“Humankind has not woven the web of life. We are but one thread within it. Whatever we do to the web, we do to ourselves. All things are bound together. All things connect.”

- Native American proverb

“Human rights are fundamental rights, they are the minimum, the very least we demand. Too often, they become the goal itself. What should be the minimum becomes the maximum – all we are supposed to expect – but human rights aren’t enough. The goal is, and must always be, justice.”

- Arundhati Roy, “Truth Out”

“We and all living beings thrive by being actors in the planet’s regeneration, a civilizational goal that should commence and never cease. We practiced degeneration as a species and it brought us to the threshold of an unimaginable crisis. To reverse global warming, we need to reverse global degeneration.”

- Paul Hawken, “Regeneration: Ending the climate crisis in one generation.”
This guide explores the role of business in taking a just and regenerative approach to unlocking transformative action. It acts as a navigation aide between a vision of a just and regenerative future and the thinking of today.

It aims to stretch business ambition to the next frontier of sustainability while simultaneously identifying some practical implications of how to start applying this to current activities and business functions. A compelling and clear synthesis is provided of current leading thinking around just and regenerative practice. It seeks to:

1. Create a **robust definition** of what being just and regenerative means for businesses and demonstrate the importance of this mindset shift for unlocking transformative action

2. Introduce the Business Transformation Compass as a **navigation guide** for understanding and shifting the approach your business takes to change

3. Draw out **implications of this approach** by describing the ‘**critical shift**’ needed on a range of issues and business functions

The briefing is produced by Forum for the Future in partnership with WBCSD. It complements Forum for the Future’s Transform Trajectory and WBCSD’s Vision 2050, which together set out bold, hopeful visions for what a brighter future for humanity could look like. It was developed with input and feedback from the American Sustainable Business Council and many leading businesses including Unilever, Nestlé, Ingka Group (IKEA), Kimberly-Clark, Seventh Generation, SIG and Capgemini.
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EXECUTIVE SUMMARY

We are at a crucial juncture in human history, with a rapidly closing window of opportunity if we are to create a world in which more than nine billion people will be able to live well, within planetary boundaries. Business is critical in determining whether we’re to be successful in this transition. Tinkering around the edges won’t do – wide-reaching transformations of how we live and, crucially, how business operates, are required: from reinventing our current model of capitalism to building greater resilience and adaptive capacity.

To unlock these changes at the pace required we need to **shift the underlying paradigm of business to adopt a just and regenerative mindset, embedding this into a new way of making decisions.** The success of this business transformation will both be dependent upon a supportive operating context and be enabled by the actions that trailblazing businesses can take to make this supportive context more likely.

**WHAT DOES ADOPTING A JUST AND REGENERATIVE MINDSET MEAN?**

Much deeper than how a business minimises its environmental impact or prevents human rights abuses, a just and regenerative mindset gets to the heart of how we recognise our interdependence with other people, other living beings and ecosystems, and ultimately how we enable all living beings to not simply survive but to thrive together.

Adopting a just and regenerative approach means **embracing the power of nature to renew and regenerate, understanding that humans are a fundamental part of nature, and respecting everyone’s universal rights and potential to thrive.** This challenges us to go beyond our current extractive models to recognise a fundamental quality of all living beings and ecosystems – the ability to regenerate, replenish and create the conditions for more life. It also goes beyond false divisions between environmental and social issues – a thriving planet can’t be one that contains widespread human suffering or stifles human potential; and a thriving human population can’t exist on a dying planet.

Shifting to a just and regenerative mindset would mark a major transformation in the way we approach both sustainability and the role of business in society. It presents a different way of understanding the world around us and will be the key to unlocking many of the other shifts needed to achieve transformation. In the face of our depleted social and ecological systems, it’s also the only route to long-term, inclusive prosperity and a source of great hope. Influencing a business to adopt a new mindset can feel overwhelming. But this report provides a practical starting point for a shift that we can no longer afford to delay.

A business with a just and regenerative mindset pursues a future in which:

- **Social and environmental** systems are thriving;
- **Planetary health** has been rapidly stabilised;
- **Human rights** are universally respected;
- Fairer ways to **create and distribute value** have been adopted; and
- Resilience and vitality across **generations** and **geographies** is supported.

These outcomes all depend upon a **different way of thinking and acting** being embedded across business, government and society. We see this different way as wise, because it recognises that harming and exploiting the operating context an organisation depends upon will damage that organisation sooner or later. Instead, this different way of thinking and acting builds the capacity and ability for all life to grow, evolve and thrive.
THE BUSINESS TRANSFORMATION COMPASS IS A KEY TOOL FOR ENABLING THIS SHIFT

The Business Transformation Compass is a navigation guide for businesses working to adopt a just and regenerative mindset. It’s designed to help businesses identify and shift their current mindset in relation to the four common mindsets we observe: risk mitigation, zero harm, do good and just and regenerative.

WHAT DOES THAT MEAN IN PRACTICAL TERMS FOR BUSINESS?

Importantly, the Business Transformation Compass isn’t a series of sequential steps, but describes how a business can adopt a just and regenerative mindset whatever its starting point. Striving for this mindset will mean asking big questions about the role of a business, the fundamentals of business models and our wider economic model. This report sets out a number of ways to move from theorising to adopting the mindset and experimenting with this shift in practice, supported by the Business Transformation Compass. Notably in how to:

- **Respond to key sustainable development challenges**, such as: climate; nature; circularity/waste; land/natural-resource management; providing and promoting decent work; voice, governance and participation; and respect for human rights.

- **Transform key business functions**, such as procurement, operations, finance, marketing, human resources, governance, strategy, and corporate affairs.

PRACTICAL RECOMMENDATIONS – NEXT STEPS FOR YOUR BUSINESS

Businesses can begin the journey by using the Business Transformation Compass to:

- **Understand the business’s current mindset**;

- **Help the business embrace the need to transform**;

- **Rethink the costs and benefits of transformation**; and

- **Decide where to get started. Be open to experimentation and adaptation**.

Adopting this mindset will require business leaders to develop a deeper understanding of what adopting a just and regenerative mindset truly means so that it can guide their decision making.
INTRODUCTION
WHY WE NEED A MINDSET SHIFT

Humanity is at a crossroads: the path we choose now will determine the world that future generations will inherit. The ways of thinking, working and living that have shaped modern life and modern business have brought benefits to many. But they've also created a climate emergency, devastated natural systems, and entrenched vast inequalities between people that increasingly divide and limit us. It’s clear that sustainability efforts to date are not delivering the rate and scale of progress we need.

It is clear that we are not on track to achieve a world in which over nine billion people can live well within planetary boundaries. We have a small and rapidly shrinking window in which to take strong, decisive action that both reverses growing inequality and mitigates the worst impacts of environmental breakdown, preparing humanity to withstand the now unavoidable disruptions ahead.

What will this require? Nothing less than profound transformation in the way that our businesses, economies and societies operate. It means reinventing the goals and outcomes of our current model of capitalism. This shift will require many things – from much greater emphasis on resilience and adaptability in the face of volatility, to regulation and international alignment. And a fundamental shift in the mindset that guides business decision-making. It is this mindset shift that is the focus of this Compass.

Our current industrialised model is built on mirroring the way that machines and production lines work with a focus on driving efficiencies and increasing outputs. In this mindset, natural, human and social ‘capital’ is seen as an input into our economy and we are working to reduce ‘externalities’ – unintended impacts that are not factored into the current model.

Yet as living beings on a living planet, we need to see our place differently. Businesses are part of society and society is embedded in nature. If we see our community, company, supply chain, and customers as part of a living system where we are all mutually dependent on everything and everyone else, then decisions look different. Unlike machines, all living beings and ecosystems have the unique capacity to repair, reciprocate, grow, adapt and thrive. We need to invest in that capacity, that unique ability to evolve.

This new mindset will be the key to unlocking new ways of working and living. It can establish a fresh approach to supporting an economy that sustains the wellbeing of all and offers the capacity to replenish our natural world and enable long-term, inclusive prosperity. This is a path towards justice and regeneration.

What is a mindset?
The term ‘mindset’ is often used interchangeably with world-view or paradigm. It is a set of assumptions, concepts, and values that inform how we see the world.

