ENTREPRENEURS IMPACT LUXEMBOURG

THE SIS FRAMEWORK · THE EIL COMMUNITY · 2026

Societal Impact Companies in Luxembourg

The legal framework that makes impact a commitment, and the community that brings it to life.

Represent.
Promote.
Defend.

PART 1

The SIS Framework

Understand what an SIS is and how to become one

PART 2

The EIL Community

Discover the member SIS and the value they create

ENTREPRENEURS IMPACT LUXEMBOURG

WHY EIL?

Represent. Promote. Defend.

E.I.L. asbl, Luxembourg's professional federation of societal impact companies, connects impact entrepreneurs, institutions and finance actors, making societal value visible, credible and actionable.

R Represent

Objectify the reality, diversity and needs of SIS companies in Luxembourg.

P Promote

Make SIS visible, desirable and representative of the impact economy.

D Defend

Secure the concrete conditions for long-term SIS development.

AMBITION **SIS as key actors of territorial development and societal value creation**

ENTREPRENEURS IMPACT LUXEMBOURG

PRESENTATION MAP

From legal commitment to societal value

PART 1

The SIS Framework

Understand what an SIS is and how to become one

- Understanding SIS: a legal framework
- Conditions for accreditation
- SIS accreditation and Impact Luxembourg Label
- The path of impact, in 8 steps
- Theory of change and impact measurement
- Key stakes and Impact Laboratory

PART 2

The EIL Community

Discover the member SIS and the value they create

- 53 member SIS + 1 supporting member
- 12 impact clusters
- Cluster by cluster: challenge and members
- Indicators and social value created
- The value chain: 6 functions
- Four client relationship models

ENTREPRENEURS IMPACT LUXEMBOURG

PART 1

The SIS Framework

A legal framework for economic activity with societal purpose, under the Law of 12 December 2016.

IN THIS PART

01 Understanding SIS

02 Conditions for accreditation

03 Accreditation and label

04 The path of impact

05 Theory of change

06 Key stakes

07 Impact Laboratory

A legal framework with a societal purpose

Société d'Impact Sociétal

An **accreditation** for companies or organisations engaging in economic activity with a societal purpose.

S	I	S
Société **Societal**	d'Impact **Impact**	Sociétal **Companies**

Granted by

Ministry of Labour · Social and Solidarity Economy Department

Company forms

SA · SARL · SARL-S · cooperatives

Core mission

A societal objective embedded in the company purpose

Obligations

Annual financial reporting and dedicated impact metrics

SIS is not a communication label. It is a legal and operational commitment.

Pursuant to the Law of 12 December 2016 establishing societal impact companies, as amended.

Conditions for SIS accreditation

SHARE CAPITAL

50% to 100%
impact shares



- **Impact shares**
  do not entitle their holders to dividend distribution
- **Performance shares**
  entitle their holders to dividend distribution

100% impact shares = public-interest status and related tax benefits

Cap on wages

Set at 6 times the social minimum wage (unskilled worker).

Autonomous management

Respect of the principle of autonomous management.

Prohibition on borrowing

Directly or indirectly from stakeholders, and on issuing debt instruments to shareholders.

Advantages

Access to state aid and public tenders, use of the Impact Luxembourg Label, hybrid financing, tax benefits and deductibility.

PART 1 · CLARIFYING THE FRAMEWORK

SIS accreditation and Impact Luxembourg Label

CRITERIA	SIS accreditation	Impact Luxembourg Label
Nature	Ministerial accreditation	Visibility and communication tool
Granted by	Ministry of Labour	EIL, with the support of the SSE department
Required by law	Yes, to operate as an SIS	No, reserved to accredited SIS
Annual obligations	Financial reporting and dedicated metrics	Preserve the proposed visual identity and branding
Purpose	Frame the societal mission and obligations	Make SIS visible to consumers and partners
IN SHORT	**The accreditation secures the legal and reporting framework.**	**The label strengthens visibility.**

