ZERO HUNGER</p>	<p>3 GOOD HEALTH AND WELL-BEING</p>	<p>4 QUALITY EDUCATION</p>
<p>5 GENDER EQUALITY</p>	<p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<p>10 REDUCED INEQUALITIES</p>	<p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>

Empty Homes Collaborative

Upskilling and job readiness initiatives

Year: 2018 - 2025

Location: Vitoria - Gasteiz Spain

Pillar: Upskilling and Job readiness

As part of the Empty Home Collaborative (EHC) initiative from Arteale Foundation supported by Maria Jose Anitua SL, both empty homeowners and refugees are placed at the heart of the program. Recognizing that sustainable housing solutions go beyond simply providing shelter, the project emphasizes the importance of supporting refugees through targeted upskilling and job readiness initiatives.

Building on a collaborative network of civil society and organizations, facilitating, providing access to training and employment pathways that equip refugees with the skills needed to enter the workforce. This not only promotes smoother social and economic integration but also helps ensure long-term stability. Enabling empty home users to contribute meaningfully to their new communities and reliably meet their economical obligations.

Fostering the development and resilience of communities

Output

Number Initiatives developed

5

Upskilling & Job readiness

Highlights

- End-of-life comprehensive care course (babespean)
- Bicycle repair course (CCA signed with Decathlon, Vitoria - Gasteiz. No contract due to language barriers)
- Driving License theory support
- Construction worker course
- Collaborative cooking course (Cube Artium)



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Guidance & Support

This project aims to provide comprehensive guidance, emotional support, and practical resources to individuals facing social, educational, and personal challenges. Through programs such as youth orientation homes, back-to-school assistance, mentoring for young women, student guidance sessions, and community-driven initiatives like Repair Café, the project fosters empowerment, education, and resilience within communities. The goal is to offer a safe and supportive environment where individuals can access the resources and support systems they need to build confidence, pursue education, and develop essential life skills.

SDG Goals

<p>1 NO POVERTY</p> 	<p>3 GOOD HEALTH AND WELL-BEING</p> 	<p>4 QUALITY EDUCATION</p> 	<p>5 GENDER EQUALITY</p> 
<p>8 DECENT WORK AND ECONOMIC GROWTH</p> 	<p>10 REDUCED INEQUALITIES</p> 	<p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p> 	



Empty Homes Collaborative

Guidance and support

Year: 2018 - 2025

Location: Vitoria - Gasteiz Spain

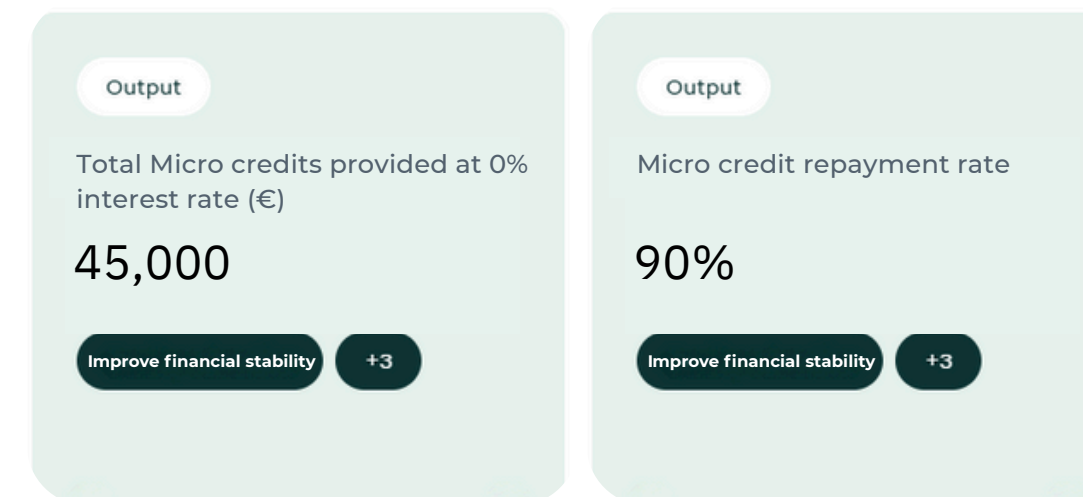
Pillar: Guidance & Support

Beyond preparing users for the job market, Arteale Foundation with the support of Maria Jose Anitua SL has also focused on supporting their social integration by encouraging initiatives that foster meaningful human connections, recognizing how essential these relationships are in the journey toward independence.

A particularly impactful element of the program has been the introduction of economic micro-credits, designed to promote financial autonomy while preserving dignity during times of crisis. These micro-credits offer a flexible solution for individuals who often lack a support network to turn to.



Fostering the development and resilience of communities

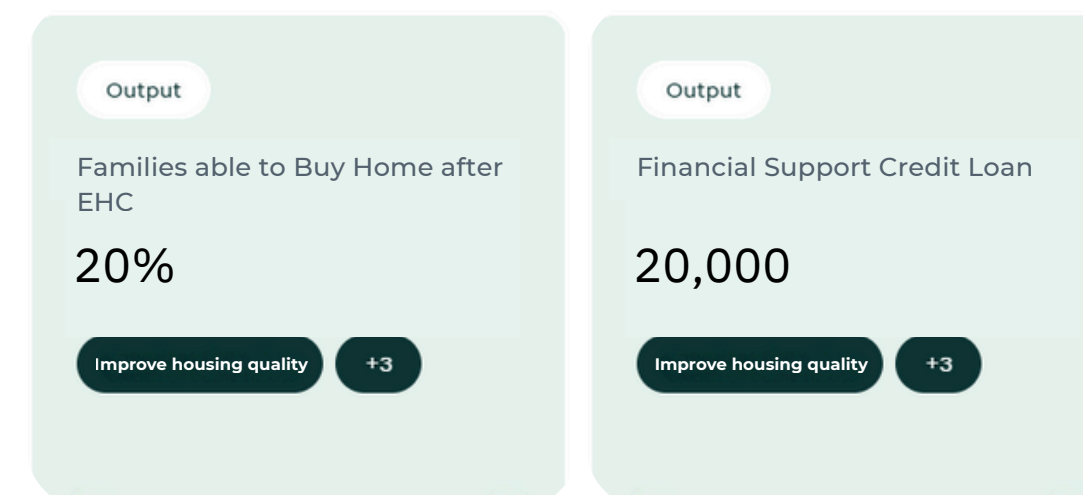


Highlights & Learnings

- **0%** rate **Micro-credits** to promote their financial autonomy while preserving dignity during times of crisis.
- When we show trust, we reap trust. When we offer generosity, it returns to us in kind.



