

Measuring sustainability Performance

USING THE
FUTURE-FIT
BUSINESS
BENCHMARK



Future-Fit
Business



THE GREEN TRANSITION OF COMPANIES, adaptability to change, and digitalization is a project developed by 22 universities of applied sciences throughout Finland with the aim of developing the adaptability of micro-, small-, and medium-sized companies in unforeseen situations. This is achieved by providing support in the form of short-term trainings, such as micro-studies, events, workshops, and other educational materials. The content developed in the project will increase companies' capacity and competence to adapt to and take advantage of changes in the business environment. The project is funded by the European Social Fund REACT-EU as part of the EU's measures taken in response to the COVID-19 pandemic. The implementation period is from December 1, 2022, to November 30, 2023.

ARCADA UNIVERSITY OF APPLIED SCIENCES has identified a need for improved knowledge, especially in Swedish, in Finland to create better conditions for businesses to develop. As part of the project, this handbook has been developed to support companies in working strategically with sustainability and initiating the green transition. The handbook has been created with the financial support of Svenska kulturfonden.



Leverage from
the EU
2014–2020



**Companies
in transition**



**Svenska
kulturfonden**



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Introduction



1. Introduction

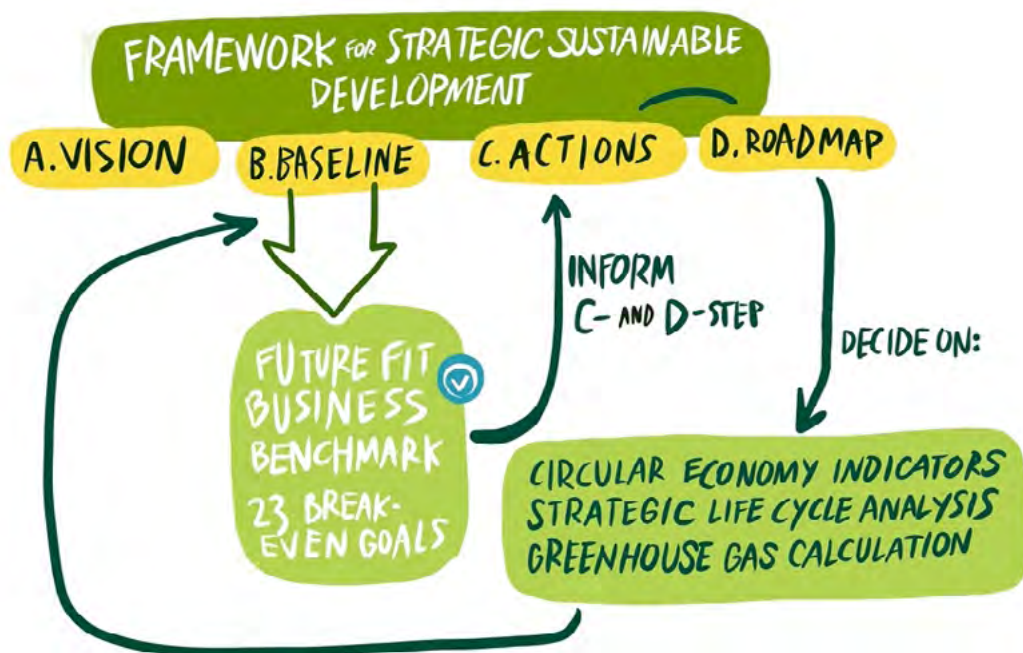
1.1 WELCOME

In this handbook we dive deeper and expand on the concepts introduced in the first handbook 'Introduction to working strategically with sustainability in businesses'. In particular, we will focus on measuring sustainability performance through use of the Future-Fit Business Benchmark (FFBB), a tool based on the Framework for Strategic Sustainable Development (FSSD).

The primary purpose in using the benchmark is to help a business get 'fit for the future' by understanding, measuring and improving its sustainable business performance in a holistic and credible way. The benchmark is intended to be relevant to any type of business, no matter its size or sector. As the content presented in this handbook is targeted toward small and medium sized enterprises (SMEs) some aspects of the benchmark have been simplified. This introduction to the benchmark will help SMEs begin to think about what it means to measure real sustainability performance and to begin developing an approach that can be expanded upon and developed over time.

THE OBJECTIVES ARE:

1. To understand the basic details of the Future-Fit Business Benchmark and know how it relates to the FSSD and strategic sustainability work in business.
2. To help you feel motivated and have clarity on how the benchmark can inform the strategic sustainability work in your business.
3. To be able to use the FFBB Break-Even Goals to analyze your business, develop your sustainability roadmap and create a measurement approach. That is, to assess where action is needed, what can be done to work towards holistic goals for sustainable business and how to assess progress.



1.2 OUTLINE

We will begin by reminding you of the overview model that was presented in the introductory handbook, Chapter 8. As indicated, the Future-Fit Business Benchmark can be applied when following the ABCD steps. Depending upon where you are in developing your vision & goals, analyzing your baseline, setting your strategy or implementing your roadmap, the benchmark may help you in different ways and its use can be revisited over time. As you will see, a key use of the benchmark is understanding where your business is today in relation to where it ultimately needs to be to become 'Future-Fit'.

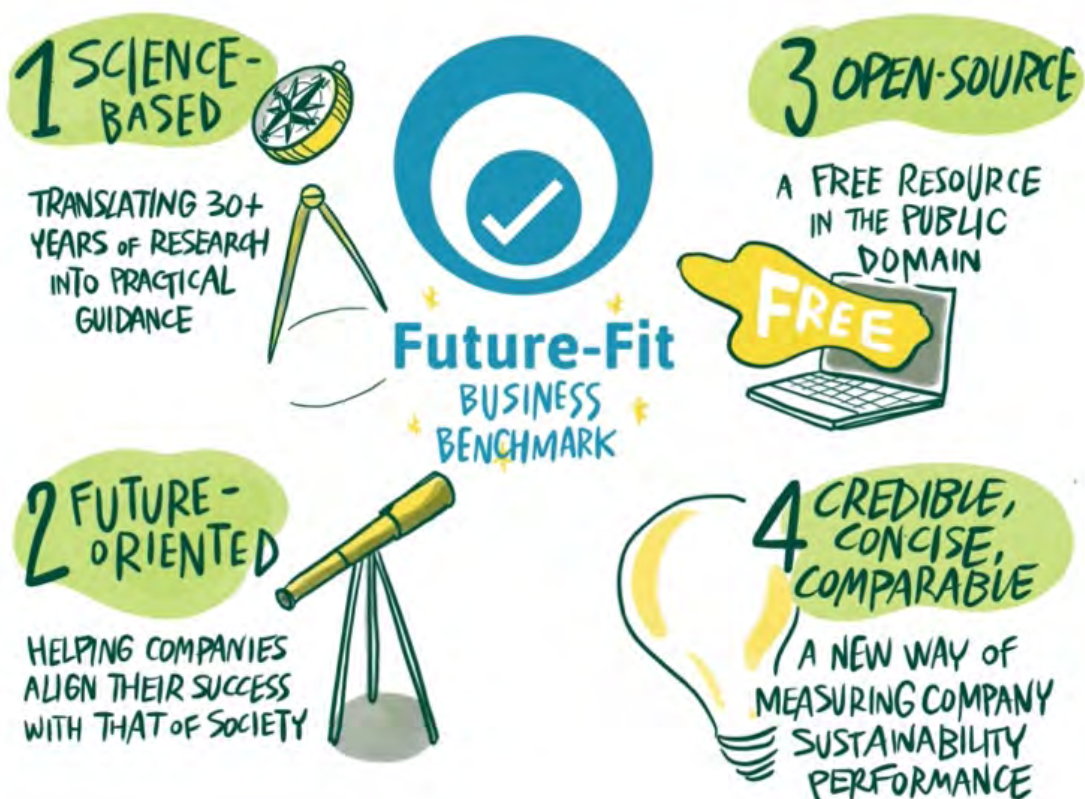
In the following sections we will introduce the benchmark and give you the opportunity to review and build upon the exercises you presented in the introductory handbook. In Section 2 you will get an overview of the benchmark, the background on its development and perspectives on measuring sustainability performance. In Section 3 we will look at the methodology and in particular, the Break-Even Goals and related indicators. In Section 4 we will look closer at some particular ways to use the benchmark when working with the FSSD. Section 5 will explain how using the benchmark can help you make a credible contribution to the UN Sustainable Development Goals. In Section 6, we'll provide some guidance and reflections for the path ahead.

