Elkington’s triple bottom line model

Profit: the traditional financial or economic value created by the company.

Impact on people: a company social values and the way it treats its employees and the local community.

Impact on planet: a company’s environmental values and impact on the environment.

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<tr>
<th>Positives</th>
<th>Negatives</th>
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| • Great for sustainability  
• Makes businesses aware of future generations  
• Identifies strengths and weaknesses of a firm | • Not all KPI’s can fit in 3 areas  
• Some ideas cannot be placed into numerical data or financial terms |

A business can only be sustainable if it balances financial performance, its impact on planet and its impact on people.