



**SOCIAL RETURN ON INVESTMENT (SROI)**  
**EVALUATION REPORT OF STANDARD FOODS CORPORATION'S**  
**"GROW WITH LOVE":**

A Sustainability Initiative for Children's Nutrition (2023)



佳格食品集團

以愛灌既



# Statement of Report Assurance

Social Value International certifies that the report  
**Social Return on Investment (SROI) Evaluation Report of  
Standard Foods Group's "Grow with Love": A  
Sustainability Initiative for Children's Nutrition (2023)**

satisfies the requirements of the assurance process.

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Awarded 25/03/2025

Signed

A handwritten signature in black ink, appearing to read "Ben Carpenter".

Mr Ben Carpenter  
Chief Executive Officer  
Social Value International



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We extend our heartfelt gratitude to every stakeholder involved in Grow with Love. Your participation has provided disadvantaged children with access to nutrition education and essential resources, laying a strong foundation for their growth. We are particularly thankful to all the interviewees who, despite their busy schedules, took the time to engage in multiple interviews and share their invaluable insights and experiences. These contributions have served as critical analytical inputs for this report.

As SROI (Social Return on Investment) emphasizes understanding the changes experienced by stakeholders through a detailed breakdown of the project's implementation rather than focusing solely on numerical metrics, its ultimate aim is to maximize positive outcomes and amplify impact.

Through the sustainable actions of Grow with Love, we are committed to fostering responsible public welfare and avoiding one-off charity. We aim to use analytical insights to inform better decision-making, expand the virtuous cycle of social good, and ultimately contribute to achieving the United Nations Sustainable Development Goals (SDGs). Our mission is to enhance the health and well-being of economically disadvantaged children in Taiwan.

Corporate Strategy & Sustainability Division

STANDARD FOODS CORPORATION

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## Abstract

The plan Grow with Love is a sustainable project aimed at supporting economically disadvantaged children. This project focuses on two key goals: improving health and well-being (SDG 3) and alleviating hunger (SDG 2). It achieves these objectives through the distribution of Food Boxes, the organization of Food Education Camps, and the development of Nutrition education placemats, providing nutritional assistance and promoting nutrition education to ensure disadvantaged children have the conditions to grow up healthy with sufficient nutrition.

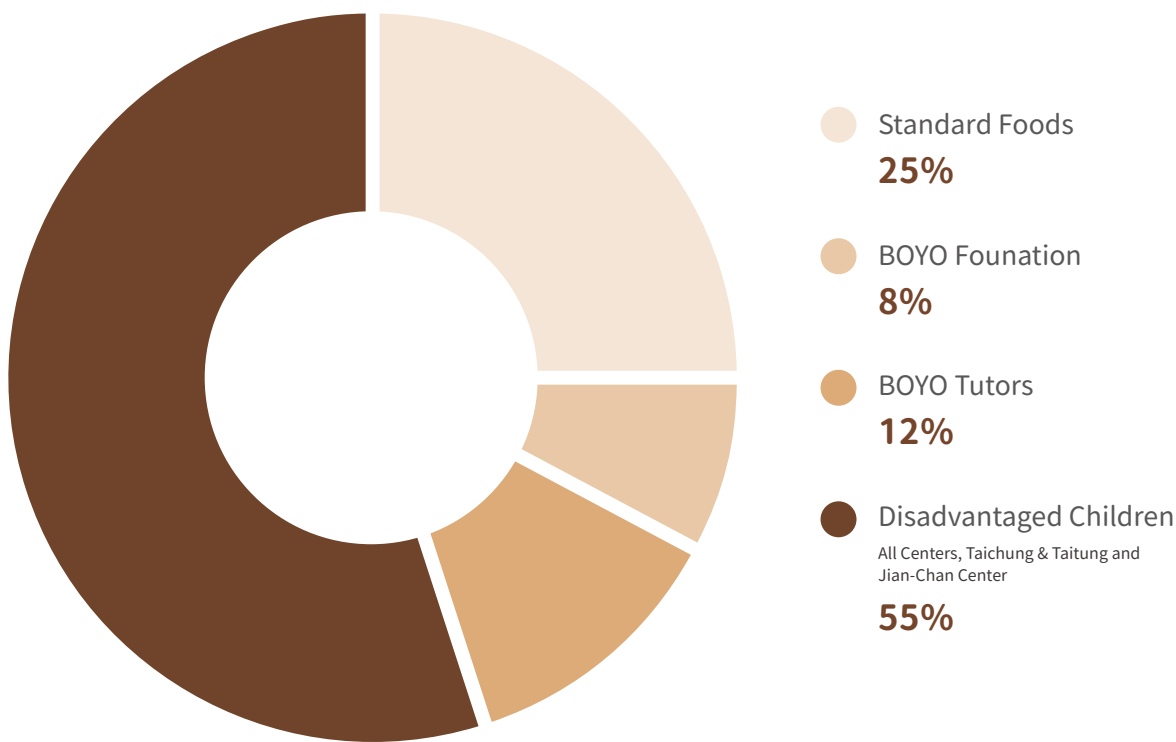
Beyond offering children a sense of social love and kindness, STANDARD FOODS CORPORATION (hereinafter referred to as “Standard Foods”) aims to foster the nutritional self-sufficiency of disadvantaged children. This project is implemented in collaboration with the BOYO Social Welfare Foundation (hereinafter referred to as “BOYO Foundation”) and employs impact evaluation to clearly assess the benefits and transformative effects generated by the plan.

This report evaluates the 2023 Grow with Love using the SROI methodology, focusing on the project’s social impact from June 1 to December 31, 2023. The evaluation considers the perspectives of **six stakeholder groups: Standard Foods, BOYO Foundation, BOYO Tutors, Disadvantaged Children- All Centers, Disadvantaged Children- Taichung & Taitung Center, and Disadvantaged Children- Jian-Chan Center.**

The project’s impact is reflected primarily in reducing hunger among disadvantaged children, improving their learning concentration, and enhancing their immunity, which leads to fewer medical visits. Additionally, BOYO Tutors gain a sense of accomplishment and increased trust from parents, while Standard Foods and BOYO Foundation both experience an enhancement in public welfare and professional reputation.

The social impact distribution shows that the primary beneficiaries are Disadvantaged Children, with the three sub-groups (All Centers, Taichung & Taitung Centers and Jian-Chan Center) accounting for 55% of the total impact. This is followed by Standard Foods (25%), BOYO Tutors (12%), and BOYO Foundation (8%). These findings align with the project’s goal of focusing on sustainable actions that pursue the well-being of disadvantaged children.

Figure 1. Social value distribution among stakeholders in the "Growing with Love" plan



Based on the findings of this study, the **2023 Grow with Love Plan** generated approximately **NT\$4.74** in social value for every **NT\$1** invested. Sensitivity analysis indicates that the plan's **SROI value ranges between 2.53 and 5.93**, depending on different assumptions and scenarios.

Looking ahead, we are committed to continuously optimizing this project to maximize the well-being and benefits for all stakeholders involved.

Author: Liu Hsiao-Jung

# Project Introduction

## (I) About the Group



佳格食品集團



Standard Foods is the largest manufacturer of nutritional and health food products in Taiwan. The Chinese character "佳" signifies "good" and "virtuous," while "格" represents "character" and "standard." Reflecting these values, the company adopted the English name "Standard Foods", symbolizing its commitment to producing high-quality products that meet the nutritional and health needs of the Taiwanese people<sup>1</sup>.

Since its establishment in 1986, Standard Foods has developed four major brands: Quaker, Fresh Delight, TDHB, and Great Day, launching more than 600 nutrition and health products. The company aims to offer a diverse range of high-quality choices, enabling Taiwanese people to enjoy more nutritious foods and health products while maintaining optimal health.

We believe that everyone can obtain the energy their body needs by consuming diverse, rich, and balanced foods, leading to a healthy and energetic life. Through our expertise in food production, we strive to become a trusted "every family's nutrition and health partner. (全家的營養健康夥伴)" for families. We hope that with Standard Foods as a partner, everyone can enjoy "a lifetime of well-being! (活出人生美好的 每一刻!)"

<sup>1</sup> Official website of Standard Foods: <https://www.sfworldwide.com>



## (II) Project Background

Standard Foods, guided by its mission of being the “nutrition and health partner for families”, is committed to promoting the United Nations’ Sustainable Development Goals (SDGs). The Grow with Love plan aims to reduce hunger and improve nutritional health by focusing on economically disadvantaged children (hereinafter referred to as “disadvantaged children”). This section summarizes the current state of nutritional health and dietary cognitive behaviors among disadvantaged children in Taiwan.

### 1. Hunger Incidence:

**40% of disadvantaged children in Taiwan have experienced hunger, and 28.5% have felt fatigue due to hunger**

According to a 2020 BOYO Foundation survey of disadvantaged children across its centers in Taiwan<sup>2</sup>, 40.23% of children reported experiencing hunger in the past month, and 28.5% reported feeling fatigued due to hunger. These experiences of hunger and fatigue among school children highlight the disparities in resource distribution, even in a society where material scarcity is not a widespread issue.

### 2. Lack of Nutritional Knowledge:

Due to limited family resources, disadvantaged children often need to manage their own meals. A study by Chen Yi-Chieh (2006)<sup>3</sup> found that elementary school students’ primary living environment remains within their native communities. Their food choices are typically limited to grocery stores, food stalls, or convenience stores. While nutritious options such as sterilized milk are available, over 60% of students make purchasing decisions based on taste, affordability, and convenience, opting for instant noodles, snacks, and processed foods.

The lack of proper nutritional guidance and understanding of the health impacts of processed foods and snacks results in disadvantaged children substituting regular meals with cheap, tasty snacks. This leads to long-term issues such as excessive calorie intake and insufficient dietary diversity.

<sup>2</sup> OHuang Yizhen (2020): Food Security Survey on Economically Disadvantaged Children and Adolescents and the Relationship between Nut Supplementation and Attention

<sup>3</sup> Chen Yi-Chieh (2006): An Investigation into the Living Spaces and Influencing Factors of Economically Disadvantaged Children with Underweight

## 1. Malnutrition:

### **excessive calorie intake, insufficient vitamins and minerals**

A 2019 study conducted by Pei-Yi Shen<sup>4</sup> on the dietary and nutritional status of disadvantaged elementary school students from the BOYO Foundation revealed significant issues. Due to imbalanced nutrient intake and insufficient nutritional knowledge, disadvantaged children tend to rely on easily satiating staple foods, leading to a lack of dietary diversity:

- 01. Severe nutritional imbalance:** carbohydrates account for 64.8% of their total calorie intake.
- 02. Deficiency in essential nutrients:** Calcium, Vitamin E, and Vitamin B6 intake levels are critically low, reaching only 39%, 56%, and 85% of the recommended dietary intake for schoolchildren in Taiwan, respectively.
- 03. Insufficient nutritional knowledge:** most children are unaware of the adverse health effects of processed foods and snacks.

The study also compared these findings with data from the 2013-2016 National Nutrition and Health Survey on children aged 7-12 and found alarming trends:

- The prevalence of obesity among disadvantaged children was 40.9%, significantly higher than the national average of 28.4%.
- Among children consuming three or more cups of milk daily, the dental caries rate dropped below 70%. However, for those consuming less than one cup, the caries rate surged to 90%. These results underscore the strong connection between nutrition and the healthy growth of disadvantaged children.

<sup>4</sup> BOYO Foundation Annual Report (2023): [https://www.boyo.org.tw/ebook/2023annual\\_report/index.html#p=9](https://www.boyo.org.tw/ebook/2023annual_report/index.html#p=9)

### (III) Plan Introduction

In 2023, the “Grow with Love” plan was launched as the first nutrition program for disadvantaged children, focusing on providing both nutritional supplements and nutrition education.

The program leverages the nutritional expertise and resources of Standard Foods, including Food Boxes, Nutrition education placemats, and Food Education Camps. The primary goal is to enhance the health and well-being of disadvantaged children, reduce hunger, and provide essential nutritional support as they grow up. Additionally, the program seeks to gradually build their capacity for nutritional self-management, thereby improving their overall health condition.

#### (1) Food Boxes (3,360 sets)

To meet the nutritional needs of schoolchildren and align with education objectives, 3,360 Food Boxes (each priced at NT\$1,400) were carefully designed. Each box provides nutritional supplements that are sufficient for approximately 1-3 months in addition to the children’s regular three meals.

The contents of each Food Box are tailored according to the four key nutrient categories offered by Standard Foods, addressing the common nutrient deficiencies in school-age children. The box includes items such as:



- Long-life milk
- Concentrated soup oatmeal
- Colorful wheat granola
- Super multi-grain power
- Broth porridge
- All-natural five-wheat
- Grain and bean rice

## Distribution Channels

Considering that the primary goal of this plan for Disadvantaged Children is **nutrition education**, the purpose of the Food Boxes is to utilize nutrition education and food guidance to **help children make informed food choices**, rather than merely providing food or serving as a hunger relief measure.

Thus, the Food Boxes are utilized in two key settings:

- 01. At Home:** Many parents or direct caregivers of disadvantaged children are unable to care for them due to work obligations, leaving many children responsible for their own meals. By providing convenient, nutritious instant food from Standard Foods Group, these Food Boxes help ensure that children receive proper nutrition, especially **for breakfast or on weekends when no adult supervision is available.**
- 02. At Local Centers for BOYO Tutoring:** After school, disadvantaged children attend BOYO Foundation's local centers for tutoring. However, **many lack proper nutritional knowledge and may spend their limited allowance on snacks, candy, or instant noodles**, or even attend classes on an empty stomach. By supplying convenient, nutritious instant food, BOYO Local Centers can provide children with a reliable nutritional source during tutoring hours.

## Distribution Process

The Food Boxes are distributed through BOYO Foundation to local centers across Taiwan. BOYO Tutors either manage the allocation themselves or pass them on to parents. The distribution varies by household and center, depending on specific needs ex: Some families with three or more children do not require three separate Food Boxes, some single-child families may require two or more Food Boxes due to higher needs, such as older children who lack adult supervision.

To ensure the allocation meets the needs of disadvantaged children, Food Box distribution follows **a tutor-led application process**. Local BOYO Tutors submit requests to BOYO Foundation Headquarters, and Standard Foods Group delivers the boxes according to each center's requirements.

The number of Food Boxes requested and the number of disadvantaged children supported are detailed in the table below.

Table 1: Number of Food Boxes Applied and Students at BOYO Foundation

NO	BOYO Foundation Local Centers	Quantity of Food Boxes	Number of Students
1	Taitung Center	120	110
2	Jian-Chan Center	240	197
3	Jian-Hou Center	240	110
4	Zhudong Center	120	224
5	Sha-Lu Center	120	135
6	Yilan Center	120	212
7	Pingtung Center	120	165
8	Puli Center	360	198
9	Guoxing Center	60	100
10	Keelung Center	120	22
11	Chen You-Lan Center	360	209
12	Yunlin Center	60	107
13	Changhua Center	120	96
14	Penghu Center	120	187
15	Zhuoshui Center	240	125
16	Hengshan Center	240	102
17	Central District Outreach - Zhongliao Elementary School	300	99
18	Central District Outreach - Yunlin Children's Home	120	34
19	Central District Outreach - Ershui Presbyterian Church	60	28
20	Central District Outreach - Caotun Institutions (Yushi + Baicu Jiao)	60	46
21	Southern District Outreach - Taiwu Junior High School and Wutan Elementary School Jiaping Branch	60	28
total		3,360	2,534

## The Baseline for Calculations

The quantities of Food Boxes and Nutrition Education Placemats were requested by BOYO Tutors based on their assessments. According to the data, each child received an average of 1.33 Food Boxes. Each box provides 1 to 3 months of nutritional supplements, depending on individual consumption habits. If 1.5 months is used as the standard reference, the estimated nutritional support per child would last approximately 2 months ( $1.33 \text{ boxes} \times 1.5 \text{ months} = 1.995 \text{ months}$ ).