The Future-Fit Business Benchmark an Overview



2. The Future-Fit Business Benchmark – An overview

This chapter briefly introduces the Future-Fit Business Benchmark, its main uses and the background on its development. We will also consider different perspectives on measuring sustainable business performance.



2.1 A TOOL FOR MEASURING SUSTAINABLE BUSINESS PERFORMANCE

The Future-Fit Business Benchmark (FFBB) is an open-source tool, based on the FSSD, that has been developed explicitly for businesses. It ensures that sustainable business goals are designed and based on what needs to be achieved for ecological and social sustainability from a scientific perspective. FFBB contains what are called 23 Break-Even Goals and 24 positive pursuits. Each of these goals has one or more indicators linked to it for monitoring.

Together, these goals and indicators provide a credible, concise and comparable blueprint for measuring sustainable business performance. Any business can check its sustainability ambitions and measure performance against the goals in the benchmark. These goals are cross-referenced with many other sustainability metrics and standards, making the benchmark robust and reliable.

OVERVIEW OF THE BENCHMARK

Overall, the benchmark supports a holistic approach to managing extra financial performance in three separate ways:

- First, it can help you to set or calibrate your environmental and social ambitions, ones that meet the needs of both the business and society as a whole.
- Second, it provides indicators and detailed guidance on how you can make and measure meaningful progress in pursuit of these ambitions.
- And third, it offers a way to engage stakeholders by showing where your company is going, how you are working together with other actors in your value web, and why that is good for both your business and society as a whole.

Today, a wide range of businesses, from start-ups to global corporations and investors, are using the Future-Fit Business Benchmark to chart a path to success in an ever-more volatile, uncertain, complex and ambiguous world.

Take a moment now to familiarize yourself with the anatomy of the benchmark and its key elements in the sections below. Note that from this point on we will focus on understanding and using the Break-Even Goals. You may wish to explore other aspects of the benchmark in more detail on your own later.

ANATOMY OF THE BENCHMARK:



PRINCIPLES – the benchmarking methodology defines the requirements and thresholds for a sustainable society, as well as the role and reach of a business across its value web.



GOALS

23 Break-Even Goals define what every business must do to align with sustainability principles.

24 Positive pursuits are a set of activities any business may do to help society to align with sustainability principles.



INDICATORS are defined to guide, manage and assess progress against each goal.



GUIDANCE is provided for each goal, with tips on how to take action and apply the benchmark.

2.2 THE RATIONALE FOR THE BENCHMARK

The Future-Fit Business Benchmark has been developed over the last 10 years by the UK-based Future-Fit Foundation with the help of experts. The proponents of the benchmark highlight that business leaders and investors have been lacking a clear destination to aim for and a way to benchmark performance against what science tells us is required. The benchmark was therefore developed to give more credible guidance on measuring the social and environmental performance of businesses with less subjectivity.

The following is a brief background on this need and the logic of the benchmark. As you read, take a moment to reflect on what it means to measure sustainable business performance and the different types of metrics that might be needed.

THE RATIONALE FOR THE BENCHMARK:



Our economy is not fit for purpose

As already presented in the introductory handbook, today's business performance is still largely measured in terms of profitability while ignoring business impacts on the health of people and planet. A direct consequence of this is that many business models and indeed our entire economic system encourages (or at least does not penalize) activities that undermine planetary boundaries, while we are failing to meet the needs of hundreds of millions of people around the world and inequality continues to rise.



Better performance metrics are needed

If we are to change the way business is done, we need to change the way business is valued. This means we need better ways to recognize, measure and reward sustainable business practices. At the same time, while more and more businesses commit to sustainability, they need a way to ensure their commitment has the right ambition level and focus. A too narrow view of sustainability or goals that are too 'weak' will not solve our sustainability challenges. Even small businesses or those just starting their sustainability journey need to be aware of what is ultimately required so that they equip themselves for the journey.



External accountability helps to tackle greenwashing

A further issue is when businesses decide on their own what is an acceptable level of sustainability performance in isolation from external reference points or stakeholder expectations. In some cases, this may even include marketing one's commitments without taking measurable action. Overall, a lack of accountability and credibility around sustainability commitments and action can lead to claims of "greenwashing". This undermines trust in the market for more sustainable products and services, while also creating business risks.



Common standards make benchmarking easier

With growing awareness of sustainability, there is increasing demand for common criteria to allow comparison. Most of us are familiar with the countless eco-labels on products covering different types of issues (for example, Fair Trade chocolate, Organic vegetables etc.), but business leaders and investors are also looking for ways to measure and compare company sustainability performance across a range of topics. This is sometimes referred to as ESG (environment, social and governance) screening. Many different ESG indicators and reporting frameworks exist, all with different perspectives on sustainability. Standardized guidance and common reference are therefore needed to avoid confusion and reduce subjectivity.



Businesses and investors have lacked a clear destination to aim for

The Future-Fit Business Benchmark explains that one of the issues with existing benchmarks and metrics is they do not give the right signals about the performance level we need to aim for. It is no longer enough to only compare our performance to the past, to competitors activities or even to today's best practices. Ultimately if we are to truly overcome our sustainability challenges, we need to benchmark our progress against the best available scientific guidance.

2.3 TOWARDS SCIENCE-BASED BENCHMARKING

Here we will briefly describe some of the most common perspectives used when company performance is measured and discuss the need to benchmark against required practice informed by science. Note the different time perspectives when measuring performance, from past to future reference points. Also bear in mind that as an SME, you likely have limited resources and less margin to make mistakes. The purpose of introducing these perspectives is to help you develop the right perspective and focus when thinking about how to measure sustainable business performance. Later we will discuss how to prioritize and focus your effort.

Measuring against past performance. It is relatively common to compare business performance to what has been achieved in the past to understand ‘how much better’ a company is doing. For example, a 5% reduction in emissions or a 7% increase in sales compared to the previous year. While this is useful, it is insufficient on its own as it does not tell us where the company is heading and how well it is meeting its goals.

Measuring against today’s best practices. It is also quite common for businesses to compare their performance to industry best practices or to promote themselves as being a top performer amongst their peers. For example, there are many sustainability rankings and other business award systems that do this. While this stimulates improvement through competition, when it comes to sustainability it tends to only drive a race to be ‘less bad’. The goal usually shifts towards chasing the best score rather than future-proofing the business in a strategic way. Furthermore, given the unsustainable state of our society and economy, today’s best practices clearly fall short of what is needed.

Measuring against short-term goals. Another perspective is to measure progress toward short-term goals that a company has set. This is of course needed but the quality of the goals, timeframes and wider context must also be considered. Short-term goals are relevant only if they are set in the context of long-term plans to overcome larger challenges or achieve certain outcomes. Focusing only on short term goals creates a risk of chasing small but inconsequential improvements that are disconnected from a larger vision or strategic goals that require longer term planning.

Measuring against required practice. When it comes to sustainable business, the most holistic and credible approach is to compare performance and measure progress against the future we are aiming to create. To do this means acknowledging what best available science tells us is required. In other words, using the backcasting approach introduced in the first handbook. Both the FSSD and FFBB begin with a clear idea of success in the form of sustainability principles and goals against which progress is measured.