Increase access to quality and affordable housing



Highlights

- After exiting the EHC program, **20%** of participating **families** have successfully **purchased a home**, some even acquiring the very property they had been renting from an EHC homeowner.
- Social real state agent support is provided to refugees transitioning out of the EHC program.
- Support on negotiating Financial support credit at 2.2% interest rate on mortgage.
- A credit loan at a 2.2% interest rate offered to refugees eligible for a mortgage, supporting them in purchasing their own home.



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Empty Homes Collaborative

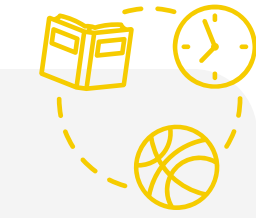
Year: 2018 - 2025

Location: Vitoria - Gasteiz Spain

Pillar: Guidance & Support

Guidance and support

Fostering the development and resilience of communities



Output

Number Initiatives conducted

7

Improve financial stability +3

Highlights guidance & support initiatives

- Organize a **bike donation campaign** collecting +40 bikes.
- Collaborate with the **Baskonia Basketball Foundation** to host inclusive sports activities that foster community building and well-being.
- Partner with the **Gaubela Association** to provide roller-skating sessions, promoting physical activity and social integration.
- Coordinate an **inclusive reading club** that brings together individuals with functional diversity, refugees, and local residents to share stories, perspectives, and culture.
- Offer **annual memberships** to community centres across Vitoria, ensuring refugees have access to local resources, activities, and social networks.
- Deliver **awareness sessions in schools** to engage youth and raise understanding about the project's mission and the realities of refugee integration.
- Provide the **temporary use of private vehicle** to refugees, supporting their mobility needs.

Output

Total families no longer in EHC Home

9

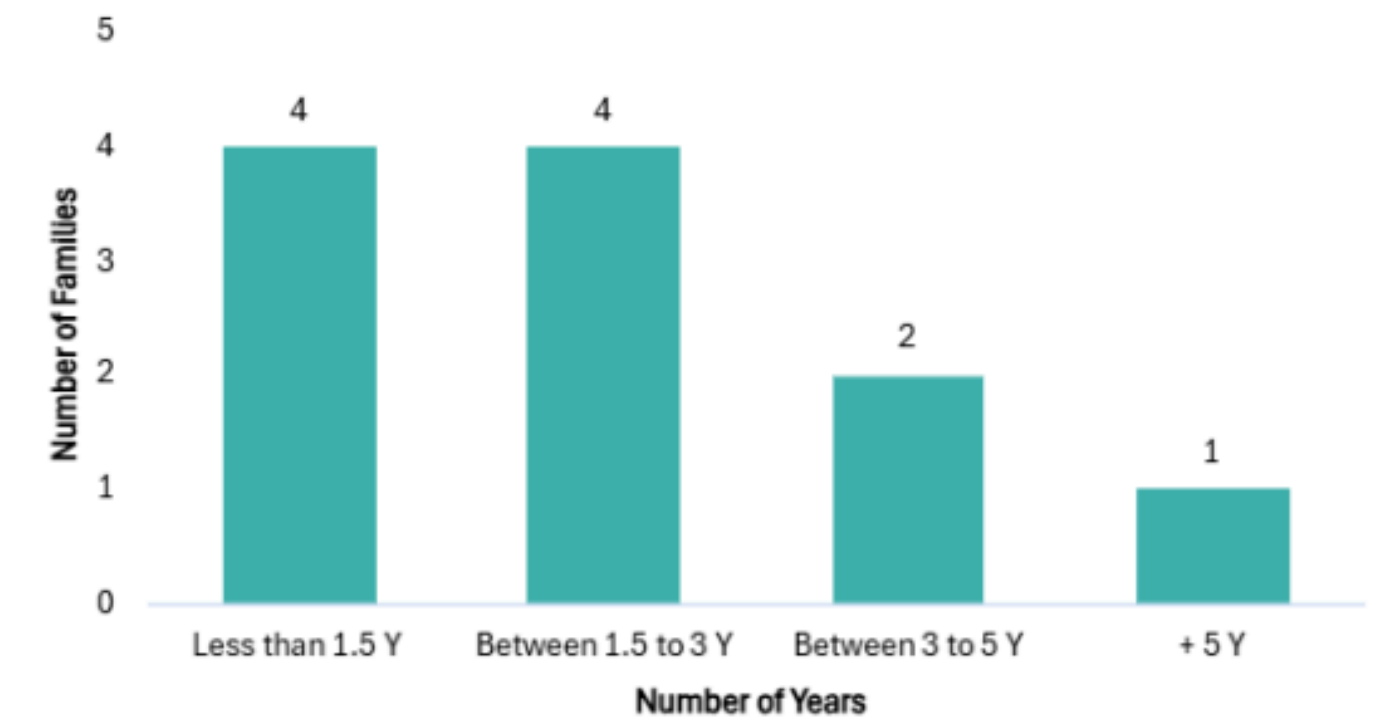
Improve financial stability +3

Highlights families at EHC



- 9 out of 10 families supported by the Empty Homes Collaborative (EHC) MVP have successfully gained independence.
- 1 family was discarded after six months due to providing false information. Although not counted among the supported families, this case served as a valuable learning experience.
- The Conscious Collaborative Accord (CCA) ensured the homeowner's safety and allowed for quick reassignment of the home to a family genuinely in need.

EHC Families Gained Independence Period



Special needs & Health

This project is dedicated to improving the quality of life and accessibility of services for individuals with special needs, including children, the elderly, and visually impaired individuals. Through activities at rehabilitation centers, donations of assistive devices, digital outreach, and tailored care programs, the project seeks to provide essential resources, foster inclusivity, and enhance health and independence for those with unique needs. The primary objective is to support vulnerable groups by offering specialized assistance, health care, and access to adaptive technologies that enable a more connected, empowered life.

