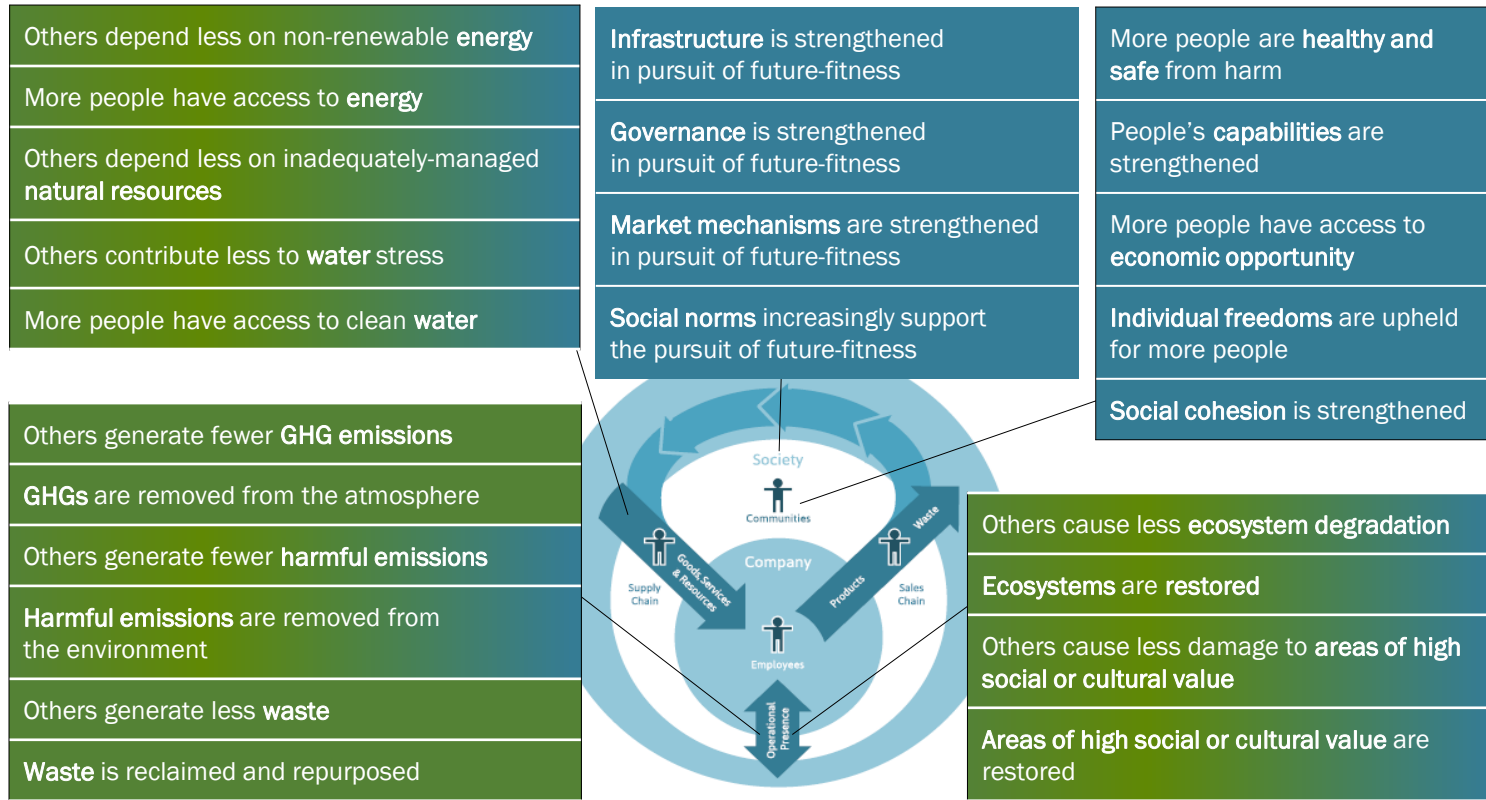


Future-Fit Business Benchmark (FFBB)

24 Do-Some-Good / Positive Pursuits



Assessment of all 24 positive pursuits is framed by four qualitative concepts / 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) | <ul style="list-style-type: none"> Temporary one-time benefit Benefit for a fixed time Permanent or indefinite benefit | Duration and significance can be measured by: <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> Meeting minor need Meeting significant need Meeting major need | |

