



Future-Fit

Business Benchmark

Action Guide

BE03

Natural resources are managed
to respect the welfare of
ecosystems, people and animals

Release 2.1.6

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Future-Fit
Foundation

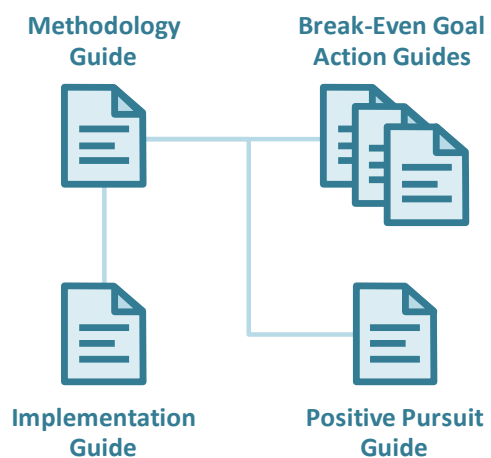
About this document

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 BE03

Natural resources are managed to respect the welfare of ecosystems, people and animals

1. Ambition

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).

1.1 What this goal means

As demand for natural resources increases, so does the pressure placed on the ecosystems, people and animals that contribute to their delivery.

The emphasis here is on causing no harm as a result of the company's ownership or management and extraction of natural resources. This includes but is not limited to:

- Harvesting renewable resources at rates that do not reduce nature's capacity to regenerate them.
- Extracting non-renewable resources in ways that do not systematically damage surrounding ecosystems and communities.
- Respecting the welfare of animals.
- Avoiding conflict and human rights violations when mining valuable minerals.

To be Future-Fit, a company must: (a) preserve the health of all natural resources it owns or manages; and (b) protect the health of any ecosystems and communities impacted by harvesting and extraction activities.



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:

- **Natural resources are being depleted by society at an unsustainable rate.** Currently, humanity's annual use of renewable natural resources is 1.7 times that which can be regenerated over an entire year. In 2017, society had already used a year's worth of available renewable resources by the 2nd of August. [1]
- **We're currently experiencing the worst incidence of species extinction since the loss of the dinosaurs 65 million years ago.** Extinction occurs at a natural background rate of about one to five species per year. Scientists estimate we're now losing species at 1,000 to 10,000 times the background rate, with dozens going extinct every day. [2]

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 respectfully managing natural resources, and actively encouraging their suppliers to do the same. But the most direct links with respect to this goal are:



Support efforts to ensure people have equal rights to economic and natural resources, and to reduce people's exposure and vulnerability to economic, social and environmental shocks.



Support efforts to increase the productivity of small-scale food producers through better access to natural and economic resources and knowledge.



Support efforts to increase global resource efficiency in production and decouple economic growth from environmental degradation.



Support efforts to achieve the sustainable management and efficient use of natural resources.



Support efforts to sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts by strengthening their resilience, and to effectively regulate harvesting and end destructive fishing practices.



Support efforts to ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems, to halt deforestation and combat desertification, and to halt the loss of biodiversity and protect and prevent the extinction of threatened species.

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.

- **Procurement safeguards the pursuit of future-fitness:** The *Natural resources* goal only applies to companies that are directly involved in harvesting or extracting natural resources, either for sale or for use in their own operations. The way that suppliers manage natural resources is covered by the *Procurement* goal.
- **Products do not harm people or the environment:** The *Natural resources* goal only applies to a company's operational activities. Any harm associated with natural resources which could be caused by the use of a company's products is covered by the goal *Products do not harm people or the environment*.

2. Action

2.1 Getting started

Background information

Economic incentives around natural resource production often encourage low-cost and fast-paced processes, and are at odds with ensuring their long-term availability. These challenges exist across many types of resource, but very different strategies are needed to overcome them: there is no universal solution appropriate to all types of natural resource.

A company's first step toward future-fitness should be to examine its management practices across all locations, to acknowledge any concerns that have been raised (or that can be reasonably anticipated) relating to each type of natural resource(s) used, and to understand any unique or location-specific considerations for each site. This provides a baseline against which the business can start to pursue opportunities for improvement.

Questions to ask

These questions should help you identify what information to gather.

Which natural resources is the company responsible for managing?

- What types of natural resources does the company own or manage? Where are these operations located?



- What harvesting, mining, farming or other production methods are used? Are any third parties involved in the primary sourcing stage?
- Are operating guidelines to protect local communities or ecosystems designed primarily to satisfy internal requirements, to comply with regional legislation, or to meet industry or NGO specified guidelines? Are any of the processes subject to screening or accreditation by an independent third party?
- Does the company need permission to access natural resources (e.g. local authorities or communities)? If so, what is the typical process for obtaining such permissions?

What economic concerns and production risks can be identified?

