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# The Joys of Giving Up ... Embracing the Motivations and Gratifications of Intentional Value Uncapture in Sustainable Development

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### **ABSTRACT**

This study examines the concept of sustainable value (SV), focusing on SV derived from social interactions within entrepreneurial processes. We introduce the novel concept of value intentionally uncaptured (VIU), exploring its dimensions at both the individual and collective levels. This research employs uses and gratification theory and self-determination theory to conceptualize motivations for leaving VIU (M-VIU) and gratifications from leaving VIU (G-VIU). We challenge traditional notions of value creation and capture, positing that entrepreneurs can generate and capture social and environmental value by intentionally not capturing economic value. This intentional relinquishment evokes the ambiguity inherent in SV, suggesting that motivations and gratifications in VIU are interconnected, dynamic, and fluctuating, not linear. Methodologically, we integrate theory development with empirical evidence, including expert reviews and interviews, to ask whether it is reasonable to leave value uncaptured. Our findings reveal that motivations for and gratifications from VIU are reciprocal and co-active, challenging the traditional view that positive outcomes are derived solely from proactive actions. This conceptual study both broadens the perspective on value creation and capture and significantly contributes to understanding individual and collective gratifications from intentionally uncapturing value, emphasizing the benefits of not engaging in certain activities.

### 1 | Introduction

Contemporary management faces the difficulty of reconciling and addressing conflicting interests among multiple stakeholders, including the need to effectively operate a profitable firm, benefit society, and minimize the organization's adverse environmental effects. Furthermore, entrepreneurs have diverse motivations and expectations in operating a business, for example, generating profits, pioneering business paths for themselves or others, garnering public admiration, pursuing stimulating projects, and changing the business landscape. In a complicated business environment, pursuing shortcuts may be expedient but

is likely to yield insufficient or ineffective outcomes. To successfully execute a value strategy, it is essential to diverge from the established corporate perspective (McCarthy 2004).

This study rests on the concept of sustainable value (SV), comprising economic, social, and environmental value (Baldassarre et al. 2017), especially the value from social interactions (e.g., collaboration) as a benefit of entrepreneurship. We explore the concept of "value left on purpose" or "value intentionally uncaptured" (VIU) (e.g., for other individuals, companies, and participants in the business ecosystem) and assess the extent of value uncaptured (VU). Specifically, we suggest measuring both individual

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VU at the entrepreneur's level and collective VU at the organization (business) and business ecosystem levels. We introduce the gratifications arising from purposefully not capturing value to benefit another, asserting that entrepreneurs can create and capture social value by deliberately eschewing economic value. VIU is both an ambiguity itself and a potential solution to overcoming SV ambiguity.

To illustrate the investigated approach to VIU, we introduce the concept of a sustainability trailblazing strategy for VIU. It represents the approach where innovators ("sustainability trailblazers"), particularly in sustainability-focused ventures, deliberately leave VU to pursue broader, long-term social and environmental goals. Thus, instead of solely maximizing their profits or benefits, trailblazers intentionally forgo certain financial gains or competitive advantages to create value for the common good-such as promoting environmental sustainability, social equity, or community well-being. Furthermore, our scholarly strategy discussion indicates the concept of VIU, which describes the value that trailblazers willingly sacrifice, leading to lower profits, shared resources, or open innovation to benefit society or the environment. Sustainability trailblazers, in contrast to traditional entrepreneurs, prioritize higher order goals over maximizing their returns. Their motivation stems from a desire to address systemic challenges (e.g., climate change, social inequality), and they recognize that shortterm financial sacrifices may be necessary to drive long-term sustainability transformations (Gregori and Holzmann 2022).

This study provides a conceptual contribution, with the single case study serving as an illustration of the concepts themselves. Generalization arises from the concepts rather than the illustrational case of conceptual advancement in business strategy, specifically, developing a sustainability trailblazing strategy for VIU, which was informed by expert discussions. We argue that contemporary business strategy frameworks should incorporate VIU, as demonstrated by the argumentation presented in the paper.