Sources:
 • Future-Fit Business Benchmark (futurefitbusiness.org)
 • B Corp BIA v6 (bimpectassessment.net)



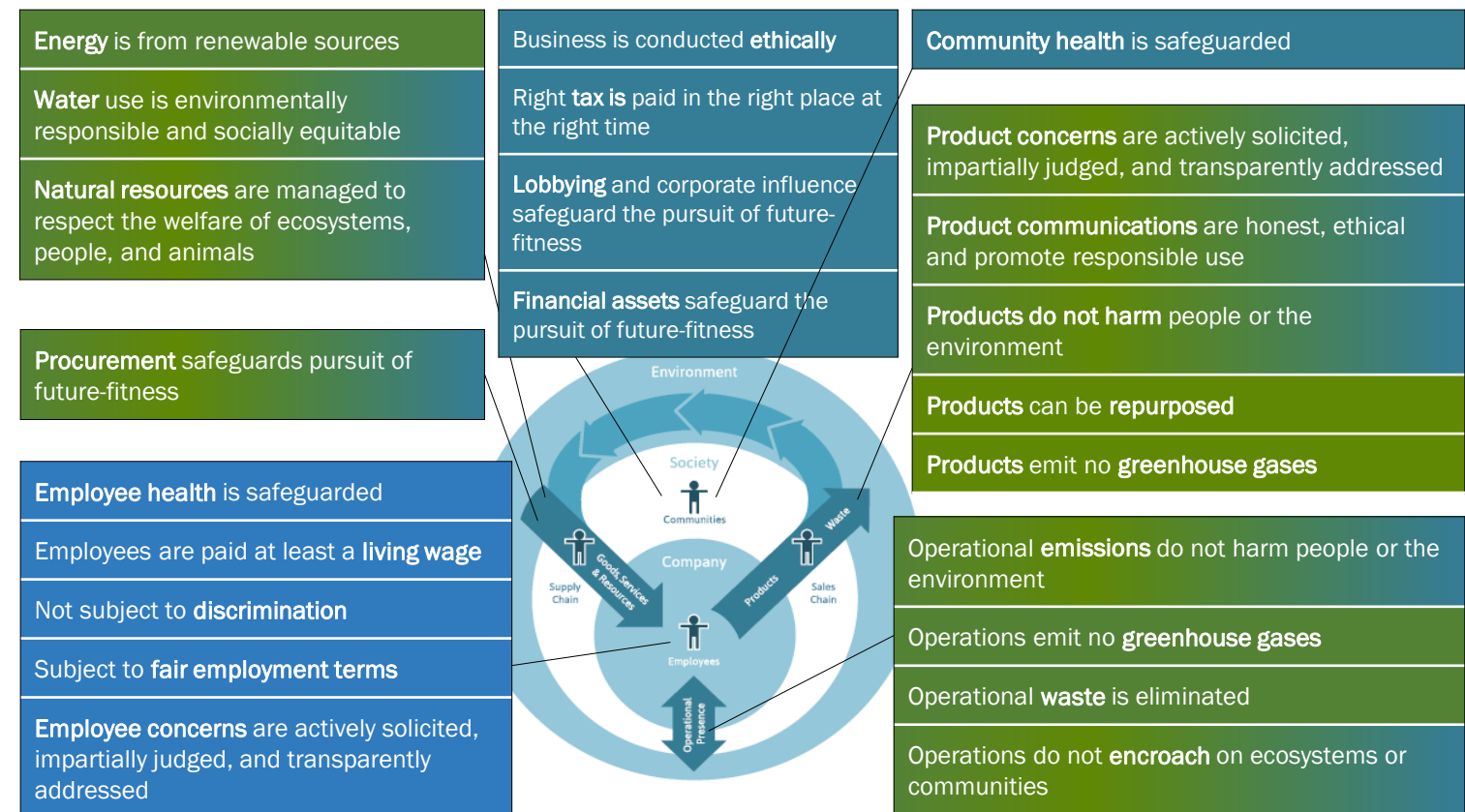
Future-Fit Business Benchmark (FFBB) Goals

mapped to the B Impact Assessment (BIA) V6



Future-Fit Business Benchmark (FFBB)