- Are natural resources that are harvested from the wild or mined abundant in nature or scarce? Is the sourcing or management of these resources associated with high risks and production costs?
- Do current trends indicate the possibility of scarcity concerns in the future? If yes, what is driving these trends?
- Have other organizations, research institutions or authorities raised concerns regarding the availability of the natural resources in question, or with the processes being used to obtain them?

What local concerns and risks to production can the company identify?

- Are any operations located in or near ecosystems, natural habitats, local communities or settlements which could be affected by the company's presence?
- Does production involve animals? If so, do industry groups and other relevant organizations offer guidance on what is required to ensure humane treatment?
- What kind of physical presence does the company's activity involve? Are any negative impacts caused by natural resource production reversible or permanent?
- What types of operational by-products are created as a result of operations (gaseous, liquid and solid emissions, physical waste)? How is waste stored and disposed?
- What key inputs does the company rely on to manage its natural resources (water, energy, chemicals, etc.)? Is the supply or use of these inputs a subject of concern?
- What legal regulations is the company subject to? How does this vary by location?
- Are local organizations actively highlighting issues associated with current management practices? If so, have these organizations been acknowledged or consulted by the company?



How to prioritize

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

What are the best opportunities for making progress?

- Which types of natural resources is the company most involved in sourcing? Which activities have the largest physical footprints? Which activities does the company have the greatest degree of operational control over?
- How secure is the company's legal access to natural resources in each location?
- Are there locations with a high potential for reputational risk due to current resource management practices?
- How are population growth, climate change, economic development, and trends in regulation expected to exacerbate existing risks or introduce new ones?
- In which areas can progress be made with the least investment of time and resources?
- Do collaboration opportunities exist with local communities, organizations or other companies on how to tackle shared sourcing challenges?

Has the company committed to targets and action plans to reduce or eliminate sourcing concerns?

- If so, are existing commitments sufficient to significantly reduce negative impacts? Are they enough to achieve future-fitness? If commitments are insufficient, how might they be embedded? Whose authorization would be needed, and who would need to be involved to design and implement adequate internal controls and incentives?

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 *natural resources are managed to safeguard communities, animals and ecosystems*? ¹ 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

Fitness must be assessed for each type of natural resource the company is involved in managing. Once the fitness of all natural resources has been assessed, it is then possible

¹ This is one of the eight Properties of a Future-Fit Society – for more details see the [Methodology Guide](#).



to calculate total company fitness. This step is described in detail in the *Assessment* section, together with the additional steps needed to translate the fitness assessment into quantitative fitness indicators.

Fitness criteria

There is no one-size-fits-all set of criteria that spans all natural resource types. The company must use available expertise to pinpoint areas of concern for each type.

In doing this, the company must meet the following requirements:

Requirements for owning or managing natural resources

Harvesting or extraction of a natural resource is considered 0% fit if:

- It is derived from endangered animals or plants.
- Its extraction or trade contributes (financially or otherwise) to regional conflict.
- It is obtained in ways that interfere with [HCV ecosystems](#) or endangered species.

Other natural resources are being owned or managed in a Future-Fit manner if the following requirements are fulfilled:

For a renewable natural resource, it is required that:

- The rate of harvesting does not undermine natural recovery and regeneration rates.
- The health (structure, productivity, function and diversity) of affected ecosystems is maintained.
- Appropriate barriers are in place to protect aquatic ecosystems from production impacts, and in particular fertilizer run-off.
- Controls to ensure that farming and rearing activities do not cause the introduction of invasive alien species into new ecosystems are assessed on a regular basis, and strengthened when necessary.
- Destructive farming and harvesting techniques are eliminated (e.g. bottom-trawling fishing nets, monoculture crops, erosion, topsoil and sediment loss).
- Sourcing is in line with requirements set by relevant, leading industry standards.²

² As guidance, [ISEAL Alliance](#) has created a Standard-Setting Code that any good sourcing standard should adhere to. Examples of ISEAL members include the [Marine Stewardship Council](#) (certified seafood), [The Ethical BioTrade Standard](#), the [Forest Stewardship Council](#) and the [Rainforest Alliance](#).



In addition, for animals, resources derived from animals, or services provided by animals, it is required that:

- The physical and emotional welfare of reared animals is maintained, and the approach lives up to the internationally recognized [Five Freedoms](#).³
- The hunting of endangered animals is eliminated.
- Sourcing is in line with requirements set by relevant, leading industry standards.⁴

Additional criteria for companies who use animals for product testing

A company that relies on animals to conduct product testing (e.g. clinical trials) can only consider that activity to be Future-Fit if the testing is required by law, and if it is done in pursuit of overcoming systemic social and environmental challenges (e.g. to develop new medicines). This excludes, for example, testing cosmetics. In addition, the company must have the following in place:

- A public commitment to continuously work to replace, reduce and refine animal testing across the company, which extends to any outsourced testing;
- Initiatives which are designed to fulfil this commitment; and
- Appropriate internal controls to ensure that such initiatives are effective.⁵

For non-renewable, mined resources, it is required that:

- The sourcing of valuable minerals does not contribute to conflict and human rights violations, by explicitly addressing all issues relating to conflict-free mining.
- The use of destructive extraction techniques is eliminated (e.g. open-cut mining).
- The health (structure, productivity, function and diversity) of affected ecosystems is maintained.
- Controls to protect ecosystems from production impacts (e.g. mercury run-off) are in place, are assessed on a regular basis to ensure their effectiveness, and are strengthened when necessary.
- Sourcing is in line with requirements set by relevant, leading industry standards.⁶

³ The [Five Freedoms](#) offer a set of fundamental principles in animal welfare that have been adopted by organizations such as [The World Organisation for Animal Health \(OIE\)](#), [The British Veterinary Association \(BVA\)](#) and [The Royal Society for the Prevention of Cruelty to Animals \(RSPCA\)](#).

⁴ Examples include [RSPCA's welfare standards](#) and [Soil Association's Organic Animals Standard](#).

⁵ For guidance on setting internal controls, see the section *Pursuing future-fitness in a systematic way* in the [Implementation Guide](#).

⁶ Examples of relevant standards include [The Responsible Jewellery Council](#), [Fairmined](#), [the Responsible Minerals Initiative](#), and [IRMA Standard for Responsible Mining](#).



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](#).

This goal has one progress indicator. To calculate it, the following steps are required:

- Assess the fitness of each natural resource.
- Calculate fitness across all natural resources.

Assessing the fitness of each natural resource

A natural resource is 100% fit if it is managed in accordance with the above criteria. Otherwise, the natural resource is considered 0% fit.

If all of the criteria are upheld for a fraction of a natural resource (e.g. because practices differ across two sites), a company can score that fraction as 100% fit. Conversely, if a natural resource has *not* yet been assessed against the fitness criteria, it should be considered 0% fit.

Calculating company progress

For each natural resource:

- Determine the value of each resource (see *Note on valuing natural resources*, below).
- Calculate the total value of natural resources owned or managed by the company which have been verified to be fit.
- Calculate the total value of *all* natural resources owned or managed by the company.
- The company's progress is measured as the fraction of the total value of owned or managed natural resources that live up to the fitness criteria, expressed as a percentage.

This can be expressed mathematically as:

$$F^{All} = \frac{V_F}{V_T}$$

Where:

F^{All} Is the progress made by the company, expressed as a percentage.



| | |
|-------|---|
| V_F | Is the total value of natural resources owned or managed by the company which have been verified as Future-Fit. |
| V_T | Is the total value of <i>all</i> company-managed natural resources. |

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

Note on valuing natural resources

A dollar value should be attributed to each company-managed or owned natural resource, in order to integrate them into the company's overall fitness calculation. Where possible, the company should determine this dollar value by using the market price.

Methods for determining the market price include:

- 1) If the resource in question has been sold recently between arm's-length parties, use that price (adjusted for any relevant situational changes);
- 2) If a similar and comparable resource has been sold recently between arm's-length parties, use that valuation as a basis for the price;
- 3) Project the lifetime value of the asset by using the average sales price of the good or service the resource is producing, less the costs of production / extraction;
- 4) Use the assessment of an independent expert.

It should be stressed that the Future-Fit team is not in any way suggesting that the 'real value' of a natural resource can be reduced to a dollar amount. On the contrary, this step is required only to make it possible to calculate company-wide progress, by aggregating scores from a (potentially very diverse) range of natural resource types.

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.

Description and scope of natural resources not yet verified to be Future-Fit

For each natural resource that is *not yet* being managed to Future-Fit standards, and for any for which no assessment of future-fitness has yet been made, the company must provide a description of the nature of the resource, along with the extent of its management and production during the reporting period – expressed as a count of individual units, area of land, weight or other measure as appropriate.⁷

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

⁷ Companies are encouraged to follow industry norms in choosing the metric, in order to provide the most indicative and comparable information possible for users.



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 ensure the company has included all relevant resources from each natural resource category in its assessment. This information can help assurers to assess whether the company's approach runs the risk of having missed any resources, leading to incorrect indicators being reported.
- Document the methods used to assess the initial health of ecosystems surrounding the company's natural resources. Assurers may use this information to evaluate whether the assessment was appropriate, and to ensure that future assessments are performed on a consistent basis.
- Ensure the company has assessed all animals owned or managed by the company, whether they participate directly in operations (e.g. police dogs), are used to produce consumable products (e.g. chickens raised for egg production), or fulfil other functions (e.g. animals used in the testing of medicinal products).
- Document the method used to assess the value of any natural resources the company owns or manages, and retain the working notes of these assessments. Assurers may use this information to ensure that a consistent method has been used and to verify that the company has appropriately represented the value of its resources.