Our research logic rests on Kuhn's (1962) speculations. Initially, we found inspiration in recognizing that scientific progress is not gradual and steady but occurs through successive abrupt, distinct paradigm shifts. We link this with our understanding of the existing framework, engaging in problem-solving and theory enhancement—specifically, self-determination theory (SDT) and uses and gratification theory (UGT)—and employ known methods to gradually accumulate information. Subsequently, we encountered the scientific revolution stage (Starbuck 2006), which occurs when a novel paradigm (here, VIU) arises from identified ambiguities, supplanting the previous one. These novel enigmas offer a firmer foundation for comprehending anomalies and directing further research. Such a switch from one paradigm to another is rarely seamless but rather an intricate, even contested process. We embrace Kuhn's claim that rival paradigms are frequently incommensurable, as they cannot be directly juxtaposed due to their distinct standards, ideas, and techniques. Thus, we argue that the motivations and gratifications of VIU are interconnected and cannot be understood in a simple, process-like approach (motivations lead to gratifications); rather, they resemble reciprocal, dynamic co-actions, with one dynamic leading to various others for multiple actors. This conceptual article aims to establish connections and clarify the detected conundrum. We use theory to develop additional theories, but our statements and considerations are supported by both theory (or concepts) and empirical evidence (Schad et al. 2016).

Our research question—Is it reasonable to leave uncaptured value uncaptured?—addresses a research gap regarding the rationale for being an entrepreneur by considering who creates, delivers, and captures SV and who uncaptures it.

Our research aims are (1) investigating the interconnectedness between VIU's motivations and gratifications, which is closer to an intermittent than a linear process, and (2) examining the empirical aspect of a case study organization that stopped using a well-established, functioning business model and "left it for others." Our theoretical framework called Self-Determination Theory for Intentional Value (Un)captured employs the lens of SDT to consider motivations for leaving VIU (M-VIU). Our framework (Uses and) Value (Un)captured Gratification Theory employs UGT to examine gratifications from leaving VIU (G-VIU). Additionally, our framework includes VU and VIU components.

Three components constitute the process of demonstrating the relationship between VIU motivations and gratifications: (1) the conceptual argumentation based on prior research, (2) the illustration using a single case study, and (3) the experts' assessment of triangulating the case illustration with their prior knowledge and our conceptualization.

This paper is structured as follows: Section 2 describes SV, VU, and related ambiguities of SV capture and uncapture as well as the M-VIU and G-VIU concepts. Section 3 explains the research process, motivations, and coding schemes. Section 4 discusses the multifariousness of entrepreneurs' VIU motivations and gratifications by analyzing public interviews and experts' evaluations. Section 5 reflects on the ambiguities of VIU logic and of creating and (un)capturing SV from a point–counterpoint perspective. In Section 6, we describe ambiguities within the motivation–gratification relationship (commonalities and discrepancies) before the closing remarks (Section 7).

We offer several theoretical contributions. First, we consider two perspectives (owners' and experts') on VIU motivations and gratifications. Intrinsic and extrinsic motivations, like gratifications, have distinctive functions; although intrinsic motivation may yield enjoyment through gratification, it is not the fundamental motivating factor. Second, we discuss various perspectives on understanding value creation and (un)capture ecosystems. Our contribution is the emphasis on value capture and uncapture rather than the conventional entrepreneurial value creation perspective. Next, we introduce VIU and the related concepts of M-VIU and G-VIU. Lastly, the paper may interest business trailblazers by identifying robust sustainable management perspectives for actual or

prospective VIU entrepreneurs seeking inspiration for new value-capturing avenues.

### 2 | Literature Review

### 2.1 | Ambiguities of SV (Un)captured

### 2.1.1 | SV: Captured and Uncaptured

SV encompasses concepts and procedures that address global sustainability concerns to increase stakeholder value (Heuer, Khalid, and Seuring 2020). An SV proposition creates value for numerous stakeholders by considering the needs of customers, shareholders, suppliers, partners, the environment, and society (Baldassarre et al. 2017). The concept encapsulates three value categories:

- Economic value: profitability, efficiency enhancements, and cost reductions
- Social value: a company's positive societal impacts from improving its well-being and stakeholders' quality of life
- Environmental value: a company's positive impact on the environment through reducing emissions, conserving resources, and protecting ecosystems and biodiversity

SV creation necessitates the alignment and emphasis of strategy, capabilities, choices, activities, and outcomes with the principal value drivers of a business (McCarthy 2004). We argue that the value captured is the gratification obtained by entrepreneurs and other stakeholders (Wagner and Kabalska 2023a). The value captured transcends simple "monetary to nonmonetary" translations of value (that are identifiable now or later) and includes value recognized by the creator or capturer (e.g., the stakeholder), publicly recognized and socially praised value, hidden value, and so forth.

