



Future-Fit

Business Benchmark

Action Guide

BE19

Products can be repurposed

Release 2.1.4

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Foundation

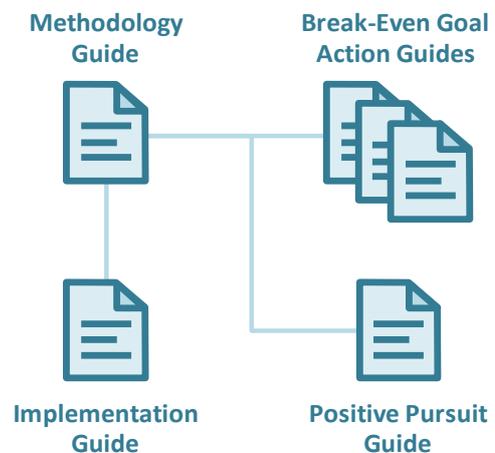
About this document

This document forms part of Release 2.1 of the Future-Fit Business Benchmark.

Action Guide

This document is an Action Guide, offering specific guidance on how to pursue future-fitness with respect to a particular aspect of the business.

The text is written to be accessible to a general business audience: no academic or technical knowledge about systems science, sustainability practices, or other specialist topics is assumed.



Documents included in Release 2.1

Methodology Guide

The scientific foundations and concepts underpinning the Benchmark, together with details of its key components and how they were derived.

Break-Even Goal Action Guides

Guidance on how to transform business operations, procurement practices, and products in pursuit of future-fitness. There is one Action Guide for each of the 23 Break-Even Goals.

Positive Pursuit Guide

The kinds of activities that any business may undertake – above and beyond its pursuit of Break-Even – to speed up society's transition to future-fitness.

Implementation Guide

Supplementary guidance on how to begin pursuing future-fitness and how to assess, report on and assure progress.

All Release 2.1 documents are available for download [here](#).



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Goal BE19

Products can be repurposed

1. Ambition

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.¹

1.1 What this goal means

The world's resources are finite. Many renewable resources are consumed faster than they can regenerate, and as society's most accessible finite resources are used up, extraction methods often become increasingly disruptive. Demand for virgin resources can be mitigated if materials are repurposed, rather than discarded. Repurposing also eliminates costs – financial, environmental and human – that waste disposal incurs.

A Future-Fit company does all it can to ensure that the physical goods it provides to others can be responsibly repurposed at the end of their useful lives. This includes revenue-generating products, any packaging or other materials distributed to customers, along with any materials used in the delivery of products.

These requirements cover both final products designed for end users, and interim goods which are incorporated or processed into final products by other companies.

To be Future-Fit, a company must ensure that: (a) whatever remains of the goods it supplies can be separated at the end of their useful life, to maximize their post-use recovery value, and (b) its customers have ready access to recovery services capable of extracting such value.

¹ No business can completely control its customers' behaviour, so the onus here is on the company to maximize the likelihood that its products do not end up as waste. The post-use composition of durable products, such as a car or a cell phone, will be the same as when it was new. But for many consumable products, such as foods or shampoos, the packaging might be all that remains.

1.2 Why this goal is needed

As with all Future-Fit Break-Even Goals, a company must reach this goal to ensure that it is doing nothing to undermine society’s progress toward an environmentally restorative, socially just, and economically inclusive future. To find out more about how these goals were derived based on 30+ years of systems science, see the [Methodology Guide](#).

These statistics help to illustrate why it is critical for all companies to reach this goal:

- **Though the technology exists to reclaim many used materials, only a small amount are actually repurposed:** 72% of plastic packaging is not recovered at all – 40% is land-filled, and 32% leaks out of the collection system — that is, either it is not collected at all, or it is collected but then illegally dumped or mismanaged. [1, p. 26]
- **13 million tons of textiles are thrown out each year in the US alone.** The US Environmental Protection Agency (EPA) stated that if this amount was repurposed, the reduction in GHG emissions would equate to removing 7.3 million cars from the road. Today only around 16% of textile products are recycled. [2]
- **Considered to have the best rate of recycling, the paper industry is still far behind where it could be.** The global paper recycling rate stands at only around 58%. [3]

1.3 How this goal contributes to the SDGs

The UN Sustainable Development Goals (SDGs) are a collective response to the world's greatest systemic challenges, so they are naturally interconnected. Any given action may impact some SDGs directly, and others via knock-on effects. A Future-Fit Business can be sure that it is helping – and in no way hindering – progress towards the SDGs.