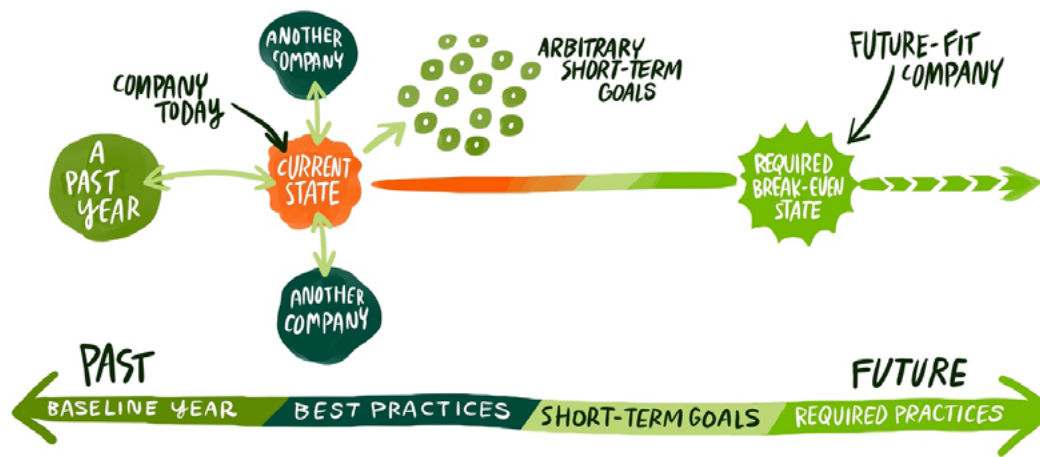


Image: Different perspectives on measuring sustainability performance

2.4 EXERCISE: REFLECTION ON MEASURING SUSTAINABILITY PERFORMANCE

Take a few minutes to talk with your colleagues about how you measure, or could measure, sustainability performance in your company. Use the questions below to guide your discussions. If you have used the ABCD process as outlined in the first handbook, then you can also make use of those insights in your discussions:

MEASURING SUSTAINABILITY: How can you tell if a company is more sustainable? (hint: think about the sustainability principles). What aspects of sustainability are you measuring in your company today?

YOUR MATERIAL TOPICS: What are the most important performance areas for your company (that is, which sustainability topics are 'material' to your business)? Are there particular areas that are more important to certain stakeholders? For example, your customers might be interested in the carbon footprint of your products, social issues in your supply chain or even the recyclability of your products?

YOUR KNOWLEDGE AND DATA GAPS: In addition to reflecting on what you and your team know about your impacts, consider if there are any areas of uncertainty? What additional information might be needed to understand your impacts and progress?

POTENTIAL TRADE-OFFS: What might be some of the trade-offs when addressing a particular sustainability issue? Can your actions result in any potentially negative impacts on another sustainability issue, or even a financial trade-off? (hint: A good example of a trade-off between sustainability issues is low-carbon emissions from nuclear energy which reduces impacts on climate change but leaves a thousand year legacy of nuclear waste. An example of a financial trade-off might be higher cost for buying bio-based raw materials).

REFERENCE POINTS: When you hear about companies reporting improvement in their sustainability performance, what criteria and reference points are they using (hint: do they talk about a baseline year that is, being 10% better than the previous year, do they promote themselves as being best in their industry, do they talk about their sustainability gap?)?

Getting familiar with the Benchmark



3. Getting familiar with the Benchmark

In this chapter we will look at how the Future-Fit Goals have been developed to help businesses align with the sustainability principles. Understanding the background behind the goals will help you make sense of the benchmark, think about different areas of your business and the types of goals that may be relevant in each area.

3.1 VIEWING YOUR BUSINESS THROUGH A SYSTEMS LENS

In the introductory handbook, we presented the concepts of systems thinking and creating system value. Remember that this is about creating business value that does not undermine people or planet. To understand the wider impacts of a business, and the goals it must achieve to eliminate those impacts, requires first understanding how the business interacts with its stakeholders and the physical world across its operations and the full life cycle of its activities - from raw materials to disposal of its products.



Life cycle thinking is a widely applied concept that helps businesses to take a wider perspective on impacts across an entire system. It also helps us to shift away from thinking about traditional linear value chains towards a more circular economy with resource flows that align with the cycles of nature.

Businesses should try see themselves as part of a complex and dynamic value web that influences and is influenced by a wide range of stakeholders and parts of the overall system in which the business exists. A business's value web can be simplified into four key areas, namely:

- Its products and services, and their eventual fate post use.
- Its operations and physical footprint ('physical presence')
- Its supply chain and the physical resources it procures
- Its interactions with society at large.

BUSINESS THROUGH A SYSTEMS LENS

Any business is part of a complex and dynamic value web that influences and is influenced by a wide range of societal stakeholders and material flows interacting with the biosphere.

In each of these areas, you will find all the sustainability impacts of a business. The environmental impacts may be related to energy, water or natural resource consumption, the creation of pollution and waste, the way land is used or degraded et cetera. You will also find impacts on different stakeholders that the company depends upon or who could influence its success positively or negatively.

Taking this systems perspective further, we can also ask what would a fully 'sustainable business' look like if we were to design it from the beginning? What types of goals or performance benchmarks would need to be achieved in each area to ensure it is contributing to the health and well-being of its stakeholders, the surrounding community and the environment? We will explore this in the next section.

3.1.1 EXERCISE: MAPPING YOUR VALUE WEB

After going through the introductory handbook, you should by now have already completed some exercises to map your impacts and even help set some goals. Take a moment now to revisit this work and discuss the idea of your value web with your colleagues. A systematic mapping of both your stakeholders and impacts in different parts of your value web will give you a strong foundation to check whether all the relevant areas are covered. It can also help to identify potential goals that you need to achieve in each area to avoid creating negative sustainability impacts.

Key questions to ask

- How familiar are you and your colleagues with life cycle thinking and what it implies about your responsibility as a business?
- When considering your sustainability impacts, have you considered the full life cycle of your products and services, as well as your wider interactions with society?
- In which part of your value web are your biggest impacts (products, operations, supply chain, society)?

You might also consider using the following table to guide your conversations with colleagues. This structure can also be a way to supplement your earlier analysis.

	Products & services - What do we deliver? That is, products and services that are intended to benefit customers and end users	Operations - How do we run our business? That is, our operations, employees, facilities and the communities in which we are located	Physical resources & supply chain- What do we depend upon? That is, our suppliers and the materials we buy from them, as well as the entire supply chain needed to source and deliver inputs to our business	Society - Who and what else do we influence, depend upon or engage with in society? That is, institutions, infrastructure, other organisations
Key stakeholders	e.g. customers	e.g. employees	e.g. suppliers	e.g. tax office, regulators
Key resources and materials flows	e.g. water / energy consumed during product use	e.g. energy to run operations, land use etc.	e.g. raw materials for products	e.g. financial transactions, tax etc.
Impacts in relation to the sustainability principles.	e.g. Waste produced at end of product life	e.g. emissions from energy in operations e.g. impacts on the wellbeing of employees	e.g. impacts from sourcing raw materials (mining impacts, impacts on ecosystems or communities)	e.g. tax avoidance (negative), anti-competitive behaviour, non-compliance with standards
Potential goals (examples)	e.g. product recyclability	e.g. goals for purchase of renewable energy	e.g. goals to purchase more raw materials from trusted suppliers or certified sources	e.g. goals on ethical business practices

3.2 FROM SUSTAINABILITY PRINCIPLES TO BUSINESS-RELEVANT GOALS

Now we are going to introduce the Future-Fit Break Even Goals that have already been derived from the sustainability principles across a typical value web for any type of business. You will have the opportunity to compare these goals with your previous analysis in the following exercises.

There are 23 Break-Even Goals that together define the line in the sand that all companies must strive to reach to protect people and planet across their value web. These are the minimum thresholds of performance across all areas of business activity that a company must reach, no matter its size or sector. In other words, these goals explain how any company can align with the 8 sustainability principles across the four areas of products, operations, supply chain and society.

WE WILL EXPLORE THESE GOALS THROUGH THE FOLLOWING STEPS:

Step 1. Take a moment to review the full list of 23 Break-Even Goals in the table below and note the relevant parts of the value web for each goal.