The 1-3month nutritional supply estimate assumes that disadvantaged children consume three meals a day for 1.5 months. However, in reality, the consumption period tends to be longer than expected. Although the standard calculation estimates a 2-month duration, disadvantaged children interviews revealed that most respondents reported using the Food Boxes throughout the entire project period (June 1, 2023 – December 31, 2023).

BOYO Tutors also provided similar feedback, confirming that the Food Boxes were used throughout the project period. However, in adherence to the **principle of not overclaiming**, we have set **2 months** as the baseline for calculations.

This calculation method may have accuracy limitations, and there is a potential risk of overestimation or underestimation. To address this, a **sensitivity analysis** will be conducted to test for variations in usage duration.

## 2. Nutrition Education Placemats (3,360 sets)

The BOYO Foundation provided 3,360 nutrition education placemats as nutrition education placemats for disadvantaged children, accompanied by food education lesson plans to assist teachers in incorporating these materials into classes.



## 3. Food Education Camp (1 event)

A total of 34 children from the BOYO Foundation's Jian-Chan Center (in Hsinchu County) participated in the camp. The children, ranging from first to sixth grade, were grouped in mixed-age teams, encouraging older children to guide younger ones in understanding the six major food groups through nutritional games.

To ensure hands-on learning, the two-day camp featured numerous cooking sessions where children prepared their own meals. Using local specialty ingredients from Jianshi Township, such as Makau and prickly ash, the children independently made dishes ranging from simple snacks like QQ sweet potato balls and quinoa nut mochi to more complex dishes like creamy chicken risotto. Through these activities, the children gained practical cooking skills and a deeper understanding of balanced nutrition. The camp aimed to equip them with the ability to prepare nutritious meals independently once they return home.





## (IV) Partner Organization



財團法人博幼社會福利基金會

教育脫貧 • 讓知識帶希望回家

Standard Foods collaborates with the BOYO Social Welfare Foundation (hereinafter referred to as “BOYO Foundation”) to pool resources and address the nutritional challenges faced by disadvantaged children. Based on BOYO Foundation’s insights into after-school tutoring and support for underprivileged families, the partnership provides both nutritional supplements and educational resources to improve the children’s nutritional health.

### A Snapshot of BOYO Foundation

**Mission:** Established in 2002, BOYO Foundation operates under the principle of “breaking the cycle of poverty for disadvantaged children.” Through a dual approach of social work and education, the foundation cultivates education talents within communities, creates learning materials, and utilizes social resources to help children maintain health and expand their horizons.

**Core Services:** BOYO Foundation focuses on after-school remedial teaching, differentiated instruction during school hours, and training local after-school educators. The primary service target is disadvantaged children from skip-generation households and single-parent families, who often face hunger and malnutrition after school. Since after-school tutoring coincides with a time when parents of underprivileged households are less available to provide meals, the partnership with Standard Foods offers timely nutritional support.

**Service Reach:** BOYO Foundation operates 17 regional centers and over 50 outreach units across Taiwan, serving thousands of disadvantaged children. In 2023, through an application and evaluation process to match local centers with available resources, 21 local units participated in this project, benefiting 2,534 disadvantaged children. Details of the distribution of materials and beneficiaries are shown below.



Although BOYO Foundation's resources are relatively limited, its expertise in after-school tutoring makes it a vital partner for the Standard Foods program. By combining the resources and expertise of both organizations, the program effectively improves the overall health of disadvantaged children while addressing their nutritional needs. Below is a description of the activities that BOYO Foundation engaged in and number of participants in the project.

Table 2: 2023 “Grow with Love” Project Activities and Number of Participants

Activity Name	Execution Period	Description	Number of Participants
Food Boxes	023.06.01 - 2023.12.31	provided 3,360 Food Boxes to 21 local units for disadvantaged children. Each child received 1-2 boxes, supplying four major nutrients for 1-3 months, depending on consumption habits.	2,543 disadvantaged children
Nutrition education placemats	023.06.01 - 2023.12.31	Distributed 3,360 nutrition education placemat to disadvantaged children, paired with lesson plans to assist teachers during classes.	2,543 disadvantaged children 42 local teachers
Food Education Camp	2023.07.19 - 2023.07.20	A two-day cooking course for 34 children from BOYO Foundation’s Jian-Chan Center. Participants used Food Boxes and Nutrition education placemats to cook their own meals.	34 disadvantaged children
News Releases	023.06.01 - 2023.12.31	Organized 2 rounds of news releases, including a national apress conference at project launch and a local media event for the Food Education Camp.	Around 40 representatives from news media 2 local units of Standard Foods & BOYO Foundation

## **(V) Scope of Analysis**

This plan spans 7 months (from June 2023 to December 2023) and this report is the first SROI (Social Return on Investment) analysis for the project. To manage impact and optimize value, this report focuses on the first-year trial of the 2023 Grow with Love plan. The primary purpose of this evaluative analysis is to provide Standard Foods with a foundation for project decision-making.

The main goal of the analysis is to understand the actual impact of the project. By understanding the results and changes that the stakeholders actually experienced, this analysis serves as a basis for operational decisions, guiding future project optimization and expansion. Ultimately, the aim is to enhance stakeholder well-being and ensure efficient resource allocation and performance evaluation.

## **(VI) Analysis Framework**

This report adopts the analytical framework outlined in the UK Government's "A Guide to Social Return on Investment" (2012 revised edition, hereinafter referred to as the "SROI Guide"). The analysis was conducted in five stages:

### **01. Stage One (Feb-Mar 2024):**

Review the project's background, objectives, and target stakeholders. Use literature analysis to build a comprehensive analytical background. Conduct one-on-one and group interviews based on the project owner's perspective, supplemented by focus group discussions, to identify potential stakeholders.

### **02. Stage Two (Mar-Apr 2024):**

Conduct qualitative interviews with stakeholders to identify results, check whether there were unintended outcomes, and define subgroups. Collaboratively develop a Theory of Change, outlining causal relationships and constructing a Chain of Change. Stakeholder feedback at this stage revealed no new outcomes, meaning that results for each stakeholder group were well-defined.

### **03. Stage Three (May-Jul 2024):**

Quantify outcomes by measuring stakeholder changes. This includes calculating attribution, displacement, deadweight, and drop-off factors to assess the degree of change and assign priority values.

#### **04. Stage Four (Aug-Sep 2024):**

Assign weights and values to calculate Social Value. Conduct follow-up consultations with stakeholders to validate outcomes, including unexpected or negative results, and gather feedback on future expectations.

#### **05. Stage Five (Oct- 2024):**

Finalize the report and obtain third-party assurance. Provide the report to Standard Foods to ensure the Social Value will be continued to be tracked in the future and integrated into organizational decision-making.

## **(VII) Guiding Principles**

This report follows the Social Value Principles established by Social Value International (SVI) to conduct analysis. These principles provide a structured approach to assess the social and environmental impacts of organizational activities, aiming to enhance social responsibility, well-being, and sustainability.

### **Principle 1: Involve Stakeholders**

This report engaged stakeholders throughout the analysis process. Stakeholders are those who experienced changes due to the project. Their input ensures accurate identification and measurement of values.

### **Principle 2: Understand What Changes**

Value is created through intentional and unintentional changes experienced by stakeholders. This principle focuses on capturing these changes, which should be supported by evidence extracted from the information provided by stakeholders, to measure both positive and negative outcomes accurately.

### **Principle 3: Value the Things That Matter**

When resources are limited, the report prioritized outcomes by assigning financial proxies. This enables a comparison between the value of outcomes and the project's costs, so to effectively facilitate decision-making.

### **Principle 4: Only Include What Is Material**

The report identified and included only the most relevant and significant changes. This ensures stakeholders can make informed judgments based on material outcomes.

### **Principle 5: Do Not Overclaim**

The report ensured that reported outcomes are attributable solely to the project. The analysis used baselines and benchmarks to verify that changes align reasonably with the project's scope, excluding unrelated factors.

### **Principle 6: Be Transparent**

The report documented and disclosed all steps of the analysis, including data sources, stakeholder involvement, and outcome measures. This principle ensures credibility and accountability in the evaluation process.

### **Principle 7: Verify the Result**

The report verified findings through repeated analysis and third-party assurance to enhance accuracy and reliability. This helps stakeholders understand the true value created by the project.

### **Principle 8: Be Responsive**

The evaluation process must continuously be refined by adapting to real-time decisions so to be aligned with the latest and most optimal Social Value. This iterative approach ensures alignment with evolving goals, such as the UN Sustainable Development Goals (SDGs).

These principles require organizations to adopt a management strategy that includes:

- **Strategy: Setting societal goals.**
- **Tactics: Selecting activities that best achieve these goals.**
- **Operations: Improving existing initiatives to maximize impact.**

This management approach should also incorporate precise Social Value estimates and responsible external reporting.

# Principle 1: Involve stakeholders

The core of Social Value measurement lies in the perceptions and experiences of stakeholders regarding the intervention. Therefore, this analysis follows Principle 1: Involve Stakeholders, ensuring that feedback from all affected parties is incorporated. Stakeholder identification and inventory is maintained on a rolling basis throughout the analysis.

## (I) Identifying Stakeholder and Qualitative Data Collection

To identify the stakeholders involved, we adopted the **Snowball Sampling Method** to reach potential hidden groups. The process began with interviews with BOYO Foundation representatives to understand the material distribution and nutrition education process. This was followed by one-on-one and group interviews with BOYO Tutors to explore how they utilized resources and engaged with stakeholders connected to the children.

Subsequently, multiple interviews were conducted with disadvantaged children, both individually and in groups, to assess the involvement of their families. Finally, one-on-many interviews were held with parents and family members to gain further insights.

Depending on the feedback and discussions during these sessions, additional participants, including disadvantaged children and their parents, were invited during or after the meetings. This rolling process continued until no new stakeholders were identified as involved based on interview findings.

Throughout this phase, multiple rounds of in-person and online interviews were conducted, incorporating both one-on-one and group interview. Stakeholders invited to these sessions included:

Table 3: Stakeholder Inventory Interview List in Phase1

Stakeholder	Numbers	Method	Interview List
Standard Foods Group	1 person	one-on-one interview	the project owner
BOYO Foundation	2 persons	group interview	the primary execution contacts for this project
BOYO Tutors	5 persons	one-on-one and group interview	Jian-Chan, Nantou, Yunlin, and Yilan
Disadvantaged Children	10 persons	one-on-one and group interview	Jian-Chan, Penghu, Keelung, Changhua, and Pingtung
Parents or Direct Caregivers	4 persons	group interview	Jian-Chan and Changhua

## **Interview Questions**

To understand the changes stakeholders experienced during their participation in the project, the following questions were asked. The responses helped identify key concerns, engagement levels, and outcomes:

### **Part 1: Stakeholder Identification**

- Who participated in the Grow with Love plan?
- Who directly benefited from the Grow with Love plan?
- Who were the indirect beneficiaries of the Grow with Love plan?
- Who else might be impacted by the Grow with Love plan?

### **Part 2: Key Issues and Outcome**

- Why do you want to participate in this plan?
- What have you done in this plan? Duration?
- Has this plan brought any changes, impacts, or outcomes to you personally (e.g., thoughts, emotions, health, work, etc.) or to your organization?
- What kind of changes occurred? Could you describe the process of these changes?
- Aside from the positive benefits, has this plan caused any negative impacts on you personally or on the people or things around you (e.g., displacement effects)?

## **Open-Ended Interview Approach**

This phase adopted an open-ended interview approach to capture as many potential outcomes as possible—whether expected or unexpected, positive or negative. Interviews continued until reaching a saturation point, where no new outcomes were identified.

The answers to these questions helped identify all relevant stakeholders. Understanding who is affected by the project and how they are impacted enables a comprehensive analysis. This information provides a basis for expanding the scope of future analyses.

Based on the interviews conducted, the stakeholders involved in this plan include:

**1. Standard Foods Group**

**2. BOYO Foundation**

3. Tutors at BOYO Local Centers (referred to as **BOYO Tutors**)

4. Other Teachers at BOYO Local Centers (referred to as **BOYO Other Teachers**)

**5. Disadvantaged Children**

6. Parents or Direct Caregivers of Disadvantaged Children (referred to as **Parents or Direct Caregivers**)

7. Other Family Members living together of Disadvantaged Children (referred to as **Other Family Members living together**)

**Next Steps**

The following section will provide an explanation of stakeholder inclusion or exclusion based on the principle of materiality.

## (II) Stakeholder Inclusion/Exclusion Rationale

Materiality is a key principle in stakeholder assessment. The outcomes identified through stakeholder interviews must meet the materiality threshold. Stakeholders or impacts that do not reach this threshold will be excluded to ensure that the results measured in this report are truly valuable and meaningful for decision-making. This plan will use the principle of materiality as the evaluation criterion for stakeholder inclusion, followed by a detailed explanation.

### 1. Standard Foods

As the project's core executor, Standard Foods, particularly its Sustainability Office, was responsible for the main planning and implementation of the project.

#### Inclusion Rationale:

- **Organization Level:** As the project owner and organizer, Standard Foods is directly relevant and significant to the project. Therefore, the organization must be included in the evaluation. The interview was conducted with the Sustainability Office that is in charge of the project as the primary respondent.

### 2. BOYO Foundation

The BOYO Foundation is a key partner in the Grow with Love plan, responsible for coordinating the distribution of materials and ensuring they reach disadvantaged children through after-school tutors.

#### Inclusion / Exclusion Rationale:

- **Organization Level:** it is responsible for project operations, including setting delivery strategies, therefore the organization must be included in the evaluation.
- **BOYO Tutors:** they directly involved in distributing materials and providing nutrition education with totally 42 BOYO tutors.
- **Outreach Teachers:** teachers at three outreach institutions, operating under models similar to BOYO Tutors, were included. Other outreach teachers not closely involved were excluded.



### 3. Disadvantaged Children

Disadvantaged Children supported by BOYO Foundation and participated in the project were the primary beneficiaries.

#### Inclusion Rationale:

- **Disadvantaged Children:** They are the main beneficiaries of the project, which intended to reach SDG 2 (Zero Hunger) and SDG 3 (Good Health and Well-being), therefore must be included in the evaluation. A total of 2,534 Disadvantaged Children were included.

#### Exclusion Rationale

- **Parents or Direct Caregivers:** Although parents are important indirectly stakeholders, the benefits of this plan were seen in terms of economic savings and convenience. However, these aspects were not the focus of this plan, which do not align with the project's nutrition-focused objectives. Otherwise, stakeholders themselves expressed that such benefits were not significant.

A summary of the parents' interviews as follow:

*"Standard Foods' products are instant and very convenient. Since I'm usually busy, I don't have to worry about my kids going hungry."*

*"The supplements from Standard Foods slightly reduced our financial burden, and products like oatmeal can be consumed by people of all ages. BOYO told us these were for the children, but sometimes the kids don't like the texture, or if other family members are around, they eat it too."*

*"Cooking in our family is still done by the elderly, and we've been eating like this since childhood. There's nothing wrong with it, but I don't really understand what you mean by nutrition education."*

*"Standard Foods has a great brand image—trustworthy and nutritious, but I don't really pay attention to the details myself."*

- **Family Members Living Together:** Through interview with parents, family members interest lay in free supplies and cost savings, with no relevance to the project's goals. Therefore, they were excluded.

A summary of the stakeholder inclusion/exclusion rationale is provided in the table below.