For individuals, it informs how we act, consciously or subconsciously. For communities or organisations, it underpins how we organise.
WHAT DOES THIS MEAN FOR BUSINESS?

This is no time for ambiguity. Business operations are either working towards restoring our world socially and ecologically, or are depleting it. Trailblazing businesses need to act as powerful pathmakers for others to follow.

This isn’t an easy ‘win-win’ sustainability proposition that can be achieved within current business models. It will require visionary leadership and investment; but there is no business case for the alternative.

Nor does this approach avoid turbulence. Turbulence is baked in. But this approach helps business to navigate it with vision, while also helping to shape a desirable and safe future for all in our global society.

Businesses need to remake themselves for this new direction, and thus, we put forward the Business Transformation Compass as a guide for this journey.

Our aim is to connect the visionary to the practical, identifying what the world really needs and making pragmatic suggestions for what businesses can do to provide it through the adoption of a just and regenerative mindset.
01
DEFINING A JUST AND REGENERATIVE MINDSET
Our ‘Guiding Star’
A JUST AND REGENERATIVE APPROACH

Forum for the Future’s Transform Trajectory and WBCSD’s Vision 2050 set out bold, hopeful visions for what a brighter future for humanity could look like. They describe a world where people and nature thrive together, even in the face of mounting difficulties. Adopting a just and regenerative approach is the only pathway to making that future a reality.

Many people have helped shape this way of seeing the world: from indigenous worldviews and teaching, to current perspectives from the cutting edge of social justice and regenerative practice (see Appendix 2 for more detail and recommended resources). Existing resources often treat justice and regeneration separately. We have proposed a set of principles to integrate both.

DEFINING A JUST AND REGENERATIVE APPROACH

A just and regenerative approach embraces the power of nature to renew and regenerate, understands that humans are a fundamental part of nature, and respects everyone’s universal rights and potential to thrive. This approach:

- Redefines the meaning of a prosperous economy to one that supports life, meets the needs of everyone in society to thrive, creates value fairly and operates in harmony with nature and within planetary boundaries.

- Addresses the root causes of today’s biggest challenges – the climate emergency, nature in crisis and mounting inequality – by reconfiguring the systems we are part of to restore and replenish our ecosystems while promoting dignity, fulfilment and equity for everyone.

- Enables the capacity of social and environmental systems to adapt to and address challenges of the future.
A just and regenerative approach to business pursues a future in which:

- Social and environmental systems are thriving;
- **Planetary health** has been rapidly stabilised by addressing the drivers of climate change and ecosystem degradation;
- **Human rights** are universally respected and the structural barriers that exist in different contexts have been addressed so that people claim and enjoy their full rights;
- Fairer ways to create and distribute value have been adopted, including new economic models that prioritise human wellbeing and ecosystem health over economic growth or short-term profit; and
- **Fairness, resilience and vitality** across generations and geographies is clearly evident.

These five outcomes all depend upon a different way of thinking and acting being embedded in business, government and society. We see this different way as wise, because it recognises that harming and exploiting the operating context an organisation depends upon will damage that organisation sooner or later, while creating a positive, self-perpetuating wave of justice and regeneration can build the capacity for all life to grow, evolve and thrive.

This way of thinking requires business leaders to see the world with new eyes and to be open to a new way of thinking and operating that may at first feel strange or even alien when compared to current business approaches. While this topic requires deep exploration (see Appendix 2), some useful principles that begin to illuminate this wiser way of thinking include:

- Focusing as much on **how you do things** as on what you’re aiming to achieve.
- **Starting with potential, not problems.** Instead of focusing on what’s wrong or lacking, begin with a broad view of the latent possibility in the system you’re considering. While we don’t suggest ignoring any problems you find, this positive approach can help realise greater potential.
- **Focusing on the overall health** of the greater whole your business is a part of. Don’t pursue a narrow set of targets with specific outcomes that apply only to your own business.
- Valuing the conditions, history and lived experience that shape each context you operate in. Design your interventions based on a deep understanding of these factors.
- **Taking an authentically participatory approach.** Truly value the potential, agency and dignity of all stakeholders by finding meaningful ways to co-create actions.
DEFINING A JUST AND REGENERATIVE MINDSET

A KEY WATCH-OUT: AVOIDING NARROW DEFINITIONS OF JUST AND REGENERATIVE APPROACHES

People often mean different things when they talk about adopting just and regenerative approaches in business. For example, they might be referring to:

- A set of activities, such as no-till farming, water or sanitation projects;
- A set of principles, such as partnering with nature or engaging communities; or
- A mindset or paradigm, such as taking a living-systems perspective or becoming human-rights centred.

It is important to avoid narrow definitions that miss out on the full, deeper meaning of this approach. To create the depth of change that’s needed in the world, we believe it’s important to understand and adopt a just and regenerative mindset. Adopting a new mindset is a particularly significant change, which leads to a different perspective, different activities and, ultimately, radically different outcomes.

The next two sections of this report provide detailed guidance to help you understand and recognise a just and regenerative business mindset and enable you to adopt it in practice.

DIVING DEEPER INTO JUST

A just approach to business puts respect for universal human rights at its heart. It focuses on the business creating value in ways that share costs and benefits fairly, working to eradicate exploitation and structural inequality, and welcoming diverse voices to shape decisions.

Key principles:

- Address both distributive and procedural justice
- Address structural causes of injustice
- Take a human rights-based approach
- Invest in people's capacity to realise their potential

Find more detail with examples in Appendix 1

DIVING DEEPER INTO REGENERATIVE

A regenerative approach to business seeks to enable the capacity of living systems, such as landscapes, communities or individuals, to heal and thrive. It identifies the untapped potential in such systems and understands the conditions needed to nurture it.

Key principles:

- Support capacity to grow, develop and evolve
- Think and act systemically
- Embrace specificity, value diversity

Find more detail with examples in Appendix 1

WHY JUST AND REGENERATIVE TOGETHER?

- A regenerative approach seeks to build the capacity of people and social systems as well as of natural systems. Nevertheless, we’re highlighting the need for social justice in conjunction with regeneration so that structural inequity cannot be overlooked as simply the way things are. It’s not only the capacity of some people or some systems that need regenerating but all people and all systems. We can’t claim to be living regeneratively if some people are still living in poverty, grossly unequal in power and with daily life driven by survival.

- Equally, we can’t attain a world where everyone thrives if we’re harming or degrading the planetary systems that all life depends upon.

- Businesses (and others) have, until now, considered and managed many of the world’s sustainability challenges in isolation from one another – environmental and social issues have typically been treated as separate domains. This is rooted in a paradigm of the world as a machine, where problems are best solved by breaking them down into smaller parts, and is unsuited to addressing complex, interrelated sustainable development issues. To move towards a sustainable future, businesses must take a more systemic perspective that recognises the true complexity of, and the interactions between, the challenges faced by our world.
02
THE BUSINESS TRANSFORMATION COMPASS
A compass is a navigation device that can be used from any starting point. You can use it anywhere on a journey, indeed the direction you take could look very different based on your starting point. It doesn’t tell you the position of your destination, but if you know where you’re headed it helps you to set and stick to your direction of travel – even when you encounter obstacles or uncertainty along the way.

Building on a wide range of existing thinking and literature, we’ve developed a visual tool that summarises different business mindsets. It shows how adopting a just and regenerative mindset can unlock much-needed action and impact towards a future where people and nature can thrive together.

The Business Transformation Compass is designed to help businesses assess and understand their current mindset and what they would need to do to adopt a just and regenerative mindset.

Over the following pages, we’ll show how the Compass can guide your business response to key sustainable development challenges and help you transform key business functions.

The Compass highlights four business mindsets:

- Risk mitigation
- Zero harm
- Do good
- Just and Regenerative

We also outline four levels of action, from reducing harm the business causes, to repairing, to building capacity for regeneration. Of course we encourage and expect business to move to the more ambitious actions. But our focus here is on shifting the mindset because that is what unlocks greater action and a different kind of result. A business that is stuck with a risk mitigation mindset is unlikely to move beyond a ‘do less harm’ approach.

The four mindsets are not a set of sequential steps that are followed in order. We recommend that businesses should make the critical shift to just and regenerative mindset as soon as possible, leapfrogging the other mindsets. So even if your business is currently still busy with reducing harm, adopting a just and regenerative mindset can help.