### 2.1.2 | The Dilemma of Capturing SV Versus Sustainably (Un)capturing Value

Capturing SV entails systematically integrating economic, environmental, and social components in an organization's business models to generate sustainable competitive advantages, employing operational effectiveness, groundbreaking ideas, and ethical methods to improve economic outcomes while addressing societal requirements and mitigating environmental consequences (Gans and Ryall 2017). The desired business model enhances profitability and contributes to broader sustainability (Méndez-León, Reyes-Carrillo, and Díaz-Pichardo 2022). We contend that capturing SV is always an advantage for the value-capturer, but it may disadvantage others (i.e., destroyed value). Sustainably uncapturing value provides an advantage for stakeholders, the gratification being the stakeholder's feedback or the ability to create one's own or capitalize on others' value.

VU denotes the potential value not acquired in a company's business model at the moment and, most recently, in its VU chain (Wagner and Kabalska 2023a); it is value that has yet to be

captured. VU can take various forms (Yang, Vladimirova, and Evans 2017, 1797):

- Surplus value: "Value which exists but is not required"
- Absence of value: "Value which is required but does not exist"
- Missed value: "Value which exists and is required, but is not exploited"
- Destroyed value: "Value with negative consequences"

We define the uncapturing of SV (here, VIU) as identifying and using untapped benefits throughout an entrepreneurial process. The concept encompasses evident elements, for example, discarded materials and underutilized resources, as well as concealed aspects, for example, a surplus workforce and untapped knowledge. Organizations can enhance sustainability, efficiency, and overall value generation across the product lifecycle by recognizing and using these unexplored assets (Wagner and Kabalska 2023a, 2023b), most obviously in value-destroyed components. We acknowledge that the notion of using (capturing) value that another entity or person has generated and purposefully left behind is a prominent ambiguity; it provides a starting point for investigations of the motivations and gratifications that stakeholders encounter in VIU.<sup>1</sup>

This study highlights the VIU phenomenon, which is a novel concept based on the VU; thus, it has received very little attention in recent studies compared to the value captured and VU (Figure 1), with the latter represented by only a few research papers indexed in the Web of Science database. However, we anticipate its development and increased prominence in future research. Given the established research on value capture and the growing interest in the VU concept, we acknowledge VIU as the next step in the scholarly discussions on VU. We see VIU as a part of the bigger value logic ecosystem and an important part of the sustainability trailblazing strategy because "the value of individual activities cannot be separated from the whole" (Porter 1996, 72).

The recent contributions to VU in business focused on analyzing the VU and its implications within the framework of business models (Borchardt et al. 2024; Osmanovic, Barth, and Ulvenblad 2024). VU may facilitate new value creation and present chances for entrepreneurs through the interaction of diverse value flows, which we acknowledge as a rationale for developing the VIU. Therefore, our particular emphasis is placed on discerning the motivations and gratifications of sustainability trail-blazers in their deliberate pursuit of VU.

### 2.2 | Relevant Theories for VIU-Centered Investigations

### 2.2.1 | The Why? Question: SDT for VIU

SDT explains human motivation in social situations by distinguishing between autonomous and controlled motivation (Deci and Ryan 2012; Ryan and Vansteenkiste 2023), suggesting that although humans develop gradually and are subject to social

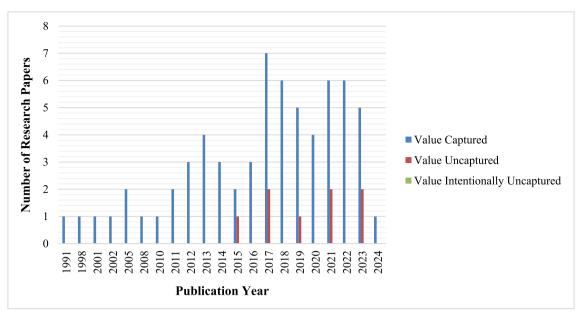


FIGURE 1 | Value capture, VU and VIU: publications' asymmetry. Source: Authors based on Web of Science database.

influences, they are naturally active, internally motivated, and oriented toward holistic self-development. In SDT, three fundamental psychological needs are essential for healthy growth: competence, autonomy, and relatedness (Newman and Newman 2022; Strauss and Parker 2014). Financial incentives, intimidation, and competition can hinder autonomy, whereas positive feedback and flexible decision-making can improve competence and self-determination, boosting intrinsic motivation. A comprehensive macro-theory, SDT explains the causes and consequences of human agentic action (Adams, Little, and Ryan 2017; Vansteenkiste, Williams, and Resnicow 2012). Keeping VU and forgoing profit are means of overcoming limitations that hinder an entrepreneur's autonomy.