SDG Goals



Empty Homes Collaborative

Special needs and health

Year: 2018 - 2025

Location: Vitoria - Gasteiz Spain

Pillar: Special needs & Health

Fostering the development and resilience of communities

Users have always been at the heart of everything we do. Arteale Foundation with the support of Maria Jose Anitua SL are committed to addressing their unique needs and health concerns through the support of a collaborative network of healthcare specialists.

This network was established with the shared goal of safeguarding the well-being of refugees, an effort that not only supports individuals but also benefits society as a whole, including homeowners.

Output

Total Collaborative Healthcare Network Accords

8

Quality of life

+3

Healthcare collaborative network specialists:

- Dentist
- Otolaryngologist
- Back healthcare school
- Homeopathies Healthcare
- Hearing aid specialists



Collaborative Network



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Environmental consciousness & dissemination



This project focuses on raising awareness, consciousness and developing an ecosystem to open a new path in the legal carbon market, one that contemplates the impact of prevention and not just compensation, as is currently the case. The goal is to inspire action and empower individuals and communities to adopt environmentally responsible behaviors while promoting the importance of protecting the planet for future generations.

In This Section

Waste

SDG Goals

1 NO POVERTY 	3 GOOD HEALTH AND WELL-BEING 	4 QUALITY EDUCATION 	5 GENDER EQUALITY 	7 AFFORDABLE AND CLEAN ENERGY 	8 DECENT WORK AND ECONOMIC GROWTH 	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
10 REDUCED INEQUALITIES 	11 SUSTAINABLE CITIES AND COMMUNITIES 	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	13 CLIMATE ACTION 	15 LIFE ON LAND 	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 	

Empty Homes Collaborative

Environmental consciousness and dissemination

Recognizing the vital role that social awareness plays in the success of EHC's mission to repurpose empty homes for users in need, while offering homeowners the necessary assurances through our CCA, Maria Jose Anitua SL, with the support of the Arteale Foundation, leads environmental awareness and outreach activities.

These efforts are essential for enhancing the initiative's impact, scalability, and long-term sustainability.



Support climate change mitigation

Output

Increase Social Awareness initiatives

4

Increase social awareness +3

Output

EHC & CCA Brand registered and promoted

9

Improve housing quality +3

Highlights

- 1 Research Paper.
- Digital dissemination via International Academy of Collaborative Professionals (IACP) & LinkedIn
- Writing a book about Empty Homes Collaborative
- + 300 videos recorded, documenting the journey from the project's inception, to be featured in a forthcoming documentary film
- EHC and CCA Brand registered in 9 strategic jurisdictions



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Waste

This circular economy project in the real estate sector aims to reuse as many as possible of the over 100 million existing empty homes by developing infrastructure and fostering community engagement in emission prevention. It seeks to raise awareness that the housing crisis and the climate crisis are intrinsically connected, presenting an opportunity for both social and environmental transformation. Establishing collaborative partnerships to develop a waste traceability methodology, leveraging artificial intelligence and blockchain, is a central focus of the project.



SDG Goals

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 	11 SUSTAINABLE CITIES AND COMMUNITIES 	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 
13 CLIMATE ACTION 	15 LIFE ON LAND 	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 