The four levels of action are not alternative choices – all are needed. But it is not credible to only work at the level of repair and replenish if significant harms caused by your business remain unaddressed. So a business with a just and regenerative mindset is likely to be taking action at all four levels.
How can you identify your business’s dominant mindset?

A business’s culture, structure and policies along with the actions of its leaders create a dominant mindset that drives behaviour. People in the business are likely to be influenced by this dominant mindset, even if they hold other or conflicting views.

**RISK MITIGATION MINDSET**

Levels of action that can be accessed with this mindset:
- Action to be less harmful

**Often focuses on** seeking to take a business-as-usual approach; resisting investments in ESG topics that don’t deliver a short-term pay back; only doing the minimum needed for legal compliance and to avoid immediate risks.

**From an environmental perspective it may mean** increasing efficiency; reducing pollution or risk exposure.

**From a social justice perspective it may mean** reducing poverty, deprivation or human rights abuses.

**Business risks:** Overlooks opportunities to build long-term value and leaves business vulnerable to disruptions and unattractive to investors; can also make it harder to recruit and retain staff.

**Business benefits:** Requires the least effort and investment; easier to action and guards against short-term reputational risk.

**What you might often hear from a business in this mindset:**

- **What’s the business case for sustainability?**
- **We’ve got a really good story; we just need to do a better job of telling it.**
- **How can we convince the executive team that this is a priority?**
- **We want to do this, but our customers aren’t ready.**
Levels of action that can be accessed with this mindset:
- Action to do no harm
- Action to be less harmful

Often focuses on recognising that the harms a business causes across its value chain need to be eradicated; accepting the need for significant investment and higher costs so that the business can play its part in avoiding ecosystem and societal breakdown.

From an environmental perspective it may mean aiming for zero emissions; halting deforestation; using water within ecological limits; not contributing to biodiversity loss.

From a social justice perspective it may mean ending rights violations; offering opportunities equally to all.

Business risks: Likely to miss opportunities for creating positive impact; harder and more costly in the short term than a less ambitious approach.

Business benefits: Further reduces exposure to risk; better able to attract investment from increasingly ESG-focused investors; gives greater credibility to sustainability claims and may help create customer preference.

What you might often hear from a business in this mindset:

- It’s a race for us to achieve zero impact.
- We just need better data and metrics to manage our emissions down to zero.
- We have an ambitious target for what we’ll achieve by 2050.
- We’re aiming for 100% certified sustainable sourcing.
Levels of action that can be accessed with this mindset:
- Action to repair and replenish
- Action to do no harm
- Action to be less harmful

Often focuses on going beyond a neutral impact to actively create positive change through specific interventions that redress past harms or deprivation and restore damaged or unhealthy systems; seeks to scale a successful approach or roll it out in a top-down way.

From an environmental perspective it may mean investing in nature-based solutions, watershed replenishment or ecosystem restoration.

From a social justice perspective it may mean creating opportunities for specific historically disadvantaged groups; designing interventions in a way that addresses power imbalances and differences in ability to assert rights.

Business risks: May not necessarily tackle the root causes meaning the critical systems that the business relies on may still fail; seeking to scale one size fits all approaches or taking a paternalistic approach that imposes solutions is unlikely to be effective.

Business benefits: Going beyond risk avoidance drives innovation that can build long-term value and new market opportunities; able to position business positively with consumers; benefit from diverse leadership, for example through innovation; driving sales; attracting and retaining staff; creating a race to the top of environmental and social performance that improves business resilience.

What you might often hear from a business in this mindset:

What our communities really need is...
We’re empowering women through the programme we’ve rolled out across our top 20 markets.
Through our products we’ve improved the lives of five million people.
We are working to restore 10 million hectares of degraded forest, which is a really positive impact story to build customer engagement.
Levels of action that can be accessed with this mindset:
- Action to build capacity for regeneration and justice
- Action to repair and replenish
- Action to do no harm
- Action to be less harmful

Often focuses on gaining a deep, holistic understanding of the systems a business is part of; seeking to change the goals of these systems to support regeneration and justice; working to influence and enable others to create the conditions that will enable the system to realise greater potential in a self-sustaining and positively reinforcing way.

From an environmental perspective it may mean recognising that humans are part of nature through participatory and landscape-based approaches; solving interconnected human and planetary health issues so that living systems can thrive together.

From a social justice perspective it may mean creating norms and structures focused on continually making systems fairer; building capacity to directly address the root causes of structural inequality and to actively nurture human rights.

**Business risks:** If not carefully managed, the pace and scale of transformation needed could make the business vulnerable to retaliatory actions from the current system, such as predatory investors mounting a hostile takeover bid to maintain short-term dividends.

**Business benefits:** Restoring depleted ecosystems and weakened communities provides a viable basis for continued human wellbeing and prosperity; embraces the complexity of challenges in a way that makes finding solutions to root causes more likely; drives disruptive innovation and unlocks exciting new sources of value for the business.

**What you might often hear from a business in this mindset:**

- What’s the potential here that we’re not seeing?
- How do we ensure that everyone shares fairly in the prosperity that’s created?
- How can we co-design solutions with suppliers, our people and customers?
- Our success depends on the health and vitality of the operating context and broader living systems we’re part of.
03

IMPLICATIONS AND IMPLEMENTATION
Two simple ways to start applying the Transformation Compass to your business

It’s easy to feel overwhelmed by the prospect of implementing such a significant shift within your business. However, change happens over time not all at once, so take the first steps while recognising that you’re on a long journey with many smaller milestones along the way. There are several good potential starting points, and we present two here:

1. RESPONDING TO KEY SUSTAINABLE DEVELOPMENT CHALLENGES
   - We’ve applied the Compass to seven sustainable development challenges that are frequently material to businesses: climate; nature; circularity and waste; land and natural-resource management; providing and promoting decent work; voice, governance and participation; and respect for human rights.
   - In this briefing, we share what the critical shift is for four examples - climate; nature; decent work; and voice, governance and participation – so you can see how the Compass might work in practice.
   - Click here to explore the full set of challenges in our Critical Shift report v.1.0.

2. TRANSFORMING KEY BUSINESS FUNCTIONS
   - We’ve applied the Compass to eight key business functions: procurement, operations, finance, marketing, human resources, governance, strategy and corporate affairs.
   - In this briefing, we share what the critical shift is for three examples – procurement, marketing and corporate affairs – so you can see how the Compass might work in practice.
   - Click here to explore the full set of functions in our Critical Shift report v.1.0.

UNDERSTANDING HOW EACH CRITICAL SHIFT IS REPRESENTED

The left side of each Critical Shift shows the three business mindsets that fall short of just and regenerative. The quotations help characterise each mindset. The activities are illustrative of how each may be reflected in action and what falls short of a high bar.

The right side of each Critical Shift expands on the just and regenerative mindset for that topic. Below the quotation and foundational activities, you will find examples of action at four levels: do less harm, do no harm, repair and replenish, and build capacity for justice and regeneration. This illustrates the key point that a just and regenerative mindset can and should be adopted now, even if a business needs first to deal with reducing and removing harm. Adopting this mindset is not something that has to wait for other steps to be completed.
The document outlines various mindsets and strategies for responding to climate change and sustainable development challenges. Here are the key points:

**Acting to build capacity for justice and regeneration**

- **...with a just and regenerative mindset**
  - Builds the capacity of its people and partners to learn rapidly as solutions and contexts shift; responds adaptively to worsening climate impacts.
  - Advocates for new rules of the game, such as strict legislation and financial levers including carbon taxes.
  - Supports individuals and communities to develop the adaptive capacity to deal with climate-related disruptions and sudden changes.

- **...with a do good mindset**
  - Urgently reduces any significant sources of GHG emissions across the value chain. Redesigns business models and processes to move away from GHG-intensive activities in a way that learns, adapts, and always considers impacts of change on people.
  - Recognises climate-nature linkages and seeks to implement holistic solutions.

- **...with a zero harm mindset**
  - Commits to emissions reductions in own operations and supply chains to achieve net zero before 2050 with clear milestone targets guided by climate science.
  - Goes further than focusing on just energy/resource efficiency to include innovations such as electrifying transport and creating bioenergy from waste.
  - Offers retraining to direct employees and those in supply chain impacted by the business’s decarbonisation strategy.