Table 4: Stakeholder Inclusion and Exclusion Summary

Stakeholder	Type	Result	Evaluation Notes
Standard Foods Group	Organization	Include	Project Owner
BOYO Foundation	Organization	Include	Direct beneficiary of the project
BOYO Tutors	Individual	Include	Key executors of material and education
BOYO Other Teachers	Individual	Exclude	No participation in the project confirmed
Disadvantaged Children	Individual	Include	Direct beneficiaries of the project
Parents or direct caregivers	Individual	Exclude	Focus on cost savings and convenience only
Family members living together	Individual	Include	Focus on free supplies only

### Next Steps

After conducting qualitative interviews and defining stakeholders, the following section will explain the stakeholder segmentation for this plan.

### (III) Stakeholder Segmentation

Disadvantaged children are key stakeholders and beneficiaries of nutrition education in this plan. The analysis categorizes Disadvantaged Children into three subgroups:

- 01. Disadvantaged Children – All Centers
- 02. Disadvantaged Children – Taichung & Taitung Centers
- 03. Disadvantaged Children – Jian-Chan Center

The classification of Disadvantaged Children into three distinct subgroups is based on insights gathered at different stages, including qualitative interviews and quantitative surveys. The following sections provide a detailed explanation of this segmentation.

#### Part 1: Qualitative Interviews

The segmentation of Disadvantaged Children is based on qualitative interviews and subsequent quantitative assessments. Among all centers, the BOYO Foundation Jian-Chan Center implemented a unique intervention—a Food Education Camp in July 2023, which was not conducted in other centers.

During the two-day intensive camp, students from Jian-Chan Center were trained to prepare their own meals using Food Boxes provided by Standard Foods. Through repeated hands-on practice, these students developed basic nutritional meal preparation skills.

Students from Jian-Chan Center demonstrated a unique outcome: **"Developed independent meal preparation skills,"** which was not observed among students in other regional centers. As a result, Disadvantaged Children were categorized into two distinct subgroups for further analysis: Disadvantaged Children – All Centers and Disadvantaged Children – Jian-Chan Center.

This classification enables a more precise understanding of how different nutrition education activities impact disadvantaged children and helps identify variations in outcomes across different stakeholder groups and interventions.

#### Segmentation for Chain of Change and Quantitative Survey

Future quantitative assessments and Chain of Change analysis will be conducted based on five stakeholder groups, ensuring that the evaluation framework captures the specific impacts of each intervention:

- 01. Standard Foods (Organization)
- 02. BOYO Foundation (Organization)
- 03. BOYO Tutors (Individual)

#### 04. Disadvantaged Children – All Centers (Individual)

#### 05. Disadvantaged Children – Jian-Chan Center (Individual)

### Part 2: Quantitative Survey

The evaluation methods, standards, and data details of the quantitative survey will be further explained in the chapter "Principle 3: Value the Things That Matter." This section provides a summary of the segmentation of Disadvantaged Children, offering an overarching explanation of the stakeholder segmentation process.

The quantitative survey results indicate that within the “All Centers” group, demographic variables such as **age, gender, and grade level did not show significant differences** in outcomes. However, **geographical location presented a clear variation**:

Children from **Taichung Centers and Taitung Centers** reported lower-than-average self-assessed improvements across all outcomes. To investigate this, BOYO Tutors from these regions were interviewed between August and September 2024, and they attributed the differences to parental cooking habits. In these areas, the prevailing belief is that **"meat equals nutrition,"** leading to a lower willingness to consume unfamiliar nutritious foods provided by the program. Given this distinct pattern, Taichung & Taitung Centers were classified as a subgroup, as this segmentation holds strategic significance for program optimization.

Based on qualitative and quantitative findings, the Disadvantaged Children group is divided into **three distinct subgroups (All Centers, Taichung & Taitung Centers, Jian-Chan Center)**, providing valuable insights into how different resource inputs impact outcomes and highlighting the varying needs of different geographic regions. This segmentation is essential for future program optimization and resource allocation strategies.

### Next Steps

The next phase will focus on stakeholder groups: Standard Foods, BOYO Foundation, BOYO Tutors, and Disadvantaged Children. The following sections will detail their involvement and the changes from the project.

## Principle 2: Understand What Changes

This chapter focuses on presenting the inputs, outputs, value chain, and outcomes derived from stakeholder qualitative interviews, as well as explaining the assessment of outcome double counting, well-defined outcomes, risks and limitations.

### Outcomes Identification

This phase focuses on understanding the changes that occurred and identifying outcomes. Through one-on-one, one-to-many, and focus group interviews with stakeholders from various groups, we identified and documented outcomes.

During the qualitative verification process, we visited tutoring sites to conduct stakeholder interviews and invited stakeholders of related activities to provide feedback. This allowed us to iteratively refine the initial framework of outcomes, forming the basic prototype for the subsequent questionnaire. A small-scale pre-test was conducted to enhance the accuracy and clarity of the questionnaire text, preparing for large-scale surveys and direct stakeholder discussions at activity sites.

We first asked BOYO Foundation to identify suitable children for interviews based on their ability to express themselves, their participation in this plan, and within a feasible timeframe.

This process included one focus group interview (Jian-Chan) and four one-on-one or one-to-many interviews (Penghu, Keelung, Changhua, Pingtung). The process continued until a saturation point was reached, where no new information emerged. A total of five sessions were conducted, involving 20 students. The feedback on outcomes from these students was also verified with their tutors.

Table 5: Stakeholder Inventory Interview List in Phase2

Stakeholder	Numbers	Method	Interview List
Standard Foods Group	1 person	one-on-one interview	the project owner
BOYO Foundation	2 persons	group interview	the primary execution contacts for this project
BOYO Tutors	5 persons	one-on-one and group interview	Jian-Chan, Nantou, Yunlin, and Yilan

Disadvantaged Children-All Centers	12 persons	one-on-one and group interview	Penghu, Keelung, Changhua, and Pingtung
Disadvantaged Children - Jian-Chan Center	8 persons	focus group	Jian-Chan

### Open-ended question in the quantitative questionnaire

To ensure no outcomes were overlooked, an additional open-ended question was included in the quantitative questionnaire. In the later section on “unintended outcomes”, we will specifically compile and summarize the responses.

Based on the responses collected, no additional outcomes were mentioned, including positive, negative, and unintended outcomes. Regarding risks and limitations, this plan is constrained by available resources, making it infeasible to include all stakeholders in both qualitative and quantitative evaluations. If more precise strategic decision-making is required, additional research resources will be necessary.

## (I) Inputs

The inputs and their monetized values of each stakeholder group of 2023 “Grow with Love” plan are summarized as follows:

Table 6: Stakeholder Inputs and Monetized Values

NO	Stakeholder Group	Inputs	Monetized Value (NT\$)
1	Standard Foods	Financial	NT\$3,299,100 <i>Project execution, printing, and promotional activities.</i>
		Material	NT\$1,411,200 <i>Material production and packaging costs estimated at 30% of market price</i>
2	BOYO Foundation	Time, Labor	Not applicable
3	BOYO Tutors	Time, Labor	Not applicable
4	Disadvantaged Children – All Centers	Participation	Not applicable
5	Disadvantaged Children – Jian-Chan Center	Participation	Not applicable
total			NT\$4,710,300

## Input Breakdown

### 01. Financial Contributions (NT\$3,299,100)

Standard Foods allocated funds for plan execution, including printing, publicity, and media promotions. This funding supported BOYO Foundation's coordination efforts, communication of Disadvantaged Children's needs, creation of nutrition education lesson plans, and camp designs.

### 02. Material Contributions (NT\$1,411,200):

The project distributed 3,360 Food Boxes, with production and packaging costs estimated at 30% of the market value. Each box was originally priced at NT\$1,400, bringing the total material value to NT\$1,411,200.

### 03. Time Contributions:

BOYO Foundation staff, local after-school tutors, and Disadvantaged Children contributed their time and effort in daily routines or after-school programs. These time inputs, while essential, fall within their regular duties and are thus not monetized for in this report.

- BOYO Foundation staff, local after-school tutors, and Disadvantaged Children contributed their time and effort in daily routines or after-school programs.
- These time inputs, while essential, fall within their regular duties and are thus not monetized for in this report.

## Significance of Input Analysis

This detailed breakdown highlights the tangible and intangible contributions of each stakeholder group. Understanding the inputs provides a solid foundation for subsequent output evaluation and helps quantify the Social Value generated by the project.

## (II) Outputs

The following table summarizes the outputs generated by the 2023 “Grow with Love” plan and the respective stakeholders involved.

Table 7: Stakeholder Outputs and Quantities

Output	Quantity	Description	Stakeholders
Food Boxes	3,360	Designed to address common nutritional deficiencies among school-age children. Each box provides 1-3 months of supplementation across four major nutrient categories.	Standard Foods, BOYO Foundation, BOYO Tutors, Disadvantaged Children – All Centers, Disadvantaged Children – Jian-Chan Center
Nutrition education placemats	2,534	Includes "My Plate" placemats and cooking instruction sets, sized to match student textbooks, along with one Nutrition Education Curriculum. Teachers are provided with instructional guidance.	Standard Foods, BOYO Foundation, BOYO Tutors, Disadvantaged Children – All Centers, Disadvantaged Children – Jian-Chan Center
Food Education Camp	1	A two-day, one-night program teaching Disadvantaged Children about the six major nutrients and how to prepare their own meals.	Standard Foods, BOYO Foundation, BOYO Tutors, Disadvantaged Children – Jian-Chan Center
Media Coverage	100+	Includes ~68 reports on the joint nutritional supply announcement by BOYO Foundation and Standard Foods. The Food Education Camp at Jian-Chan Center in Hsinchu attracted 30+ reports, with additional follow-ups, totaling over 100 media exposures.	Standard Foods, BOYO Foundation



## **Risk of Double Counting**

### **Food Boxes**

Interviews explored whether BOYO Foundation would have access to nutritional resources without the “Grow with Love” plan. Respondents confirmed that prior to this plan, the foundation lacked sufficient resources for nutrition education.

Local units occasionally received small quantities of emergency food (e.g., expired bread, noodles, rice) from nearby temples or bakeries, typically for immediate relief rather than nutritional goals. As the foundation had no prior dedicated nutrition program, there is no risk of double counting in the output of Food Boxes.

### **Nutrition education placemats**

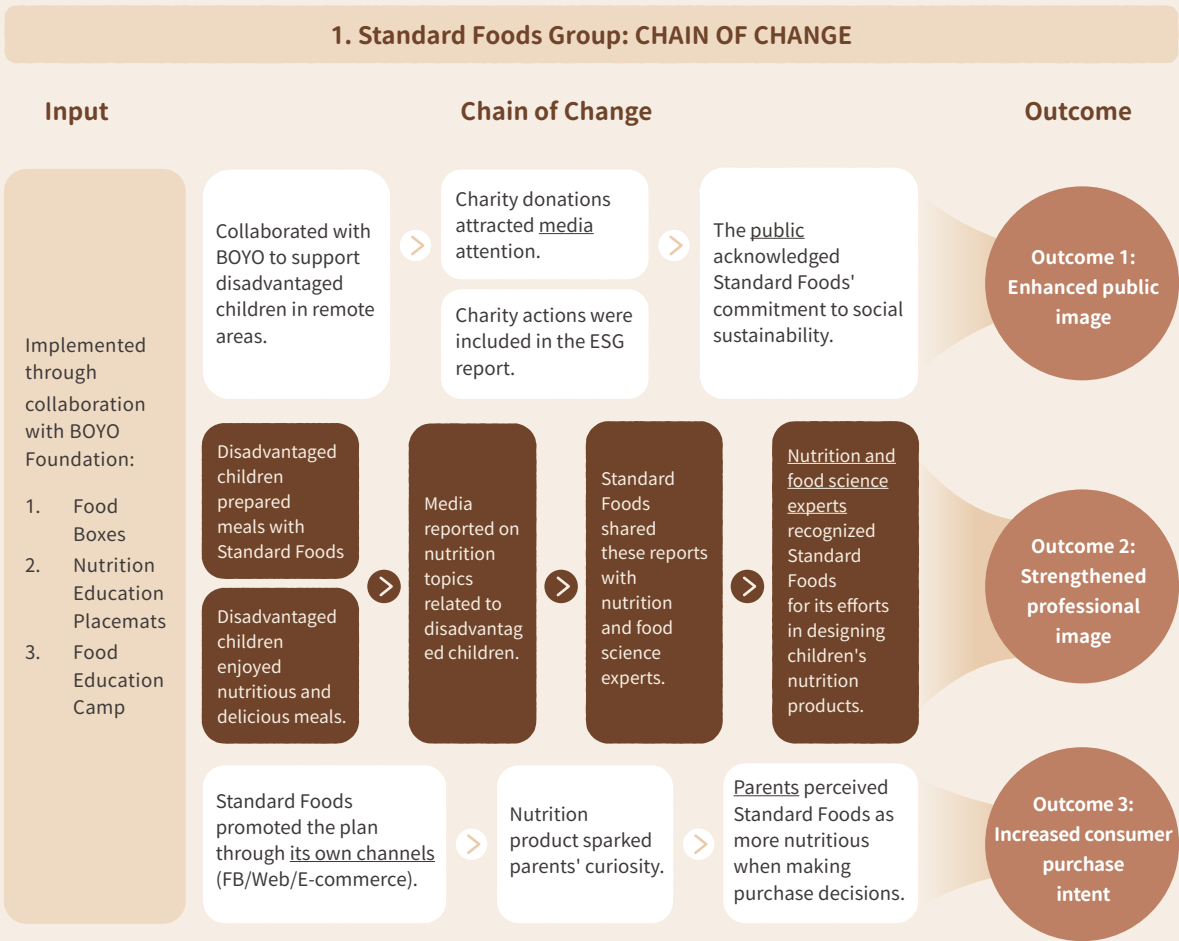
Taiwan’s elementary schools mandate three Physical Education and Health classes (40 minutes each) weekly, but no nutritional nutrition education placemats are provided beyond textbooks. As such, the nutrition education placemats provided by this plan fill a critical gap, with no risk of double counting.

## **(III) Chain of Change**

During the outcome depiction stage, in-depth interviews with stakeholders were conducted to understand the changes they experienced before and after participating in the plan. The Chain of Change illustrates the causal relationship between activities, changes, and outcomes. Below is a description of the Chain of Change for each of the five stakeholder groups, along with summarized interview insights that support the construction of these outcomes.

1. Standard Foods

Figure 2: Chain of Change for Standard Foods



Interview Summary: Manager of the Sustainable Development Department, Standard Foods

- Outcome 1: Enhanced Public Image**

Participation in the "Grow with Love" plan demonstrated Standard Foods' commitment to social sustainability. The initiative was featured in the company's sustainability report and gained widespread recognition from the public, reinforcing its role as a socially responsible corporate leader.

- **Outcome 2: Strengthened professional image**

Media coverage of the plan highlighted Standard Foods' dedication to designing nutritious and delicious products for children, generating positive feedback from nutrition and food science experts. This further established the company's reputation for excellence in nutritional product design and expertise.

- **Outcome 3: Increased Consumer Purchase Intent**

The plan drove a surge in e-commerce traffic and consumer interest in Food Boxes, directly boosting product sales and exceeding expectations in consumer engagement.

### **Double Counting Risk Assessment**

- **"Strengthened Professional Image" vs. "Enhanced Public Image"**

"Strengthened Professional Image" refers to the enhanced professional reputation of Standard Foods among **nutrition and food science experts**, particularly those involved in product development and evaluation. This outcome stems from the plan's emphasis on the company's expertise in children's nutrition products. In contrast, "Enhanced Public Image" focuses on improving **public goodwill** through social sustainability efforts and inclusion in the sustainability report.

Although both outcomes may be influenced by media exposure, their target audiences are entirely different, and there is no direct causal relationship between them.