Companies may contribute to several SDGs by making products that can be repurposed, and actively encouraging their suppliers to do the same. But the most direct links with respect to this goal are:



Support efforts to reduce the adverse per capita environmental impact of cities, paying special attention to waste management.



Support efforts to achieve the environmentally sound management of all wastes throughout their life cycle, and efforts to substantially reduce waste generation through prevention, reduction, recycling and reuse.



Support efforts to prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities.

1.4 Related goals

The purpose of this section is to help clarify the scope for this goal. It will help you understand which issues are covered by this goal, and where other goals apply instead.

- **Operational waste is eliminated:** This *Products can be repurposed* goal deals with the ability of customers and end users to recycle all non-biodegradable product components. Liquid, gaseous, or solid waste generated by the company's operations (during manufacturing or other activities) are covered by the *Operational waste* goal.
- **Products do not harm people or the environment:** Harm to people or the environment caused by products, including (in the case of physical goods) any caused by post-use processing, is covered by the *Product harm* goal.

2. Action

2.1 Getting started

Background information

Materials typically flow through today's economy in a linear way, starting with initial extraction, through processing into goods, purchase, distribution, use, and finally disposal. Few goods are designed with post-use repurposing in mind, and recycling infrastructure in many parts of the world is far from optimal. Because of these challenges, the total elimination of product waste requires systemic change to achieve, and should be seen as a long-term endeavour.

A company's first step toward future-fitness should be to identify all of the physical goods it provides to others, and how, where and by whom those goods are used or transformed across their lifecycle. Armed with this knowledge, the business can start to pursue opportunities for improvement, through product innovation, adaptations to their business model, and collaboration with others across the value web.

Questions to ask

These questions should help you identify what information to gather.

Does the company sell, lease or give away physical goods?

- Does the company sell physical products? What packaging is used to transport, protect and display these products?
- Are any other physical goods supplied to third parties in support of the company's core activities, such as point of sale display materials, customer giveaways, or as supplementary services (e.g. meals provided on long-haul flights)?

- Where and with whom do goods, packaging, and other materials end up when their purpose has been fulfilled? Can they be readily recycled at that point? How does the potential for recycling vary across different regions where the products are sold?
- Does the company have any direct relationship with, or ability to influence, its immediate customers and (if different) the end users of its products? Does it have touchpoints through its own retail outlets, or those of a partner?

Does the company design or manufacture physical goods itself?

- Do these goods serve as inputs that are likely to be combined with other materials further down the sales chain? If so, could their use help or hinder the recyclability of final products to which they contribute (e.g. gluing plastic to cardboard in such a way that clean separation is impossible)?
- Are goods fully consumed during use (e.g. food, chemical catalysts), or do components remain – in whole or in part – once they have served their purpose? Can any leftover parts be easily separated into homogeneous materials to maximize their recovery value?

How to prioritize

These questions should help you identify and prioritize actions for improvement.

Has the company committed to targets to decrease waste from products over time?

- If so, are existing commitments sufficient to achieve future-fitness eventually – not just for revenue-generating products, but also for packaging and any other physical goods supplied to others in support of commercial activities?
- Where targets are insufficient, how might they be adjusted or supplemented?
- If the company has not yet made commitments to reduce product waste, how might targets be set? Whose authorization would be needed? Who would be involved to design and implement procedures and incentives to help adoption of such targets?

What are the best opportunities for making progress?

- Where would improvements to a single product make the largest impact for the company? Which products have the highest sales? Which are the least widely recyclable at the moment?
- Could components of physical goods that are not easy to repurpose be replaced with ones that are (e.g. switching a non-recyclable plastic to a recyclable one)? Are there opportunities to make these switches while reducing costs, such as using recycled materials as inputs, instead of purchasing virgin materials? Could a change in packaging coincide with a planned branding or marketing update?



Could the company find ways to *exceed* the requirements of this goal?

- Beyond what is required to reach this goal, is the company able to do anything to ensure that *waste does not exist*?² Any such activity can speed up society's progress to future-fitness. For further details see the [Positive Pursuit Guide](#).

The next section describes the fitness criteria needed to tell whether a specific action will result in progress toward future-fitness.