Reuse Empty Homes

CO2 and Solid Waste Prevention

Year: 2018 - 2025

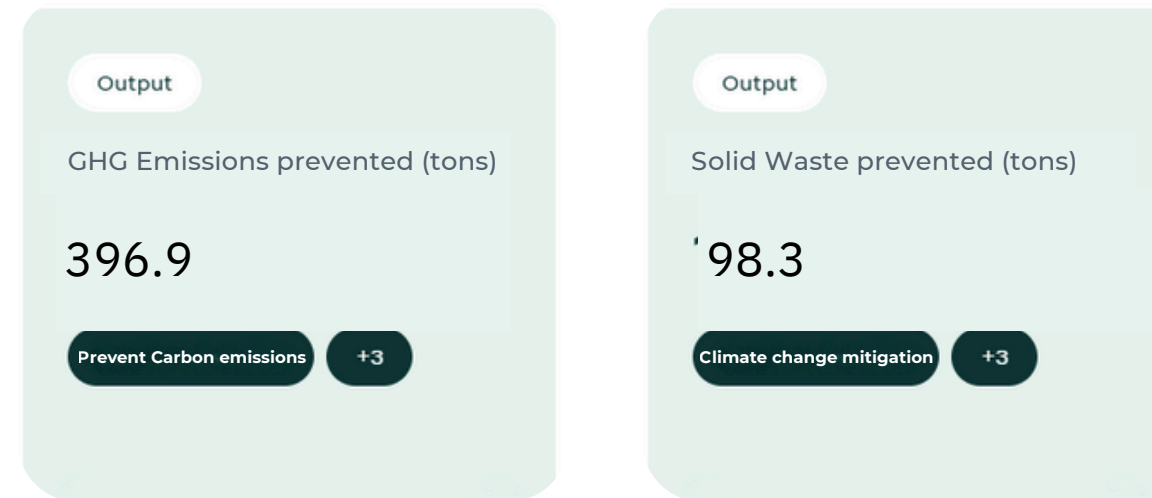
Location: Vitoria - Gasteiz Spain

Pillar: Waste

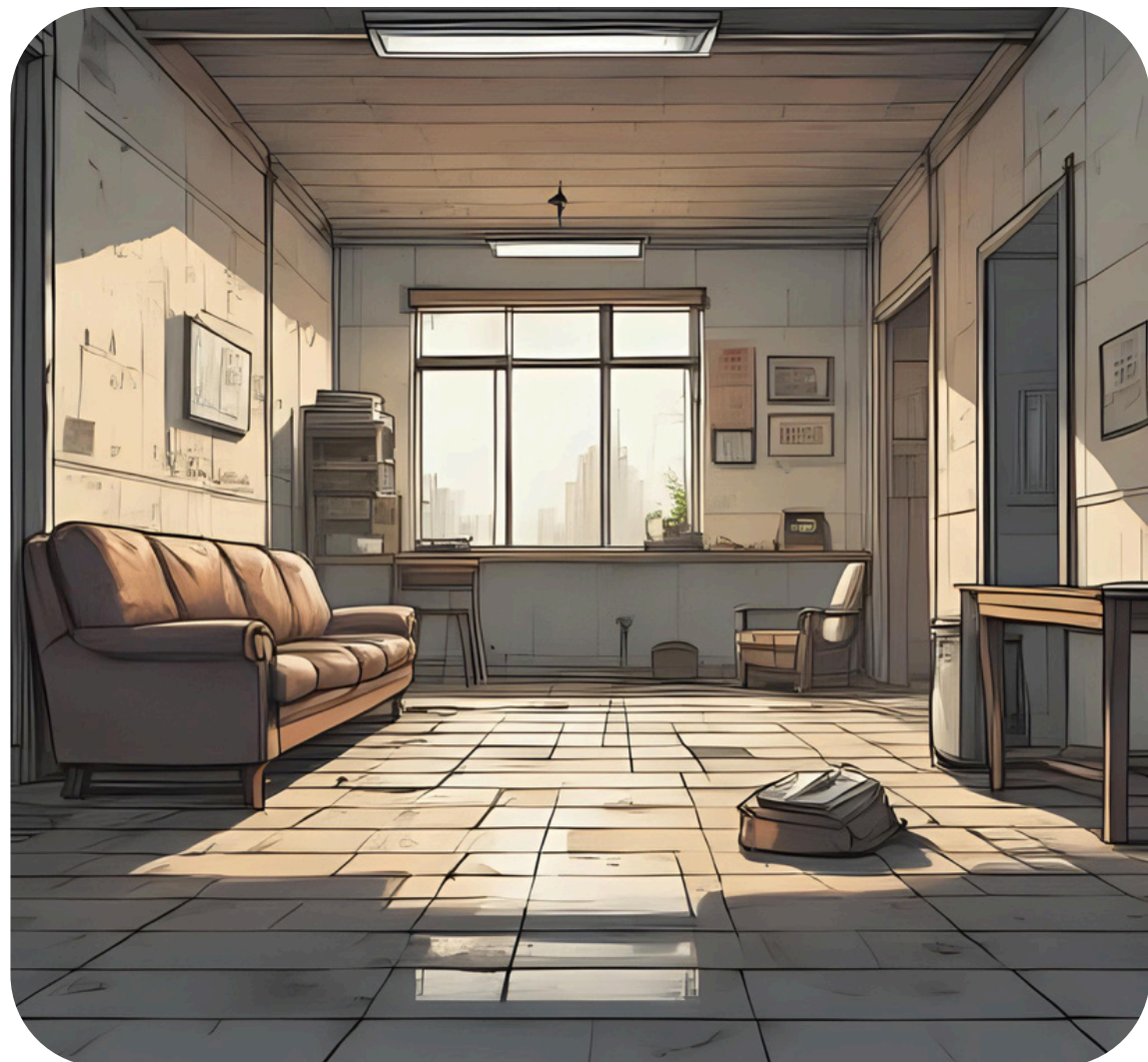
Reusing empty homes is not only a housing solution performed by Arteale Foundation with the support of Maria Jose Anitua SL, it also represents a powerful strategy for climate change mitigation. This approach opens new opportunities in the carbon market, shifting the focus toward prevention rather than solely compensation, as highlighted in studies by leading organizations such as Sinnple and Ecodes.

Each time a new home is built while others remain vacant, a substantial carbon footprint is created. New construction contributes significantly to greenhouse gas emissions and solid waste, impacts that can be largely avoided by repurposing existing homes.

Support climate change mitigation



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Highlights & Learnings

- Re-used 90m2 Empty Home prevents 39.69 tons CO2 (Sinnple, 2022).
- 9.83 tons Solid Waste not generated per Empty Home re-used (Ecodes, 2022)
- Repurposing a single empty home can have the same positive climate impact as planting 4,000 trees over the course of a year.



SROI

The SROI formula is typically used to measure the value of the social, environmental, and economic outcomes created by an activity or an organization. It's expressed as a ratio, indicating how much social value (in terms of benefits to stakeholders) is created for every unit of input (such as money, time, or resources).

$$\text{SROI} = \frac{\text{Social Value Created} - \text{Deadweight and Attribution}}{\text{Investment}}$$

Components of the Formula:

- 1. Social Value Created:** This is the total value generated by the activity, including both tangible and intangible benefits. It can be measured through various outcomes, like improved health, increased employment, or environmental benefits.
- 2. Deadweight:** This refers to the portion of the outcome that would have happened anyway, even without the intervention. For instance, if a job training program claims to increase employment, but some participants would have found jobs without the program, that portion is considered deadweight.
- 3. Attribution:** This acknowledges that other organizations or activities might have contributed to the outcome. The value is adjusted to reflect only the portion that can be attributed directly to the intervention in question.
- 4. Investment:** The total resources invested to achieve the outcomes, which can include money, time, equipment, etc.



SDG Goals



SROI Overview

Our SROI reflects only the tip of the iceberg. Based on data and financial proxies from the traditional market, it underestimates the innovation of our approach as well as the transformative power of collaborative law: conflict resolution in 3D (Quantum: mind, body, and spirit) that is more efficient, with a drastic reduction in intervention times, preventive mediation that avoids evictions, and the building of lasting consensus that multiplies the real social impact in the eradication of homelessness.



SROI Case Study Empty Homes Collaborative

SROI

1 : 2.94



Name

Empty Homes Collaborative

Infrastructures & Environmental Consciousness and Dissemination

Pillar

Legal Systemic Transformation

Start - End date

2017 - 2024



VIT; Vitoria - Gasteiz, Spain

Executive Summary

This SROI analysis evaluates the social value generated by Arteale's Foundation Sandbox "Empty Homes Collaborative" with support of social enterprise Maria Jose Anitua SL in Vitoria - Gasteiz over a seven-year period (2017 - 2024). By repurposing empty homes to provide stable housing for refugees, supporting their integration, upskilling, and employment, while generating environmental benefits by preventing new construction.

Monetized benefits are attributed to Refugees, Home Owners, Environment, National Health System, Collaborative Law Professionals, Collaborative Ecosystem, Local SMEs and Society & Public Administration. After accounting for deadweight and attribution, the resulting SROI is 1 : 2.94, demonstrating substantial social returns relative to the investment.

Recommendations include expanding awareness of the potential of empty homes as a key opportunity to drive systemic changes.