23 Cause-No-Harm / Break-Even Goals



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

■ Primarily employee-related goal
 ■ Primarily society-related goal
 ■ Primarily environment-related goal

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



23 FFBB Cause-No-Harm Goals

Success (0-100%) in meeting these operational goals
= Success on **not causing harm** in associated BIA areas

- Energy is from renewable sources.
- Operations emit no greenhouse gases.
- Products emit no greenhouse gases.
- Water use is environmentally responsible and socially equitable.
- Natural resources are managed to respect the welfare of ecosystems, people and animals.
- Operational waste is eliminated.
- Products can be repurposed.
- Operational emissions do not harm people or the environment.
- Operations do not encroach on ecosystems or communities.
- Procurement safeguards pursuit of future-fitness.
(A business has mutual accountability for suppliers' impacts on the environment and on their employees)
- Employees are paid at least a living wage.
- Employee health is safeguarded.
- Employees are subject to fair employment terms.
- Employee concerns are actively solicited, impartially judged and transparently addressed.
- Employees are not subject to discrimination.
- Products do not harm people or the environment.
- Product communications are honest, ethical and promote responsible use.
- Product concerns are actively solicited, impartially judged and transparently addressed.
- Community health is safeguarded.
- The right taxes are paid in right place at right time.
- Business is conducted ethically.
- Financial assets safeguard the pursuit of future-fitness.
- Lobbying and influence safeguard the pursuit of future-fitness.

5 Operational Impact Areas in the BIA, for all businesses

- Air & climate**
- Water**
- Land & life**
- Environmental management**
- Financial security:** Living wage; bonuses; worker ownership & ESOPs; retirement plan
- Health, wellness & safety:** Healthcare plans; wellness programs; occupat'l health & safety
- Career development:** Internal promotions; job & life skills training; performance reviews; severance / termination policies
- Engagement & satisfaction:** Handbook; flexibility; flex / leave policies; worker voice; attrition; certifications
- Diversity, equity and inclusion**
- Customer stewardship:** Quality assurance; warranties; accreditations & certifications
- Supply chain management**
- Economic impact**
- Civic engagement & giving**
- Mission & Measurement:** Focus & mission; ESG performance & compensation plans, board oversight; material ESG goals, targets & reporting; stakeholder engagement
- Ethics & Transparency:** Board oversight; stakeholder voice; codes, policies & controls; training; impact reporting; financial, tax, and lobbying transparency

Legend - Colors of Impact Areas

- Governance
- Workers
- Community
- Environment
- Customers

P/S: Products and / or services
ESOP: Employee stock ownership plan
EM only: Only applies in emerging markets
DM only: Only applies in developed markets



24 Impact Business Models (IBMs) from which businesses choose the best match

- Renewable or cleaner-burning energy**
- Resource conservation**
- Land / wildlife conservation**
- Toxin reduction / remediation**
- Environmental education & information**
- Environmentally innovative production**
- 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 underserved individuals**
- 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, culture or journalism / media**
- P/S **build infrastructure and market access** for communities that were previously inaccessible (EM only)
- Workforce development** by providing jobs and job training for chronically underemployed populations
- 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 micro-entrepreneurship 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

20 FFBB Do-Some-Good Goals

Described by the scale, depth, duration and significance of Positive Pursuits that are related to the BIA IBMs.

- Increase the amount of **renewable energy** available.
- Enable others to reduce their **energy use**.
- Remove **GHGs** from the atmosphere.
- Enable others to reduce their **GHGs**.
- Enable others to reduce their **natural resource use**.
- Enable others to reduce their **water use**.
- Increase amount of responsibly-managed **natural resources** available.
- Increase the amount of responsibly-sourced **water** available.
- Enable others to avoid **encroaching** on ecosystems or communities.
- Reverse the effects of **past harmful emissions**.
- Reclaim **waste** to substitute the use of virgin natural resources.
- Enable others to reduce their **waste**.
- Enable others to reduce their **harmful emissions**.
- Regenerate **ecosystems**.
- Increase **access to basic services:** food, water, sanitation, clean energy, housing, education, healthcare, networks.
- Increase access to **adequate income for the underserved**.
- Contribute to the future-fitness of **physical infrastructure**.
- Enable others to **safeguard** individuals and communities.
- Contribute to the **resilience of communities**.
- Contribute to the future-fitness of **societal institutions**.