- **...with a risk mitigation mindset**
  - Commits to emissions reductions in own operations and supply chains to achieve net zero as soon as possible (before 2040) with milestone targets guided by science.
  - Moves internally from shadow to real carbon pricing, ring fencing proceeds for climate-focused initiatives.
  - Follows the mitigation hierarchy – only using offsetting as a last resort for residual emissions.
  - Maximises the systemic impact of driving rapid decarbonisation across entire value chain.

- **...with a just and regenerative mindset**
  - Commits to emissions reductions in own operations and supply chains to achieve net zero as soon as possible (before 2040) with milestone targets guided by science.
  - Moves internally from shadow to real carbon pricing, ring fencing proceeds for climate-focused initiatives.
  - Follows the mitigation hierarchy – only using offsetting as a last resort for residual emissions.
  - Maximises the systemic impact of driving rapid decarbonisation across entire value chain.

**Acting to repair and replenish**

- **...with a just and regenerative mindset**
  - Commits to emissions reductions in own operations and supply chains to achieve net zero as soon as possible (before 2040) with milestone targets guided by science.
  - Moves internally from shadow to real carbon pricing, ring fencing proceeds for climate-focused initiatives.
  - Follows the mitigation hierarchy – only using offsetting as a last resort for residual emissions.
  - Maximises the systemic impact of driving rapid decarbonisation across entire value chain.

**Acting to do no harm**

- **...with a just and regenerative mindset**
  - Commits to emissions reductions in own operations and supply chains to achieve net zero as soon as possible (before 2040) with milestone targets guided by science.
  - Moves internally from shadow to real carbon pricing, ring fencing proceeds for climate-focused initiatives.
  - Follows the mitigation hierarchy – only using offsetting as a last resort for residual emissions.
  - Maximises the systemic impact of driving rapid decarbonisation across entire value chain.

**Acting to be less harmful**

- **...with a risk mitigation mindset**
  - Urgently reduces any significant sources of GHG emissions across the value chain. Redesigns business models and processes to move away from GHG-intensive activities in a way that learns, adapts, and always considers impacts of change on people.
  - Recognises climate-nature linkages and seeks to implement holistic solutions.

The document emphasizes the importance of adopting a just and regenerative mindset to unlock the potential for an enhanced response at all four levels of action.
NATURE

Protecting biodiversity and supporting ecosystems to thrive

**Acting to build capacity for justice and regeneration**

*Critical Shift*

- Urgently addresses negative impacts from own operations on nature and biodiversity, designing consultation processes that respond to improvements needed in ways which integrate participatory approaches.
- Shifts away from business processes or decision making which consider the health of the natural world separately from human health.

**Acting to repair and replenish**

*...with a do good mindset*

- “We need to restore ecosystems and put back more than we take out.”
  - Implements specific initiatives and processes that have the potential to increase the vitality and capacity of ecosystems to thrive.
  - Applies generic and proven solutions for carbon capture, biodiversity protection, water management and livelihoods resilience.
  - Adopts traditional approaches to consultation with communities, taking care not to infringe upon the control over or land rights of such groups.

**Acting to do no harm**

*...with a zero harm mindset*

- “We need to protect nature.”
  - Routinely goes beyond compliance and invests in individual projects to protect ecosystems and biodiversity, ensuring traceability is in place in supply chains to enable detection and remediation of harm to nature.
  - Maps biodiversity, habitats and ecosystems in direct operations and supply chains, developing impact assessments of operations, including impacts on local communities and indigenous peoples.

**Acting to be less harmful**

*...with a risk mitigation mindset*

- “We need to mitigate our impacts on the environment.”
  - Focuses on achieving compliance with minimum legal standards to prevent harm to natural environments.
  - Initiates a small number of projects that go beyond compliance to reduce damage to specific ecosystems most impacted. For example, farm or landscape-level pilot projects.
  - Consults communities and landowners relevant to projects that impact on habitats in line with statutory requirements. Considers voluntarily initiating some projects that seek to reduce the negative impact on communities and landowners of habitat loss or ecosystem degradation.

**Acting to be more harmful**

*...with a just and regenerative mindset*

- Drives broad-based collaborations to map and develop landscape-level or even wider-scale strategies to sustain, enhance, or support key ecosystems and biodiversity.
- Entrenches the value of biodiversity and ecosystem services into business models and decisions, with the aim of supporting systems to thrive and recognizing that without this, businesses cannot thrive either.
- Reframes and supports value chains to create new business models to enable stewardship of nature.
- Advocates for ambitious government action on climate and nature.

**Adopting a just and regenerative mindset unlocks the potential for an enhanced response at all four levels of action**

**...with a just and regenerative mindset**

- Using a participatory democracy approach, co-develops with communities context specific solutions for carbon sequestration, biodiversity protection, water management, hazard management and livelihoods resilience.
- Adopts a flexible, adaptive style to enabling ecosystems to recover, learning and optimising the approach.
- Reframes farmers and producers from low-paid providers of unprocessed goods, to stewards of land, generating multiple social, environmental, intellectual and commercial values by rewarding their work to build natural capital. Creates incentives to enable better stewardship (e.g. technology transfer, higher premiums, weather insurance subsidies...)

**...with a risk mitigation mindset**

- Embraces and invests in technology that unlocks opportunities to embed full traceability and accountability into all value chains.
- Designs impact assessments with a systemic lens connecting health of the natural world and human impacts at a scale appropriate to capture impacts fully (e.g. at a landscape level or wider).
- Adopts sustainable land/ecosystem use practices.

“*Our business cannot thrive without enabling flourishing ecosystems.*”

**...with a just and regenerative mindset**

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PROVIDING AND PROMOTING DECENT WORK

Looking after working conditions, income, poverty, terms of employment, non-discrimination, wellbeing and development

Acting to build capacity for justice and regeneration

- Critical Shift

Acting to repair and replenish

- with a do good mindset
- Proactively identifying and reducing inequality present and past is a priority.
  - Provides specific opportunities and educational or professional development support to historically disadvantaged groups.
  - Provides targeted opportunities to address worker engagement and well-being for particular groups of workers, for example women or migrant workers or young workers.
  - Defines and pays fair wages.

Acting to do no harm

- with a zero harm mindset
- Offering equal opportunities to all is the right thing to do.
  - Adopts and abides by international standards to protect and respect workers rights.
  - Bases policies upon the desire to improve worker engagement and well-being as foundations for creating and maintaining a rights-respecting workplace. For example, by prioritising freedom of association and worker organisation.
  - Sets clear expectations but also demonstrably recognises a shared responsibility with supply-chain partners to respect workers rights.
  - Adopts and creates the enabling conditions for responsible recruitment within supply-chains.

Acting to be less harmful

- with a risk mitigation mindset
- Taking care of workers makes sense when it supports our business strategy and is required by legislation.
  - Workers rights are respected only to the extent that there is compliance with the requirements of national law.
  - Where national law is unclear, lower working conditions or standards are adopted where business operations demand it (e.g. making workers do longer working hours without overtime payments / employing workers on casual contracts).
  - A compliance approach is taken to minimise risks of abuses but does not nurture worker engagement and well-being.

Adopting a just and regenerative mindset unlocks the potential for an enhanced response at all four levels of action

- with a just and regenerative mindset
  - Provides structures and incentives for professional development across employees and encourages and incentivises supply-chain partners to do the same.
  - Explores business models which help to share value across the value chain.
  - Offers tailored training and capacity building that enables every worker to build their resilience and realise their full potential.
  - Develops synergy between work, family, leisure, training and civic duty.
  - Seeks out and deploys indigenous or place-based knowledge and approaches and develops truly participatory governance structures.

... with a just and regenerative mindset
  - Supports new and diverse opportunities for income generation and entrepreneurship across the value chain.
  - Pioneers new business models and HR practices that address structural inequality, redistribute value more fairly and decolonise the historically exploitative nature of value chains.
  - As technology and other trends reshape labour, restructures working patterns to deliver fulfilling roles at all levels of employment.

... with a just and regenerative mindset
  - Has consistently high expectations of employment conditions across direct employees and workers in the value chain.
  - Seeks to evolve industry level norms in relation to respect for workers rights towards greater equity and justice. For example, by committing to a living wage throughout the supply chain.
  - Pays attention to power dynamics within the business and in the supply chain, creating conditions for ‘equality of arms’ for employees.