Future-Fit Break Even Goals	Products / Services	Physical resources	Operations	Society
BE01: Energy is from renewable sources		X		
BE02: Water use is environmentally responsible and socially equitable		X		
BE03: Natural resources are managed to respect the welfare of ecosystems, people and animals		X		
BE04: Procurement safeguards the pursuit of Future-Fitness		X		
BE05: Operational emissions do not harm people or the environment			X	
BE06: Operations emit no greenhouse gases			X	
BE07: Operational waste is eliminated			X	
BE08: Operations do not encroach on ecosystems or communities			X	
BE09: Community health is safeguarded			X	
BE10: Employee health is safeguarded			X	
BE11: Employees are paid at least a living wage			X	
BE12: Employees are subject to fair employment terms			X	
BE13: Employees are not subject to discrimination			X	
BE14: Employee concerns are actively solicited, impartially judged and transparently addressed.			X	
BE15: Product communications are honest, ethical and promote responsible use	X			
BE16: Product concerns are actively solicited, impartially judged and transparently addressed	X			
BE17: Products do not harm people or the environment	X			
BE18: Products emit no greenhouse gases	X			
BE19: Products can be repurposed	X			
BE20: Business is conducted ethically				X
BE21: The right tax is paid in the right place at the right time				X
BE22: Lobbying and advocacy safeguard the pursuit of Future-Fitness				X
BE23: Financial assets safeguard the pursuit of Future-Fitness				X

Image: Break-Even Goals across the value web

Step 2. As you look at the goals you might like to reflect on the following observations and guidance:

- 1. The goals may at first appear to overlap.** In most cases, the meaning of the goals should be obvious from just their name, but some may not be so obvious and a number might appear to cover the same topics. The scope of each goal is defined in detail in the benchmark but the main thing to note is that where there appears multiple goals covering the same types of impact areas there is likely a good explanation for this. For example, when it comes to energy there are goals for both the type of energy (e.g. renewable) as well as greenhouse emissions, which are typically associated with energy. This is because different forms of energy create different amounts of greenhouse gas emissions and greenhouse gas emissions may also come from other sources than energy (such as agricultural practices). Therefore, it is important to measure both energy type and emissions separately.
- 2. The goals cover different parts of the value web.** Having goals for different parts of the value web makes it easier to measure progress in different areas and reflects the different levels of responsibility and control a business has over certain impact areas. For example, while a business should understand and seek to address its influence across the whole value web, it has much more control and responsibility over emissions from its own operations compared to that of customers or suppliers.
- 3. Each goal is formulated as a desired future performance level.** You might feel some of the goals are lofty but remember that they are intended as a long-term compass. A good way to think of them is an ultimate aspiration or end-state. In the next section you can download a summary of all the goals with a short description of success that outlines the scope and expectation a business should aspire to in each particular performance area. Here is an example:

Goal	Description of success
BE01: Energy is from renewable sources	A Future-Fit Business ensures that all the energy it consumes – as electricity, heat or fuel – is derived from renewable energy sources: solar, wind, ocean, hydropower, geothermal resources, and biomass.

- 4. Some goals will appear more relevant than others.** Remember that the benchmark is designed to be universal – regardless of industry, geography and business size. It is therefore important to customize the benchmark to be relevant to your business. An example of a goal that might not be top of mind for many small businesses is goal BE21: The right tax is paid in the right place at the right time. While this may not be considered important when businesses are small, tax avoidance by multinational companies is a major global issue for governments and it can lead to many social sustainability problems with lack of funding for vital community services. One must also remember that the bulk of sustainability impacts are the sum of many small impacts by many different actors.

Step 3. Now consider the linkages between the social and ecological sustainability principles and the Future-Fit goals.

Take a moment to examine the linkages in the image below to see if they make sense to you. This mapping clearly shows how the knowledge about social and ecological systems is translated from principles into business-relevant goals. An understanding of the principles can help you make sense of the goals, and the goals themselves can help you get a better appreciation for how sustainability principles are relevant to any type of business.

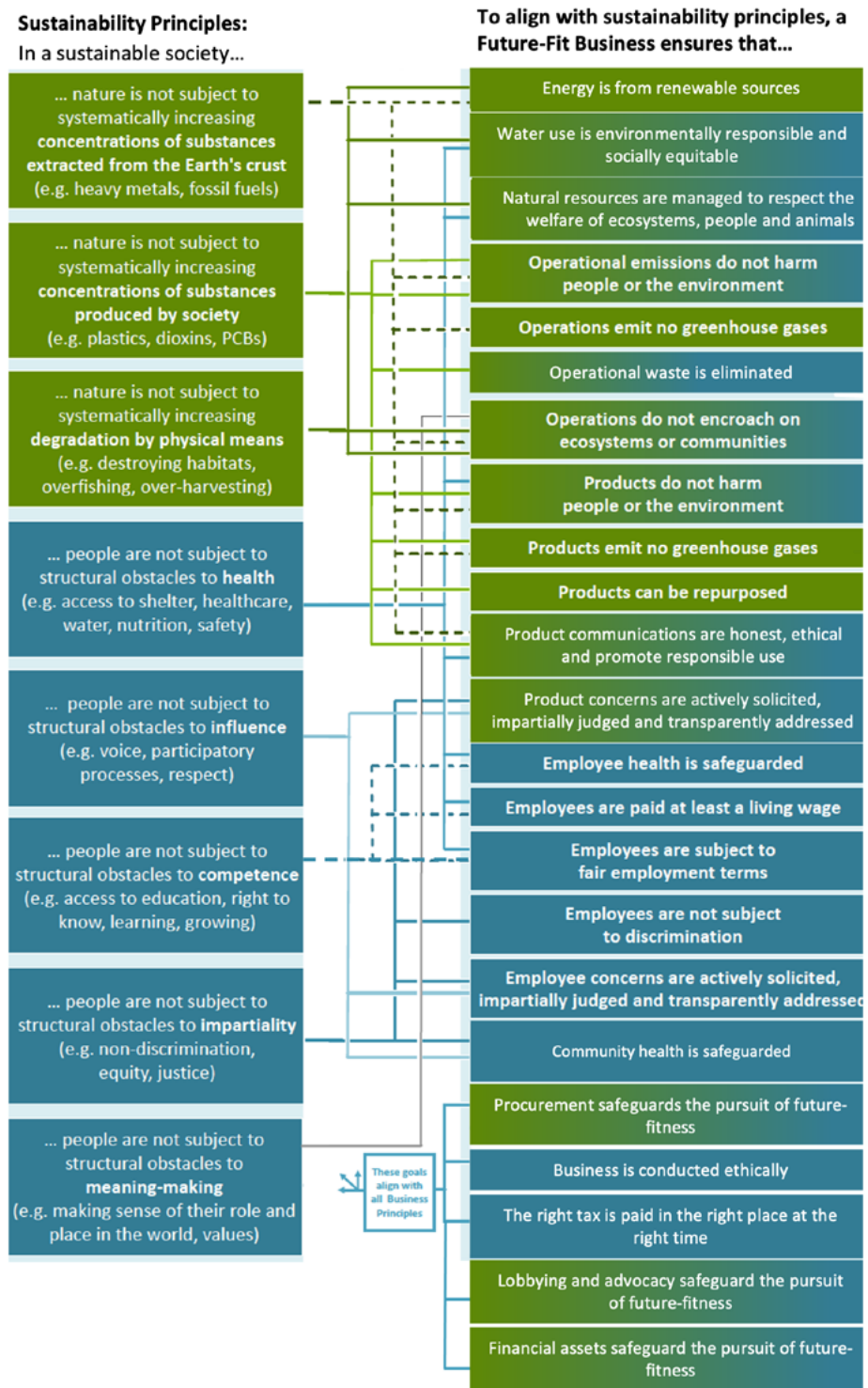


Image adapted from Future-Fit Foundation

3.2.1 EXERCISE: RELEVANT GOALS ACROSS YOUR VALUE WEB

After getting familiar with the 23 Break-Even Goals in the steps above, now consider how they relate to your current business and what you might need to do to become a 'Future-Fit business'.

Key questions to ask

- Which of the Future-Fit goals feel most relevant to your business?
- Look back at your earlier use of sustainability principles and compare with the Future-Fit goals. Are there any Future-Fit goals and linkages that you might not have initially considered?
- Can the ambitions described by the Future-Fit goals give you a new way to think about your sustainability journey?

3.3 MEASURING PROGRESS AGAINST THE FUTURE-FIT GOALS

Now we will consider how to measure progress against each of the Future-Fit Goals. To do this, start by downloading and looking through the attached summary of the Future-Fit goals and the related descriptions of success and indicators.

As you can see, there are different types of indicators for each goal. For example, goal BE01 has indicators related to the type of energy (renewable vs fossil). Goal BE05 has indicators related to greenhouse gas emissions.

Having distinct indicators helps to build up a good overall picture of progress across different parameters but it also means that different types of data are needed to measure performance.

Some data may be considered more quantitative whereas others require qualitative interpretation. For example, for the goals related to energy, the data needed is the amount of energy used and the proportion of energy that is from a renewable source. Goals related to employee health will require data on both the number of employees and an assessment of their health status.

It is also important to be aware that there are many other specific tools and indicators that can help you with measuring different aspects of your sustainability performance. For example, a carbon footprint measures the greenhouse gas emissions of a product, while a Life Cycle Assessment is used to quantify the environmental performance of a product across multiple environment impact categories. There are also many different ways to measure the circularity of a product (i.e. how well it contributes to a circular economy). Some of these indicators can also help you measure progress against the Future-Fit goals.