IMPACT LUXEMBOURG
SOCIÉTÉ D'IMPACT SOCIÉTAL

Eight steps from idea to annual reporting

1 The societal idea

Define your societal mission and dedicated metrics

2 Draft of the articles

Prepare your articles of incorporation

3 Consult the Social Business Incubator

Get guidance on your articles and metrics

4 Revise & submit to the Ministry of Labour

Make the required revisions and submit the final version for approval

5 Obtain accreditation

Receive the official ministerial accreditation

6 Company registration

Registration in RCS & RBE

7 Apply for the label

Opportunity to obtain the Impact Luxembourg Label and join the EIL community

8 Annual reporting

Annual financial and dedicated metrics reports

PART 1 · TURNING INTENTION INTO ACTION

Theory of change & evidence-based measurement

Needs	Activities	Beneficiaries	Outcome	Impact (evidence)	Collective value
Social, economic or territorial needs	Products, services, support, training	People, territories, organisations	Access, skills, jobs, autonomy, wellbeing, etc.	Indicators, reporting, data, stories	Policy, finance, partners, avoided costs

Societal leverage effects

Beneficiaries supported across the chain

Evidence useful for partners, institutions and all stakeholders

Impact shares = dividends reinvested within the SIS to support its societal mission

Financing matters because societal value creation takes time, proof and adapted support.

IMPACT LUXEMBOURG
SOCIÉTÉ D'IMPACT SOCIÉTAL

Two outputs to move from visibility to action

SIS Impact Map Luxembourg

PURPOSE Map the reality, diversity, needs and contributions of SIS companies.

CONTENT Typology, clusters, maturity, territorial reading, needs, value-chain evidence and societal value indicators.

AUDIENCE SIS members, institutions, finance actors, enterprises and ecosystem partners.

SIS Law Evolution Roadmap

PURPOSE Consolidate field evidence and formulate useful, credible and actionable recommendations for the evolution of the SIS framework.

CONTENT Barriers, attractiveness, governance, financing conditions, reporting and visibility issues.

A mapping to prove what exists. A legal dossier to improve what enables it.

PART 1 · IMPACT LABORATORY ACTIVITIES

An events cycle to connect and activate

Impact Breakfasts

Short, targeted encounters with ecosystem actors

Flash Trainings

Practical skills for SIS: finance, impact, governance, reporting

Impact Networks

Connections between SIS, institutions, finance actors and companies

Finance School, Masterclass, Events

Yearly moments to consolidate, share and mobilise

Thematic Workshops

Sharing momentum for dialogue, pilots and outputs

1
accreditation

10
years

100
EXPECTED OUTCOME
SIS created by 31 December 2026

1000
young people introduced to SIS opportunities

Connected to two flagship outputs: SIS Impact Map Luxembourg · SIS Law Evolution Roadmap

ENTREPRENEURS IMPACT LUXEMBOURG

PART 2

The EIL Community

The social value that societal impact companies create in Luxembourg, cluster by cluster.

53 member SIS + 1 supporting member

12 impact clusters

6 value chain functions

4 client relationship models

IN THIS PART

01 The community in 2026

02 The 12 impact clusters

03 Cluster by cluster

04 The value chain

05 Client relationship models

PART 2 · THE EIL COMMUNITY 2026

A diverse network across the impact economy

- 1000DEEG
- Accelerating Impact
- Activize
- Allagi
- Amelius
- Apollonia
- Art Square Lab
- Ateliers Kräizbierg
- Be Proud
- BrainPower
- Career Education
- Child Health Creation
- Coopérations
- CSFN
- Dalza
- Deamera
- EcoCitizen
- Ecofluent
- EcoLocal
- EcoResQ
- Elisabeth4 inclusion
- EpiSol
- FIT
- Friendship
- Happy Kids
- HPPA
- Indoor Forest
- Inter-Actions Plus
- Jway
- Kamara Advisory
- Kass-Haff
- Kilogram
- Kolo
- Kolrabi
- Krautgaart
- kroW
- LCCE
- Microlux
- Microtarians
- On.perfekt
- ProActif
- Real Impact Hub
- Sensbox
- Simpact
- Simpact Dev.
- Startfrombee
- Survcoin
- transition.lu
- Une Saison
- Voix Solidaires
- Work2Care
- Wunnen
- Yolande Coop
- Etika — supporting member