2.2 Pursuing future-fitness

Introduction

To be Future-Fit, all physical goods provided by the company to others must be able to be fully repurposed in the regions or markets they are sold in. In order to accomplish this, the following analyses should be made:

Guidance on identifying the physical goods being delivered

The term 'physical goods' encompasses all materials transferred to customers, as well as those used to deliver products which are not delivered to customers. These include the following categories:

Sold or leased goods

This category encompasses all physical products offered to customers in exchange for revenue.

Supplementary materials delivered to customers

This category encompasses any physical items aside from sold or leased goods that are provided to a customer in support of commercial activities, but which the company does not consider to be revenue-generating, including:

- All packaging that ends up in the hands of customers.
- Marketing materials and giveaways, including items offered with the purchase of a product (e.g. toys with children's meals).
- Physical items provided to the customer when purchasing a product (e.g. carrier bags, receipts).

Materials used to deliver products

This category encompasses all physical goods which are used for the purposes of selling a product, delivering a service, transporting goods, or similar activities which the company does not consider to be revenue-generating, and which are *not* transferred to the customer.

² This is one of the eight Properties of a Future-Fit Society – for more details see the [Methodology Guide](#).



- Interim packaging which is used to transport physical goods, but which does not end up in the hands of the customer (e.g. pallets for forklifts, wrapping to protect goods during transit).
- Goods that are at least part-consumed in the delivery of a service (e.g. meals on airplanes, paints used by decorators).

Categorizing goods

A company could feasibly designate some goods as either revenue-generating or part of the supplementary materials. Companies are encouraged to make this judgment during the initial assessment of a material, and apply the same rationale consistently across all physical goods they produce and distribute. Once a designation has been made, it should not be changed in future years except in rare cases where doing so would result in the reported data providing more reliable and relevant information.³

Guidance on analyzing markets

In order for customers to be able to repurpose materials provided to them, they must have access to facilities that can process those materials. Companies must therefore either provide materials that can be repurposed in any region, or consider the facilities available to their customers. The availability of recovery services should be assessed within each market. These services may vary within countries or regions. When determining which areas – or which proportions of people within areas – have access to recycling services, a company may use available national or regional statistics as guidance.

Ideally, this goal would ensure that there are facilities wherever the product or materials are when they reach the end of their useful lives, but many companies are not able to track where their products are eventually used, nor are they able to influence this. For this reason, the focus of this goal is on where products are *sold*, not where they are *used*.

Guidance on analyzing components

Post-use goods often contain multiple constituent parts, which may need to be separated and repurposed in very different ways. For this reason, it is necessary to assess physical goods in terms of their individual components.

Fitness criteria

A post-use component of a physical good, provided in a specific market, is fit for repurposing if all of the following are true:

- If necessary for recovery, it can be separated from other components:

³ The company should approach the way it sorts goods into these categories in the same manner as it approaches applying an accounting policy. For this reason, the wording used here reflects that used in International Accounting Standard 8.14. [5]

- By available recovery services; or
- By the product’s user, without third party guidance or tools.
- The user has ready access to appropriate recovery services, as follows:
 - The product is delivered to the user at a physical location (e.g. retail store) and a take-back service, which incentivizes users to return the post-use product, is available at the same location; or
 - The product is delivered to the customer by post/courier (e.g. ordered via the Internet) and a mail-in service which incentivizes users to return the post-use product is made available.
- The provider of the recovery service can recover the component to be reused or recycled as a new raw material (for use by the company or a third party):
 - Without the release of harmful substances⁴; or
 - In the case of biodegradable components, the recovery service can ensure that the component biodegrades safely.⁵

Components that consist entirely of renewable natural materials

Renewably-sourced materials that end up incinerated for energy can be considered Future-Fit as long as no harmful substances are released in the process. Companies should note that even in such cases, burning materials should be seen as the least-desirable option – reuse or recycling are preferable outcomes. [4]

3. Assessment

3.1 Progress indicators

The role of Future-Fit progress indicators is to reflect how far a company is on its journey toward reaching a specific goal. Progress indicators are expressed as simple percentages.

A company should always seek to assess its future-fitness across the full extent of its activities. In some circumstances this may not be possible. In such cases see the section *Assessing and reporting with incomplete data* in the [Implementation Guide](#).

⁴ Note that incineration of a component to extract its energy is *not* sufficient.