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



5. Additional information

5.1 Example

ACME Inc. sells lemonade products which contain sugar, water and lemons.

ACME owns the lemon and sugar cane farms that produce the inputs needed to make its lemonade. It has worked hard to ensure its lemon production lives up to Future-Fit criteria, but it has yet to assess its fitness for sugar cane production.⁸

The company can identify the fitness of each owned or managed natural resource as:

$$f_{Lemon} = 100\%$$

$$f_{Sugar} = 0\%$$

The company values the lemon farm \$750,000 using the price per acre of productive land used on the recent sale of a comparable-sized farm in the same region. There is no viable comparison for the sugar cane farm, so the company estimates a value based on regional inflation data and the price it paid for the farm three years previously. The estimated value is \$600,000.

The company can now calculate its progress as:

$$F^{All} = \frac{V_F}{V_T} = \frac{\$750,000}{\$750,000 + \$600,000} \approx 56\%$$

Context indicator

Description and scope of natural resources not yet verified to be Future-Fit:

- Sugar cane farm, 15,000m².

5.2 Useful links

High Conservation Value Resource Network

The HCV Resource Network defines High Conservation Value areas as follows: [3]

HCVs are biological, ecological, social or cultural values which are considered outstandingly significant or critically important, at the national, regional or global level.

The HCV Resource Network lists six categories of HCVs:

⁸ Note that water is covered separately by the goal Water use is environmentally responsible and socially equitable and is therefore not included in this calculation.



HCV 1

- Concentrations of biological diversity including endemic species, and rare, threatened or endangered species, that are significant at global, regional or national levels.

HCV 2

- Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance.

HCV 3

- Rare, threatened, or endangered ecosystems, habitats or refugia.

HCV 4

- Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes.

HCV 5

- Sites and resources fundamental for satisfying the basic necessities of local communities or indigenous peoples (for livelihoods, health, nutrition, water, etc.), identified through engagement with these communities or indigenous peoples.

HCV 6

- Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples, identified through engagement with these local communities or peoples.

For further guidance see [Common Guidance for HCV Identification \[4\]](#) and [Common Guidance for HCV Management and Monitoring \[5\]](#), which are available freely online via the HCV Network.

The Five Freedoms

The [Farm Animal Welfare Committee \(FAWC\)](#), a UK government initiative, proposes that good animal welfare implies both physical fitness *and* a sense of wellbeing for the animal. As guiding principles, FAWC formulated the following five freedoms: [6]

- Animals must have freedom from thirst, hunger and malnutrition.
- Animals must have freedom from discomfort.
- Animals must have freedom from pain, injury and disease.
- Animals must have freedom to express normal behaviour.
- Animals must have freedom from fear and distress.



5.3 Definitions

Natural resources

We use the definition from the [Organisation for Economic Co-operation and Development](#): [7]

Natural resources are natural assets (raw materials) occurring in nature that can be used for economic production or consumption.

5.4 Frequently asked questions

What about materials used as fuels to produce energy?

If the company itself or a supplier of an *outsourced core function* uses a material directly as a fuel as a necessary part of its production (e.g. coal or biomass burned in blast furnaces), then this material is considered to be a *product input* and should therefore be assessed with respect to the goal [Procurement safeguards the pursuit of future-fitness](#).⁹

What about water used in production?

Impacts related to water use are captured by the goal [Water use is environmentally responsible and socially equitable](#), and therefore are not included here.

How does this guidance apply to animals used to test products that do not address systemic challenges?

In cases where products do not address systemic challenges, some companies may still choose – or be required by regional laws – to test their products on animals before they are sold. In some circumstances, such products may offer significant benefits for society, which should be acknowledged (for more information see the [Positive Pursuit Guide](#)). However, in any cases where one or more of the [Five Freedoms](#) are violated by the testing process, this should be acknowledged as a negative impact, and factored into the company's performance with respect to this goal.

⁹ See the [Methodology Guide](#) for definitions of *outsourced core functions* and *product inputs*.

Appendix 1: References

- [1] Global Footprint Network, "Earth Overshoot Day Calculator," 31 July 2017. [Online]. Available: <http://www.overshootday.org/newsroom/press-release-english-2017-calculator/>. [Accessed 16 September 2017].
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- [7] OECD, "Glossary of Statistical Terms: Natural Resources," 1997. [Online]. Available: <https://stats.oecd.org/glossary/detail.asp?ID=1740>. [Accessed 29 August 2017].

Appendix 2: Licensing

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

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Future-Fit Foundation is working toward providing various forms of accreditation – including the right to use Future-Fit logos, and to identify us as a partner – for advisors, assurers, software

developers and anyone else wishing to incorporate our work into their own products and services. [Contact us](#) to find out more.

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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