Inputs

- Financial Input : €495,362 (2017–2024)
- Human and Material Resources : Technical expertise, stakeholder coordination.

Outputs

- Empty Home reused: 10 - Users: 40,
- CCA signed: 25, CCA discarded: 10 (Home Owner security).
- 5 Illegal Occupation lawsuits prevented through CCA.
- 396 tons CO₂ emissions & 98.3 tons Solid waste prevented.
- 90% refugees achieved independence from EHC.
- 20% Families purchased home after EHC.
- €25K in microcredits (0%) provided to refugees.
- 45% Home renovation low cost.
- +15 Support Network champions activated.

Social Value Generated for Stakeholders

This slide provides a brief summary of the total social value generated across 8 stakeholders. For a detailed breakdown, see [following slide](#).

- **Refugees** **S. Value:** €683,200
- **Home Owners** **S. Value:** €519,780
- **Environment** **S. Value:** €42,148
- **National Health System** **S. Value:** €20,000
- **Collaborative Law Professionals** **S. Value:** €175,000
- **Collaborative Ecosystem** **S. Value:** €150,000
- **Local SMEs** **S. Value:** €155,000
- **Society & Public Admin.** **S. Value:** €1,060,955

Total Social Value: (Before Adjustments) €2,806,083

Deadweight and Attribution

- Deadweight 30%**
- Conservative approach: Average calculated between the original SROI deadweight (35%) and the testimonial analysis (25%).
 - Calculation: €2,806,083 × (1 – 0.35) = €1,964,258
- Attribution 75%**
- With 1 partner organization (Empty Homes Collaborative), we attribute 75% of the social value to this project to avoid over-claiming.
 - Calculation €1,964,258 × 75% = €1,473,194

SROI Calculation

$$\frac{\text{Final Social Value}}{\text{Total Inputs}} = \frac{1,473,194}{495,362} = 2.94$$

SROI Case Study

Empty Homes Collaborative



SROI
1 : 2.94

Start - End date

2017 - 2024

Breakdown of Social Value Calculations by Stakeholder

Refugees

S. Value: €683,200

- Access to secure housing:
 - Proxy Approx. €8600 per refugee/year from homelessness to secure housing. Source: Social Value Bank | HACT
 - Calculation: 40 people x €8600 = €344,000
- Employment and upskilling:
 - Proxy Approx. €5700 per adult refugee/year. Source: HACT
 - Calculation: 26 x €5700 = €148,200
- Microcredits and credit facilitated:
 - Proxy: Direct financial value of microcredit (0%) and credit support.
 - Calculation: €25,000 + €20,000 = €45,000
- Homeownership after EHC (wellbeing uplift):
 - Proxy: Wellbeing uplift from moving to homeownership, €4,000/year x 5 years per household. Source: HACT
 - Calculation: 2 Families x €20,000 = €40,000
- Credit facilitation for home purchase (interest savings + financial inclusion):
 - Proxy: Interest savings and wellbeing from financial inclusion, based on HACT and SROI studies.
 - Calculation: 2 Families x €3,000 = €6,000
- Psychological Safety and Human Dignity:
 - Proxy: Value in improving mental health and well-being, supported by testimonial evidence of reduced fear and enhanced dignity.
 - Calculation: 40 People x €1,200/year = €48,000
- Social and Cultural Integration:
 - Proxy: Social capital value and integration program, evidenced by testimonials highlighting community relations and cultural exchange.
 - Calculation: 40 People x €800/year = €32,000
- Family Security and Stability:
 - Proxy: Estimated savings in family support services, evidenced by testimonials on family cohesion and child well-being.
 - Calculation: 10 Families x €2,000/year = €20,000

Environment

S. Value: €42,148

- CO₂ emissions prevented:
 - Proxy: Social cost of carbon, based on the latest research from Resources for the Future (RFF). Cost of carbon at \$185/t (approx. €170/t), but €100/t is a conservative, widely used value in Europe.
 - Calculation: 396.9 t x €100/t = €39,690
- Solid waste prevented:
 - Proxy: Cost of construction and demolition waste management, based on SROI HDR Report
 - Calculation: 98.3 t x €25/t = €2,458

Homeowners

S. Value: €519,780

- Risk reduction and legal peace of mind:
 - Proxy: Sector standard for void property risk, as used in SROI and HACT/sector studies on legal security.
 - Cost avoided by not leaving the home empty: €2,300/home/year x 10 x 7 = €161,000
 - "Peace of mind" (legal security): €1,000/home/year x 10 x 7 = €70,000
- Prevention of costs arising from illegal occupation:
 - Proxy: Direct costs avoided from litigation related to illegal occupation or non-payment, based on official data from Vitoria - Gasteiz. Additionally, reduced reliance on private eviction and security services reflects both lower social conflict and decreased demand for costly external measures.
 - Calculation: 5 Cases of illegal occupation prevented x €18,656 = €93,280
 - Calculation: 5 Cases Anti-squatting private services avoided x €3,500 = €17,500
- Property improvement and value creation:
 - Proxy: Average added value from renovations, supported by testimonials highlighting efficient upgrades and property improvements.
 - Calculation: 10 Homes x €8,000 = €80,000
- Personal growth and reduction of prejudice:
 - Proxy: Value created through personal growth and cultural awareness, supported by testimonials: 'Now we have more friends and fewer biases.'
 - Calculation: 10 Home owners x €600/year x 7 = €42,000
- Sense of satisfaction from social impact:
 - Proxy: Well-being from social contribution, evidenced by testimonials of purpose and satisfaction from social impact.
 - Calculation: 10 Home owners x €800/year x 7 = €56,000

National Health System

S. Value: €20,000

- Savings in home-based care:
 - Proxy: National average public price per hour for home-based care (Servicio de Ayuda a Domicilio, SAD) in Spain for 2024, as published by IMSERSO and sector sources
 - Calculation: €16.15/hour x 1,238 hours ≈ €20,000

Collaborative Law

Professionals

S. Value: €175,000

- Professional growth and innovation:
 - Proxy: Avoided cost of training and professional development, evidenced by testimonials of skills improvement and methodological innovation.
 - Calculation: 25 Professionals x €2,500/year = €62,500
- Shaping ecosystems and fostering collaboration:
 - Proxy: Value created through professional networking and business opportunities, evidenced by testimonials highlighting broader connections and collaboration.
 - Calculation: 25 Professionals x €2,500/year = €62,500
- Humanizing legal practice:
 - Proxy: Value created through professional networking and business opportunities, evidenced by testimonials highlighting broader connections and collaboration.
 - Calculation: 25 Professionals x €1,500/year = €37,500