⁵ If decomposition requires a specialized environment, a biodegradable component is only considered fit if available recovery services can provide that environment (e.g. oxo-biodegradable plastics require oxygen to break down, so do not degrade in the anaerobic environment of a landfill). See the [Definitions](#) section for additional detail.

Assessing progress

This goal has three progress indicators. To calculate them the following steps are required:

- Assess the fitness of each post-use component of each physical good, within each market (as described above).
- Assess the fitness of each physical good within a market.
- Calculate the fitness of each physical good across all markets in which it is sold.
- Calculate the company's progress across each of these three categories:
 1. Sold or leased goods.
 2. Supplementary materials delivered to customers.
 3. Materials used to deliver products

Assessing fitness of a component c in market m

A post-use component c of a physical good sold in market m is $X\%$ fit for repurposing if:

- The user has ready access to appropriate recovery services, as follows:
 - The good *is sold at a physical location* where an appropriate recovery service (as defined in the *Fitness criteria*) is available to $X\%$ of people⁶; or
 - The good *is delivered to a customer in a physical location* where an appropriate recovery service is available to $X\%$ of people.⁷
- That post-use component can be separated from all other post-use components by that recovery service, or (if no third party guidance or tools are required) by the user.
- The recovery service can process that post-use component to be reused or recycled as a new raw material (for use by the company or a third party) without the release of harmful substances.⁸

The repurposing fitness $X\%$ refers to the percentage of people with ready access to infrastructure capable of collecting, dismantling and recovering that post-use component.⁹

This is expressed as follows: fitness of post-use component c in market $m = f_{c,m} = X\%$.

If components have not been assessed, or if they cannot be repurposed, recycled or safely recovered as energy in the market they are sold, they should be considered **0% fit**.

⁶ Note that for the purpose of assessing availability of recycling services in markets, a company may use available national or regional statistics as guidance.

⁷ See previous note.

⁸ Note that incineration of a component to extract its energy is *not* sufficient.

⁹ For example, in a market where a company relies on an established recycling program that provides adequate recovery services for 60% of people, 'X' will equal 60%.



Calculating fitness of physical good p in market m

When at least one post-use component has been assessed and identified as fit for repurposing, the fitness of a physical good p in market m can be calculated as follows:

- Calculate the fitness contribution of each of the physical good's post-use components by multiplying its physical weight by its repurposing fitness percentage (as determined in the previous step).
- Add up the fitness contribution of every assessed post-use component.
- Add up the weight of all of good p 's post-use components to obtain its total weight.
- Calculate physical good p 's fitness in market m as the proportion of its weight that is fit for repurposing.

This can be expressed mathematically as:

$$f_{p,m} = \frac{\sum_{c=1}^C W_c \times f_{c,m}}{W_T}$$

Where:

$f_{p,m}$	Is the fitness of physical good p in market m .
$f_{c,m}$	Is the repurposing fitness of post-use component c in market m .
C	Is the total number of post-use components making up physical good p .
W_c	Is the weight of post-use component c .
W_T	Is the total weight of physical good p .

Assessing fitness of physical good p across all markets

When the future-fitness of a physical good p has been calculated for at least one market, the company can start to calculate the overall repurposing fitness of that good across all markets. This is done by weighting the per-market fitness for that physical good according to the number of units sold in each market.

This can be expressed mathematically as:

$$f_p = \frac{\sum_{m=1}^M f_{p,m} \times U_{p,m}}{\sum_{m=1}^M U_{p,m}}$$



Where:

f_p	Is the fitness of physical good p across all markets.
$f_{p,m}$	Is the fitness of physical good p in market m .
$U_{p,m}$	Is the total number of units of p sold or otherwise distributed in market m .
M	Is the total number of markets in which p is sold or otherwise distributed.

Calculating company progress

First it is necessary to determine the per-good revenue and cost totals within the reporting period, for each of the goods assessed.

The company's overall progress towards this goal can now be calculated, for each of the three categories, as a weighted average across all physical goods, as follows:

- For sold or leased goods, use the revenue generated as a weighting factor.
- For supplementary materials delivered to customers, and materials used to deliver products, use the cost incurred to produce those goods as a weighting factor.

Fitness calculations for each category should be performed and reported separately.