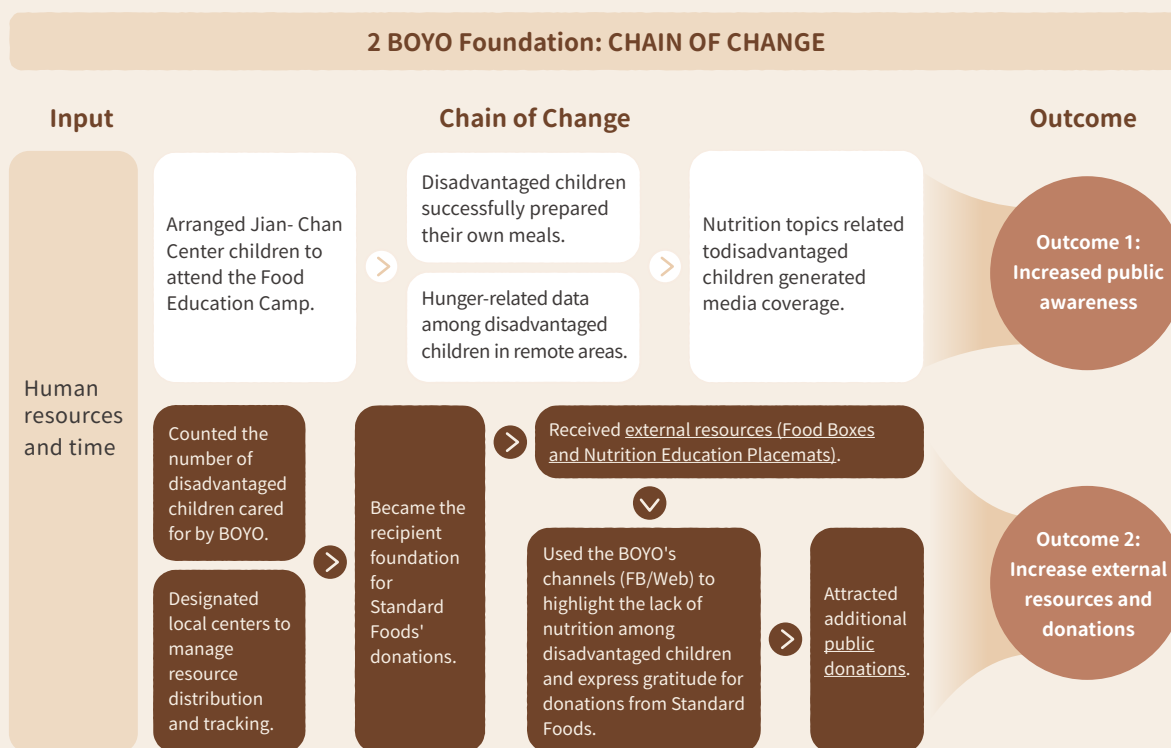
- **"Enhanced Public Image" vs. "Increased Consumer Purchase Intent"**

Additionally, "Increased Consumer Purchase Intent" is driven by **self-media platforms (e.g., e-commerce)**, shaping parents' preferences toward purchasing Standard Foods products. In contrast, "Enhanced Public Image" is primarily shaped by media exposure, meaning their communication channels differ.

After **cross-verification with stakeholder interviews**, it has been confirmed that there is no double counting issue among these three outcomes.

## 2. BOYO Foundation

Figure 3: BOYO Foundation Chain of Change



### Interview Summary: Administrative Staff and Supervisors, BOYO Foundation Headquarters

#### Outcome 1: Increased Public Awareness

Media exposure from press conferences and Food Education Camps significantly raised BOYO Foundation's visibility. Before "Grow with Love," BOYO had limited media coverage. The plan's initiatives brought enhanced publicity, leading to greater public recognition.

## **Outcome 2: Increased External Resources and Donations**

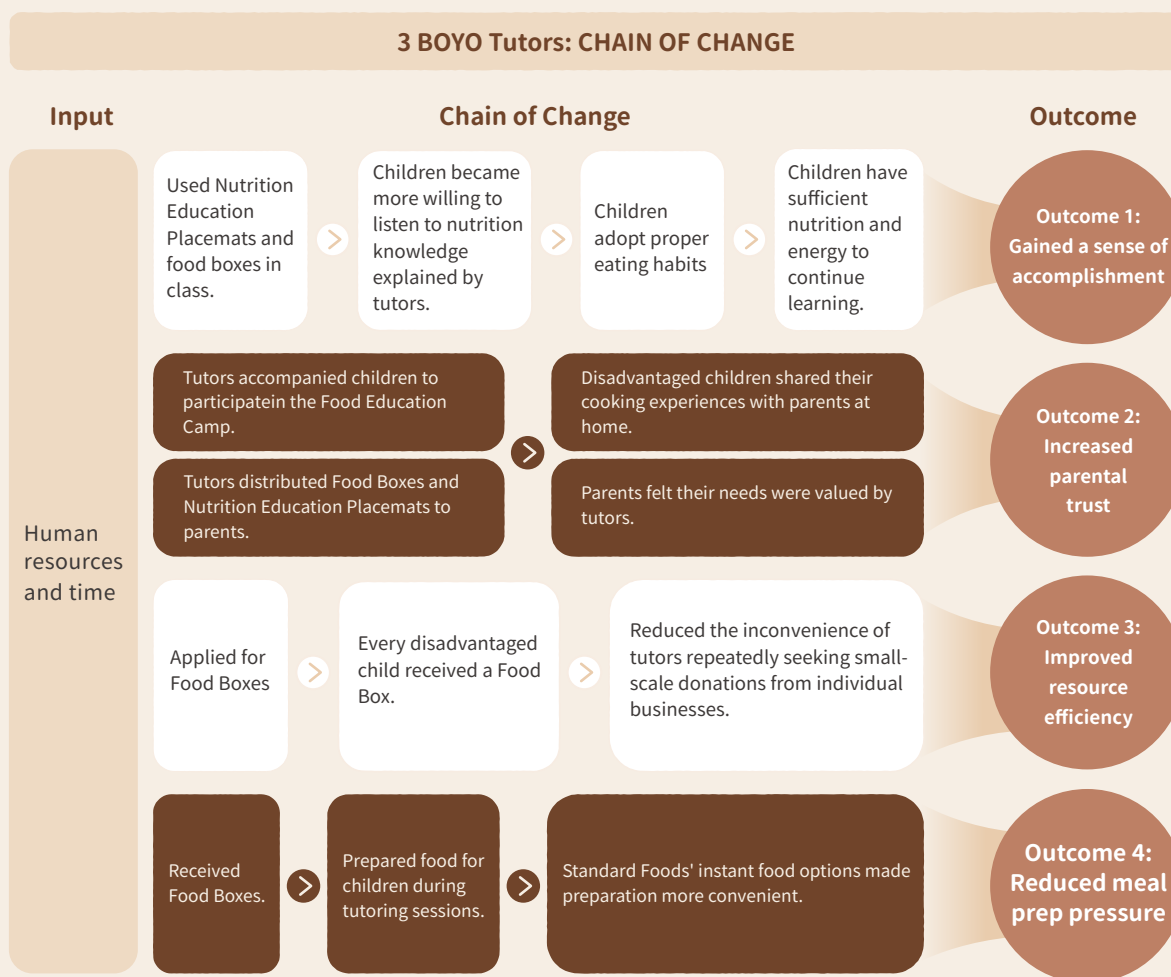
During "Grow with Love," BOYO Foundation gained significant external resources in the form of substantial nutrition food supplies from Standard Foods, a level of support it had not received before. This was achieved through the foundation's dedication of time and manpower, with tutors at local centers managing the delivery and tracking of these resources. Additionally, by showcasing this initiative on its official website and expressing gratitude for Standard Foods' donations, BOYO Foundation successfully attracted increased public donations, including small-scale contributions.

### **Double Counting Risk Assessment**

**"Increased external resources and donations"** reflects the food boxes received from Standard Foods due to BOYO's efforts in distributing the food boxes and engaging children with their use (input human resources and time). Additionally, BOYO's public sharing of children's nutritional deficiencies and gratitude toward Standard Foods prompted extra donations from the public. The external resources primarily refer to food boxes, which are unrelated to **"Increased public awareness"**. Therefore, no double counting exists between these outcomes.

### 3. BOYO Tutors

Figure 4: BOYO Tutors Chain of Change



### Interview Summary: BOYO Tutors

#### Outcome 1: Increased Public Awareness

Tutors used Nutrition Education Placemats in class, which made children more willing to engage and listen to nutrition lessons. As a result, children adopted proper eating habits, leading to improved nutrition and sufficient energy to support their continued learning. Seeing these positive changes gave tutors a strong sense of accomplishment, as their efforts directly contributed to the children's well-being and academic potential.

*Example from Zhongliao Elementary:* Tutors felt a strong sense of accomplishment seeing children energized and focused on their studies.

## **Outcome 2: Increased Parental Trust (Unintended Outcome)**

Tutors distributed Food Boxes and Nutrition Education Placemats directly to parents, demonstrating attentiveness to their needs. Additionally, tutors accompanied children to the Food Education Camp, where disadvantaged children learned to prepare meals and shared their experiences with parents at home. This personalized effort strengthened parents' trust in the tutors and the plan, fostering a deeper connection among the tutors, BOYO foundation and the families they serve.

*Example from Penghu Center:* Parents expressed appreciation for the nutritional support provided, which helped them save on daily expenses while promoting healthier eating habits for their children.

## **Outcome 3: Improved Resource Efficiency**

BOYO Foundation tutors applied for Food Boxes through the organization's headquarters, ensuring that every disadvantaged child received the resources they needed. This centralized process eliminated the need for tutors to repeatedly request small-scale donations from individual businesses, significantly improving the efficiency of resource acquisition and distribution.

## **Outcome 4: Reduced Meal Preparation Pressure**

Tutors utilized Food Boxes during tutoring sessions, preparing meals for children with ease. The inclusion of instant food options within the boxes simplified the process, reducing the time and effort required for meal preparation.

*Example from Chen Youlan Center:* The plan's structured support reduced the time spent gathering meals, allowing tutors to focus more on educational activities.

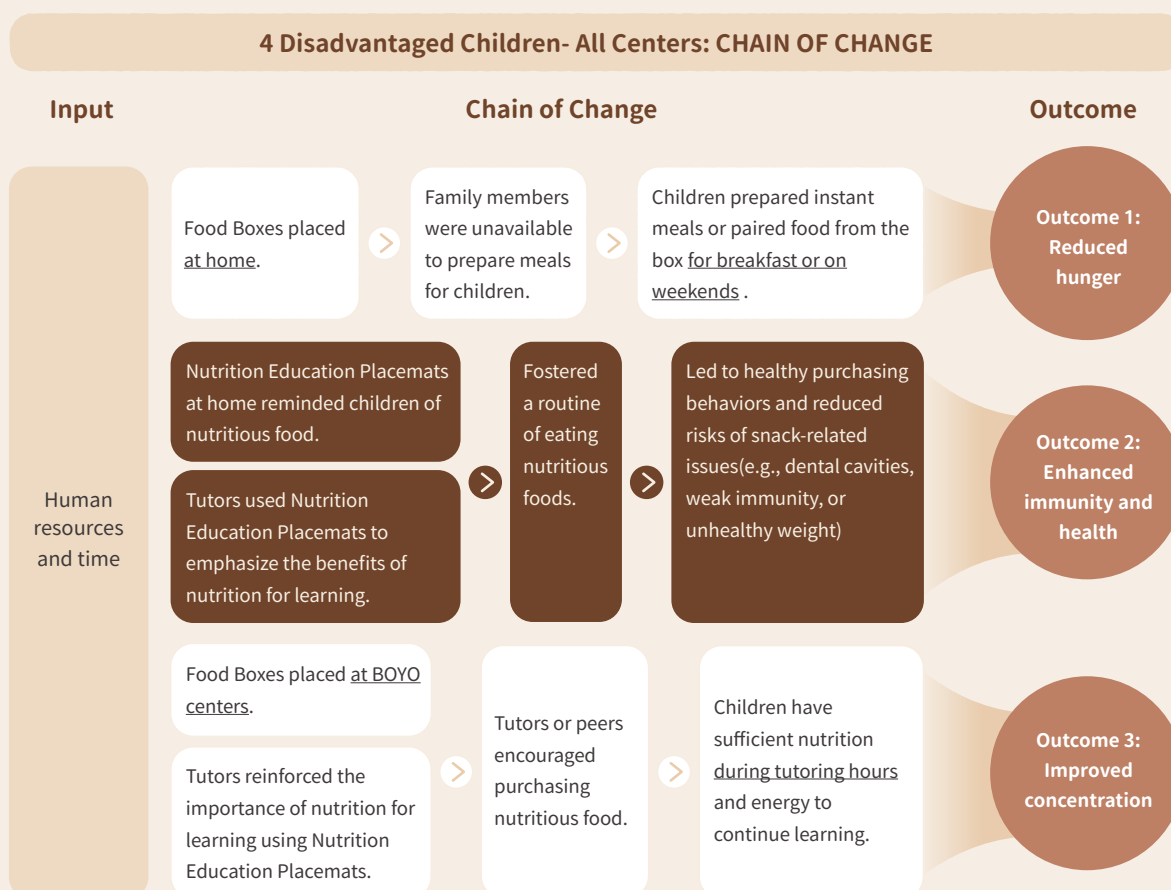
## **Double Counting Risk Assessment**

- "Gained a sense of accomplishment" stems from observing children following tutors' guidance on nutrition and showing improved focus during lessons. This is unrelated to "Increased parental trust", as there is no cause-and-effect relationship between the two.

- "Improved resource efficiency" and "Reduced meal prep pressure" both pertain to tutors' workflow and preparation efforts, which do not involve parents or students.

#### 4. Disadvantaged Children – All Centers

Figure 5: Disadvantaged Children – All Centers Chain of Change



#### Outcome 1: Reduced Hunger

During "Grow with Love," Food Boxes were placed at children's homes, for breakfast or on weekends, ensuring access to essential nutrition when family members were unavailable to prepare meals. Children were able to prepare instant meals or pair food from the boxes with other ingredients, helping to alleviate their hunger. This consistent access to food significantly reduced hunger among disadvantaged children, addressing one of their most immediate needs.

*Example from Penghu Center:* Students described that having Food Boxes at home provided a reliable source of nutrition between meals.



## **Outcome 2: Enhanced Immunity and Health**

Nutrition Education Placemats placed at home reminded children to choose nutritious foods, while tutors reinforced the benefits of nutrition during learning sessions. This guidance fostered healthier eating habits and routines among children, encouraging them to prioritize nutritious options. Over time, this behavior led to improved health outcomes, such as reduced risks of dental cavities, weak immunity, or unhealthy weight, ultimately enhancing the children's overall health and immunity.

*Example from Jian-Chan Center:* A parent shared how their child, once prone to skipping breakfast, now consistently consumes healthier meals, showing marked growth and reduced health issues.

## **Outcome 3: Improved Concentration (Unintended Outcome)**

Food Boxes at local centers ensured children had access to nutritious meals during times of hunger. Tutors further emphasized the importance of nutrition for learning using Nutrition Education Placemats, while peers and tutors encouraged the purchase of nutritious food for dinner. With adequate nutrition and energy, children were able to focus better on their studies, significantly improving their concentration during learning activities.

*Example from Zhongliao Elementary:* Hunger-related distractions decreased, improving the quality of learning during tutoring sessions.