53+1

member SIS
+ 1 supporting member

LEGAL FORMS

5	SA
6	SC
20	SARL
23	SARL-S

● joined through the 2026 onboarding process

PART 2 · WHERE SIS CREATE SOCIETAL VALUE

The 12 impact clusters

01	Inclusion, employment & integration	13 SIS
02	Education & learning	1 SIS
03	Health, well-being & prevention	3 SIS
04	Parenting, childhood & youth	2 SIS
05	Sustainable food	4 SIS
06	Agriculture & local production	3 SIS
07	Circular economy & reuse	3 SIS
08	Environment, climate & biodiversity	7 SIS
09	Housing & inclusive living	3 SIS
10	Impact finance & SSE	3 SIS
11	Consulting, CSR & transformation	7 SIS
12	Culture, media, digital & social cohesion	4 SIS

CROSS-CUTTING LENSES

- Direct services to beneficiaries
- Transformation of organisations
- Platforms, tools and media
- Ecosystem animation

"Clusters are not silos: they make legible what SIS change in the real economy."

53 member SIS, each attached to its primary cluster. Etika, a supporting member, is presented with the Impact finance cluster.

PART 2 · CLUSTER 01 / 12

Inclusion, employment & integration

"Inclusive employment creates value for the whole territory."

THE CHALLENGE

Enable access to, retention in or return to employment and reduce breaks in pathways.

SECTOR MISSION

Professional integration, adapted employment, support into employment and socio-economic inclusion.

WHAT COUNTS

indicators being consolidated

C01.01	**Distinct people supported**	people
C01.02	**Support received**	participant-hours actually attended
C01.03	**In employment 3 months after exit**	share of people (n / N)

SOCIAL VALUE CREATED

- **Access to and retention in employment**
- **More inclusive employers**
- **Fewer breaks in pathways**

EIL MEMBERS 13 SIS

logos and links open the websites

Ateliers Kräizbierg
Sheltered workshop · Disability · Work integration
kraizbierg.lu

EcoLocal
Kaf Lokal (Esch) · Local grocery & catering
ciglesch.lu

Elisabeth4inclusion
Adapted jobs · People with disabilities
elisabeth.lu

Inter-Actions Plus
Vocational training · Professional development
inter-actions.lu

kroW
Return to employment · Skills assessment
krow.lu

ProActif
Work reintegration · Craft worksites · Training
proactif.lu

Une Saison
Youth integration · Sport, leisure & housing
editus.lu

Voix Solidaires
Fighting precariousness · Circular economy
facebook.com

Work2Care
Return to work · Coaching · Health prevention
work2care.eu

Yolande Coop
Intellectual disability · 8 trade workshops
yolandecoop.lu

Apollonia
Elisabeth network
elisabeth.lu

Career Education
Future skills · Career development · Youth
future-ready.lu

Friendship Colours of the Chars
Women's employment · Rural Bangladesh
friendshipenterprise.com

PART 2 · CLUSTER 02 / 12

Education & learning

“Learning is the first lever of autonomy.”

THE CHALLENGE

Develop skills, pass on knowledge, open up access to learning.

SECTOR MISSION

Training, school support, literacy, innovative teaching and knowledge transmission.

WHAT COUNTS *indicators being consolidated*

C02.01	**Distinct learners**	people
C02.02	**Learning attended**	participant-hours
C02.03	**Progress in a targeted skill**	share of people (n / N)

SOCIAL VALUE CREATED

- **Strengthened skills**
- **Consolidated educational pathways**
- **Learning autonomy**

EIL MEMBERS 1 SIS

logos and links open the websites

Allagi

- Pedagogy
- Positive psychology
- Meditation & yoga
- Education & youth

allagi.lu

PART 2 · CLUSTER 03 / 12

Health, well-being & prevention

"Preventing today means avoiding the breakdowns of tomorrow."

THE CHALLENGE

Prevent, support mental and physical health, improve quality of life.

SECTOR MISSION

Prevention, well-being, psycho-social support and everyday quality of life.