Local SMEs

S. Value: €155,000

- Economic activity generated:
 - Proxy and Calculation: Value of local economic activity from renovations and services, as used in sector SROI reports = €35,000
- Strengthening internal communication:
 - Proxy: Reduced conflict-related costs and greater efficiency, supported by testimonials citing 'calm, honest, and empathetic conversations' and stronger team dynamics.
 - Calculation: 5 Enterprises x €8,000/year = €40,000
- Improved strategic decision-making:
 - Proxy: Value from faster, higher-quality decision-making, evidenced by testimonials of 'bold strategic decisions with remarkable fluency.'
 - Calculation: 5 Enterprises x €12,000/year = €60,000
- Better employee onboarding and integration:
 - Proxy: Lower onboarding costs and higher retention, supported by testimonials highlighting improved new-hire integration processes.
 - Calculation: 5 Enterprises x €4,000/year = €20,000

Collaborative Ecosystem

S. Value: €150,000

- Scaling Social Impact:
 - Proxy: Marketing and promotion value, evidenced by testimonials on program visibility and amplified impact.
 - Calculation: 15 Promoters x €5,000/year = €75,000
- Motivation and Inspiration to Lead Change:
 - Proxy: Social inspiration and motivation program value, supported by testimonials highlighting inspiration and dedication to driving social change.
 - Calculation: 15 Promoters x €2,000/year = €30,000
- Scaling Collaboration and Networks:
 - Proxy: Value created through expanded social and professional networks, evidenced by testimonials of new collaborations and strengthened connections.
 - Calculation: 15 Promoters x €3,000/year = €45,000

Society & Public Admin.

S. Value: €1,060,955

- Public savings by avoiding new construction:
 - Proxy and Calculation: Cost avoided by not building new social housing, scaled from EHC and sector data = €742,500
- Prevention of Public costs arising from illegal occupation:
 - Proxy: Public cost savings from avoided judicial processing, legal aid, police operations, and alternative housing, based on CGPJ estimates and municipal practices.
 - Calculation: 5 Cases x €8,691 = €43,455
- Regulatory framework improvements:
 - Proxy and Calculation: Value generated through legislative improvements and policy development, supported by testimonials of successful regulatory negotiations and strengthened frameworks = €150,000
- Reinforcing public-private cooperation:
 - Proxy and Calculation: Efficiency gains through enhanced collaboration, evidenced by successful institutional partnerships = €75,000
- Public service innovation:
 - Proxy and Calculation: Value created through innovation and service enhancement, supported by testimonials of new approaches to public service delivery = €50,000

APPENDICES

In This Section

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Comgo

"Your impact community to change the world"

Comgo provides purpose-driven organisations and individuals with the right tools to manage, trace, measure, certify and report environmental and social impact to their stakeholders.

CO2 emissions
prevented in real
time

Data traceability

Climate reports
based on blockchain
technology

Forest masses
protected from
deforestation in real
time

"Comgo is like a time machine. It allows us to enter our goals and understand the potential social impact we will contribute too. And also input our past metrics and understand if we really contributed to real social change. It has been really revolutionary for us"

Brendan Cannon



Principal, Global Community Engagement Programs, at Amazon Web Services (AWS)

"Manuel and me co-founded Comgo thinking only of helping companies pivot to being real social impact agents. But after working with AWS, we realized we are much more valuable. We are helping them grow their reputation and therefore their business too"

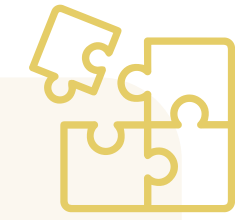
Arancha Martínez

Co-Founder & CEO at Comgo



Comgo

Helping Your company
improve our
commitment to being
a good neighbour to
our communities



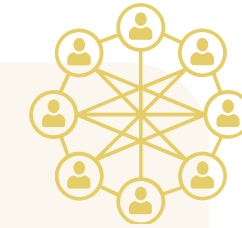
Comprehensive Digital Solutions

Comgo provides a robust platform that ensures seamless compliance with ESRS S3, managing policy and engagement tracking effectively.



Empowering Communities

Enables real-time interaction with communities, fostering transparent, secure, and inclusive dialogues to address social and human rights issues.



Engagement and Accountability

Facilitates decentralized decision-making, empowering communities to lead in impact strategy development, with tools for anonymous feedback and CRM features.



Innovation for Inclusivity

Utilizes SMS validation to reach marginalized groups and automates data tracking, ensuring comprehensive and accurate reporting on both positive and negative impacts.



Visual Elements

Icons and metrics highlighting key performance indicators, with real-world examples of community engagement, traceability, and SDG alignment.