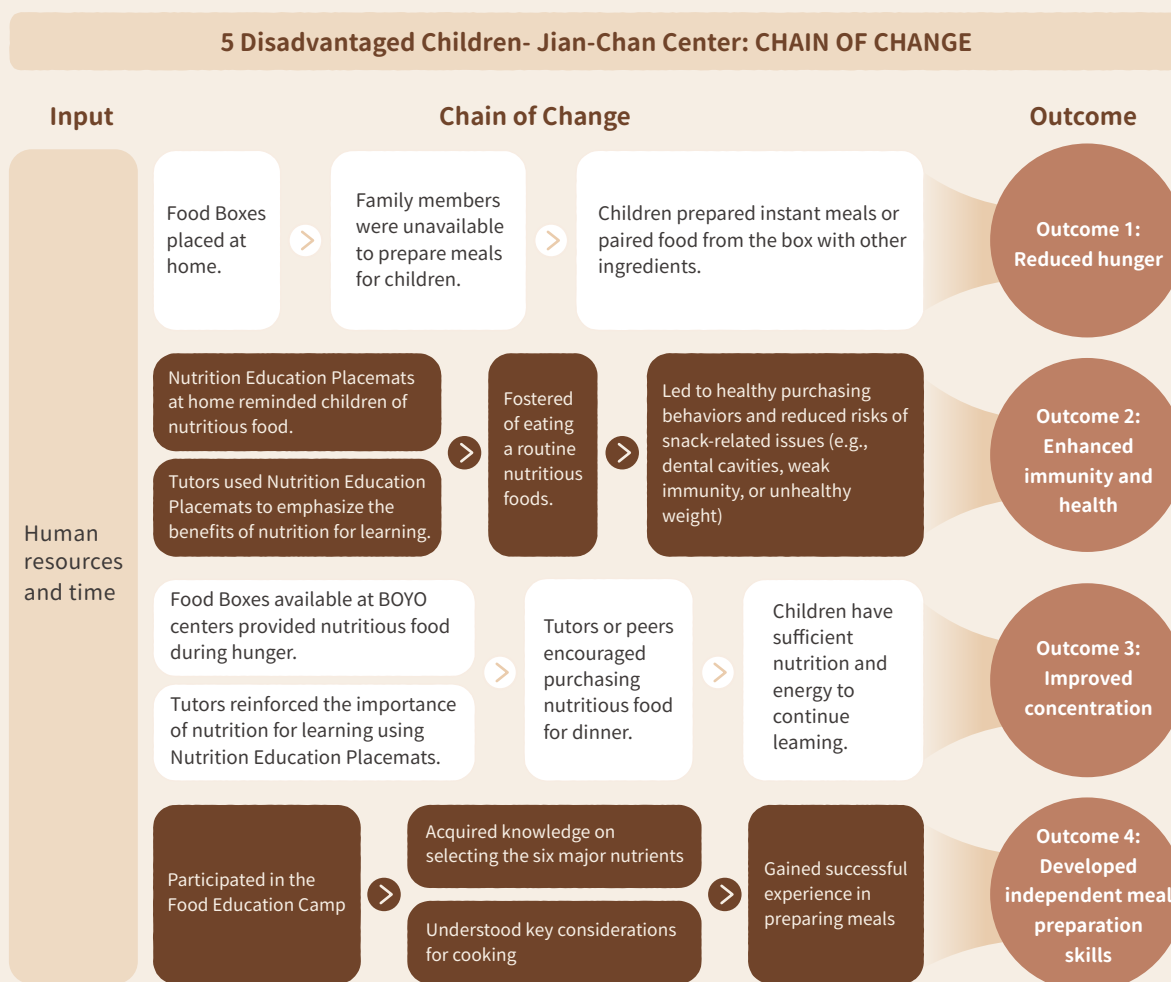
## **Double Counting Risk Assessment**

"Reduced hunger" refers to having food boxes at home, which reduced instances of children going hungry when parents were unable to prepare meals; "Improved concentration" is related to BOYO-provided food, nutrition education, and tutors' reminders, encouraging children to adopt proper eating habits, which enhanced their focus during lessons. While both outcomes are linked to hunger, they differ in context, care environments (at home vs. at BOYO centers), and caregivers (parents vs. tutors).

After cross-verification with stakeholder interviews, it has been confirmed that there is no double counting issue among these three outcomes.

## 5. Disadvantaged Children – Jian-Chan Center

Figure 6: Disadvantaged Children – Jian-Chan Center Chain of Change



### Interview Summary: Specific to Jian-Chan Center

#### Outcome 4: Developed Independent Meal Preparation Skills

Through participation in the Food Education Camp, children acquired valuable knowledge on selecting the six major nutrients and understanding key considerations for cooking. This hands-on experience allowed them to successfully prepare meals, fostering confidence and essential skills for independent meal preparation.

*Example from Jian-Chan Center:* A student shared their newfound ability to combine cereal with milk or prepare basic recipes learned during the camp, fostering independence and improving dietary habits.

## (IV) Material Outcomes and Well-Defined Outcomes

The purpose of this plan is to promote nutrition education, and the "Grow with Love" plan is in its first year of implementation. While this is intended to be an ongoing initiative, the chain of events investigation is limited to the scope of the 2023 report. As the first year and initial measurement of the plan, the well-defined outcomes of nutrition education may, in the long run, prove to be intermediary outcomes for now. However, this aligns with the management objectives of the plan and the current scope of what can be achieved. To fully clarify the well-defined outcomes, continuous tracking will be necessary in the future.

## (V) Unintended Outcomes

During the explanation of the Chain of Change, we identified two unintended outcomes through qualitative interviews: Increased Parental Trust among BOYO Tutors and Improved Concentration among disadvantaged children. This section explains how the plan ensures that no additional unintended outcomes are overlooked through the quantitative survey process.

To ensure no outcomes are overlooked, an open-ended question was included in the quantitative , asking whether there were any positive or negative unexpected outcomes. The stakeholder groups that responded included BOYO tutors and disadvantaged children (All centers, Taichung & Taitung, Jian-Chan centers) The results show that no additional unintended outcomes (whether positive or negative) were identified during the quantitative questionnaire phase. The number of stakeholders who responded to this question and a summary of their answers are provided below.

### **Question Prompt:**

*Has anyone else (individual or organization) experienced positive or negative outcomes as a result of your participation in this project? (open-ended question)*

Table7: Stakeholder Responses on Outcomes Questionnaire

Stakeholders	Summary of answers	Reponses Number
BOYO Tutors	<ul style="list-style-type: none"> <li>· Parents of students also noted that these resources have improved their children's nutritional intake in meals.</li> <li>· Thanks to the "Grow with Love" plan, we deliver supplies directly to students' homes and allocate resources appropriately, including snacks for after-school classes and supplies for parent-teacher meetings, ensuring there is no resource displacement effect.</li> <li>· In addition to families with low or middle-income and disabled cases, children from marginal households without other subsidies also receive the best possible assistance.</li> <li>· Students have access to healthier food options.</li> <li>· Children in need receive adequate nutritional care.</li> <li>· With more nutritional food options available, students have better access to healthy food, and those who receive subsidies have shown significant improvements in focus and attention.</li> <li>· Yes, there are positive impacts.</li> <li>· Schools attended by these children have expressed support for the program, emphasizing the importance of providing nutrition to the students.</li> </ul>	7
Disadvantaged Children- All Centers	<ul style="list-style-type: none"> <li>· My family said this plan is helpful.</li> <li>· My parents are very happy.</li> <li>· It has had a good impact on me because I can learn and improve.</li> <li>· My classmates are all envious of me. After school, I never go hungry, and I get to eat nutritious and healthy food.</li> <li>· I don't feel as hungry anymore.</li> <li>· I no longer suffer from malnutrition, and I've grown taller.</li> <li>· It allows me to feel full.</li> <li>· When I'm hungry, there's food to eat to fill my stomach.</li> <li>· I've gained more knowledge about nutrition.</li> <li>· This project is great; it helps many people improve their lives.</li> </ul>	28
Disadvantaged Children- Taichung & Taitung Centers	<ul style="list-style-type: none"> <li>· My mom can supplement her nutrition.</li> <li>· I'm happy because I usually don't have access to these things.</li> <li>· It's positive and delicious, and I like the milk.</li> <li>· I'm happy and feel blessed.</li> <li>· Many people who receive these supplies eat until they're full every time, and their focus has improved a lot.</li> </ul>	6
Disadvantaged Children- Jian-Chan Center	<ul style="list-style-type: none"> <li>· My concentration has improved.</li> <li>· I've grown taller.</li> <li>· It provides some delicious food.</li> <li>· It's great because it allows us to experience more activities and learn more things.</li> </ul>	4

# Principle 3: Value the Things That Matter

## Stakeholder Group Classification for Quantitative Surveys

Based on the preliminary research, stakeholders were categorized into the following five groups of for subsequent quantitative surveys:

- 1. Standard Foods (Organization)
- 2. BOYO Foundation (Organization)
- 3. BOYO Tutors (Individual)
- 4. Disadvantaged Children – All Centers (Individual)
- 5. Disadvantaged Children – Jian-Chan Center (Individual)

## (I) Quantitative Measurement

After identifying the stakeholders and recognizing the outcomes, this phase focuses on the quantitative measurement. Questionnaires were used to gather data on the extent of changes experienced by stakeholders. Below is a summary of the stakeholder questionnaire survey, along with the data collection methods.

Table 8: Stakeholder Analysis and Questionnaire Summary

NO	Stakeholder	Valid Samples (A)	Total Samples (B)	Population Size (C)	Sampling Ratio (A/C)
1	Standard Foods	1	1	1 organization	100%
2	BOYO Foundation	2	2	1 organization	100%
3	BOYO Tutors	26	26	42 people	62%
4	Disadvantaged Children – All Centers	350	388	2,500 people	16%
5	Disadvantaged Children – Jian-Chan Center	30	30	34 people	88%

## Survey Collection Details

- **Standard Foods:**

The Sustainability Manager of Standard Foods, as the plan's primary contact and sole executor, completed the questionnaire.

- **BOYO Foundation:**

The questionnaire was completed by the plan's main contact person and the Executive Director of BOYO Foundation.

- **BOYO Tutors:**

A total of 42 BOYO tutors participated in the project. During the survey period, questionnaires were sent to tutors currently employed, and data was collected via online questionnaires.

- **Disadvantaged Children:**

The total population consisted of 2,534 children (including 2,500 children from All Centers and 34 students from the Jian-Chan Center).

- **Sampling Method:** convenience sampling was used for easy distribution by local unit teachers.
- **Collection Mode:** Paper-based questionnaires were distributed to students still supported by BOYO Foundation and participating in this plan. For younger students or those with limited reading comprehension ability, their teachers provided guided reading and assistance in completing the questionnaire.

Before conducting quantitative surveys, we designed indicators, and the financial proxy to value the outcomes. we collected subjective feedback from stakeholders by asking, "Did the outcome actually occur?" This was combined with a scale that indicates different levels of changes perceived. The survey and interviews were structured so stakeholders could directly provide feedback, reflecting their experiences based on the degree of change they observed.

Value attribution is inherently **subjective**. Therefore, the importance of outcomes must be weighted by stakeholders based on their perceived impact during the activity or process. This allows for an evaluation of the relative value of each outcome.

Maximizing Social Value requires understanding relative importance. In this project, stakeholders were actively engaged in a quantitative process to estimate and weigh value as accurately as possible.

(II) Indicator Design

After completing the qualitative research and constructing the Chain of Change for each stakeholder group, indicators were designed to measure various outcomes.

For each stakeholder, subjective indicators were developed based on the question: "Did the outcome actually occur?" Stakeholders used pre- and post-plan surveys to evaluate changes across a 10-point scale, marking any difference in their experiences. If a measurable difference was observed, it indicated that an outcome had occurred.

Question Prompt:

“Please rate the degree of change in [Indicator Name] before and after participating in the 2023 *Grow with Love* project on a scale of 1 to 10.”

The data collected was evaluated based on the degree of change observed before and after project participation. A difference of +1 or more indicated a positive change, while a difference of -1 or more indicated a negative change. No difference (score = 0) indicated no change.

Table 9: Indicator Design and Definition of Change

Indicator Name	Before (A)	After (B)	Difference (B-A)	Did the Change Occur?
Indicator Example 1	1-10 (free entry)	1-10 (free entry)	Greater than +1	○ Positive Change
			Less than -1	○ Negative Change
			0	✗ No Change

Calculation Approach

Both "before" and "after" scores were rated on a scale of 1-10, based on the respondents' subjective feelings. By subtracting the "before" score from the "after" score, we can determine whether there were any changes among the stakeholders in each group.

For calculation examples, please refer to "Appendix A."

Key Insights

This indicator-based approach provided actionable insights for identifying meaningful changes in each stakeholder group. Outcomes with significant value shifts will inform future strategies to maximize social impact and optimize plan design.

(III) Segmentation Based on Quantitative Surveys

The purpose of this segmentation analysis is to identify pathways for amplifying impact and enhancing outcomes based on stakeholder responses. Given that Disadvantaged Children are the primary beneficiaries among the five stakeholder groups, three key outcome changes were analyzed by geographic location. The average change in each outcome was calculated as the foundation for this segmentation, helping to pinpoint areas with notable variations in impact. The summarized results are presented below.

Table 10: Average Outcome Changes for Disadvantaged Children-All Centers and Taichung & Taitung

Location	Outcome 1: Reduced Hunger	Outcome 2: Improved Concentration	Outcome 3: Enhanced Immunity and Health
Average	2.1	2.2	2.8
Taichung	1.9	1.7	2.7
Taitung	1.7	1.9	1.8
Yilan	2.7	2.1	3
Nantou	2.3	2.2	3
Pingtung	1.3	2	4
Keelung	2.7	2.5	3.5
Yunlin	2.4	1.1	2.9
Hsinchu	2.7	2.6	2.7
Changhua	1.2	2.4	2.5
Penghu	1.7	2.6	2.7

• Above average values: **Brown** • Below average values: **Orange**



Key Observations

Taitung and Taichung: Regions with Below-Average Changes Across All Three Outcomes

Interviews with after-school tutors in Taitung and Taichung revealed a common challenge: **parental cooking habits**. Some parents associate nutrition exclusively with cooking meals that include meat, while rarely incorporating multi-grain flour or similar materials provided by the plan. Consequently, if children do not use these resources in their after-school sessions, they are unlikely to utilize them at home.

Disadvantaged children are further divided into three sub-groups based on different activity participation and outcomes. After the above research, the project uses the following six stakeholder groups finally to evaluate social value.

- 1. Standard Foods (Organization)
- 2. BOYO Foundation (Organization)
- 3. BOYO Tutors (Individual)
- 4. Disadvantaged Children – All Centers (Individual)
- 5. Disadvantaged Children – Taichung & Taitung Centers (Individual)
- 6. Disadvantaged Children – Jian-Chan Center (Individual)

(IV) Negative Outcomes

Through quantitative survey results, it was identified that the stakeholder Disadvantaged Children experienced negative outcomes. To ensure the transparency of this study, these negative outcomes are disclosed and analyzed to understand their underlying causes. This serves as a critical reference for future project adjustments and improvements. Below is the summary of negative outcomes distribution and related findings.

Table 11: Distribution of Positive and Negative Outcomes for Disadvantaged Children

Sub-Group	Outcome	Total Valid Sample Size	Number of Changes	Number of Respondents	Proportion (%)
All Centers	Reduced Hunger	302	283	264	93%
	Increased Hunger (Negative)			19	7%
	Improved Learning Focus	302	299	296	99%

	Reduced Learning Focus (Negative)			3	1%
Taichung & Taitung Centers	Reduced Hunger	48	29	27	93%
	Increased Hunger (Negative)			2	7%
	Improved Learning Focus	48	31	30	97%
	Reduced Learning Focus (Negative)			1	3%
Jian-Chan Center	Reduced Hunger	30	22	21	96%
	Increased Hunger (Negative)			1	4%

## Analysis Summary

The changes, both positive and negative, are evenly distributed across regions, age groups, and school affiliations. Negative outcome cases show no distinct stratification patterns. To investigate further, interviews were conducted with regional center directors, and the following insights were gathered:

## Key Causes of Negative Outcomes

### 1. Inaccurate Estimation of Students' Needs

*Example from Nantou Center:*

The teachers, who lacked prior experience in managing food distribution, misjudged the quantity needed. This led to insufficient supplies, causing some students to experience hunger when the center restricted them from buying additional snacks.