WHAT COUNTS

indicators being consolidated

C03.01	**People directly supported** people
C03.02	**Sessions actually delivered** sessions
C03.03	**Improvement in self-reported well-being, before / after** share of people (n / N)

SOCIAL VALUE CREATED

- **Breaks in pathways prevented**
- **Improved quality of life**
- **Reduced isolation**

EIL MEMBERS 3 SIS

logos and links open the websites

Happy Kids Academy

- Youth well-being
- Positive psychology
- Resilience
- Social innovation

happy-kids.lu

Homes Pour Personnes Âgées

- Care homes
- Housing for seniors
- Six sites in Luxembourg

hppa.lu

Child Health Creation

- Preventive health for children
- Health clubs for ages 3-12
- Health education

childhealthcreation.com

PART 2 · CLUSTER 04 / 12

Parenting, childhood & youth

"Investing in the first 1,000 days means investing in a whole life."

THE CHALLENGE

Support families, children and young people from the first 1,000 days and beyond.

SECTOR MISSION

Parenting, family support, child development and support for young people.

WHAT COUNTS *indicators being consolidated*

C04.01	**Families supported**	households
C04.02	**Participating children and young people**	people
C04.03	**Progress in parenting knowledge, before / after**	share of people (n / N)

SOCIAL VALUE CREATED

- **Early prevention**
- **Child development fostered**
- **More resilient families**

EIL MEMBERS 2 SIS

logos and links open the websites

1000DEEG

- 1,000 first days
- Parents & parents-to-be
- Awareness-raising
- Child development

1000deeg.com

Dalza

- Families
- Neurodivergent children
- Digital platform
- Parent-school-professional link

dalza.com

PART 2 · CLUSTER 05 / 12

Sustainable food

"Eating well should not be a privilege."

THE CHALLENGE

Guarantee access to healthy food and fight food waste.

SECTOR MISSION

Solidarity groceries, short food supply chains, food waste reduction and inclusive food models.

WHAT COUNTS

indicators being consolidated

C05.01	**Food not wasted / recovered and actually distributed**	net kg
C05.02	**Distinct people served / supported**	people
C05.03	**Improved food access**	share of people (n / N)

SOCIAL VALUE CREATED

- **Wider access to healthy food**
- **Purchasing power preserved**
- **Inclusive short supply chains**

EIL MEMBERS 4 SIS

logos and links open the websites

EpiSol

- Eis Epicerie (Zolwer)
- Solidarity grocery shop
- Local & organic
- Reintegration

eisepicerie.lu

Kilogram

- Zero waste
- Bulk & reusable
- Sustainable consumption

kilogram.lu

Microtarians

- Fermentation
- Micro-organisms
- Food security
- Training courses

microtarians.com

On.perfekt

- Anti-food waste
- "Ugly" vegetables put to good use
- Redistribution of surpluses

onperfekt.lu

PART 2 · CLUSTER 06 / 12

Agriculture & local production

"Producing locally nurtures the resilience of the territory."

THE CHALLENGE

Strengthen local production, agroecology and food resilience.

SECTOR MISSION

Micro-farms, agroecology, biodynamics, regenerative agriculture and territorialised supply chains.

WHAT COUNTS

indicators being consolidated

C06.01	**Area actually cultivated**	hectares
C06.02	**Sustainable production achieved**	kg per product family
C06.03	**Change in soils or biodiversity**	situation before / after
C06.04	**Distinct people served / supported**	people

SOCIAL VALUE CREATED

- **Increased local production**
- **Biodiversity supported**
- **Territorialised food systems**

EIL MEMBERS 3 SIS

logos and links open the websites

Kass-Haff

- Biodynamic farm
- Educational visits
- Connection with nature

kass-haff.lu

Kolrabi

- Regenerative agriculture
- Biodiversity
- Local food

kolrabi.lu

Krautgaart

- Cooperative market gardening
- No-till organic
- Short supply chain
- School workshops

krautgaart.com

PART 2 · CLUSTER 07 / 12

Circular economy & reuse

"Every item reused is waste avoided."

THE CHALLENGE

Repair, reuse and upcycle to move towards zero waste.

SECTOR MISSION

Repair, re-use, second-hand, materials recovery and circular business models.