... with a just and regenerative mindset
  - Urgently addresses negative impacts from own operations on nature and biodiversity, designing consultation processes that respond to improvements needed in ways which integrate participatory approaches.
  - Shifts away from business processes or decision making which consider the health of the natural world separately from human health.

... with a risk mitigation mindset
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**VOICE, GOVERNANCE AND PARTICIPATION**

Focusing on marginalised voices, building agency and distributing value

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### Acting to build capacity for justice and regeneration

**... with a just and regenerative mindset**

- Develops participatory governance structures that involve diverse stakeholders – especially those impacted by decisions – in decision making and which evolve over time as stakeholders’ needs shift.
- Learns and adapts approaches based on feedback in geographic and other specific contexts.
- Develops long-term partnerships with smallholders and local communities in ways that give them: collateral to engage in financial markets, transparent information over supply chain mechanics, ownership of their intellectual property, and voice on how contracts are shaped and adapted.
- Shifts from consultation to dialogue and partnership with women, indigenous peoples and broader communities in ways that are framed by, and reinforce, their de facto rights and are informed by their lived experience and socio-cultural sensitivities.
- Actively seeks engagement beyond conventional voices to ensure that patterns of exclusion are not further reinforced.

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### Acting to repair and replenish

**... with a do good mindset**

“Proactively addressing voice and participation can drive value over the long term.”

- Ensures workforce consent and input in policy and decision-making.
- Commits to long-term partnerships which help to facilitate negotiation and buying power further down the supply chain.
- Leads top-down implementation of best sustainability practice across supply chain, with expert-led capacity-building programmes.

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### Acting to do no harm

**... with a zero harm mindset**

“We work to consult with and engage all those who might be impacted by our work.”

- Establishes systems that enable employee feedback on company policies and participation in unions.
- Sets out participation and consultation processes to surface objections to decision-making from those affected.
- Ensures grievance mechanisms and corresponding remedies are available to individuals or communities in the event of concerns arising from company activity.
- Gives clear directives to suppliers about how to consult and engage workers and other potentially impacted stakeholders.

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### Acting to be less harmful

**... with a risk mitigation mindset**

“We’ll address any issues being raised in our business and supply chains.”

- Compliance-led due diligence and grievance mechanisms where direct access to suppliers is possible.
- Centralised standards and policies that dictate responses to rights violations.
- Initiates some philanthropic giving to contribute to overall business reputation in the face of more controversial decisions.

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### Acting to be more responsible

**... with an ecosystem mindset**

“An inclusive and fair operating context with healthy and balanced power dynamics is essential to our long-term survival.”

- Creates a brand and supplier culture of accountability.
- Co-designs governance structures with people impacted by the decisions. For example, workers are actively involved in designing policies that affect them not only in reacting to them.
- Adopts models of worker-led governance and ownership in the business’s structure and supports innovative models in its supply chain.
- Implements innovative market mechanisms that distribute value across the value chain.
- Upholds international laws and recognition of indigenous land rights irrespective of whether such a right has been recognised by the state itself.

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### Acting to be less harmful

**... with a just and regenerative mindset**

- Acknowledges role in legacy harms and historical roots of power imbalances in the value chain.
- Builds awareness of the need to centre marginalised voices in decision-making and puts those impacted at the forefront of decisions.
- Is transparent about unilateral approaches to change and the need to shift towards co-creation where possible.
2. THE BUSINESS TRANSFORMATION COMPASS AS A GUIDE FOR HOW TO TRANSFORM KEY BUSINESS FUNCTIONS

PROCUREMENT

Acting to build capacity for justice and regeneration

• Builds capacity of suppliers and producers along the value chain, including rights and access to information.
• Provides education, training, development and direct support to suppliers along supply chains.
• Facilitates the development of peer and supplier support networks.
• Encourages more transparent sharing of information, (for example, pricing) in a non-proprietary way across the supply chain.
• Uses power and relationships to support positive change in the supply chain.
• Advocates for higher regulatory standards and supports the rule of law.

Acting to repair and replenish

• Procurement balances considerations of cost with supporting supply chain resilience and adaptiveness.
• Co-designs programmes to create positive impact (for example, regenerative agriculture or empowering women and girls) with suppliers and beneficiaries, tailoring them to local conditions and needs.

Acting to do no harm

• Procurement builds and invests in strong, longer-term partnerships with suppliers, fairly sharing risks and benefits across the supply chain.
• Invests in and deploys the infrastructure needed to enable greater support, transparency and deeper engagement with suppliers.

Acting to be less harmful

• Encourages deep reflection about the root causes of negative, social and environmental supply chain impacts, recognising exploitative or colonial patterns of behaviour that are entrenched.
• Urgently reduces any significant harm occurring in supply chain, redesigning the business model and processes, where necessary, to move away from activities that cause harm in a way that ensures a just transition.
• Adopts a flexible, adaptive style to intervening, learning and optimising the approach.

Adopting a just and regenerative mindset unlocks the potential for an enhanced response at all four levels of action

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... with a do good mindset

“Let’s manage risks in a way that keeps our short-term costs down.”
• Procurement team takes a contractual approach to supplier relationships with a focus on compliance with a supplier code of conduct.
• A risk management framework is in place with auditing and monitoring of suppliers being a key input or dependence on certification and standards.
• Focuses on meeting minimum standards in a cost efficient way.

... with a zero harm mindset

“We need to make sure our purchasing choices aren’t actively causing harm or exploitation.”
• Procurement team actively engages suppliers to mitigate and remove harmful practices and ensure clear management plans are in place.
• Focuses on traceability and transparency to evidence the journey to zero harm.
• Works to deliver commitments like zero deforestation, zero GHG emissions and no human rights abuses in supply chain.

... with a risk mitigation mindset

“We can actively support fairer, more equitable societies and flourishing natural environments through our purchasing choices.”
• Procurement team endeavours to create positive impact in the supply chain by mandating new, generic requirements without a participatory approach to consulting suppliers. For example, requiring regenerative agriculture practices, ecosystem restoration or empowering women and girls.
• Implements procurement quotas from supplier companies with owners from historically disadvantaged groups.

... with a just and regenerative mindset

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**With a just and regenerative mindset**
- Rethinks the business model and sources of value creation to enable greater levels of vitality and potential realisation while encouraging the business’s operating context to reduce its tolerance of injustice.
- Offers place-based and more tailored products and services.
- Creates and shares new narratives and aspirational lifestyles based on sharing and abundance. Drives a cultural shift away from consuming more to sharing and creating more.
- Shapes culture through brand engagement and communications to embrace fairness and oppose injustice.

**... with a risk mitigation mindset**
- "Our purpose-driven brands are known for creating positive impacts."
  - Runs cause-related marketing campaigns. For example, one-for-one mechanics like the ‘if you buy a pair of shoes, we give a pair of shoes’ model of Toms Shoes.
  - Represents historically disadvantaged groups in advertising in an authentic and sensitive way.

**... with a zero harm mindset**
- "It’s important that our brands are known for causing no harm and being responsible."
  - Uses brand communications to highlight zero-harm commitments such as anti-slavery, zero deforestation and cruelty-free.
  - Produces net-zero GHG consumer communications.
  - Aligns communications with sustainability strategy and drives action in areas where business needs to deliver the most impact.
  - Generates communications that don’t reinforce discriminatory stereotypes.

**... with a do good mindset**
- "Our purpose-driven brands are known for creating positive impacts."
  - Tailors product, price or distribution to meet the needs of disadvantaged communities or designs new solutions that address social and environmental challenges.
  - Practises extreme user design to spark innovation and ensure the needs of non-typical users are met.
  - Introduces income-based pricing to recognise different abilities to pay and extend a brand’s users to lower-income groups.
  - Creates demand for products that share value fairly.
  - Adopts broader metrics of success for marketing campaigns than sales figures.

**... with a just and regenerative mindset**
- "Finding exciting solutions to relevant sustainable development challenges is a key driver of brand success and game changing innovation."
  - Urgently addresses the root causes of negative brand impacts.
  - Shares learnings about eliminating negative impacts publicly so that competitors are better able to eliminate negative impacts on their brands too.