As you might begin to see from this brief review, measuring sustainability performance can involve a lot of effort. For smaller organizations, it is quite common to start with simpler indicators or a refined scope. The intention here is to give you an awareness of the benchmark and the support it provides. It is ultimately up to you to decide how you measure your progress. We will explore different ways to use the benchmark goals and indicators in Chapter 4.

3.3.1 EXERCISE: REVIEWING INDICATORS AND DATA NEEDS

Take a moment now to look at the types of data that are related to each Future-Fit break even goal. Focus on the goals you consider to be most interesting and relevant for you to measure progress against and ask yourself:

- What data is needed?
- Is the data available?
- How easy would it be to obtain the necessary data?

You may use the blank template in Chapter 8 to make note of the most relevant goals, indicators and your own data.

Note: there is much more guidance available in the Future-Fit Business Benchmark, which you can look into later on your own.

FUTURE-FIT BREAK EVEN GOALS, INDICATORS AND DATA NEEDS

Goal	Description of Success (what it means)	Indicators	Data needs
BE01: Energy is from renewable sources	A Future-Fit Business ensures that all the energy it consumes – as electricity, heat or fuel – is derived from renewable energy sources: solar, wind, ocean, hydropower, geothermal resources, and biomass.	One indicator	<ol style="list-style-type: none"> 1. Total amount of consumed energy; 2. Amount of consumed energy that derives from renewable sources.
BE02: Water use is environmentally responsible and socially equitable	A Future-Fit Business protects freshwater resources by minimizing water consumption in its commercial and industrial activities, and by ensuring its discharges do not degrade the water quality of receiving watersheds.	Two indicators: water consumption water discharge	<ol style="list-style-type: none"> 1. Total volume of water consumed from sources that are not water-stressed; 2. Total volume of water consumed from sources that are water stressed; 3. Volume of water consumed by workers for drinking and sanitation from sources that are not water-stressed; 4. Volume of water consumed by workers for drinking and sanitation from sources that are water-stressed; and 5. Volume of water credibly offset (if applicable). <p>The data needed for water discharge is:</p> <ol style="list-style-type: none"> 1. Volume of discharged water with safe discharge characteristics; and 2. Total volume of discharged water.
BE03: Natural resources are managed to respect the welfare of ecosystems, people and animals	A Future-Fit Business preserves the health of all natural resources it owns or manages, as well as that of all ecosystems and communities impacted by sourcing activities it conducts itself (e.g. farming, fishing, hunting, rearing animals, mining).	One indicator	<ol style="list-style-type: none"> 1. The value of each natural resource owned or managed by the company; and 2. The fitness* of each natural resource owned or managed by the company.
BE04: Procurement safeguards the pursuit of Future-Fitness	A Future-Fit Business seeks to reduce – and eventually eliminate – any negative environmental and social impact caused by the goods and services it depends on, by continuously striving to anticipate, avoid and address issue-specific hotspots in its supply chains.	Nine progress indicators, each relating to a specific type of issue-specific hotspot (energy, water, natural resources, GHG emissions, harmful emissions, waste, physical presence, people and drivers).	<p>For every purchase, the data needed for each hotspot area is:</p> <ol style="list-style-type: none"> 1. The type of procurement; 2. The total cost of the procured good or service; 3. The fitness* of the purchase, which depends on the degree to which hotspots have been assessed and addressed.
BE05: Operational emissions do not harm people or the environment	A Future-Fit Business eliminates all forms of harmful emissions from its operations – gaseous, liquid and solid.	Three progress indicators: for gaseous emissions, liquid emissions, and solid emissions.	<p>For each type of emission, the data needed is:</p> <ol style="list-style-type: none"> 1. Weight of harmful emissions generated in reference year; 2. Weight of harmful emissions generated in current year.

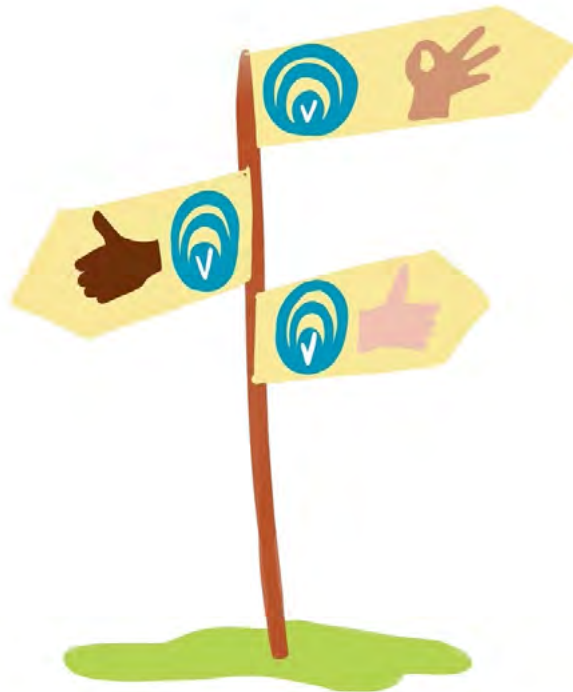
Goal	Description of Success (what it means)	Indicators	Data needs
BE06: Operations emit no greenhouse gases	A Future-Fit Business emits net zero GHGs as a result of its own operational activities, including energy it consumes.	One indicator	The data needed is: <ul style="list-style-type: none"> 1. Level of GHG emissions in reference year; 2. Level of GHG emissions in current year; 3. Amount of effective carbon offsets purchased in current year (if applicable).
BE07: Operational waste is eliminated	A Future-Fit Business seeks to eliminate operational waste completely, and ensures that all by-products are repurposed. Organic waste may be composted and returned to the soil, and materials that can be reused must be reclaimed.	One indicator	<ul style="list-style-type: none"> 1. Amount of waste generated in reference year; 2. Amount of waste generated in current year.
BE08: Operations do not encroach on ecosystems or communities	A Future-Fit Business preserves the health of all areas of high biological, ecological, social or cultural value – both by protecting them where the company is already active, and by avoiding further expansion into new areas of degradation is possible.	One indicator	The data needed is: <ul style="list-style-type: none"> 1. The area of each company-owned or controlled site; 2. The fitness* of each company-owned or controlled site.
BE09: Community health is safeguarded	A Future-Fit Business actively seeks to anticipate, avoid and address the concerns of all local communities whose wellbeing may be affected by its operational activities.	One indicator	The data needed is: <ul style="list-style-type: none"> 1. Number of communities which are potentially affected by the company's operations; 2. Number of communities at-risk of negative impacts; 3. Fitness* of each concerns mechanism covering a community which is potentially impacted by the company's operations.
BE10: Employee health is safeguarded	A Future-Fit Business safeguards the health of its employees by ensuring physically safe work environments, having zero tolerance for harassment and bullying, and by nurturing emotional and mental wellbeing.	One indicator	<ul style="list-style-type: none"> 1. Total number of employees in the company; 2. Fitness* of the health policies covering all (groups of) employees.
BE11: Employees are paid at least a living wage	A Future-Fit Business pays all workers in all regions enough to meet their basic needs and secure essential services for themselves and their families.	One indicator	The data needed is: <ul style="list-style-type: none"> 1. Total number of employees in the company; 2. Number of employees receiving at least a living wage.