These calculations can be expressed mathematically as:

$$F = \frac{\sum_{p=1}^P f_p \times R_p}{\sum_{p=1}^P R_p}$$

Where:

F	Is the progress made by the company across all categories of physical goods, expressed as a percentage.
f_p	Is the fitness of physical good p .
R_p	Is the total revenue generated by (or cost associated with) p .
P	Is the total number of physical goods in the company's portfolio.

For an example of how this progress indicator can be calculated, see [here](#).

3.2 Context indicators

The role of the context indicators is to provide stakeholders with the additional information needed to interpret the full extent of a company's progress.

Total revenue/costs

In addition to the three progress indicators, companies must report the total revenue and cost amounts associated with each of them, as follows:

- Total revenue of sold or leased goods.
- Total cost of supplementary materials delivered to customers.
- Total cost of materials used to deliver products.

The total revenue/costs of each category are equivalent to the summed values of R_p in the equation above, and so no additional data or effort is required to calculate them.

For an example of how context indicators can be reported, see [here](#).

4. Assurance

4.1 What assurance is for and why it matters

Any company pursuing future-fitness will instil more confidence among its key stakeholders (from its CEO and CFO to external investors) if it can demonstrate the quality of its Future-Fit data, and the robustness of the controls which underpin it.

This is particularly important if a company wishes to report publicly on its progress toward future-fitness, as some companies may require independent assurance before public disclosure. By having effective, well-documented controls in place, a company can help independent assurers to quickly understand how the business functions, aiding their ability to provide assurance and/or recommend improvements.

4.2 Recommendations for this goal

The following points highlight areas for attention with regard to this specific goal. Each company and reporting period is unique, so assurance engagements always vary: in any given situation, assurers may seek to evaluate different controls and documented evidence. Users should therefore see these recommendations as an illustrative list of what may be requested, rather than an exhaustive list of what will be required.

- Document the methods used to identify all materials included by the company in the *Sold or leased goods*, *Supplementary materials delivered to customers*, and *Materials used to deliver products* categories. Describing how these were identified can help

assurers to assess whether the company’s approach runs the risk of failing to identify material components.

- Document the methods used to identify the different markets where the company’s products are sold, and the facilities in those markets available to customers to repurpose products. This can help assurers to understand the basis for the company’s conclusions, and allow them to verify that the company’s assessment of available facilities was sufficient.
- Document the results of the analysis of the facilities required to repurpose each category of the company’s goods at the component level. This information, combined with the assessment of facilities available to customers in each market, can provide the basis for assurers to verify product adherence to the fitness criteria.
- Retain references to data sources used to determine the costs and revenues of goods evaluated. This can help assurers to understand and verify the weighting calculations performed when obtaining the company’s progress indicator.¹⁰
- Clearly document the work performed at each step of the progress indicator calculations set out by this Action Guide. This can make it easier for an assurer to verify that calculations are correct.

For a more general explanation of how to design and document internal controls, see the section *Pursuing future-fitness in a systematic way* in the [Implementation Guide](#).

5. Additional information

5.1 Example

ACME Inc. sells lemonade products. It has two revenue-generating products, one which comes in glass bottles (with aluminium lids), and one in plastic bottles, in two markets – A and B. We will refer to the glass-bottled lemonade as product GL, and the plastic-bottled lemonade as product PL.

Both products are easily disassembled into their constituent parts – glass, aluminium and plastic. In both markets, the glass bottles can be readily recovered through existing infrastructure, available to everyone. However, the aluminium lids are only currently recyclable in market B – and even then, recycling is only available to an average of 60% of people. The plastic bottles are not currently recyclable in either market. The repurposing fitness of each component within each market can now be identified as follows:

$$f_{Glass,A} = f_{Glass,B} = 100\%.$$

$$f_{Alu,A} = 0\%.$$

¹⁰ This is relevant for several Product-related Break-Even Goals.



$$f_{Alu,B} = 60\%$$

$$f_{Plastic,A} = f_{Plastic,B} = 0\%$$

Since plastic is the only post-use component of plastic bottles, product PL is 0% fit.

For every unit of GL, the glass weighs 50g, and the aluminium lid weighs 5g. In market A, the company sells 5,000 units of GL, and in market B it sells 1,000 units.

