24 FFBB Do-Some-Good / Positive Pursuits

Others depend less on non-renewable energy	Infrastructure is strengthened	More people are healthy and
More people have access to energy	in pursuit of future-fitness	safe from harm
Others depend less on inadequately-managed natural resources	Governance is strengthened in pursuit of future-fitness	People's capabilities are strengthened
Others contribute less to water stress	Market mechanisms are strengthen in pursuit of future-fitness	ed More people have access to economic opportunity
More people have access to clean water	Social norms increasingly support the pursuit of future-fitness	Individual freedoms are upheld for more people
Others generate fewer GHG emissions	Society	Social cohesion is strengthened
GHGs are removed from the atmosphere	Communities Gude Ott	hers cause less ecosystem degradation
Others generate fewer harmful emissions	Supply Su	osystems are restored
Harmful emissions are removed from the environment	t Ot	hers cause less damage to areas of high cial or cultural value
Others generate less waste Waste is reclaimed and repurposed	0	eas of high social or cultural value are stored



Future-Fit Business Benchmark (FFBB) 23 Cause-No-Harm / Break-Even Goals

Energy is from renewable sources	Business is condu
Water use is environmentally responsible and socially equitable	Right tax is paid ir the right time
Natural resources are managed to respect the welfare of ecosystems, people, and animals	Lobbying and corp safeguard the pur fitness
	Financial assets s pursuit of future-fi
Procurement safeguards pursuit of future-fitness	Enviro
Employee health is safeguarded	Soci
Employees are paid at least a living wage	Com
Not subject to discrimination	Supply Chain Realities
Subject to fair employment terms	Emplo
Employee concerns are actively solicited, impartially judged, and transparently addressed	Operational
	_

Assessing and reporting on Cause-No-Harm / Break Even goals

Performance on all 23 necessary science-based goals is on a scale of 0-100%.

Assessment of all positive pursuits goals is framed by four qualitative dimensions, to provide a degree of comparability for the value of their impacts / outcomes.

Key concepts for assessing Positive Pursuits			
Concepts	Description	Categorization	Measurement
Scale	The number of people experiencing the outcome or, if relevant, the area of environment affected by the change	N/A	Determine number of individuals, communities or area of land affected
Depth	The degree of social or environmental change experienced by the stakeholder (e.g. increase in literacy rates)	N/A	Determine difference between level of outcome currently experienced and baseline (conditions before the project began)
Duration	Time period for which the stakeholder experiences the outcome (e.g. number of months)	 Temporary one-time benefit Benefit for a fixed time Permanent or indefinite benefit 	 Duration and significance can be measured by: Surveying affected stakeholders Using evidence-based research (e.g. impact evaluations) Market research (e.g. NGO data)
Significance	Importance of the outcome from the perspective of the affected stakeholder	 Meeting minor need Meeting significant need Meeting major need 	

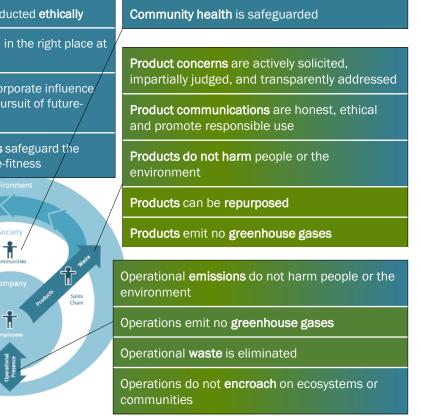
Sources:

- Future-Fit Business Benchmark R2.1, April 2019 (futurefitbusiness.org)
- The International <IR> Framework (integrated reporting.org)
- Sustainable Development Goals (undp.org)
- FFBB Assessment Toolkit May 2019 (sustainabilityadvantage.com), a free, opensource workbook that does the calculations outlined on the next page



Primarily employee-related goal

Future-Fit Business Benchmark (FFBB) v2.1 mapped to the B Corp B Impact Assessment (BIA) v6



Progress on meeting FFBB goals directly or directly contributes to higher BIA scores