Goal	Description of Success (what it means)	Indicators	Data needs
BE12: Employees are subject to fair employment terms	A Future-Fit Business ensures that all its workers are treated fairly. Contracts between employer and employee afford individuals the basic protections, freedoms and rights expected in a prosperous and just society.	One indicator	The data needed is: 1. Total number of employees in the company; 2. Fitness* of the employment contracts covering all (groups of) employees.
BE13: Employees are not subject to discrimination	A Future-Fit Business proactively investigates and monitors key practices – such as recruitment, pay structures, hiring, performance assessment and promotions – to ensure that no discrimination occurs, however unintentional it may be.	One indicator	1. Total number of employees in the company; 2. Fitness* of the anti-discrimination policies covering all (groups of) employees.
BE14: Employee concerns are actively solicited, impartially judged and transparently addressed.	A Future-Fit Business takes steps to minimize employee concerns, and implements internal controls to identify and deal fairly with any issues that do arise.	One indicator	1. Total number of employees in the company; 2. Fitness* of the concerns mechanisms covering all (groups of) employees.
BE15: Product communications are honest, ethical and promote responsible use	A Future-Fit Business does everything it can to help customers make responsible decisions regarding the purchase, use and (in the case of physical goods) post-use processing of its products. In addition, it markets its products honestly and ethically to appropriate audiences.	One indicator	1. Revenue generated by each product; 2. Number of distinct user groups for each product; 3. Fitness* of each product's communication plan.
BE16: Product concerns are actively solicited, impartially judged and transparently addressed	A Future-Fit Business gives a voice to its customers by actively soliciting any concerns they have, impartially investigating them, and fairly and transparently acting to address legitimate grievances.	One	1. Revenue generated by each product; 2. Number of distinct user groups; 3. Fitness* of each product's concerns mechanism.
BE17: Products do not harm people or the environment	A Future-Fit Business ensures all of the goods and services it offers are completely benign to people and nature, both as a result of their use and (in the case of physical goods) at their end of life.	Four indicators: • Sold or leased goods and services – Use phase + End of life • Supplementary goods – Use phase + End of life	For each 'unit' (a particular good or service sold, or a supplementary good provided), the data needed is: 1. Number of units; 2. Revenue generated [or cost incurred] by each unit; 3. Fitness* of each unit.
BE18: Products emit no greenhouse gases	A Future-Fit Business sells no goods or services that emit greenhouse gases as a direct consequence of their use.	One indicator	1. Revenue generated by each product; 2. Identification of products which emit GHGs as a direct consequence of their use.

Goal	Description of Success (what it means)	Indicators	Data needs
BE19: Products can be repurposed	A Future-Fit Business does all it can to ensure that the physical goods it provides to others can be repurposed at the end of their useful life.	Two progress indicators: <ul style="list-style-type: none"> • Sold or leased goods; • Supplementary goods. 	<ol style="list-style-type: none"> 1. Physical weight of the item's post-use components; 2. Recyclability of those post-use components, in each market in which the item is sold/used; 3. Number of units of the item sold/used; 4. Revenue generated (or cost incurred) by the items.
BE20: Business is conducted ethically	A Future-Fit Business actively seeks to anticipate, avoid and address ethical breaches that may arise as a result of its activities.	One indicator	<ol style="list-style-type: none"> 1. Total number of employees; 2. Fitness* of the ethics policy with respect to all (groups of) employees.
BE21: The right tax is paid in the right place at the right time	A Future-Fit Business commits publicly to a responsible tax policy, and works continuously to ensure that it lives up to this policy, across all its areas of business.	One indicator	<ol style="list-style-type: none"> 1. Tax policy, implementation and compliance; 2. Transparency; 3. Tax rate and disclosure criteria; 4. Country-by-country reporting (only applies to multi-national enterprises).
BE22: Lobbying and advocacy safeguard the pursuit of Future-Fitness	A Future-Fit Business never seeks to influence market dynamics in ways that may contribute to hindering society's progress toward Future-Fitness.	One indicator	<ol style="list-style-type: none"> 1. Fitness* of policy on lobbying.
BE23: Financial assets safeguard the pursuit of Future-Fitness	A Future-Fit Business implements investment policies and related internal controls that continuously seek to improve the Future-Fitness of both the financial assets it owns, and any that it manages or controls on behalf of third-party asset owners.	Eight progress indicators, each relating to a specific type of issue-specific hotspot (energy, water, natural resources, GHG emissions, harmful emissions, waste, physical presence, people and drivers).	For every asset, the data needed for each hotspot area is: <ol style="list-style-type: none"> 1. The monetary value of the financial asset; 2. The number of days that financial asset was held during the reporting period; 3. The fitness* of the asset, which depends on the degree to which hotspots have been assessed and eliminated.

* The definitions of 'fitness' are spelt out in more detail in the benchmark.

Different ways of applying the Future-Fit Business Benchmark



4. Different ways of applying the benchmark

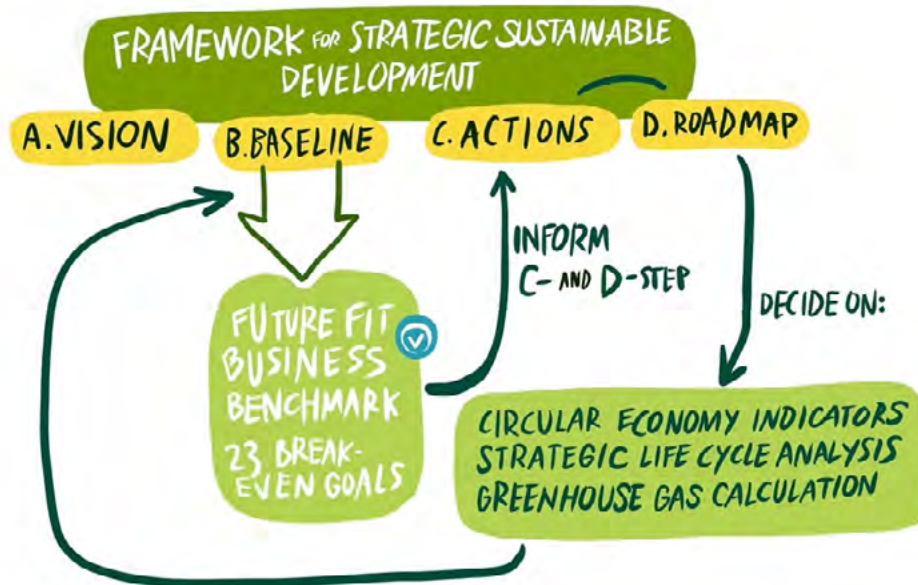
4.1 USING FUTURE-FIT AND THE ABCD

Now we have looked at the Future-Fit Break-Even Goals, as well as some considerations on how to interpret them and the indicators for measuring progress against the goals. In this section we will return to the overview model and the ABCD steps for planning your sustainability journey.

As noted, the FFBB can be used during the ABCD process or as a stand-alone tool. Regardless of how one is introduced to the FFBB, it is much easier to understand and use it if one has first learnt about the Framework Strategic Sustainable Development and the sustainability principles that underpin the benchmark.

It is also worth noting that some people like to start with a blank canvas and think creatively using the sustainability principles as a frame to guide visionary thinking, while others may prefer to directly use the goals in the FFBB as a short-cut to explain what needs to be done to adhere to the sustainability principles. There is no absolute right or wrong way to go about this. It is up to you to experiment and find what works best for you.

The following sections contain some different ways the FFBB can help when working through the ABCD model. In each area there is a specific assignment task to complete. Depending upon where you are in your strategic planning process you may choose to put more effort in certain areas. The aim of the exercises is to deepen your sustainability strategy, goals and roadmap.



4.2 SCANNING TO UNCOVER ANY BLIND SPOTS

When creating awareness of sustainability within your team or thinking about the future direction for your company you can use the Future-Fit goals to help you build a shared understanding of how sustainability requirements can be translated into business. This is a great way to align team ambitions with must-have requirements for sustainable business. Not all the issues will be as significant to every company, but creating a shared understanding of the scope of sustainable business is a critical first step. The structure of the Future-Fit goals can also help you reveal blind spots in your understanding of sustainability or hidden complexities in your business.

Task 1. Practice explaining the performance benchmarks for sustainable business with your colleagues.

The best way to reinforce your learning from Chapters 2 and 3 is to share the concepts with others. Test out how you might explain the benchmark and its goals to someone new. Try to gauge whether the Future-Fit goals help you and the person you are communicating with to think of a broader perspective on social and ecological sustainability performance for business.

4.3 REFINING YOUR STRATEGIC GOALS

As part of your visioning and strategic goal-setting, you might now consider referencing the Future-Fit goals either indirectly or explicitly. Remember, strategic goals should be long term goals – 20-30 years ahead – and should be framed as desired outcomes or a state against which progress can be measured. For a small company, thinking with a very long term perspective may feel challenging, but remember that the long term goals can also be used to create shorter term milestones for your journey. Use the backcasting mindset to begin with the end in mind. For example, if you plan to set a goal for 1-3 years, ask yourself how this goal is a stepping stone that leads you towards the Future-Fit goals.

Task 2: Check your goal alignment against the Future-Fit goals.

After completing the exercises in the first handbook, you should already have thought about some strategic sustainability goals. Now you can use the FFBB goals to check the scope, ambition or even the description of your current commitments to see how aligned you are with the required practices for Future-Fit business. Use the following criteria to rate your goal alignment level for each of the Future-Fit goals.