### 2. Unfamiliar or Unappealing Healthy Foods

*Example from Jian-Chan Center:*

Some students rejected nutritious foods, perceiving them as unappealing compared to colorful, familiar snacks. This led to instances where students chose not to eat the food prepared by the regional centers during after-school tutoring sessions, resulting in hunger.

### 3. Sharing with Family Members

*Examples from Changhua and Yilan Centers:*

Certain food items, particularly those with a more nourishing (e.g., whole grain powders), were often given to parents or other family members instead of being consumed by the children. Although this did not result in food waste, it meant that the intended nutritional benefits were not received by the children.

Table 12: Negative Outcomes – Center Interview Summary

Center	Feedback from Stakeholder
Nantou Center	Teachers misjudged food quantities. Students experienced hunger when not allowed to buy extra snacks.
Jian-Chan Center	Nutritional items were perceived as unappetizing. Some were left uneaten, while others were given to parents.
Changhua Center	Nutritious foods were seen as meant for older adults, therefore were consumed by other family members instead of children.
Yilan Center	Healthy items were less appealing to children but were consumed by family members at home.

## (V) Relative Importance

For each stakeholder group, results were weighted on a scale of 1 to 10. In cases where multiple responses were collected, the average score from valid responses was used.

- **Question Prompt:**  
“Please rate the relative importance of [Outcome Name] to the changes you experienced while participating in the 2023 Grow with Love plan. Assign a score from 1 (least important) to 10 (most important).”

Once the data was collected, outcomes were ranked according to their relative importance scores. The outcome with the highest score within each stakeholder group was deemed the most significant and served as the primary anchor for subsequent financial proxy assessments. Below is a summary of the importance scores for the outcomes reported by the six stakeholder groups, and the financial proxy.

Table 13: Relative Importance of Outcome to the Changes by Stakeholder Group

Stakeholder	Outcome	Relative Importance
Standard Foods Group	Enhanced public image	9.0
	Strengthen professional image in nutrition	8.0
	Increased consumer purchase intent	6.0
BOYO Foundation	Increased external resources and donations	7.5
	Increased public awareness	7
BOYO Tutors	Gained a sense of accomplishment	7.8
	Increased parental trust	7.7
	Improved resource efficiency	7.4
	Reduced meal preparation pressure	6.9
Disadvantaged children – All Centers	Improved concentration	7
	Reduced hunger	6.9
	Enhanced immunity and health	6.6
Disadvantaged Children – Taichung & Taitung Centers	Reduced hunger	7.5
	Improved concentration	7.1
	Enhanced immunity and health	6.8
Disadvantaged children – Jian-Chan Center	Improved concentration	6.8
	Enhanced immunity and health	6.5
	Developed independent meal preparation skills	6.2
	Reduced hunger	6.2

(VI) Monetization Methodology

To ensure accuracy and avoid significant biases in financial proxies across different outcomes for stakeholders in this plan, and to reduce reliance on a single valuation method, we employed two different valuation approaches:

- 1. **Willingness-to-Pay Method** - Through quantitative questionnaires, stakeholders were asked about the value they were willing to pay for the given outcome, along with the relative importance of each outcome.
- 2. **Anchoring Method** - The outcome deemed most important by stakeholders served as the primary reference point, and other outcomes were monetized using relative importance values derived from this reference.

By applying this **dual-valuation approach**, we enhance the reliability of our results and mitigate the risk of valuation bias.

(VII) Financial Proxy

Additional Notes: For the Disadvantaged Children, since the consumption period is **2 months**, the financial proxy variables mentioned above are multiplied by **2 months** to represent the **monetized outcome for the entire year**.

Table 14: Financial Proxy List

Stakeholder	Most Important Outcome	Financial Proxy Variable	Data Source
①Standard Foods	Enhanced public image	Increase media advertising budget to NT\$1 million / NT\$2 million / NT\$3 million / NT\$4 million / NT\$5 million	Interview with Standard Foods members
②BOYO Foundation	Increased public awareness	Hosting diverse events, with a budget of approximately NT\$200,000	The 2024 Media White Paper published by MMA Taiwan indicates that the cost of mainstream media features reports ranges from NT\$100,000 to NT\$200,000 per article. Additionally, BOYO Foundation’s past independently organized local press conferences cost approximately NT\$200,000. <a href="#">Taipei Media Services Agency Association (MAA)</a>

②BOYO Foundation	Increased public awareness	Drafting industry- government-academic collaboration proposals, with a budget of approximately NT\$500,000/ NT\$750,000	Interview with BOYO Foundation
		Preparing an SROI impact report, with a budget of NT\$1,000,000	Interview with BOYO Foundation
③BOYO Tutors	Gained a sense of accomplishment	Climb Jade Mountain (3 days, 2 nights). Cost: NT\$8,400 per person	Interview with BOYO tutors and referencing the 2024 cost of climbing Taiwan's highest peak, Jade Mountain. <a href="#">Lamigo International Travel Agency</a>
		Complete GEPT Advanced Test (listening, speaking, reading, writing). fee: NT\$5,180 per person	Interview with BOYO tutors and referencing the 2024 total cost of the General English Proficiency Test (GEPT), including listening, speaking, reading, and writing, which is NT\$2,400. Supplementary tutoring fees for individual sessions range from NT\$2,700 to NT\$10,000. To pass all sections, the calculation is based on the minimum tutoring fee combined with the test fee. <a href="#">GEPT Official Site 全民英檢補習班</a>
		Cycle around the island (15 days). Cost: NT\$30,000 per person	Interview with BOYO tutors and referencing the 2024 cycling tour costs by Taiwan's leading travel agency Giant for island-wide tours, ranging from NT\$30,000 to NT\$54,000. The minimum cost is used for calculations. <a href="#">Giant Travel Agency</a>
		Enroll in a Master's/PhD program at a public research institute (2 semesters). Tuition and fees: NT\$30,000 per person	Interview with BOYO tutors and referencing the 2024 per- semester tuition fees of National Taiwan University (NTU). <a href="#">NTU Tuition and Fees</a>
④&⑥ Disadvantaged Children -All Centers -Jian-Chan Center	Improved concentration	Participate in diverse sports courses (e.g., swimming, table tennis, badminton). Monthly allocated budget: NT\$3,500 Participate in various talent courses (e.g., music, Zen meditation, yoga). Monthly allocated budget: NT\$2,500 Participate in extracurricular courses (e.g., go, calligraphy, painting, board games). Monthly allocated budget: NT\$1,500	Interview with disadvantaged children and referencing options from Taiwan's Ministry of Education Sports Administration and private extracurricular activity courses, using a monthly basis as the unit for calculation. <a href="#">Sports Administration Guidelines Link</a>
⑤Disadvantaged Children -Taichung & Taitung Centers	Reduced hunger	The price of nutritious lunches has been adjusted as follows: NT\$60 / NT\$65 / NT\$70 /NT\$75	Interview with disadvantaged children and referencing media reporting costs to provide a budget range (NT\$60-75). <a href="#">UDN News</a>

Note: Costs vary depending on the time of booking, and this calculation is based on searches conducted in April 2024.

# Principle 4: Only Include What Is Material

This section evaluates whether outcomes should be included based on two criteria: **(1) Relevance** and **(2) Significance**.

- **Relevance** evaluates whether the outcomes align with the organization's goals, peer standards, universal values, and stakeholder priorities.
- **Significance** measures the scale and depth of impact on stakeholders, ensuring that the plan demonstrably influences these outcomes.

## Relevance

Relevance is determined based on the following criteria:

1. **Policy Based Performance: whether the outcome aligns with goals of Standard Foods**
2. **Stakeholder concern: whether the outcome is a priority for stakeholders**
3. **Social norms: whether the outcome fits into existing social norms ex: SDGs**
4. **Peer benchmarks: whether the outcome is in line with peer benchmarks**

If an outcome meets at least one of these relevance criteria, it is considered relevant and included in the analysis.

## Significance

Significance assesses the breadth and depth of impact on stakeholders, ensuring that the observed changes are substantial. Outcomes are measured through quantitative questionnaires asking stakeholders whether specific outcomes occurred.

If over 70% of the sample reported a change (either positive or negative), the outcome is considered High, and if less than 30%, the outcome is considered Low. Additionally, the relative importance score serves as a reference for significance.

Table 15: Significance Criteria for This Project

Criteria	High	Medium	Low
Change in number of people	70-100%	50-70%	0-50%
Relative importance score	8-10	5-7	0-4

To ensure the meaningful inclusion of outcomes:

- 1. Relevance must be established first.**
- 2. Once relevance is confirmed, significance**— whether high or low— indicates meaningful impact and serves as a critical reference for future evaluations.

If an outcome lacks relevance, even high significance does not justify its inclusion. Based on this principle, an evaluation was conducted for the inclusion/exclusion of outcomes across the five stakeholder groups.

### 1. Standard Foods

The three key outcomes—enhancing public image, strengthening the professional image of nutrition, and increased consumer purchase intent—align with the organization’s goals. These outcomes are significant to stakeholders, including shareholders and consumers.

Table 16: Relevance, Significance and Evaluation of Outcome- Standard Foods

Stakeholder	Outcome	Relevance	Significance in Number	Significance in Important
Standard Foods	Enhanced public image	R: policy-based performance, peer benchmarks	100% (High)	9 (High)
	Strengthened professional image	R: policy-based performance, stakeholder concern, peer benchmarks	100% (High)	8 (High)
	Increased consumer purchase intent	R: policy-based performance, stakeholder concern, peer benchmarks	100% (High)	6.0 (Medium)



2. BOYO Foundation

Increased brand awareness and donations align with the organization’s mission. Both outcomes are critical for the foundation’s sustainability and stakeholder recognition.

Table 17: Relevance, Significance and Evaluation of Outcome- BOYO Foundation

Stakeholder	Outcome	Relevance	Significance in Number	Significance in Important
BOYO Foundation	Increased public awareness	R: stakeholder concern	100% (High)	7.5 (Medium)
	Increased external resources and donations	R: stakeholder concern, peer benchmarks	100% (High)	7.0 (Medium)

3. BOYO Tutors

Three outcomes—enhanced parental trust, increased material collection efficiency, and a sense of accomplishment—align with personal and organizational goals. However, “reducing meal preparation pressure” lacks sufficient relevance and is excluded.

Table 18: Relevance, Significance and Evaluation of Outcome- BOYO Tutors

Stakeholder	Outcome	Relevance	Significance in Number	Significance in Important
BOYO Tutors	Gained a sense of accomplishment	R: stakeholder concern	88% (High)	7.8 (Medium)
	Increased parental trust	R: stakeholder concern, peer benchmarks	88% (High)	7.7 (Medium)
	Improved resource efficiency	R: stakeholder concern, peer benchmarks	88% (High)	7.4 (Medium)
	Reduced meal prep pressure	Low relevance (excluded)	50% (Medium)	6.9 (Medium)

#### 4. Disadvantaged Children - All Centers

Reducing hunger, improving concentration, and enhancing immunity are crucial outcomes. These outcomes benefit individual students (policy-based performance), their families (stakeholder concern), and the society (social norms).

Table 19: Relevance, Significance and Evaluation of Outcome- Disadvantaged Children - All Centers

Stakeholder	Outcome	Relevance	Significance in Number	Significance in Important
Disadvantaged Children - All Centers	Reduced hunger	R: policy-based performance, stakeholder concern, social norms, peer benchmarks	84% (High)	7.0 (Medium)
	Enhanced immunity and health	R: policy-based performance, stakeholder concern, social norms, peer benchmarks	88% (High)	6.9 (Medium)
	Improved concentration	R: stakeholder concern, peer benchmarks	87% (High)	6.6 (Medium)

#### 5. Disadvantaged Children –Taichung & Taitung Centers

Reducing hunger, improving concentration, and enhancing immunity are crucial outcomes. These outcomes benefit individual students (policy-based performance), their families (stakeholder concern), and the society (social norms).

Table 20: Relevance, Significance and Evaluation of Outcome- Disadvantaged Children –Taichung & Taitung Centers

Stakeholder	Outcome	Relevance	Significance in Number	Significance in Important
Disadvantaged Children - Taichung & Taitung Centers	Reduced hunger	R: policy-based performance, stakeholder concern, social norms, peer benchmarks	75% (High)	7.0 (Medium)
	Enhanced immunity and health	R: policy-based performance, stakeholder concern, social norms, peer benchmarks	84% (High)	6.9 (Medium)

		social norms, peer benchmarks		
	Improved concentration	R: stakeholder concern, peer benchmarks	84% (High)	6.7 (Medium)

## 6. Disadvantaged Children - Jian-Chan Center

These children benefit from reducing hunger, improving concentration, and developing meal preparation skills. Despite the ability to prepare one's own meals does not constitute a social norm yet; this is crucial for disadvantaged families and therefore included.

Table 21: Relevance, Significance and Evaluation of Outcome- Disadvantaged Children - All Centers

Stakeholder	Outcome	Relevance	Significance in Number	Significance in Important
Disadvantaged Children - Jian-Chan Center	Reduced hunger	R: policy-based performance, stakeholder concern, social norms, peer benchmarks	73% (High)	6.8 (Medium)
	Enhanced immunity and health	R: policy-based performance, stakeholder concern, social norms, peer benchmarks	90% (High)	6.5 (Medium)
	Improved concentration	R: stakeholder concern, peer benchmarks	77% (High)	6.2 (Medium)
	Developed independent meal preparation skills	R: stakeholder concern	93% (High)	6.2 (Medium)

## Principle 5: Do Not Overclaim

The principle 5: Do Not Overclaim emphasize the importance of reviewing and excluding factors such as double-counting or impacts not directly caused by the plan to avoid exaggerating results and enhance report credibility. Four key factors are assessed: **Displacement**, **Deadweight**, **Attribution**, and **Drop-off**.

Each factor is derived through stakeholder questionnaires and interviews.

Stakeholders assess individual outcomes, and their feedback is averaged to determine the ratios for these factors.

### Displacement Factor (0%)

Across all outcomes in this study, the **displacement factor** was confirmed to be 0%. This indicates that the outcomes achieved did not negatively affect or transfer to others. For instance, outcomes such as improved physiological, cognitive, and ability metrics in disadvantaged students were personal and positive, with no adverse impact on others.

- **Interview Feedback**

- Zhongliao Elementary School Tutors**

- "We used to collect food for students during after-school tutoring sessions, mostly plain noodles and bread. With the supplies from Standard Foods Group, it not only reduces hunger but also includes nutrition education, which benefits both students and tutors. No one has been negatively impacted as a result."*

- **Penghu Center Tutors**

- "In the past, we occasionally and irregularly purchased food for students as snacks during after-school tutoring. However, this was never a commitment to specific vendors, so even with the supplies from Standard Foods Group, it has not harmed any local businesses."*

### Deadweight Factor

Deadweight refers to the chance of outcomes that would have occurred without plan intervention. This plan used a quantitative questionnaire to understand stakeholders' opinions on this factor. The question items and calculation method are explained below.

- **Question Prompt:**

“If you had not participated in this plan, do you think these changes would have [Outcome Name] occurred? (Very Unlikely / Slightly Likely / Half & Half / Likely / Very Likely)”

- **Coding and Calculations**

The answers in the question use a five-point scale, with different responses assigned weights ranging from 0 to 1. The Number of Responses for each outcome is first multiplied by its corresponding weight and then divided by the total sample size to calculate the final value.