Under SDT, intrinsic motivation characterizes people with complete autonomy who derive satisfaction from instigating their own actions (Chen and Bozeman 2013), have a strong internal locus of control, and see themselves as active causal agents. Intrinsic motivation embraces both identified motivation (accepting regulations because they align with one's values) and introjected motivation (engaging in behaviors to avoid negative feelings). Both identified motivation and intrinsic motivation are deemed autonomous motivation. By contrast, extrinsic motivation responds to external demands or rewards and has an external locus of control.

In the business context, companies encounter a range of motivations that drive their decisions and actions (Shah and Arjoon 2015). Leaders in the robust implementation of strategic sustainability initiatives have a strong sense of ethical motivations and strategic endeavors (Bonilla-Priego, Nájera-Sánchez, and Font 2022). SDT is relevant to investigate how the extent of sustainability activities, investments, and products influences trailblazers' decisions regarding the firm's economic performance, as well as offering an appropriate framework for analyzing practices that may impact economic and environmental concerns, to name a few (D'Angelo, Cappa, and Peruffo 2023). Self-determination for VIU (i.e., M-VIU) describes the proactive

approach of individuals (entrepreneurs) or organizations that leverage intrinsic motivation and internal autonomy to identify and use VU by others (e.g., entrepreneurs or businesses).

### 2.2.2 | The What for? Question: Uses and Value Uncapture Gratification Theory

UGT explores how individuals actively seek media to satisfy specific needs and desires (Katz, Blumler, and Gurevitch 1973; Ruggiero 2000). Individuals' motivations—for example, self-determination, personal identity, integration, and social interaction—drive behavior. The impact of media depends on how actively the audience engages with them and to what extent their needs are satisfied. The UGT traditionally explains media consumption, but we adapt it to the context of VU and VIU, inspiring the concept of G-VIU.

Building upon Katz, Blumler, and Gurevitch' (1973) five categories of media-related needs (Rauschnabel 2018), we propose four *entrepreneurial gratifications*:

- 1. *Cognitive gratifications*, for example, determining particular phenomena (establishing the rules)
- 2. *Affective gratifications*, for example, emotional experiences (e.g., innovating with team members)
- 3. Social integrative gratifications, for example, creating new and maintaining existing social relationships (e.g., public recognition, someone building on one's idea)
- 4. *Personal integrative gratifications*, for example, enhancing one's status, confidence, or credibility (e.g., confidence building)

Autonomy-related factors primarily inspired us to adapt UGT to an entrepreneurial context. We recognize that, from the

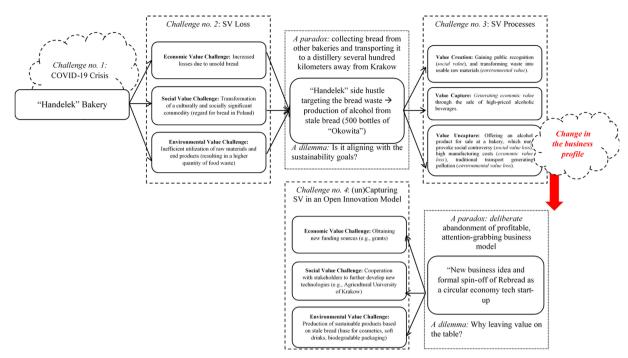


FIGURE 2 | Map of Rebread's business journey.

UGT perspective, entrepreneurs focus on activities aligned with their interests and aims, demonstrating independent decision-making, hence focusing on personal agency. Taking the UGT perspective, we perceive that entrepreneurs' needs mirror an individual's independent endeavor for welfare and contentment. M-VIU indicates that satisfying the demand for autonomy amplifies motivation and involvement; G-VIU suggests that people are more involved in SV creation and (un)capture when deliberately adopting it to fulfill personal desires.

Given this context, we analyze (by means of motivations among gratifications) whether it is reasonable not to capture VU. The addressed research gap pertains to the rationale for being an entrepreneur, specifically focusing on individuals responsible for creating, delivering, and capturing SV and those who give up such value—innovators who we perceive as sustainability trail-blazers, adapting the sustainability trailblazing strategy for VIU.