23 FFBB Cause-No-Harm / Break-Even Goals Environmental and social goals that every company <i>must</i> meet, based on best-available science. Progress on meeting the goals is scored on a 0-100% scale.	dimensions: scale, depth, duration and significance	5 Operational Impact Areas in the BIA, for all businesses
Energy is from renewable sources.	Others depend less on non-renewable energy	Air & climate
	More people have access to energy	
Operations emit no greenhouse gases.	Others generate fewer greenhouse gas emissions	Water
Products emit no greenhouse gases.	Greenhouse gases are removed from the atmosphere	
Water use is environmentally responsible and socially equitable.	Others contribute less to water stress	Land & life
	More people have access to clean water	Environmental management
Natural resources are managed to respect the welfare of ecosystems, people and animals.	Others depend less on inadequately-managed natural resources.	
Operational waste is eliminated.	Others generate less waste	Legend Environment
Products can be repurposed.	Waste is reclaimed and repurposed	Customers Community
Operational emissions do not harm people or the environment.	Others generate fewer harmful emissions	Governance P/S: Products and / or services
Products do not harm people or the environment.	Harmful emissions are removed from the environment	ESOP: Employee stock ownership plan EM only: Only applies in emerging markets
	Others cause less ecosystem degradation	DM only: Only applies in developed markets
	Ecosystems are restored	Financial security: Living wage; bonuses; worker ownership & ESOPs; retirement plan
Operations do not encroach on ecosystems or communities.	Others cause less damage to areas of high social or cultural value	Career development: Internal promotions; job &
	Areas of high social or cultural value are restored	 life skills training; performance reviews; severance / termination policies
Employees are paid at least a living wage.		
Employee health is safeguarded.		Health, wellness & safety: Healthcare plans; wellness programs; occupational health & safety
Employees are subject to fair employment terms.		Engagement & satisfaction: Handbook; flexibility
Employee concerns are actively solicited, impartially judged and transparently addressed.		flex / leave policies; worker voice; attrition; certifications
Product communications are honest, ethical and promote responsible use.		Customer stewardship: Quality assurance;
Product concerns are actively solicited, impartially judged and transparently addressed.		warranties; accreditations & certifications
Employees are not subject to discrimination.		Diversity, equity and inclusion
Procurement safeguards pursuit of future-fitness.		Supply chain management
Community health is safeguarded.	More people are healthy and safe from harm	
	People's capabilities are strengthened	Economic impact
	Social cohesion is strengthened	Civic engagement & giving
	Infrastructure is strengthened in pursuit of future-fitness	
Business is conducted ethically.	More people have access to economic opportunity	Mission & engagement: ESG imbedded in decisio
The right tax is paid in the right place at the right time.	Individual freedoms are upheld for more people	making, performance & compensation plans, and training; board oversight; ESG goals & KPIs;
	Social norms increasingly support the pursuit of future-fitness	stakeholder engagement Ethics & Transparency: Board oversight;
Lobbying and corporate influence safeguard the pursuit of future-fitness.	Market mechanisms are strengthened in pursuit of future-fitness	stakeholder voice; codes, policies & controls;
Financial assets safeguard the pursuit of future-fitness.	Governance is strengthened in pursuit of future-fitness	training; impact reporting; financial, tax, and lobbying transparency





24 Impact Business Models (IBMs)

from which businesses choose which is theirs

	Renewable or cleaner-burning energy
	Resource conservation
	Land / wildlife conservation
	Toxin reduction / remediation
	Environmental education & information
	Environmentally innovative production
	Workforce development by providing jobs and job training for chronically

underemployed populations

Worker owned business (e.g. cooperatives & ESOPs)

Basic services for the underserved

Serving underserved populations

P/S provide income generating activities and economic empowerment for the underserved

P/S provide health and wellness improvement for all

P/S enhance the education, skills and knowledge of all

P/S provide financial or operational support for underserved / purpose driven enterprises

P/S provide drive social and environmental **impact improvement** in customer organizations

P/S promote or preserve arts, media & culture

P/S build infrastructure and market access for communities that were previously inaccessible (EM only)

Diversity, Equity & Inclusion: goals for all levels and suppliers; job postings; pay equity; covers women and all underrepresented social groups

Supply chain poverty alleviation through trade terms, positive labor conditions and support for underserved

Micro-franchise poverty alleviation by providing micro-entrepreneurship franchise opportunities for the underserved

Local economic development through local procurement, ownership, banking, customers and charitable giving (DM only)

Micro-distribution poverty alleviation thru opportunities for microentrepreneurship product distribution by the underserved

National economic development by promoting privatization or import substitution in underdeveloped markets (EM only)

Producer cooperative approach to production, decision making and profit distribution

Designed to give significant portions of company profits, revenue, equity, or time to charitable causes

Mission locked: Corporate form preserves mission and/or considers all stakeholders, regardless of company ownership