Alignment with International Standards

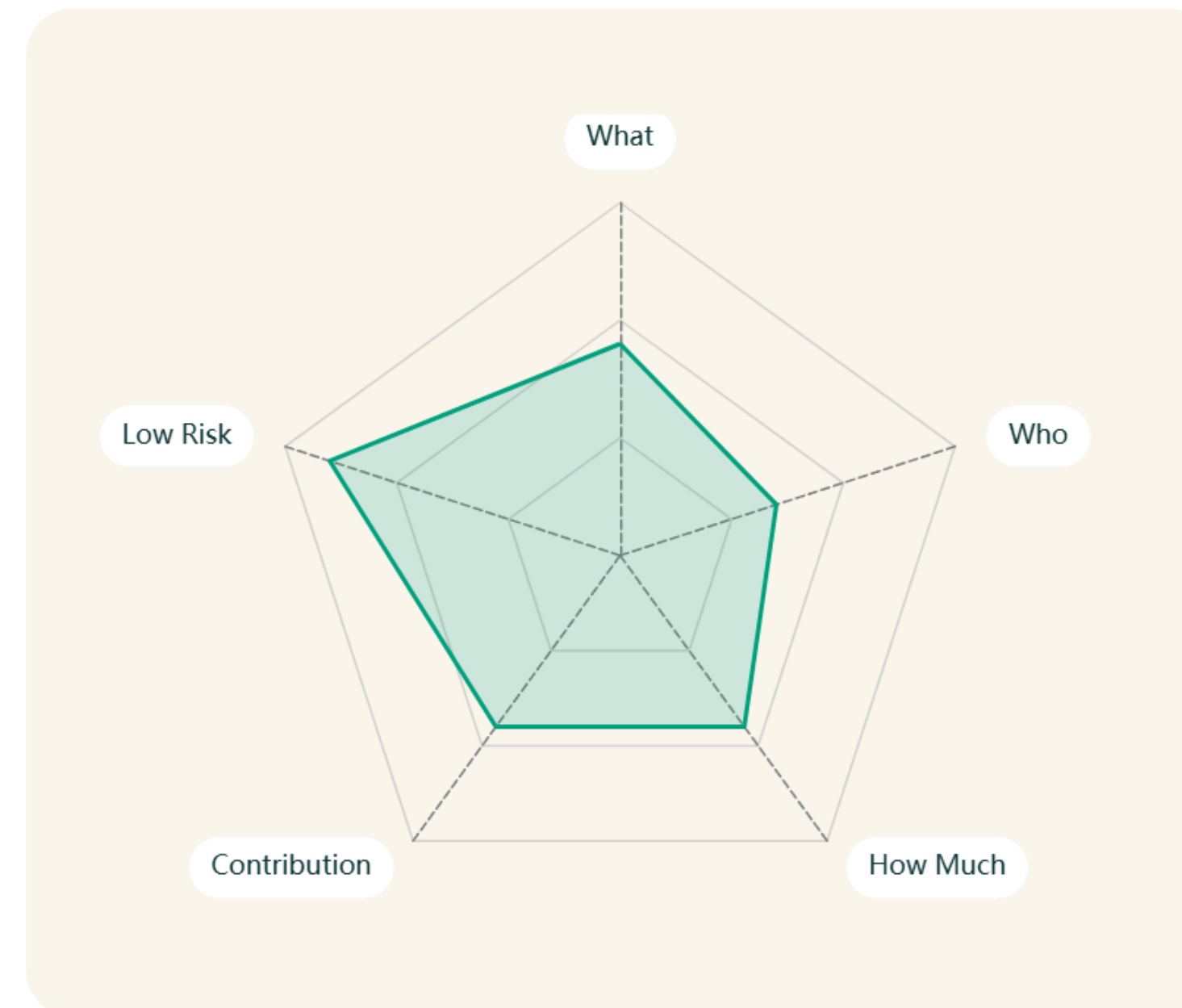
Integrates global frameworks like SDGs, IRIS+, and GRI, offering reliable metrics for long-term impact measurement.

Comgo's methodology

Comgo is a blockchain powered digital platform that has digitized internationally recognized tools and standards to help businesses and social entities manage, measure, audit and optimize their social impact to contribute to mainstreaming the practice of impact management and achieving the Sustainable Development Goals.

Our methodology has been designed in alignment with The Impact Management Project (IMP), a collaboration among over one thousand leading providers of sustainability standards and guidance that are coordinating efforts to mainstream the practice of impact management. IMP found that understanding impact performance requires collecting data across five dimensions of impact:

- **WHAT:** Understanding the outcomes the organisation is contributing to and how important the outcomes are to stakeholders.
- **WHO:** Understanding which stakeholders are experiencing the effect and how underserved they were prior to the organisation's effect.
- **HOW MUCH:** Understanding how many stakeholders experienced the outcome, what degree of change they experienced, and how long they experienced the outcome for.
- **CONTRIBUTION:** Assessing whether an organisation's and/or investor's efforts resulted in outcomes that were likely better than what would have occurred otherwise.
- **RISK:** Assessing the likelihood that impact will be different than expected.



$$\text{SROI} = \frac{\text{Social Value Created} - \text{Deadweight and Attribution}}{\text{Investment}}$$

For more information regarding our methodology please contact comgo@comgo.io

To gather the needed information to assess the above and provide an accurate Project Score to improve data-driven decision, Comgo has built technological tools that help digitize Impact Strategies using, among others, the Theory of Change, an international accepted method that explains how a given intervention, or set of interventions, is expected to lead to specific development change, drawing on a causal analysis based on available evidence. Although Comgo allows customization, to contribute to the standardization of indicators in the industry, we use IRIS+ standard and SDGs (UN Sustainable Development Goals). We also use public data bases to assess the alignment of indicators and social programs to local policies and programs context.

The IRIS+ system enables funders and other impact stakeholders to measure and describe impact performance using a common language: the IRIS+ Core Metrics Sets and the IRIS Catalog of Metrics. Backed by evidence and based on best practices, IRIS+ Core Metrics Sets may be used to assess the effects of any investment or enterprise across the five dimensions of impact. Core Metrics Sets standardize impact performance data, helping to aggregate that data across investments with similar goals. The IRIS Catalog of Metrics digitized in Comgo contains the generally accepted social and environmental performance metrics.

Thanks to the power of blockchain and tokenomics, Comgo allows users to trace the performance and verify data directly from the source through third party validators, increasing trust in reported impact data. Linking inputs (financial and nonfinancial contributions) to activities performed by communities and social entities to achieve the previously digitized impact goals, allow to better understand which assets resulted more impactful and therefore maximize the social return on investments.

Glossary of Terms

Additionality: The ability to prove that the positive outcome would not have occurred without the investor's specific investment.

Beneficiaries: Also called target group, they are those who will benefit from your project. They are the people whose circumstances the project change by implementing activities. They can be affected directly or indirectly by the project.

Contribution: Contribution tells us whether an enterprise's and/or investor's efforts resulted in outcomes that were likely better than what would have occurred otherwise. Contribution is a dimension of impact that has to be analysed as per the Impact Management Platform.

Dimension: Each objective will have a dimension: Who, What, Quality, Better Off, and Community Contribution that help you structure your impact framework and group similar KIIs. By focusing on who you serve, what you deliver, what the quality of your delivery is, and if those you serve are better off, you will be able to effectively measure, manage, and communicate your impact.

Direct Beneficiaries Direct beneficiaries refer to the individuals, groups, or organizations, which benefit directly from an intervention, or who are the direct recipients of activities. Direct beneficiaries and the target groups are the same.