Alignment of current ambitions	Alignment
Commitments do not exist or are insufficient	Weak
Commitments are strong but incomplete	Partial
Commitments are sufficient for Future-Fitness	Strong

As already stated, all 23 Break-Even Goals matter, but the attention any one goal demands will vary depending on the nature of the business you are in. You can decide where to put attention by asking yourself three questions.

1. How difficult will it be for my business to reach the goal?
2. How much could society be impacted if the goal is not reached?
3. How much risk could the business be exposed to if the goal is not pursued?

Remember that achieving sustainability is a global agenda that will continue to increase in urgency. Even if your business has a very small impact compared to larger businesses, it is important that you think about the cumulative impacts and that everyone has a role and responsibility to be part of the solution. Those who lead the change will also be better placed to capitalize on sustainability-driven markets.

4.4 DEVELOPING YOUR BASELINE

In the B-Step, you will likely have done a mapping of materials, resources, stakeholders etc. and you should have already used the sustainability principles to identify impacts. By comparing against the FFBB goals you can now perform an additional check for hotspots you might have missed when using the sustainability principles. Having knowledge of both the sustainability principles and the goals gives you a powerful lens to understand sustainability impacts and business requirements.

Task 3. Recalibrate your baseline.

After you have checked your current goal alignment against the Future-Fit goals, you might now also find that the journey towards required practices will be much longer or harder than you first thought. You might also discover there are new issues you hadn't considered when using the sustainability principles. You now have an opportunity to look through your mapping of impacts again using the Future-Fit goals as a reference point. Supplement your baseline results as necessary and remember that no-one expects a business to have all the answers or solve every sustainability issue all at once. It is a journey that all businesses and parts of society must work on together.

4.5 BRAINSTORMING AND PRIORITIZING ACTIONS

As you will recall from the first handbook, brainstorming is an important step in thinking creatively and coming up with ideas about bridging the gap between your baseline and your vision and goals. Through the previous you might now have updated your goals or have a better idea about your current position. It is now time to revisit the steps that could move you in the right direction. Could some of your previous goals be better positioned as milestones? Could they be connected to the Future-Fit goals? Do you have any new insights on where you should prioritize your efforts?

Task 4. Revisit your list of ideas and priorities.

Revisit your earlier brainstorming and consider clustering ideas, actions and priorities in relation to the Future-Fit Goals.

4.6 MEASURING AND MONITORING PROGRESS

Once you have recalibrated your goals, baseline and priorities for bridging the gap, you might now consider looking at the indicators suggested in benchmark.

Task 5. Select indicators to measure progress.

Through the previous exercises you should now have a sense of which goals you should or could begin to measure progress against. Ask yourself whether you currently possess all of the information necessary to calculate the company's progress. If not, how difficult would it be to obtain that information? Note that each company must strike a balance in how comprehensively it needs to measure and monitor its progress. As your business grows, you will find there are a number of reporting requirements, so be prepared to develop your measurement approach over time.

This exercise is also a quick way to build up an overall picture of what knowledge you have, and where there are information gaps – which could indicate blind spots in the way you think about business risks.

Demonstrating a credible commitment to the SDGs and Agenda 2030



5. Demonstrating a credible commitment to the SDGs and Agenda 2030

So far we've completed a review of the Future-Fit goals and looked at how they can support you when applying the ABCD model to develop your company's journey toward sustainability. Its time now to consider how your company efforts contribute to bigger societal goals, namely the UN Sustainable Development Goals (see history of sustainable development in Section 1.1 in the introductory handbook).

The SDGs represent an urgent call for action for all nations, but a holistic response is essential for making the SDGs a reality. Businesses are expected to play a role but need a credible way to demonstrate their contribution to the SDGs. A selective approach that seeks to make a business look good in one area while ignoring real impacts in another – what is known as SDG-washing (that is, greenwashing related to the SDGs) - should be avoided. Cherry-picking a few goals also risks undermining real progress by creating trade-offs between goals (that is, pursuing isolated action in one area can lead to undesirable consequences elsewhere or wasted efforts).

The good news is that the Future-Fit Break-Even Goals have been mapped against the SDGs so any company using the benchmark can explain to investors, customers and others how it is contributing to the SDGs in a holistic way, recognizing both your challenges and positive contribution areas. By 'doing your homework' using the FSSD and FFBB you will be able to better explain the linkages and make a credible contribution to the SDGs.

Using the Future-Fit Business Benchmark can help demonstrate your contribution to the UN Sustainable Development Goals.

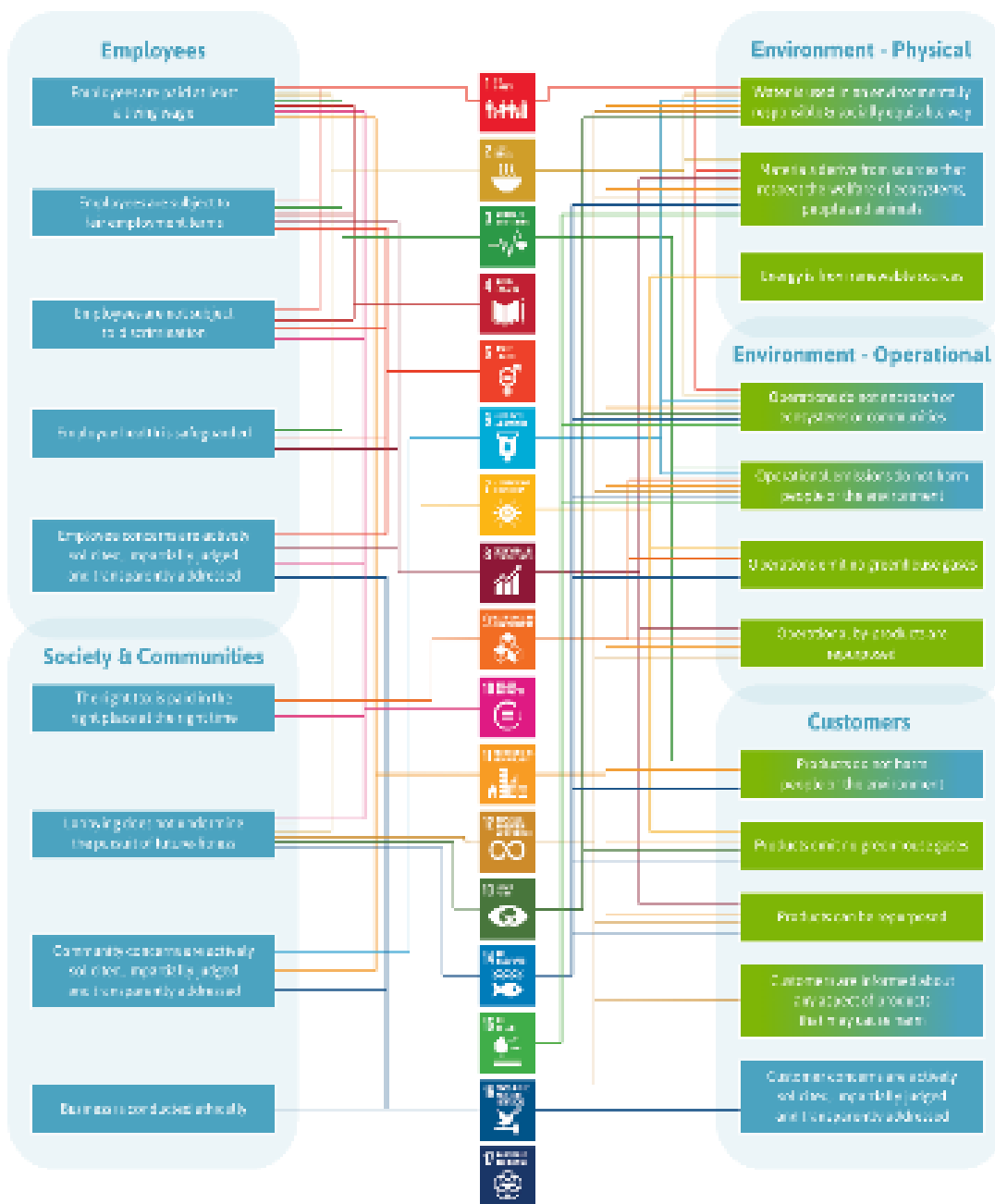


Image: Linkages to the Sustainable Development Goals.