For calculation examples, please refer to "Appendix B."

## **Attribution Factor**

Attribution assesses the proportion of outcomes attributable to external contributors beyond the plan itself. This plan used a quantitative questionnaire to understand stakeholders' opinions on this factor. The question items and calculation method are explained below.

- **Question Prompt:**

*Could these changes/outcomes have been achieved through other activities or organizations?*

*If yes, indicate the percentage contribution: (None, <20%, 20-40%, 40-60%, 60-80%, 80-100%)*

*If yes, please specify the name of the activity or organization (open-ended question).*

- **Coding and Calculations**

If the response to this question is "None," the assigned weight is 0. If the response is "Yes," and the respondent selects the level of change that aligns with their experience, different weights ranging from 0 to 1 are assigned accordingly. The Number of Responses for each outcome is first multiplied by its corresponding weight and then divided by the total sample size to calculate the final value.

For calculation examples, please refer to "Appendix B."

- **Other activities or organizations:**

Through open-ended questions about whether other organizations provided similar resources, most responses focused on food provision. However, specific disadvantaged groups (e.g., government-approved low- and middle-income households) reported

relatively fewer resources related to nutrition and education. A summary of the open-ended responses from disadvantaged children across all centers is provided below.

- Child Welfare League Foundation(兒福聯盟): Provides material support every semester, primarily aimed at helping low- and middle-income households stabilize their lives and meet basic needs.
- Children Are Us Foundation(喜憨兒基金會): Partners with local bakeries in Penghu to regularly provide nutritious bread for children as part of their daily food.
- Grace Saint Foundation(感恩聖仁基金會): Provides funding to purchase snacks and collaborates with community residents to donate supplies.
- Andrew Charity Association(安德烈食物銀行): Implements a food box subsidy program, providing one box of food per month, including noodles, cereal, and other non-perishable items, to economically disadvantaged families that pass the evaluation.

During quantitative surveys and qualitative interviews, stakeholders from five groups were repeatedly asked about similar initiatives and alternative factors. The results are summarized below.

Table 22: Summary of Deadweight and Attribution Factors

Stakeholder	Outcome	Deadweight	Drop-off (%)
Standard Foods	Enhanced public image	75%	10%
	Strengthened professional image	25%	70%
	Increased consumer purchase intent	0%	90%
BOYO Foundation	Increased public awareness	38%	20%
	Increased external resources ad donations	38%	20%
BOYO Tutors	Increased resource efficiency	45%	23%
	Increased parental trust	45%	27%
	Gained a sense of accomplishment	39%	28%
Disadvantaged Children- All Centers	Reduced hunger	40%	24%
	Enhanced immunity and health	42%	23%
	Improved concentration	47%	25%

Disadvantaged Children - Taichung & Taitung Centers	Reduced hunger	49%	29%
	Enhanced immunity and health	44%	28%
	Improved concentration	46%	29%
Disadvantaged Children- Jian-Chan Center	Reduced hunger	58%	28%
	Enhanced immunity and health	59%	33%
	Improved concentration	60%	37%
	Developed independent meal preparation skills	50%	34%

### Stakeholder Feedback Summary

The deadweight factors for each outcome range from 30% to 60%, with Disadvantaged Children- Jian-Chan Center showing higher deadweight at 58-60% compared to other centers.

This can be attributed to Jian-Chan Center's proximity to commercial hubs, making it easier for students to access alternative resources independently. In contrast, rural centers face greater challenges in accessing supplies and thus benefit more significantly from project intervention.

### Duration and Drop-off Factors

Duration refers to how long an outcome persists after its initial realization. Drop-off measures the decline in outcomes over time.

- **Question Prompt:**

*How long do you think the following changes/outcomes will last? (1-5 Years)*

*How much will these changes decrease each year? (<20% 20-40% 40-60% 60-80% 80-100%)*

**Coding and Calculations:**

The plan uses a five-point scale for the Drop-off responses, assigning weights ranging from 0 to 1. The Number of Responses for each outcome is first multiplied by the corresponding weight, and then divided by the total sample size to calculate the final value.

For calculation examples, please refer to "**Appendix B.**"

Each outcome's duration was determined through stakeholder questionnaires, using the average response as the basis. The average durations for various stakeholder groups are listed below:

## Observations

1. **Standard Foods** shows the longest duration due to its role as the main sponsor, continuously investing in social impact and corporate responsibility. This prolonged impact enhances public recognition and partnership opportunities.
2. **BOYO Tutors** play a critical role in influencing children's growth through nutrition and education, with their impact sustained over longer periods.

The shorter durations for other stakeholders reflect the facts that it was the first implementation of the plan and the time that stakeholders engaged in the plan was limited, aligning with SROI's principle of not overclaiming.

Table23: Duration and Drop-off Factors by Stakeholder and Outcome

Stakeholder	Outcome	Deadweight	Drop-off (%)
Standard Foods	Enhanced public image	4	10%
	Strengthened professional image	3	10%
	Increased consumer purchase intent	2	10%
BOYO Foundation	Increased public awareness	2	10%
	Increased external resources and donations	2	10%
BOYO Tutors	Improved resource efficiency	3	36%
	Improved parental trust	3	29%
	Gained a sense of accomplishment	3	34%
Disadvantaged Children- All Centers	Reduced hunger	1	0%
	Improved immunity and health	3	42%
	Improved concentration	3	45%
Disadvantaged Children - Taichung & Taitung Centers	Reduced hunger	1	0%
	Improved immunity and health	3	46%
	Improved concentration	3	48%
Disadvantaged Children - Jian-Chan Center	Reduced hunger	1	0%
	Improved immunity and health	3	46%
	Improved concentration	3	46%
	Developed independent meal preparation skills	4	45%



## Principle 6: Be Transparent

Every social impact assessment inevitably involves subjective decisions. This report strives to incorporate stakeholder feedback at every stage of the impact assessment process, aiming to present the plan's outcomes accurately and transparently.

### **Phase 1: Qualitative Analysis (Feb–Mar 2024)**

Review the overall background, objectives, and target groups of the plan. Maximize contact with relevant stakeholders through interviews to identify all potential stakeholder groups.

### **Phase 2: Qualitative Analysis (Mar–Apr 2024)**

Conduct in-depth interviews with stakeholders to identify key outcomes and check whether there were any unexpected outcomes. Categorize stakeholders into groups and establish subgroups where necessary, forming five stakeholder groups eventually. Utilize stakeholder interviews to map out the change process, constructing and confirming the Chain of Change and that outcomes are well-defined for each group.

### **Phase 3: Quantitative Assessment (May–Jul 2024)**

Once the Chain of Change is finalized, quantify outcomes to capture the degree of stakeholder change. This phase also examines value prioritization, deadweight, attribution, displacement, and drop-off factors.

### **Phase 4: Qualitative Review (Aug–Sep 2024)**

Focus on addressing negative and unexpected outcomes. Disclose these findings to stakeholders and collect feedback for future project improvements.

### **Phase 5: Verification (Oct 2024)**

Assign weights and values to calculate Social Value. Reconfirm outcomes with stakeholders and disclose the final SROI results.

Final Reporting and Third-Party Assurance

The final report undergoes third-party assurance and is submitted to Standard Foods. This will support their ongoing Social Value tracking and integration into internal decision-making processes. The plan project involved multiple stakeholder consultations, including qualitative interviews, quantitative questionnaires, and final validation through correspondence, across the five phases. Below is a summary of stakeholder engagement and participant numbers in each phase.

Table 24: Stakeholder Engagement and Frequencies in Each Phase

Stakeholder Group	Total Number of Stakeholder	Phase 1 2024.02-03 (Qualitative)	Phase 2 2024.03-04 (Qualitative)	Phase 3 2024.05-07 (Qualitative)	Phase 4 2024.08-09 (Qualitative)	Phase 5 2024.10- (Qualitative)	Total Engagements
Standard Foods	1	1	1	1	1	1	6
BOYO Foundation	2	2	2	2	0	1	7
BOYO Tutors	42	5	5	26	4	2	42
Disadvantaged Children -All Centers -Taichung & Taitung Centers	2500	6	12	388	0	0	406
Disadvantaged Children - Jian-Chan Center	34	4	8	30	0	0	42
Total Engagements	-	18	28	447	5	4	503

# Principle 7: Verify the Results

## SROI Method: Quantifying the Value of Intangibles

The Social Return on Investment (SROI) method's primary feature is its ability to monetize intangible outcomes using financial proxies as valuation benchmarks. In this study, each identified outcome is assigned 1 to 4 financial proxies based on SROI-approved reports and **the stakeholder's** interview data.

A survey was conducted to rank the importance of these outcomes from the stakeholders’ perspective. The financial proxy of the highest-ranked outcome serves as the benchmark, and subsequent valuations are adjusted according to their ranked importance. Finally, the appropriateness of these financial proxies is validated through stakeholder consultations. Below is a summary of the financial proxy indices for each stakeholder group:

### (I) Value Monetization

Table 25: Stakeholder and Value Monetization Summary

Stakeholder	Outcome	Relative Importance	Valuation Method	Monetized Value (NT\$)
① Standard Foods	Enhanced public image	9.0	Financial Proxy: Increase media advertising budget by NT\$4 million	4,000,000
	Strengthened professional image	8.0	Anchoring method	3,555,556
	Increased consumer purchase intent	6.0	Anchoring method	2,666,667
② BOYO Foundation	Increased public awareness	7.0	Anchoring method	933,333
	Increased external resources and donations	7.5	Financial Proxy: Developing an SROI impact report. Allocated budget: NT\$1 million	1,000,000
③ BOYO Tutors	Improved Resource Efficiency	7.4	Anchoring method	27,427

	Increased Parental Trust	7.7	Anchoring method	28,538.37
	Gained a sense of accomplishment	7.8	Climb Jade Mountain (3 days, 2 nights). Cost: NT\$8,400 per person Complete GEPT Advanced Test (listening, speaking, reading, writing). Test fee: NT\$5,180 per person Cycle around the island (15 days). Cost: NT\$30,000 per person Enroll in a Master's/ PhD program at a public research institute (2 semesters). Tuition and fees: NT\$30,000 per person	28,909.00
④ Disadvantaged Children- All Centers	Improved concentration	7.0	Financial Proxy: Monthly budget for participating in diverse talent or sports courses and assume the budget is provided for 2 months	3,200
	Reduced hunger	6.9	Anchoring method	3,154
	Enhanced immunity and health	6.6	Anchoring method	3,017
⑤ Disadvantaged Children- Taichung & Taitung Centers	Reduced hunger	7.5	Financial Proxy: The price of nutritious lunches has been adjusted as follows* 2month	2,547
	Improved concentration	7.1	Anchoring method	2,411
	Enhanced immunity and health	6.8	Anchoring method	2,309
⑥ Disadvantaged Children- Jian-Chan Center	Enhanced immunity and health	6.5	Anchoring method	3,922
	Improved concentration	6.8	Financial Proxy: Monthly budget for talent or sports courses and assume *2month	4,104
	Reduced hunger	6.2	Anchoring method	3,741
	Developed independent meal preparation skills	6.2	Anchoring method	3,741

Unit: person/NT\$

## (II) Discount Rate

Given that the Social Return on Investment (SROI) method incorporates stakeholders' changes and outcomes while depicting the duration of these outcomes, the final outcome value aggregates the value across different years. To reflect the present value at the time of the report, a **discount** rate is applied. This study uses the benchmark interest rate of 1.565%, as announced by the Bank of Taiwan in October 2023, for discounting future cash flows to their present value.

### (III) Calculate SROI Value

Table 26: Stakeholder Outcome Value Summary

The stakeholder		Outcome	Quantity (scale)	Duration	Outcome Pricing (NT\$)	Outcome Value			
						Discount rate		1.6%	
	Quantity					Year0	Year1	Year2	Year3
① Standard Foods	1	Enhanced public image	1	4	4,000,000	900,000	810,000	729,000	656,100
	1	Strengthen professional image in nutrition	1	3	3,555,556	800,000	720,000	648,000	0
	1	Increased consumer purchase intent	1	2	2,666,667	266,667	240,000	0	0
② BOYO Foundation	1	Increased public awareness	1	2	933,333	466,667	420,000	0	0
	1	Increased external resources and donations	1	2	1,000,000	500,000	450,000	0	0
③ BOYO Tutors	42	Improved resource efficiency	37	2	27,426	474,956	303,972	0	0
	42	Increased parental trust (unexpected outcome)	37	3	28,538	408,219	289,836	205,783	0
	42	Gained a sense of accomplishment	37	3	28,909	465,292	307,093	202,681	0
④ disadvantaged children-all centers	2255	Reduced hunger	1886	1	2,556,127	0.00	0.00	0.00	0.00
		Increased hunger (negative change)	136		171,840	0.00	0.00	0.00	0.00
	2255	Enhanced immunity and health	2100	3	2,676,306	1,552,258	900,310	0.00	0.00
	2525	Improved concentration (unexpected outcome)	2093	3	2,488,445	1,368,645	752,755	0.00	0.00
		Reduced concentration (negative change)	22		18,996	10,448	0.00	0.00	0.00
⑤ Disadvantaged Children-Taichung & Taitung Centers	245	Reduced hunger	138	1	127,273	0.00	0.00	0.00	0.00
		Increased hunger (negative change)	10		9,223	0.00	0.00	0.00	0.00
	245	Enhanced immunity and health	143	3	133,148	71,900	38,826	0.00	0.00
	245	Improved concentration (unexpected outcome)	153	3	141,439	73,548	38,245	0.00	0.00
		Reduced concentration (negative change)	5		4,622	2,404	0.00	0.00	0.00
⑥ disadvantaged children - Jian-Chan center	34	Reduced hunger	24	1	3,741	26,927	0	0	0
		Increased hunger (negative change)	1		-3,741	-1,282	-821	0	0
	34	Enhanced immunity and health	31	3	3,922	32,971	17,804	9,614	0
	34	Improved concentration (unexpected outcome)	26	2	4,103	26,955	14,556	0	0
	34	Developed independent meal preparation skills	32	3	3,741	39,180	21,549	11,852	0
total						11,936,593	6,404,217	3,354,187	626,236
Total Present Value (PV)						22,32,232			
Net Present Value (PV minus the investment)						17,610,939			
Total Input						4,710,300			
Social Return (Value per amount invested) SROI						4.74			

## (IV) Sensitivity Analysis

Sensitivity analysis evaluates how changes in assumptions impact SROI results, ensuring the robustness of the project's outcomes under different scenarios. A **25% boundary** is used to assess the sensitivity of various variables.

Additionally, considering that the plan duration is **6 months** and the Food Box provision covers **2 months**, the following scenarios are analyzed:

1. **Outcome duration for disadvantaged children is set to 1 year**, with other variables remaining unchanged.
2. **Outcome duration for all stakeholders is set to 1 year.**

The consolidated results of the sensitivity analysis are presented in the table below:

Table 27: Sensitivity Analysis- Summary

Adjustment Item	Adjustment Details	SROI Value
SROI	SROI increases by 25%	5.93
	SROI decreases by 25%	3.56
Outcome Quantity	Outcomes >1, increase outcome quantity by 25%	5.52
	Outcomes >1, decrease outcome quantity by 25%	3.96
Financial Proxies	Reduce Standard Foods proxies by 25%	4.44
	Reduce BOYO Foundation proxies by 25%	4.64
	Reduce BOYO Tutors proxies by 25%	4.60
	Reduce proxies for Disadvantaged Children (All Centers / Taichung & Taitung Centers) by 25%	4.09
Deadweight	Adjust Deadweight to 30% if <30%	4.71
	Adjust Deadweight to 50%	4.39
Attribution	Adjust Attribution to 30% if <30%	4.42
	Adjust Attribution to 50%	3.32
Drop-off	Increase Drop-off by 25%	4.41
	Decrease Drop-off by 25%	5.07
Duration	Adjust durations >2 years to 1 year - All Stakeholders	2.53
	Adjust durations >2 years to 1 year - Disadvantaged Children	4.44

## Sensitivity Analysis Insights

Based on sensitivity analysis, the plan's SROI value ranges between 2.53 and 5.93, depending on various assumptions and scenarios. Among the key variables analyzed, three critical findings require special attention:

### 1. Financial Proxy Values for Disadvantaged Children

The financial proxy values for disadvantaged children show a higher response level compared to other stakeholders (4.09 vs. 4.44 ~ 4.64). This indicates that the project must apply rigorous data validation and standardized calculation methods to ensure the accuracy of the reported stakeholder outcomes. Given that financial proxies directly impact the overall SROI value, maintaining precise evaluation standards is essential to avoid over- or underestimation.