### 2.3 | The Hamster Wheel of Motivations and Gratifications in VIU

Motivations and gratifications in VIU are dynamic fluctuations—progressive and digressive—that are not linear. Innovation in social forms arises for the sustainability trailblazers when the potential to acquire resources through organizing reaches a critical threshold, coupled with the resonant flow of information across individuals. This nonlinear interaction between resource acquisitions and information synthesis reveals that motivations and gratifications are not fixed or steadily progressive. They are subjected to dynamic shifts as individuals and systems respond to changing environmental cues, ultimately disrupting the status quo and necessitating new forms of organizing (Hazy and Ashley 2011). This is depicted further in Figure 6.

Motivations and gratifications are reciprocal, reinforcing and driving one another in a continuous loop. Anticipation or expectation of gratifications often sparks motivations, driving sustainability trailblazers to act in pursuit of rewards, satisfaction, or the fulfillment of desires. Upon achieving gratifications through material, emotional, or cognitive rewards, reinforcement of the behavior or effort that led to the reward strengthens motivations. This creates a cycle where the experience of gratifications fuels further motivations to pursue similar or greater rewards, and the desire for gratifications serves as the primary driver of future motivations. Furthermore, SDT suggests that intrinsic motivations—driven by satisfying psychological needs like autonomy, competence, and relatedness-lead to feelings of gratifications (Deci and Ryan 2012), reinforcing and strengthening motivations. As sustainability trailblazers feel more influential and autonomous, they are highly motivated to engage in impactful work, creating a cycle of increasing gratifications and motivations over time.

### 3 | Methodology and Research Process

### 3.1 | Research Context

Single case studies are adapted in management research to deepen theoretical understanding or challenge existing beliefs and allow researchers to explore significant phenomena in unique or complex conditions (Eisenhardt and Graebner 2007). Gioia, Corley, and Hamilton (2013) assert that generalization from a case study is feasible if the instance generates concepts or principles that apply to another domain. Considering this, our decision to incorporate the VIU concept into current research was further confirmed by Siggelkow's (2007, 21) observation that "there might be something missing in the theory,"

highlighting the need for subsequent investigation and a more refined conceptualization of the VIU phenomenon.

Entities that deliberately eschew capturing "full" value (or a portion thereof) allow other market participants to (re)adapt and capitalize on it. Value may not be entirely captured due to, for example, deliberate underutilization of existing technologies, untapped markets, inefficient resource allocation, and organizations not fully capitalizing on intellectual property (e.g., by adopting an open-innovation model). Our case study company represents such a logic, illustrating the reasoning behind VU and VIU and pinpointing contradictions in the motives and satisfactions of entrepreneurs. Depicting and examining the organization's specifics is far less significant.

We focus on Rebread, a start-up that collects and recycles leftover bread (Rebread n.d.). Located in Kraków (Poland), Rebread was established to further the activities of Handelek, an artisan bakery in Kraków. Its concept originated during the COVID-19 pandemic, when typical beneficiaries of stale bread (farmers who used it as animal fodder) collected it only sporadically (Figure 2).

Because of limits on transportation and the subsequent decrease in sales, Handelek faced an escalating problem of unsold bread. In response, the owners (individuals with an IT and media/advertising agency background) established Rebread (from "repurposed bread") as a "circular economy start-up, tackling the problem of bread waste" [2].

### 3.2 | Research Motivations, Process, and Coding

The investigation of the Rebread case study started in August 2023, influenced by three factors:

- (1) The company's Krakow location and coverage of its business story in local media
- (2) Start-up's unique nature and the intriguing contradictions in its operations (an artisanal bakery producing niche alcohol)
- (3) The owners' idiosyncratic business decisions

The comprehensive study phase concluded in August 2024.

The research comprised two stages. First, following Kozinets (2020), we conducted netnographic research using secondary sources (August 2023–July 2024). We first gathered research materials from the company's website [3], which featured interviews by Rebread officials in conventional and digital media. We found additional interviews through an online search using the keyword "Rebread." Of 25 examined interviews, we used 22 for further evaluation; pseudo-interview material containing identical quotes was omitted. One of this paper's authors translated the material from Polish to English. A summary table (see Table S1) contains all references to the direct sources of quotations used in the text.