WHAT COUNTS

indicators being consolidated

C07.01	**Distinct people served / supported** people
C07.02	**Items put back into use** items
C07.03	**Materials put back into use** net kg
C07.04	**Use maintained at the chosen time point** share of items (n / N)

SOCIAL VALUE CREATED

- **Waste avoided**
- **Circularity embedded in the economy**
- **Transformed consumption patterns**

EIL MEMBERS 3 SIS

logos and links open the websites

ecofluent

- Circular economy
- Reuse
- Strategy & support

ecofluent.lu

Luxembourg Center for Circular Economy (LCCE)

- Circular economy
- Cradle to Cradle
- Training & consulting

lu.linkedin.com

EcoResQ

Rescue Ecology, Sustain Future

- Anti-food waste
- Resource recovery
- AI digital platform
- Social integration

ecoresq.com

PART 2 · CLUSTER 08 / 12

Environment, climate & biodiversity

"The ecological transition is built project by project."

THE CHALLENGE

Accelerate the ecological transition, protect the climate and biodiversity.

SECTOR MISSION

Decarbonisation, biodiversity, air quality, resources and climate adaptation.

WHAT COUNTS

indicators being consolidated

C08.01	**Projects with actual intervention**	projects
C08.02	**Direct participants in the actions**	people
C08.03	**Change in an environmental measure**	situation before / after

SOCIAL VALUE CREATED

- **Reduced footprint**
- **Better-adapted territories**
- **Pro-environmental behaviours**

EIL MEMBERS — 7 SIS

logos and links open the websites

Activize

Environmental education · UNESCO heritage · Creative industries

activize.site

BrainPower

Environment & ecology · Engineering consultancy

editus.lu

Clean Something for Nothing

Citizen litter picking · Mobile app · Mobilisation

cleansomethingfornothing.com

EcoCitizen

Climate & biodiversity · Research & innovation · Ethical digital tools

ecocitizen.lu

Indoor Forest

Indoor micro-biodiversity · Purified air · Workplace health

indoorforest.lu

Startfrombee

Pollinators · Sustainable beekeeping · Biodiversity & data

startfrombee.com

Survcoin

Climate currency · CO2 reduction · Soft mobility

survcoin.lu

PART 2 · CLUSTER 09 / 12

Housing & inclusive living

"Stable housing is the foundation of all inclusion."

THE CHALLENGE

Tackle poor housing through affordable and inclusive housing.

SECTOR MISSION

Affordable housing, participatory housing, intergenerational co-living and residential stability.

WHAT COUNTS *indicators being consolidated*

C09.01	**Households housed or supported**	households
C09.02	**Housing units made available**	housing units
C09.03	**Residential stability at 6 months**	share of households (n / N)

SOCIAL VALUE CREATED

- **Poor housing prevented**
- **Territorial inclusion**
- **Wider affordable access**

EIL MEMBERS 3 SIS

logos and links open the websites

Simpact

- Affordable housing
- Social developer
- Partnerships with municipalities & the State

simpact.lu

Simpact Development

- Property development
- Affordable housing

simpact.lu

Wunnen

- Affordable housing
- Social developer
- Partnerships with municipalities & the State

editus.lu

PART 2 · CLUSTER 10 / 12

Impact finance & SSE

"Financing impact multiplies its reach."

THE CHALLENGE

Open up access to finance for impact projects.

SECTOR MISSION

Microcredit, inclusive finance, solidarity-based financial engineering and project acceleration.

WHAT COUNTS

indicators being consolidated

C10.01	**Projects directly financed**	projects
C10.02	**Funding disbursed by the SIS**	EUR
C10.03	**Funding obtained at 6 months**	share of projects (n / N)

SOCIAL VALUE CREATED

- **Financial leverage**
- **SSE investment capacity**
- **Consolidated projects**

EIL MEMBERS

3 SIS + 1 supporting member

logos and links open the websites

Accelerating Impact Finance

- Climate & social finance
- Emerging fund managers
- Capacity building

acceleratingimpact.org

Financing Innovation Tool (FIT)

- Catalytic capital
- Inclusive finance
- Impact investment

adaimpact.lu

Microlux

- Microcredit
- Entrepreneurial support
- Socio-economic inclusion

microlux.lu

SUPPORTING MEMBER

Etika

- Ethical finance
- Alternative savings & credit
- Solidarity crowdfunding

etika.lu

PART 2 · CLUSTER 11 / 12

Consulting, CSR & transformation

"Transformed organisations, impact made operational."

THE CHALLENGE

Transform organisations towards responsible practices and an impact strategy.

SECTOR MISSION

Consulting, CSR, responsible governance, transition and organisational transformation.