### 2. Impact of Plan Duration Assumption

If all outcomes were limited to a one-year duration, the SROI value would drop to 2.53. While this still indicates a positive impact, it highlights the need for long-term tracking beyond the second year to determine whether stakeholder benefits are sustained. Ensuring that key project outcomes remain valid over time is crucial for assessing long-term impact and making informed decisions about future program extensions or modifications.

### 3. Quantity as the Most Influential Variable

Among all adjustment items, quantity shows the largest impact on SROI variability, ranging from 5.52 to 3.96. This underscores the importance of maximizing participant inclusion within the existing framework, as increasing the number of beneficiaries significantly enhances the project's overall impact. Ensuring that as many stakeholders as possible are engaged while maintaining program quality is a key consideration for future optimization.

These findings demonstrate that changes in these key areas significantly influence the SROI value, emphasizing the need for careful data collection, continuous assessment, and methodological precision in future evaluations.



# Principle 8: Be Responsive

## (I) Outcome Summary

### 1. Health and Well-being (SDG3) Outcomes Last Longer than Hunger Alleviation (SDG2)

The plan established two main goals in 2023: alleviating hunger and improving health and well-being. According to SROI data, the impact of hunger alleviation is short-lived, as it ceases once material provisions end (duration: 1 year). In contrast, health and well-being outcomes have a long-lasting impact (duration: 2–3 years).

The core strategy for hunger alleviation relies on material provision, whose impact ends with the provision itself. However, health and well-being, achieved through a combination of nutrition materials and education, sustain their impact even after the material support ceases.

#### Key Takeaways and Adjustments

Introduce a Food Education Lesson Plan Competition to enhance nutrition education methodologies. This initiative will provide teachers/tutors, particularly those in remote areas who are often in charge of multiple subjects, with systematic and user-friendly nutrition education placemats and lesson plans. This approach aims to improve efficiency in preparing education materials and enhance teachers' incentives.

### 2. Nutritious Diets Yield Multiple Benefits Beyond Hunger Alleviation

A balanced and nutritious diet not only addresses SDG2 (Hunger Alleviation) and SDG3 (Health and Well-being) but also improves student's concentration, which enhances learning efficiency and academic performance. These outcomes can serve as metrics for future monitoring and evaluation.

#### Key Takeaways and Insights

These negative outcomes, although isolated incidents, highlight crucial areas for improvement. To enhance the effectiveness of future initiatives, particularly in promoting nutritional health, the following strategies are recommended:

**Tailor Food Supplies to Student Preferences:**

These negative outcomes, although isolated incidents, highlight crucial areas for improvement. To enhance the effectiveness of future initiatives, particularly in promoting nutritional health, the following strategies are recommended:

**Train Teachers for Accurate Food Distribution:**

Teachers should be equipped with better tools and guidelines to estimate food quantities accurately based on students' needs.

**Enhance Communication with Families:**

Educational sessions for both students and parents can help align nutritional goals, ensuring that healthy foods are consumed as intended by the children themselves.

### 3. SROI Impact of After-School Tutors Exceeds That of Disadvantaged Students

In the context of "nutrition education," the two-day camp has proven to be an essential tool for improving children's nutritional knowledge. From the SROI perspective and one-on-one interviews, the impact and duration for BOYO Tutors are generally deeper and longer than those for disadvantaged students.

**Key Takeaways and Adjustments**

- Launch workshops for after-school tutors to enhance their understanding of nutrition and health. This knowledge, combined with distributed nutrition supplies, will enable tutors to better support students.
- Establish an Incentive System for tutors to recognize those who actively use lesson plans to enhance stronger interactions between tutors and students.

### 4. Disadvantaged Students Value Concentration Improvement Over Health Awareness

Though the goal of plan is improving the nutrition and health of disadvantaged children, it is unsurprising that disadvantaged children prioritize "improving concentration" over health, since nutrition and health are often neglected in their life before participating in the plan. However, this study found that with deeper engagement, such as in Jian-Chan Center, children's awareness of nutrition's importance improves—a promising sign for future interventions.

## **5. Enhance Nutritional Resource Utilization Training for Tutors and Parents of the "Disadvantaged Children - Taichung & Taitung Centers"**

Parents and teachers in these two regions traditionally prefer cooking methods that involve boiling. To encourage better use of the provided nutritional supplies, future initiatives should not only focus on distributing resources to students but also include practical cooking workshops for teachers and parents in these areas. This approach will enhance their understanding of how to incorporate the supplies into daily meals, thereby increasing their willingness and capability to utilize them effectively.

### **Key Takeaways and Adjustments**

#### **1. Enhance Tutor and Parent Engagement**

- Increase tutor training and parental workshops could better bridge the gap between nutritional knowledge and its application at home.
- Highlight the versatility and ease of using provided materials (e.g., multi-grain flour) in everyday cooking could improve acceptance.

#### **2. Localize Intervention Strategies**

- Tailor interventions based on regional feedback. For regions like Taitung and Taichung, incorporating community-specific educational modules could address cultural and habitual barriers to healthier eating.

#### **3. Build Continuous Monitoring and Feedback Loops**

- Regular follow-ups with both students and parents to ensure the long-term adoption of nutritional habits learned during the plan.

By addressing these insights, future iterations of the Grow with Love plan can better align with local needs, maximizing its positive impact across different regions.

## (II) Future Applications

Based on Principle 6: Be Transparent, and to mitigate risks associated with applying this analysis across various levels of decision-making, potential risks in data collection or stakeholder sampling are listed so to ensure similar projects in the future can adhere to the eight principles of SROI assessment. Below are the limitations identified and corresponding recommendations:

Table 28: Project Research Limitations and Future Recommendations

Principle	Project Research Limitations	Suggestions for Future Applications
<b>Principle 1: Involve Stakeholders</b>	Primary school students ( grades 1–6) have varying levels of reading comprehension ability. Sampling focused on grades 4 and above, with grades 5 and 6 as the majority.	For strategic nutrition programs targeting younger elementary students, face-to-face interviews is recommended.
	The current sample size is limited by resources and may not comprehensively include all stakeholders.	If more precise decision-making information is needed, qualitative and quantitative stakeholder data collection is essential.
<b>Principle 2: Understand What Changes</b>	Eating habits of disadvantaged children are closely tied to their family background, which, while not a direct factor, significantly influences health outcomes.	Include parents or primary caregivers as stakeholders to amplify impacts. Align project goals with recommendations of Taiwan’s National Health Command Center and WHO indicators.
<b>Principle 3: Value the Things That Matter</b>	Stakeholder valuation was based on literature, which may result in variability.	For high-impact decisions, official reports, recent research, or control surveys are recommended to minimize decision-making risks.
	Convenience sampling has its limitations. As a result, minor outcomes may have been overlooked.	If additional resources are available, expanding the sample size for data collection should be considered.

	<p>The threshold for measuring outcome changes is based on differences between “before” and “after” conditions. However, since the survey was conducted at a single point in time, there is a risk of recall bias.</p>	<p>future improvements could include conducting separate surveys before and after the activity when resources allow.</p>
<b>Principle 4: Only Include What is Material</b>	None	None
<b>Principle 5: Do Not Over-Claim</b>	None	None
<b>Principle 6: Be Transparent</b>	None	None
	Pending to third-party verification.	Third-party verification is recommended.
<b>Principle 7: Verify the Result</b>	<p>The current outcome definitions are limited to 2023. For some outcomes, such as health improvements, linking them to more concrete metrics (e.g., physical fitness data) would help achieve well-defined outcomes.</p>	<p>As this is a medium- to long-term project, results should be tracked annually when resources allow. This would help understand the progression of changes and ensure well-defined outcomes.</p>
<b>Principle 8: Be Responsive</b>	<p>The report primarily serves as a basis for future operational decisions.</p>	<p>In the future, results should be defined based on the goals ex: SDG2, SDG3, and service processes and decisions should be designed along this path.</p>

With these insights, future iterations of the Grow with Love plan can better meet the nutritional needs of disadvantaged children and enhance the project’s overall impact.

# Appendix A

## Coding and Calculation: Definition of Change (Using BOYO Tutors as an Example)

Table:29 Definition of Change - Coding and Calculation

Sample Size	Gender	Age	Education Level	Department	Outcome1 Gained a Sense of Accomplishment			Outcome2 Increased Parental Trust			Outcome3 Improved Resource Efficiency			Outcome4 Reduced Meal Prep Pressure		
					Before (A)	After (B)	(B)-(A)	Before (A)	After (B)	(B)-(A)	Before (A)	After (B)	(B)-(A)	Before (A)	After (B)	(B)-(A)
1	M	31-40 yrs.	College	Ershui Presbyterian Church	6	8	2	6	8	2	6	8	2	6	6	0
2	F	31-40 yrs.	College	Taiwu Junior High School	6	8	2	4	6	2	5	7	2	7	7	0
3	M	31-40 yrs.	College	Penghu Center	3	4	1	6	8	2	6	8	2	6	6	0
4	M	31-40 yrs.	College	Zhongliao School	6	8	2	7	9	2	7	9	2	5	5	0
5	F	41-50 yrs.	College	Zhudong Center	7	9	2	7	7	0	2	5	3	2	3	1
6	F	41-50 yrs.	College	Hengshan Center	6	8	2	7	9	2	4	7	3	2	4	2
7	M	41-50 yrs.	College	Yunlin Nursing Institute	4	9	5	7	9	2	3	6	3	2	3	1
8	F	41-50 yrs.	College	Puli Center	6	8	2	7	9	2	4	7	3	2	3	1
9	F	41-50 yrs.	College	Zhongliao School	3	9	6	3	8	5	3	7	4	9	3	-6
10	F	41-50 yrs.	College	Puli Center	6	8	2	7	9	2	6	10	4	2	3	1
11	F	41-50yrs.	Master's	Zhuoshui Center	6	8	2	7	8	1	6	8	2	6	8	2
12	F	21-30yrs.	College	Penghu Center	5	10	5	5	6	1	5	7	2	4	4	0
13	F	41-50yrs.	College	Yilan Center	7	9	2	8	10	2	6	10	4	5	10	5
14	M	31-40yrs.	College	Jian-Chan Center	8	10	2	9	10	1	8	10	2	5	5	0
15	M	21-30yrs.	College	Keelung Center	8	8	0	8	9	1	7	8	1	8	8	0
16	F	31-40yrs.	College	Jian-Chan Center	7	8	1	7	8	1	7	8	1	5	5	0
17	F	21-30yrs.	College	Zhuoshui Center	6	10	4	7	10	3	5	8	3	3	9	6
18	F	41-50yrs.	College	Zhuoshui Center	8	8	0	6	8	2	7	7	0	7	9	2
19	M	41-50yrs.	College	Hualien Center	8	9	1	7	8	1	8	8	0	5	5	0
20	F	31-40yrs.	College	Changhua Center	6	8	2	5	5	0	3	7	4	2	2	0
21	F	31-40yrs.	College	Sha-Lu Center	6	7	1	7	7	0	7	8	1	6	6	0
22	F	51yrs.+	College	Chen You-Lan Center	5	9	4	5	9	4	4	9	5	5	9	4
23	F	41-50yrs.	Master's	Guoxing Center	6	6	0	6	8	2	4	6	2	5	8	3
24	F	21-30yrs.	College	Jian-Hou Center	7	8	1	7	8	1	8	8	0	7	10	3
25	F	51yrs.+	Master's	Taitung Center	6	8	2	7	8	1	4	7	3	4	4	0
26	F	41-50yrs.	College	Taitung Center	5	10	5	6	10	4	5	8	3	6	6	0
Positive Change							23			23			23			12
%							88%			88%			88%			46%
Negative Change							0			0			0			1
%							0%			0%			0%			4%
No Change							3			3			3			13
%							12%			12%			12%			50%
Total							58			46			61			25
Average							2.23			1.77			2.35			0.96

In the case of BOYO Tutors, under **Outcome 1: Gained a Sense of Accomplishment**, among the 26 respondents:

- 3 respondents had a "before" and "after" change of 0, indicating no change.
- 23 respondents had a positive difference, indicating a positive change.
- 0 respondents had a negative change.

The total **Significance** of positive change was 88%, with an **Average** change of 2.23.

## Appendix B

### Coding and Calculation: Deadweight, Attribution and Drop-off Factor

(Using Disadvantaged Children –All Centers as an Example)

#### Deadweight Factor

The answers in the question use a five-point scale, with different responses assigned weights ranging from 0 to 1. The Number of Responses for each outcome is first multiplied by its corresponding weight and then divided by the total sample size to calculate the final value.

Table30: Deadweight Factor - Coding and Calculation

Response Options	Very Unlikely	Slightly Likely	Half & Half	Likely	Very Likely			
Coding (A)	0	0.25	0.50	0.75	1			
Outcome Name	Number of Responses (B)					Sub Total (A*B)	Sample Size (C)	Deadweight Value (A*B/C) *100%
① Reduced Hunger	62	82	302	40	25	122.00	302	40%
② Enhanced Immunity and Health	46	91	302	38	26	127.75		42%
③ Improved Concentration	51	65	302	38	48	142.75		47%



## Attribution Factor

If the response to this question is "None," the assigned weight is 0. If the response is "Yes," and the respondent selects the level of change that aligns with their experience, different weights ranging from 0 to 1 are assigned accordingly. The Number of Responses for each outcome is first multiplied by its corresponding weight and then divided by the total sample size to calculate the final value.

Table31: Attribution Factor - Coding and Calculation

Response Options	None	<20%	20-40%	40-60%	60-80%	80-100%			
Coding (A)	0	0.1	0.3	0.5	0.7	0.9			
Outcome Name	Number of Responses (B)						Sub Total (A*B)	Sample Size (C)	Deadweight Value (A*B/C) *100%
① Reduced Hunger	160	26	28	36	20	32	71.8	302	24%
② Enhanced Immunity and Health	162	23	31	33	31	22	69.6		23%
③ Improved Concentration	157	19	32	40	24	30	75.3		25%

## Drop-off Factor

Regarding the Drop-off, the plan uses a five-point scale for the responses, assigning weights ranging from 0 to 1. The Number of Responses for each outcome is first multiplied by the corresponding weight, and then divided by the total sample size to calculate the final value.

Table32: Drop-off Factor - Coding and Calculation

Response Options		<20%	20-40%	40-60%	60-80%	80-100%			
Coding (A)		0.1	0.3	0.5	0.7	0.9			
Outcome Name	Duration	Drop-off Number of Responses (B)					Sub Total (A*B)	Sample Size (C)	Deadweight Value (A*B/C) *100%
① Reduced Hunger	1	The outcome comes from food box provisions. As the food boxes were only provided for one year, this outcome is limited to the first year, with no values in later years.						302	0%
② Enhanced Immunity and Health	3	76	77	75	39	35	127		42%
③ Improved Concentration	3	74	68	76	35	49	134.4		45%

# Appendix C



SROI Value Map & Questionnaire