The second stage was an expert review (May 2024–July 2024). The participating experts were deliberately selected and possessed the following characteristics:

- Expert No. 1: a sociologist and university professor
- Expert No. 2: an academic focusing on economic sciences
- Expert No. 3: an employee of an academic consulting firm that supports start-ups
- Expert No. 4: a former academic lecturer who runs a consulting business focused on sustainability reporting

The experts' broad expertise and diverse backgrounds yielded many valuable academic and business assessments. They addressed questions regarding the VIU motivations and gratifications of various Rebread stakeholders (current and prospective). In both research stages, we identified VIU motivations and gratifications at the individual (entrepreneur), collective (organization), and business ecosystem levels.

The coding of data from secondary sources centered on motivations (using M-VIU components) and gratifications (adopting G-VIU elements). We limit our selection of quotations to the most representative examples (see Table S2, and the text below). Next, we searched for both SV captured and uncaptured in the extracted quotations (Figure 3). The second research stage followed the same procedure for the expert interviews. Unlike with the material from desk research, we introduce the experts' opinions as direct quotations complementing the results from the previous research stage.

Subsequently, the quotes were categorized into groups based on the primary motivations driving the entrepreneurs and organization and on the rewards derived from these motivations (Table S3).

### 4 | Research Results

### **4.1** | Breadcrumbs Into Gold: Motivations and Gratifications in Entrepreneurs' Public Stories

The motivations and gratifications of VIU derived from coding interviews were used to identify categories of primary reasons for and behind VIU (Figure 4); these clusters were identified based on VIU patterns. Next, metacategories were derived from the clusters, specifically focusing on the paradoxes of the motivations and gratifications. For a better presentation, we colorcoded our findings by the three perspective levels: individual (colored yellow), business (pink), and ecosystem level (the most comprehensive viewpoint, colored red).

Notably, most motivations and gratifications associated with VIU are at the organizational and ecosystem levels. Only two M-VIUs are at the individual level (the entrepreneur). This demonstrates the comprehensive perspective on business management of the entrepreneurs, who assessed decisions and resulting gains primarily from the standpoint of their firm, its significance in the business ecosystem, and its interactions with other participants.

Rebread's main motivations and gratifications concern tackling the economic, social, and environmental challenges arising from bread waste. A market gap that required filling and a lack of industry motivated the founders, whose aimed to become the market leaders while increasing public awareness by introducing a unique business model and, after its successful application, abandoning it, leaving the VU. By seeking external financing and grants, they also promoted cooperation and knowledge exchange with other involved parties to achieve both economic benefits and public recognition. Their motivation sprang from a desire to address substantial societal problems (e.g., food waste), aiming to garner worldwide recognition and positively impact sustainability. They derived satisfaction from shaping market dynamics and customer perceptions, inspiring others through innovation and transparent intersectoral collaboration. The need to solve logistical issues and adjust to changing market conditions increased the incentive to create a globally flexible business model supporting circular economy principles.

The VIU pathways refer to various avenues through which businesses can create, capture, or leave VU, particularly in uncertain or evolving market conditions. When adopting these pathways, sustainability trailblazers may explore different business strategies for integrating value creation and (un)capture into their business models, emphasizing innovation and long-term societal and environmental impacts. By balancing these components, businesses can strategically align sustainability goals with economic objectives, frequently navigating uncertainty to foster competitive advantages.

### 4.1.1 | VIU Pathway I (Company-Development Level): Innovation, Market Leadership, and Sustainable Strategic Business Development

The primary impetus for establishing Rebread was the financial setbacks caused by unsold bread at Handelek as well as the multifaceted economic, social, and environmental predicaments of the situation. The owners recognized and addressed a specific market gap by implementing this sustainability-oriented project: "We believed there was still a gap in the market for real bakeries. There are more than 20 artisan bakeries in Krakow, but it's still not enough" [4]. This clearly indicates business competence at the entrepreneurial level, although the entrepreneurs lacked formal economics expertise. They perceived the challenge as an external motivational force: "We're trying to catch up, because the market is pressuring us. But that's a good thing, because the motivation is then much higher" [5].