The fitness of product GL in the respective markets can now be calculated as:

$$f_{GL,A} = \frac{W_{Glass,A} \times f_{Glass,A} + W_{Alu,A} \times f_{Alu,A}}{W_{Glass,A} + W_{Alu,A}} = \frac{50 \times 100\% + 5 \times 0\%}{50 + 5} \approx 91\%$$

$$f_{GL,B} = \frac{W_{Glass,B} \times f_{Glass,B} + W_{Alu,B} \times f_{Alu,B}}{W_{Glass,B} + W_{Alu,B}} = \frac{50 \times 100\% + 5 \times 60\%}{50 + 5} \approx 96\%$$

The repurposing fitness of GL across all markets is then calculated as:

$$f_{GL} = \frac{f_{GL,A} \times U_{GL,A} + f_{GL,B} \times U_{GL,B}}{U_{GL,A} + U_{GL,B}} = \frac{91\% \times 5,000 + 96\% \times 1,000}{6,000} \approx 92\%$$

Products GL and PL generate total revenues of \$300,000 and \$430,000 respectively, across markets A and B. The company's cross-product progress can now be calculated as:

$$F = \frac{f_{GL} \times R_{GL} + f_{PL} \times R_{PL}}{R_{GL} + R_{PL}} = \frac{92\% \times 300,000 + 0\% \times 430,000}{730,000} \approx 38\%$$

The company then performs similar assessments on the packaging for its 6-bottle and 20-bottle multi-packs, which do not generate additional revenue but which customers receive when they purchase the lemonade in bulk and must later dispose of. It finds them to be 80% fit on the basis of fitness weighted by percentage of total cost in this category.

It also assesses its shipping materials (consisting of wooden pallets, shrink wrap and packaging) which the company uses to transport its products to retailers, but which are not passed on to consumers. It finds them to be 33% fit on the basis of fitness weighted by percentage of total cost of goods in this category.

It reports each progress indicator and context indicator as shown, below:

Sold or leased goods and services:

Progress score = 38%

Total revenue from sold or leased goods: \$730,000

Supplementary materials delivered to customers:

Progress score = 80%

Total cost of supplementary materials delivered to customers: \$4,000



Materials used to deliver products:

Progress score = 33%

Total cost of materials used to deliver products: \$83,500

5.2 Useful links

The Ellen MacArthur Foundation

[The Ellen MacArthur Foundation](#) works with business, government and academia to build a framework for a Circular Economy – an economy that is restorative and regenerative by design. Recent work includes [The Circularity Indicators Project](#), which presents companies with a methodology and tools to assess the circularity of a product.

5.3 Definitions

Biodegradable

We use the definition from the [Ellen MacArthur Foundation](#): [1, p. 102]

*A material is **biodegradable** if it can, with the help of micro-organisms, break down into natural elements (e.g. water, carbon dioxide, biomass).*

5.4 Frequently asked questions

Is revenue-weighting always appropriate?

Some organizations – such as early-stage companies, some charities, divisions of companies operating as cost-centres, or companies working on pre-production development – may determine that using revenue as a weighting approach to assess progress might paint a misleading picture.

Such cases are likely to be rare, because even companies that do not directly sell goods or services still need to meet their costs, and therefore receive some form of monetary capital or in-kind services and labour. These inputs are directed at operational work-streams, which in turn lead to meeting customer needs, so in many cases it is possible to connect indirect funding (as a proxy for revenue) to appropriate downstream user groups.

When this is not possible, or if it is determined that this technique may mislead stakeholders, companies should consider using cost instead of revenue to determine the completeness of their assessment, and as a method for weighting their progress scores.

Appendix 1: References

- [1] World Economic Forum, Ellen MacArthur Foundation and McKinsey & Company, “The New Plastics Economy - Rethinking the Future of Plastics,” 2016. [Online]. Available: https://www.ellenmacarthurfoundation.org/assets/downloads/publications/ElleMacArthurFoundation_TheNewPlasticsEconomy_19012016.pdf. [Accessed 8 August 2017].
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Appendix 2: Licensing

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Join the movement today

We must all play our part in society's journey toward future-fitness – and we'll get there faster if we work together.

For more information visit:
futurefitbusiness.org



Who we are

Future-Fit Foundation is the non-profit developer, promoter and steward of Future-Fit Benchmarks. Our vision is a future in which everyone has the opportunity to flourish. Given where we are today, this vision can only be realised through a rapid and radical shift in the way the global economy works.

Our mission is to catalyse that shift – by translating systems science into practical, free-to-use tools designed to help business leaders, investors and policy makers respond authentically and successfully to today's biggest challenges.

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