5.1 EXERCISE

> [Review the following video on the SDGs](https://sustainabilityillustrated.com/en/portfolio/3-interesting-ways-to-use-the-sustainable-development-goals/)

(full link: <https://sustainabilityillustrated.com/en/portfolio/3-interesting-ways-to-use-the-sustainable-development-goals/>)

Now reflect upon the following questions.

- Which of the SDGs do you see that your business contributes most to?
- How might the Future-Fit business benchmark help you demonstrate your contribution to these goals?

Summary: the path ahead

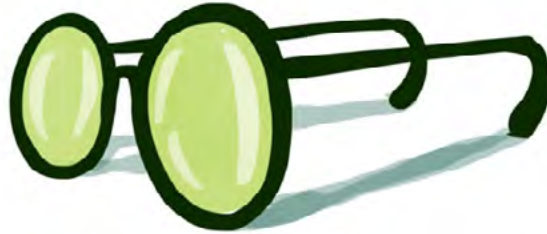


6. Summary: the path ahead

That's it! Now we've come to the end of this handbook you should have a better sense of how the Future-Fit Business Benchmark can be applied to help you measure sustainability performance. To summarize:

1. FFBB goals give a clear destination for sustainable business viewed through a systems lens
2. The FFBB goals are based on the principles of sustainability and are a great way to ensure you understand the principles and what they mean for any business.
3. Using the FFBB goals can help you think more about system value creation and your impacts in different parts of your value web.
4. As the benchmark is universal, remember that different goals will be more or less relevant to your business.
5. Goals that are particularly hard to reach may indicate a fundamental change to your business model is needed.
6. While the FFBB is intended as a comprehensive way to benchmark performance, you might find that the Break-Even Goals can help you in different ways when applying the ABCD process.
7. There are various indicators and ways to monitor progress against the Future-Fit goals. The indicators provided in the benchmark may be of direct use but remember there are also many other tools and measurement systems you might need to use e.g. circularity, carbon footprint measurement etc.
8. The benchmark has lots of depth and we have only explored some of its key elements. You are free to explore the benchmark and and make use of any parts of it that you find useful.
9. Remember that it is a journey, and no one expects everything to be in place. Developing your understanding of how to measure sustainability performance is an opportunity to find new ways of reducing risk and creating sustainable value.

Learn More



7. Learn more

Now you have had a brief introduction to the FFBB and the Break-Even Goals. You might now have more questions but hopefully you can see that it is a comprehensive model whose use can be tailored to both larger organisations and SMEs.

Please note that we have only explored certain aspects of the benchmark in this handbook – namely, the 23 Break-Even Goals businesses that have been directly derived from the 8 sustainability principles. If you are interested to look further into the benchmark you will also find a set of 24 activities that a business can pursue to help other actors and society at large to adhere to the sustainability principles and even restore impacts from the past. These are known as ‘Positive Pursuits’.

When looking closer at the benchmark remember that some elements have been simplified here. For example, the team at the Future-Fit Foundation have adapted the sustainability principles into 8 properties of a sustainable society, which we have not presented here.

To find out more about the benchmark, you can visit: <https://futurefitbusiness.org/benchmark/>

8. Licensing

The Future-Fit Business Benchmark is free to use, share and modify with a few conditions.

The Benchmark is published under a Creative Commons Attribution-ShareAlike 4.0 International license, which means you are free to:

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- No additional restrictions – You may not apply technological measures or legal terms that legally restrict others from doing anything this license permits.

9. References and Attachments

9.1 REFERENCES

The following references are examples describing the application of the Future-Fit Business Benchmark and the value it offers as a tool for sustainable business:

- Kurucz, Elizabeth & Colbert, Barry & Lüdeke-Freund, Florian & Upward, Antony & Willard, Bob. (2017). Relational Leadership for Strategic Sustainability: Practices and Capabilities to Advance the Design and Assessment of Sustainable Business Models. *Journal of Cleaner Production*. 140. 189-204. 10.1016/j.jclepro.2016.03.087.
- Manninen, Kaisa & Huiskonen, Janne. (2019). Sustainability Goal Setting with a Value-Focused Thinking Approach: Innovation, Implementation and Success. 10.1007/978-3-319-93275-0_4.
- Röhrig, R.A., Janssen, E.J.M. (2019). Sustainability and Technology Acceleration—How to Surf the Killer Waves: A Systems Thinking Approach to Become Fit for the Future. In: Wunder, T. (eds) *Rethinking Strategic Management. CSR, Sustainability, Ethics & Governance*. Springer, Cham. https://doi.org/10.1007/978-3-030-06014-5_17
- SDG Compass (2015). *SDG Compass: The Guide for Business Action on the SDGs*. SDG Compass, available at <https://sdgcompass.org/>.

The following references provide further information about the methodology, terminology and additional sources of information that are used in the benchmark:

- For the full explanation of the Future-Fit Business benchmark methodology: <https://benchmark.futurefitbusiness.org/mg.html>
- For more information about terminology used in the benchmark: <https://benchmark.futurefitbusiness.org/def.html>
- For a comprehensive bibliography covering content of the benchmark: <https://benchmark.futurefitbusiness.org/bibliography.html>

9.2 ATTACHMENTS

Use the attached worksheet to tailor the Future-Fit Business Benchmark to your own business. You may like to use this as a summary or to stress-test your initial analysis using the ABCD model.

<p>BE06: Operations emit no greenhouse gases</p>	<p>A Future-Fit Business emits net zero GHGs as a result of its own operational activities, including energy it consumes.</p>								
<p>BE07: Operational waste is eliminated</p>	<p>A Future-Fit Business seeks to eliminate operational waste completely, and ensures that all by-products are repurposed. Organic waste may be composted and returned to the soil, and materials that can be reused must be reclaimed.</p>								
<p>BE08: Operations do not encroach on ecosystems or communities</p>	<p>A Future-Fit Business preserves the health of all areas of high biological, ecological, social or cultural value – both by protecting them where the company is already active, and by avoiding further expansion into new areas of degradation is possible.</p>								
<p>BE09: Community health is safeguarded</p>	<p>A Future-Fit Business actively seeks to anticipate, avoid and address the concerns of all local communities whose wellbeing may be affected by its operational activities.</p>								
<p>BE10: Employee health is safeguarded</p>	<p>A Future-Fit Business safeguards the health of its employees by ensuring physically safe work environments, having zero tolerance for harassment and bullying, and by nurturing emotional and mental wellbeing.</p>								
<p>BE11: Employees are paid at least a living wage</p>	<p>A Future-Fit Business pays all workers in all regions enough to meet their basic needs and secure essential services for themselves and their families.</p>								
<p>BE12: Employees are subject to fair employment terms</p>	<p>A Future-Fit Business ensures that all its workers are treated fairly. Contracts between employer and employee afford individuals the basic protections, freedoms and rights expected in a prosperous and just society.</p>								

BE17: Products do not harm people or the environment	A Future-Fit Business ensures all of the goods and services it offers are completely benign to people and nature, both as a result of their use and (in the case of physical goods) at their end of life.																			
BE18: Products emit no greenhouse gases	A Future-Fit Business sells no goods or services that emit greenhouse gases as a direct consequence of their use.																			
BE19: Products can be repurposed	A Future-Fit Business does all it can to ensure that the physical goods it provides to others can be repurposed at the end of their useful life.																			
BE20: Business is conducted ethically	A Future-Fit Business actively seeks to anticipate, avoid and address ethical breaches that may arise as a result of its activities.																			
BE21: The right tax is paid in the right place at the right time	A Future-Fit Business actively seeks to anticipate, avoid and address ethical breaches that may arise as a result of its activities.																			
BE22: Lobbying and advocacy safeguard the pursuit of future-fitness	A Future-Fit Business commits publicly to a responsible tax policy, and works continuously																			
BE23: Financial assets safeguard the pursuit of future-fitness	A Future-Fit Business implements investment																			

* The definitions of 'fitness' are spelt out in more detail in the benchmark.



MEASURING SUSTAINABILITY PERFORMANCE USING THE FUTURE-FIT BUSINESS BENCHMARK

Text by Richard Blume and Erica Scott.

Produced by Arcada University of Applied Sciences.

For questions contact: paula.linderback@arcada.fi

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