**... with a just and regenerative mindset**
- "We need to manage brand risks by being seen to do something about social and environmental issues."
  - Discloses position statements or policies on brand websites, but approach to managing key material issues is not actively communicated.
  - Briefs PR agencies to respond with defensive positions around key issues.
  - Focuses on meeting minimum standards but not playing an active role in creating positive change.
Adopting a just and regenerative mindset unlocks the potential for an enhanced response at all four levels of action

**... with a just and regenerative mindset**

- Participates in or sets up collaborations with other businesses, civil society organisations and state and semi-state organisations to drive faster change and deeper transformation.
- Lobbies for the purpose of business in society to be redefined to support societal outcomes in order to achieve a level playing field for all businesses, incorporating high standards and strong regulation.
- Supports good governance in the countries where it operates, in particular supporting voting rights and a strong democratic culture in democracies and influencing autocratic regimes to embrace democracy.
- Encourages governments to implement meaningful carbon prices and carbon taxes.
- Seeks to attract patient capital and long-term investors also focused on shaping a just and regenerative future.

**... with a do good mindset**

- “We want to be seen as a corporate leader in creating positive impact.”
  - Produces integrated reporting that relates ESG opportunities as well as risks to core business strategy.
  - Communicates about the positive impact it creates to build corporate reputation.
  - Proactively informs investors about the positive social and environmental impact being created.

**... with a zero harm mindset**

- “We play our part to be a good corporate citizen.”
  - Produces sustainability reporting that relates ESG risks to core business strategy.
  - Communicates proactively about how negative ESG impacts are being managed and on progress towards zero-harm goals.
  - Adopts defensive investor relations which protect the business from negative appraisals but don’t fully capitalise on positive opportunities.

**... with a risk mitigation mindset**

- “Let’s avoid any damage to our corporate reputation.”
  - Focuses on minimum or standard reporting requirements.
  - Publishes a short, stand-alone sustainability statement or overview without linking to core business strategy.
  - Maintains conventional investor relations with reactive response to ESG questions.

**Influencing our operating context to make a just and regenerative future possible is central to the long-term survival of our business.**

- Seeks a policy context where action to support regeneration and social justice are rewarded.
- Advocating for public procurement policies that stimulate demand for climate-positive food, energy and products.
- Engages actively with investors to move beyond ESG risks and opportunities, taking a double materiality approach in order to focus on actual impacts.
- Encourages governments to promote public awareness of practical lifestyle choices that deliver climate and health benefits, from low carbon, healthy diets to transport modes.
- Encourages governments to re-channel subsidies into climate positive solutions, ending support for fossil fuels and shifting it into renewables, and removing incentives that promote high carbon activities and unhealthy food.
- Lobbies governments to create a carbon trading mechanism that ensures a proportion of funds is allocated to adaptation, with carbon trading focused on both offsetting and actual reduction in carbon emissions.

**... with a just and regenerative mindset**

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- Lobbies governments to create a carbon trading mechanism that ensures a proportion of funds is allocated to adaptation, with carbon trading focused on both offsetting and actual reduction in carbon emissions.

**... with a just and regenerative mindset**

- Lobbies policymakers to create the enabling context for the elimination of exploitation and harmful practices. For example, facilitating the achievement of net-zero targets.
- Leaves industry groups or lobbying platforms that seek to undermine or delay action on the climate and nature crises or to undermine regulations supporting social justice.

**... with a just and regenerative mindset**

- Transparently discloses based on double materiality - both the risks to the business and the most urgent harms and the urgent action planned to address them.
Embracing a transformational shift

Adopting a just and regenerative mindset will require huge shifts. Not just in activities, but in how businesses operate and approach decision making. At the same time, some aspects of business will stay the same and remain needed, such as entrepreneurial spirit, innovation and rewarding value creation.

The table below highlights examples of the big shifts needed. These have also been explored elsewhere, such as in WBCSD’s paper on Reinventing Capitalism:

<table>
<thead>
<tr>
<th>FROM</th>
<th>TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Characteristics that encourage exploitative or harmful practices:</td>
<td>Characteristics that encourage just and regenerative approaches:</td>
</tr>
<tr>
<td>• Sole focus is on short-term profit maximisation</td>
<td>• Reframing profit as a means of building long-term value and wellbeing</td>
</tr>
<tr>
<td>• A narrow, static view of potential, leading to a zero-sum game mindset and win-lose outcomes</td>
<td>• A broad, dynamic view of potential, leading to creative solutions that truly benefit all</td>
</tr>
<tr>
<td>• Negative impacts are externalised for short-term gain</td>
<td>• A resilient, healthy operating context is nurtured; systems thinking guides appropriate action</td>
</tr>
<tr>
<td>• Regulation seen as negative and ways to avoid or undermine the regulatory context are pursued</td>
<td>• A level playing field of strong and fair regulation is seen as key to long-term success</td>
</tr>
<tr>
<td>• Shareholder primacy in all decision-making</td>
<td>• Decision-making processes actively overcome barriers to incorporate the voices of all key stakeholders</td>
</tr>
</tbody>
</table>

Marjorie Kelly proposes five factors to consider in relation to how a business is designed: purpose, ownership, financing, governance and networks. As you progress through the transition, they’re likely to remain valuable references for ongoing exploration and experimentation.

- **Purpose**: How to enable a shift from a purpose driven by short-term profit maximisation to a purpose focused on creating the conditions for life to thrive over the long term?
- **Ownership**: How to foster ownership that truly connects owners, workers and stakeholders, and is linked more closely to the life of the enterprise?
- **Financing**: How to ensure finance providers are engaged stakeholders for an enterprise rather than remote or disconnected masters?
- **Governance**: How to design governance that nurtures the social mission or purpose of the enterprise so that it is self-sustaining, even in the face of leadership changes or attempts to derail it?
- **Networks**: How to transform value chains that trade on the basis of power, price and profits into ethical networks that collectively support ecological and social norms?
Practical recommendations – next steps for your business

This report explores the underlying mindset shift needed for business to help shape a just and regenerative future. Making that happen in your business will be a journey. We invite you to use the Business Transformation Compass to identify the practical steps you can take next. Here are some suggestions about where to start:

KEY ACTIONS FOR LEADERS TO TAKE AT A BUSINESS LEVEL

1. **Understand your business’s current perspective**
   Use the diagnostic questions on page 15-18 to decode the dominant mindset in your organisation. Compare how your organisation operates with how your strategy responds to key sustainable development challenges, as outlined in the accompanying *Critical Shift report*. This will help you uncover areas where you’ve made significant progress and areas where your business may be simply reinforcing the status quo or actively resisting a just and regenerative approach.

2. **Help your business embrace the need to transform**
   It’s crucial to help key stakeholders across your business understand the need for a just and regenerative approach. Education and insight-sharing efforts across your organisation that engage and inspire can help people transform their understanding of the current state and future trajectory of the resources and communities you rely on and allow them to appreciate the need for a new approach to sustainability and business. External facilitation and input can make this more impactful and easier to deploy.

   Conduct a ‘backcasting exercise’: imaginatively step forward into a future where adopting a just and regenerative mindset has become the norm. Explore how your business would be contributing to future prosperity and wellbeing. Then work backwards to understand the journey needed to get there and the level of transformation required. Aligning your business behind this positive guiding star can be a powerful way of generating motivation and energy for change.

3. **Rethink how you evaluate the costs and rewards of transformation**
   The level of transformation required to create the critical shifts outlined in this report will represent a significant cost for most businesses. To make the rationale for this investment clear, how costs and rewards are evaluated may need to change in your organisation: from evaluating the impact of decisions over a longer time horizon, to getting clearer about the downside risk and cost of inaction, to quantifying the benefits of using higher standards or disruptive innovation to build customer preference, to accepting that some costs are non-negotiable investments in the long-term health of your operating context.

   Make sure that decision makers understand that investing in the health of the wider systems your business depends upon should not be seen merely as altruism or an ethical thing to do: given the disruptions ahead, enabling a resilient, equitable and thriving operating context will be central to the long-term survival and prosperity of both your business and its stakeholders.