ESG: ESG stands for environmental, social, and governance. It is a way of evaluating companies and investments based on their non-financial impacts. ESG criteria can help investors to align their values with their financial goals, and to identify potential risks and opportunities

How much: How Much is a dimension of impact that has to be analysed as per the Impact Management Platform. It tells us how many stakeholders experienced the outcome, what degree of change they experienced, and how long they experienced the outcome.

Impact: Long-term, positive change in your participants, communities served, or the sector (as a result of your organization's activities)

Impact Framework: A structured approach that helps mission-driven organizations define and operationalize their impact - allowing teams to identify, measure, and communicate their social or environmental impact. It is a framework that contains your vision, mission, and values along with a collection of themes that each have objectives and KPIs that reference both your direct and indirect impact.

Impact Management Platform: The Impact Management Platform is a collaboration between leading providers of public good standards, frameworks, tools, and guidance for managing sustainability impacts. It is a set of sustainability standards and guidelines that organizations can use to manage their sustainability impacts.

Impact Measurement and Management (IMM): A systematic and structured approach used by organizations to assess, track, and optimize the social, environmental, and economic outcomes or impacts of their activities, projects, programs, or investments. IMM encompasses a set of processes, methodologies, and tools aimed at understanding and improving an organization's ability to create positive impacts and minimize negative ones.

Impact - Theme(s): Impact Themes help describe a purpose-driven approach to contributing to social or environmental issues.

Indirect beneficiary: sometimes called a secondary beneficiary, is someone who is not directly connected with the project, but will still benefit from it. This could be other members of the community or from the area or family members of the participants. Most projects are not planned around indirect beneficiaries, and so they are more difficult to describe precisely. Indirect beneficiaries are usually an estimation, meaning that they are not counted in regular monitoring processes, but the numbers are calculated based on a formula. The way of calculating this is to use the average family size in the target project area, then lowering the average family size by and removing the total number of direct beneficiaries from the calculation.

Input: Resources committed to your work. They can be financial and non -financial, such as volunteering or in kind donations.

IRIS+: is the generally accepted system for measuring, managing, and optimizing impact. Credible, comparable impact data are needed to inform impact investment decisions and drive greater impact results. IRIS+ solves for this by increasing data clarity and comparability, and it provides streamlined, practical, how-to guidance that impact investors need, all in one easy-tonavigate system. It is a free, publicly available resource that is managed by the Global Impact Investing Network.

Key Project Indicator (KPI): Metrics used to assess the impact of an organization's activities on its stakeholders. These indicators, which can be quantitative or qualitative, provide information about the value of an organization's activities in terms of their contribution to specific social or environmental objectives.

Metric: A measurement of quantitative data. For example, your data point might be a number, but your metric is total hours.

Mission: A statement that supports your vision and serves to communicate purpose and direction. A mission statement should showcase how you plan to tackle and accomplish your current goals and can evolve over time.

Objective: An objective is a grouping of KIIs that helps provide structure and organization for your impact framework. Objectives will be tied to a dimension and will generally match the language of your mission statement and be easy for someone learning about your organization to understand. Objectives in the community contribution section will generally match the language of your vision and should be overarching and ambitious.

Outcomes: The desired, observable change that results from your organization's programs or activities.

Outputs: Direct results of resources committed to work.

Risk: Risk tells us the likelihood that impact will be different than expected. Risk is a dimension of impact that has to be analysed as per the Impact Management Platform.

Social Return on Investment (SROI): a methodology aiming to assign monetary values to change created by an organization's activities (environmental, social, or otherwise). It is a framework for measuring non-financial value, particularly social and environmental impact, relative to resources invested.

SDG: Sustainable Development Goals. The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership. They recognize that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests.

SROI Formula: The SROI formula is typically used to measure the value of the social, environmental, and economic outcomes created by an activity or an organization. It's expressed as a ratio, indicating how much social value (in terms of benefits to stakeholders) is created for every unit of input (such as money, time, or resources).

Components of the Formula:

1. Social Value Created: This is the total value generated by the activity, including both tangible and intangible benefits. It can be measured through various outcomes, like improved health, increased employment, or environmental benefits.

2. Deadweight: This refers to the portion of the outcome that would have happened anyway, even without the intervention. For instance, if a job training program claims to increase employment, but some participants would have found jobs without the program, that portion is considered deadweight.

3. Attribution: This acknowledges that other organizations or activities might have contributed to the outcome. The value is adjusted to reflect only the portion that can be attributed directly to the intervention in question.

4. Investment: The total resources invested to achieve the outcomes, which can include money, time, equipment, etc.

Theory of Change (TOC): A commonly-used impact measurement framework which defines a process of planned societal change, from the assumptions that drive its design to the long-term goals it attempts to attain. Impact organizations that have developed a change theory do so to make it easier for them to find logical linkages between actions and outcomes. A Theory of Change framework aids them in articulating what premises and assumptions their work tests precisely — and what they should evaluate in their assessment strategy.

- **Values:** Organization's values communicate who you are as an organization and how you operate and communicate on a day to day basis. Your values should be grounding, easy to follow, and something that every member of your organization want to embrace and live by.
- **Vision:** A statement that communicates the core purpose of your organization and the change
- you want to make in your community. It should be long-term, un-varying, and powerful
- **What:** What is a dimension of impact that has to be analysed as per the Impact Management Platform. What tells us what outcome the enterprise is contributing to, whether it is positive or negative, and how important the outcome is to stakeholders.
- **Who:** Who is a dimension of impact that has to be analysed as per the Impact Management Platform. Who tells us which stakeholders are experiencing the outcome and how underserved they are in relation to the outcome.

Disclaimer and Forward-Looking Statements

This report contains forward-looking statements based on EHC's current expectations and assumptions regarding its initiatives and objectives. These statements are subject to risks and uncertainties that could cause actual results to differ materially from those anticipated. EHC undertakes no obligation to update these forward-looking statements to reflect events or circumstances after the date of publication.

All data presented in this report has been carefully prepared in conjunction with Comgo (an expert impact measurement and management partner), but EHC does not guarantee the accuracy or completeness of the information. Readers are encouraged to consider the information in this report in conjunction with other publicly available information about EHC and its operations.

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