WHAT COUNTS

indicators being consolidated

C11.01	**Organisations directly supported** organisations
C11.02	**Assignments completed** assignments
C11.03	**Action implemented at 6 months** share of organisations (n / N)
C11.04	**Distinct people served / supported** people

SOCIAL VALUE CREATED

- **Transformed organisations**
- **Responsible practices**
- **Impact made operational**

EIL MEMBERS 7 SIS

logos and links open the websites

Amelius

CSR awareness & support · Quality of life at work

qvt.lu

Art Square Lab

Service design · Design thinking · Co-creation

artsquarelab.net

Kolo

Impact marketing · Responsible communication · Brand strategy

kolo.lu

Kamara Advisory

Responsible investment · Decarbonisation · Net-Zero funds

kamaraadvisory.com

Real Impact Hub

Accessibility · Inclusion · Space design

realimpact.lu

Sensbox

Sustainable transition · Resilient cities · Biomimicry

sensbox.lu

transition.lu

Sustainable transition consulting · Organisations

transition.lu

PART 2 · CLUSTER 12 / 12

Culture, media, digital & social cohesion

"Giving a voice, building connections: impact is also cultural."

THE CHALLENGE

Build social ties through culture, media and impact-driven digital tools.

SECTOR MISSION

Creativity, media, impact apps, citizen participation and cultural mediation.

WHAT COUNTS

indicators being consolidated

C12.01	**People who took part in or benefited from the offering**	people
C12.02	**Outputs delivered**	content / events / tools
C12.03	**Social ties strengthened after the action**	share of people (n / N)

SOCIAL VALUE CREATED

- **Citizen participation**
- **Cultural and digital inclusion**
- **Minority voices made visible**

EIL MEMBERS 4 SIS

logos and links open the websites

Be Proud

- Equality & inclusion
- LGBTIQ+ rights
- Campaigns & events

beproud.lu

Coopérations

- Work integration
- Culture & creation
- Regional production (Wiltz)

cooperations.lu

Deamera

- Publishing
- Culture & creation
- Training

sme.deamera.com

Jway

- SaaS software
- Training platform
- Documentation

jway.eu

PART 2 · WHAT DO SIS PRODUCE? THE VALUE CHAIN

From needs to measurable societal value

V01 Identify needs

Listen to target groups, observe, analyse data and expectations.

V02 Design solutions

Turn needs into products, services, schemes or methods.

V03 Produce the offering

Create, prepare and organise the product or service in practice.

V04 Distribute / make accessible

Market, refer, connect, provide access (incl. digital).

V05 Support use

Inform, train, advise, assist and follow up over time.

V06 Measure & improve

Monitor quality, results and effects; adjust the offering.

EXAMPLES OF SERVICES

awareness raising · training · advice · support · coaching · funding · mediation · management / facilitation

EXAMPLES OF PRODUCTS / SOLUTIONS

apps & platforms · educational materials · food products · agricultural products · reused / recycled products · housing / spaces · events / media

VALUE CREATED

Improved access → Strengthened capacities → Inclusion & autonomy → Social & environmental impact

This is where financing matters: each stage requires adapted tools, patient support and realistic funding mechanisms.

An SIS often performs several functions, with no hierarchy. Positioning of each member SIS: validation in progress (2026 data collection).

PART 2 · FOR WHOM DO SIS CREATE VALUE?

Four client relationship models

B2B — **Businesses & organisations**

Paying clients or partners are businesses, associations or other organisations.

B2C — **Citizens & consumers**

The offering is sold or offered directly to individuals.

SIS
offering

B2G — **Public authorities & services**

The State, municipalities or public bodies are clients, contracted funders or referrers.

B2F — **End beneficiaries**

The offering targets a supported population (individuals, households, project holders), often without it being the main payer.

An SIS often combines several models: one primary, others secondary. Who pays is not always who benefits.

Primary and secondary models of each member SIS: validation in progress (2026 data collection).

ENTREPRENEURS IMPACT LUXEMBOURG

EIL MEMBERS · PARTNERS · INSTITUTIONS

Let's make your impact visible

Validated figures make the social value created by the community visible: every completed 2026 data collection form enriches this presentation.

1. Value creator
2. Statutory commitment
3. Active community

entrepreneurs-impact.lu

Represent. Promote. Defend.