4. **Decide where to get started. Experiment. Adapt.**
   Every journey starts with a single step, so don’t be daunted, get going today. When you’re thinking big, it’s okay to start small – perhaps you could begin by arranging an initial conversation with another leader in your business? Or choose a market, function or business area to begin piloting what a just and regenerative mindset would look like. Experiment and try out different approaches – fail fast, adapt and learn continuously. However small your first step is, stay true to an authentically just and regenerative approach. Set a high bar for the social justice and regeneration you want to support and don’t allow that to be diminished.
KEY ACTIONS FOR LEADERS TO TAKE AT A PERSONAL LEVEL

1. Deepen your understanding of what being truly just and regenerative means

The topics of social justice and regenerative practice are deep, nuanced and require skill and wisdom to apply well in practice. This report can only provide a brief overview of the essentials as a useful jumping off point for developing further understanding. Take advantage of the writings, videos and resources from leading practitioners outlined in Appendix 2. Ideally, this is the start of a journey of reflection about social justice and regeneration in your world. Creating authentic transformation in the world outside often starts with inner work to enable personal growth and cultivate deeper insight and compassion within yourself.

2. Start using a just and regenerative mindset when making decisions

As part of your decision-making process, try to remember the importance of actively considering social justice and regenerative potential in the moment. You can do this by thinking about how your decisions affect the living systems they’re part of. Are you minimising the impact of an existing system or model, or creating something that rewards investment in social or natural capital? How will the decision you make increase the capacity or potential of natural or social systems and boost their ability to replenish and evolve?

Think about how you frame decisions and how you develop the inputs to guide your choices. Identify and understand factors that support the health and wellbeing of nature and people in every context in which you operate. Involve and co-design with others to build mutually beneficial capacity and vitality. Incorporate fair ways of working that invite participation and co-creation.
FEEDBACK

Please share any thoughts or feedback about this report by clicking on this link. The author of the report can be contacted at: j.payne@forumforthefuture.org

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This work would also not have been possible without the many thinkers, leaders, movements and cultures which have taught us (individually and collectively) about regenerative and just ways of being and acting in the world. A list of the specific work we have drawn upon can be found in Appendix 2. We are grateful for their wisdom and example.

DISCLAIMER

This publication has been developed by Forum for the Future in partnership with WBCSD. It is the result of a collaborative effort by both organisations and senior executives from participating businesses. Input and feedback from a wide range of participating businesses was incorporated in a balanced way. This does not mean, however, that every participating business agrees with every word in this report.
ABOUT FORUM FOR THE FUTURE

Forum for the Future is a leading international sustainability non-profit. For 25 years we’ve been working in partnership with business, governments and civil society to accelerate the transformation toward a just and regenerative future.

We use our systems change and futures expertise to help tackle critical global challenges: the climate emergency, transforming our food and farming systems, and ensuring supply chains are more resilient and more equitable. We also enable long-term, transformative change by equipping individuals and organisations to act more systemically.

We are working towards a vision of a just and regenerative future, where people and nature are thriving together. In this future, the systems we rely on, from food to energy to governance, have been reconfigured to restore and replenish our ecosystems and promote dignity, fulfilment and equity for everyone. The purpose of the economy has shifted to meet the needs of society, create value fairly, and to operate in harmony with nature and within planetary boundaries. We have addressed the root causes of today’s biggest challenges: our climate and biodiversity crises and structural inequality. And we have built capacity for ongoing resilience to adapt to and address challenges of the future.

Find out more about our work at forumforthefuture.org, thefuturescentre.org, or via LinkedIn, Twitter and Facebook.

ABOUT WBCSD

WBCSD is the premier global, CEO-led community of over 200 of the world’s leading sustainable businesses working collectively to accelerate the system transformations needed for a net zero, nature positive, and more equitable future.

We do this by engaging executives and sustainability leaders from business and elsewhere to share practical insights on the obstacles and opportunities we currently face in tackling the integrated climate, nature and inequality sustainability challenge; by co-developing “how-to” CEO-guides from these insights; by providing science-based target guidance including standards and protocols; and by developing tools and platforms to help leading businesses in sustainability drive integrated actions to tackle climate, nature and inequality challenges across sectors and geographical regions.

Our member companies come from all business sectors and all major economies, representing a combined revenue of more than USD $8.5 trillion and 19 million employees. Our global network of almost 70 national business councils gives our members unparalleled reach across the globe. Since 1995, WBCSD has been uniquely positioned to work with member companies along and across value chains to deliver impactful business solutions to the most challenging sustainability issues.

Together, we are the leading voice of business for sustainability, united by our vision of a world in which 9.7 billion people are living well, within planetary boundaries, by mid-century. Recently updated, Vision 2050: Time to Transform is our framework for action to help business translate its ambitions into impact at scale. At the heart of Vision 2050 are nine transformation pathways covering the areas of business activity that are essential to society. It also identifies three strategic mindset shifts that are essential to unlocking transformation at the rate and scale required: reinventing the outcomes of our current model of capitalism, rethinking what it means to be resilient in the long-term, and ultimately adopting a regenerative approach to business. This Compass for Just and Regenerative Business significantly advances our understanding of the regenerative mindset shift.

Find out more about our work at www.wbcsd.org or by following us on Twitter and LinkedIn.
DIVING DEEPER INTO JUST

A just approach to business puts respect for universal human rights at its heart. It focuses on the business creating value in ways that share costs and benefits fairly, working to eradicate exploitation and structural inequality, and welcoming diverse voices to shape decisions.

The responsibilities of businesses in relation to human rights, poverty and inequality, have evolved considerably in recent years. Increasingly, leading businesses are addressing issues such as living wages and diversity, equity and inclusion across their workforces and value chains. They frequently seek to create positive social impact, supporting just transitions or offering more opportunities for historically disadvantaged groups. As generational values shift and new waves of activist movements (e.g. Black Lives Matter, #metoo and Extinction Rebellion) influence mainstream culture more widely, expectations have grown that businesses should play an active role in addressing social justice, equity and structural inequality. This is not as an add-on after doing business, but must be integrated into why and how value is created.

While it’s clear that businesses are integral to issues of social justice, it’s also important to acknowledge that there isn’t consensus about the definitions of equity, fairness and justice within society nor about who is responsible for achieving them. Below is a synthesis of the key principles for businesses that want to help shape a more just future, drawing on thinking from a wide variety of sources (see Appendix 2).

- **ADDRESS BOTH DISTRIBUTIVE AND PROCEDURAL JUSTICE**
  Distributive injustice, where costs and risks are unequally distributed against benefits and rewards, is one of the most obvious types of injustice. But procedural justice is vital too: key stakeholders should have the ability and freedom to participate in decision-making and make their voices count. Addressing procedural justice affects how decisions are made, by whom and how governance and accountability structures are set up.

  For example, at its most basic, pursuing distributive justice within the business model might mean ensuring a living wage across your entire value chain, or creating business contracts in a way that shares risks fairly should disasters strike. Procedural justice is relevant almost universally – from Free and Prior Informed Consent for land uses to staff representation and the adoption of multi-stakeholder governance or ownership models.

- **ADDRESS STRUCTURAL CAUSES OF INJUSTICE**
  Proactively identify and address the root causes of injustice. This means doing more than responding reactively when injustice is highlighted by others. Intervene with care, recognising some changes can make existing inequalities worse.

  This could require, for example, challenging the stereotypes of women’s roles in the workplace and home or resolving unequal access to qualifications or transport. Simply enacting non-discriminatory internal processes is insufficient.

- **TAKE A HUMAN RIGHTS-BASED APPROACH**
  Social impacts should not be addressed through discretionary altruism. Adopting a human rights lens affirms the duty and responsibility of governments and companies to ensure everyone can claim their social, economic and other rights. These rights are fundamental and inalienable; they can’t be weighed up against competing pressures, such as cost savings. They’re also universal, so must apply to everyone – actions to benefit one group of workers, or restore forest, cannot be at the expense of the rights of others.

  For example, consulting workers about workplace changes is one thing. Protecting their rights to organise, to free expression and to freedom from interference is another and is needed.
DIVING DEEPER INTO REGENERATIVE

A regenerative approach to business seeks to enable the capacity of living systems, such as landscapes, communities or individuals, to heal and thrive. It identifies the untapped potential in such systems and understands the conditions needed to nurture it.

Regeneration demands that we better understand the living systems we’re part of and connected to – from the level of cells and organs all the way up to our bodies, families, communities, landscapes, regions and, ultimately, our whole planet. See Appendix 2 for the leading thinkers and indigenous perspectives we have drawn from to shape the principles below.

We believe three key principles underpin regenerative approaches for businesses:

• **SUPPORT CAPACITY TO GROW, DEVELOP AND EvOLVE**, unleashing untapped potential. Every living thing has inherent potential to grow, develop and evolve and this mindset seeks to nurture this capacity. Although businesses can’t control the behaviour of the communities and ecosystems they’re part of or the individuals they interact with, they can work to replenish the underlying capacity of those systems, enabling them to evolve and develop.

  For example, a leading coffee company has created a programme that seeks to breathe new life into coffee regions that have endured social unrest, conflict or natural disasters. In the Yei region of South Sudan coffee farmers who had fled their farms during the civil war were supported to return, restoring the sector, improving livelihoods while also encouraging farming practices that encourage biodiversity and improving access to clean water.32

• **THINK AND ACT SYSTEMICALLY** to help your operating context thrive. Focus on the overall health of the greater whole your business is part of. For example, the health of a grocery business is directly related to the health of a wider food system. A regenerative mindset recognises how all living systems exist in a state of interconnection.33

  For instance, by ensuring smallholder farmers in your value chain can earn a living income or by supporting supplier communities to thrive you can boost the resilience of your value chain and better enable your business to weather disruptions.

• **EMBRACE SPECIFICITY** to value diversity and promote more successful ways of operating. Celebrate the uniqueness of every living thing or system – how it has been shaped by the particular conditions and choices in its past. No two living beings, communities or ecosystems are the same, and a regenerative approach embraces these differences. For example, tree planting programmes that disregard local culture, soils, weather conditions and ecosystems produce fewer trees34. Similarly, taking a one size fits all approach to social programs simply doesn’t work effectively.

  For instance, an Indian technology company funded a programme to supply 100,000 midday meals to school children in Telangana, but many meals were not eaten as they ignored the children’s diet preferences, instead following a vegetarian sattvic diet, which is linked to ideas of purity associated with privileged castes in India.35

• **INVEST IN PEOPLE’S CAPACITY TO REALISE THEIR POTENTIAL** This might involve identifying and addressing barriers to education, cultural biases or discriminatory attitudes, amongst other actions. Whatever you focus on, be sure to consider people’s lived experience and their specific historical and cultural context. People’s freedom to realise their potential may differ across the territories in which your business operates, requiring geographically varying responses. Equally, it’s important to consider injustice across generations.

  For example when considering historical context, consulting a community on use of land might seem sufficient to a company but might be perceived as grossly inadequate by people whose parents lost their rights to that land or were forced from it. Considering justice across time could range from taking urgent climate action to mitigate harm for future generations to exploring how your business might redress historic patterns of exploitation from which it has benefitted.38
APPENDIX 2
FURTHER READING AND RESOURCES

This briefing builds on a wide range of existing research and thinking about just and regenerative approaches. Explore the resources below to deepen your understanding of these nuanced topics.

JUST AND REGENERATIVE PRACTICE FOR SYSTEM CHANGE

Basecamp
School of System Change
A learning course to help change-leaders navigate complex challenges, map and diagnose systems and engage others with systemic change processes in a way that bridges regenerative and just practices. In 2022, the programme will be running in both a modular and full six-month formats across the Americas and Europe with a mix of online and in-person options. The School is open to enquiries about bespoke offerings and tailored courses. https://www.forumforthefuture.org/courses

SOCIAL JUSTICE AND BUSINESS

Business, Justice and the New Global Economy
Cambridge Institute for Sustainability Leadership (2016)
Provides a framework of six key dimensions of justice, flags business risks and opportunities and shares implications for the transition to a zero carbon economy

The UN Guiding Principles for Business and Human Rights,
UN Office of the High Commissioner for Human Rights (2011)
The Guiding Principles seek to provide an authoritative global standard for preventing and addressing the risk of adverse human rights impacts linked to business activity.

A Social Designer’s Field Guide to Power Literacy
Maya Goodwill (2020)
A practical handbook to understand how to consider different kinds of power when designing projects, including privilege, access-, goal-, role- and rule- power. https://www.powerliteracyfieldguide.com/

Doughnut Economics
Kate Raworth (2017)
A guide to seven ways to think like a 21st century economist, including the Doughnut which brings together the concept of a social foundation with planetary boundaries.
https://doughnuteconomics.org/about-doughnut-economics

Systems Change and Deep Equity
Sheryl Petty and Mark Leach (2020)
Explores in-depth how to integrate social justice into systems change work.
https://changeelemental.org/resources/systems-change-and-deep-equity-monograph/

The Divide: A Brief Guide to Global Inequality and its Solutions
Jason Hickel (2017)
A compelling history of systemic and structural injustice. https://www.jasonhickel.org/the-divide

The Urgency of Intersectionality
Kimberle Crenshaw (2016)
Understand the meaning of intersectionality and the importance of considering unhealthy power when seeking greater social justice from this TED talk.

The Climate Justice Playbook for Business
B Lab (2021)
Detailed exploration of the intersection of climate action and social justice and how businesses can advance a justice-centered approach to climate action.
https://bcorporation.net/zbtcz02z16/b-lab-and-partners-release-climate-justice-playbook-business
REGENERATIVE THINKING AND BUSINESS:

Regenerative Development resources from the Regenesis Institute
A leading resource for developing regenerative practice drawing on three decades of experience and groundbreaking regenerative thinkers like Pamela Mang and Bill Reed. Regenesis’ ‘Four levels of work’ thinking was central to inspiring the Business Transformation Compass.
- Participate in their Regenerative Practitioner training programme. https://regenesis.org/trp/

Shifting from ‘sustainability’ to regeneration
Bill Reed, (2007)
Seminal article on the importance of adopting regenerative design principles
https://www.tandfonline.com/doi/full/10.1080/09613210701475753#.VN_Aa8Z3y6J

Regenerative Business
Carol Sanford, (2019)
Business-focused translation of regenerative practice brought to life through practical examples
https://carolsanford.com/the-regenerative-business/

A White Paper on Regeneration’s Significance — Part 2: The Four Modern Paradigms
Carol Sanford, (2019)
This paper on four modern paradigms helped to inspire The Business Transformation Compass.

Designing Regenerative Cultures
Wahl’s blog and videos may be more accessible to business audiences than his dense and wide ranging book.

Regenerative Pathways
Future Stewards, (2021)
A directory of resources to support businesses in getting started on a regenerative journey
https://futurestewards.com/regenerative-pathways/directory/

Regeneration: Ending the Climate Crisis in One Generation
Paul Hawken (2021)
Practical and solutions-focused guide to regenerative approaches to climate breakdown.
https://regeneration.org/

INDIGENOUS PERSPECTIVES AND BUSINESS

Exploring and understanding the world-views of different indiginous communities can help modern business practitioners to see the world through new eyes. These books are recommended as starting points for this.

Braiding Sweetgrass
Robin Wall Kimmerer (2015)
Inspired by her life as an indigenous scientist, Kimmerer shows how other living beings offer us gifts and lessons, even if we’ve forgotten how to hear their voices.
https://www.robinwallkimmerer.com/books

Sacred Instructions: Indigenous Wisdom for Living Spirit-Based Change
Sherri Mitchell (2018)
Drawing from ancestral knowledge, this book addresses some of the most crucial issues of our day, such as environmental protection and human rights.
https://sacredinstructions.life/books/

Sand Talk: How Indigenous Thinking Can Save the World
Tyson Yunkaporta (2019)
Global systems are considered from an indigenous perspective, exploring how contemporary life diverges from the pattern of creation. https://www.goodreads.com/en/book/show/45449501-sand-talk
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https://www.regenerosity.world/stories/moving-from-problems-to-potential

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https://www.forumforthefuture.org/the-five-capitals


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https://www.sustainability.nespresso.com/reviving-origins


(35) Down to Earth (2020) Why this is not CSR: A study of 5 major corporates https://www.downtoearth.org.in/blog/governance/why-this-is-not-csr-a-study-of-5-major-corporates-74587


"The only true voyage of discovery...  
...would be not to visit strange lands  
but to possess other eyes, to behold the  
universe through the eyes of another,  
of a hundred others..."

- Marcel Proust, The Captive