Rebread's creators acknowledged the absence of any rival Polish bakery, whether small scale or large scale, that had executed their business concept, confirming their good orientation in competitive environments and their initiative's good business positioning. They aimed to fill this market gap and gain a sustainable competitive advantage by pioneering their original idea in the industry (demonstrating business competence at the market level): "We are eager to implement this idea. We don't have competition yet, either in Poland or

| Motivations for | Competence                             | Business Competences (Market Level)                          |
|-----------------|--|--|
| Intentional     |  | Business Competences (Organizational Level)                  |
|                 |  | Relational and Managerial Competences (Entrepreneur's Level) |
| Value           | Autonomy                               | Autonomy in the Market                                       |
| (Un)capture     |  |  |
|                 |  | Autonomy in Business Decisions (Learning & Experimenting)    |
|                 | Relatedness<br>(Social Appraisal)      | Overall Public Relatedness and Recognition                   |
|                 | (oociai rippiaisai)                    | Market Recognition   |
|                 |  | Entrepreneurial Relatedness                                  |
| Gratifications  | Cognitive Gratifications               | Innovating in the External Environment                       |
|                 |  | Establishing Market Rules                                    |
| for Intentional |  | Being an Disruptive Innovator (Entrepreneurial Level)        |
| Value           | Affective Gratifications               | Working with External Stakeholders                           |
| (Un)capture     |  | Working with Internal Stakeholders                           |
|                 | Social Integrative Gratifications      | Public Recognition   |
|                 | Gradications                           | Company's Hauteur  |
|                 |  | Entrepreneurial Pride  |
|                 | Personal Integrative<br>Gratifications | Public Credibility and Awe                                   |
|                 |  | Enhancing Entrepreneur's Ego                                 |

FIGURE 3 | Coding scheme for different-level motivations and gratifications for VIU.

abroad, and we want to be the first with such a model internationally" [6]. They recognized potential competition and other market challenges: "These are the kinds of products that can hit the market quickly. That's why we have prioritized them. We aim to swiftly launch our products into the market and gauge their reception" [7].

The anticipated gratifications from this initiative were cognitive: pioneering the market ("Our focus is on signing letters of intent, establishing cool partnerships, and working out together what we want to do. We place a high value on bringing ... knowledge we gain from our relationships with major players to the community") [8], blazing a path for others ("Our goal is to inspire others and encourage cooperation between different industries") [9], and receiving public recognition beyond narrow business paths ("Most people think of us as a manufacturing company. We see this business differently") [10].

### 4.1.2 | VIU Pathway II (Business-Process Level): Overcoming and Exploiting Operational and Logistical Challenges

The problems Rebread encountered on its entrepreneurial journey further inspired its founders to leave the conventional business path and seek opportunities for further development rather than merely "doing business": "The main obstacles [were] all those dynamic changes, an unstable period, and having to make a lot of decisions, so we were forced to [step back] to eventually move forward" [11]. Such statements confirm the entrepreneurs' deliberate choice to willfully forgo potential benefits; this weighty decision was, they believed, a tactic to progress, expand the company, and motivate others, moving beyond the profitoriented perspective: "Our product received media attention, and we were able to enter various business incubators. Despite our initial enthusiasm, we swiftly veered away from the alcohol

| Motivatio  | ons for VIU  | Gratification   | ns from VIU  | VIU Incentives  |
|--|--|---|--|---|
| Motivations for dev<br>products and achiev<br>leadership             |  | Gratifications from innovation and product development                      | Gratifications from<br>sustainable<br>strategic business<br>development  | (I) Innovation, market<br>leadership, and<br>sustainable strategic<br>business development  |
| Motivations for esta<br>collaboration and er<br>sharing              |  | Gratifications from<br>established<br>partnerships and<br>knowledge sharing | Gratifications from<br>openly sharing<br>ideas and<br>knowledge and<br>receiving public<br>recognition and<br>esteem | (II) Collaboration,<br>knowledge sharing,<br>and public validation                          |
| Motivations for stre<br>sustainable practices<br>the circular econom | s and contributing to  | Gratifications from s contributions and po                                  | _  | (III) Strengthening<br>sustainable practices<br>and contributing to the<br>circular economy |
| Motivations for<br>enhancing market<br>presence and<br>consumer      | Motivations for<br>developing open<br>innovations and<br>flow of ideas                             | Gratifications from umarket and commun                                      |  | (IV) Enhancing market<br>presence, consumer<br>engagement, and open<br>innovation           |
| engagement   | Motivations for<br>abandoning market<br>potential and for<br>intensified<br>consumer<br>engagement |   |  |   |
| Motivations for ove<br>and logistical challe                         | rcoming operational enges  | Gratifications from i<br>underexploited opera<br>production challenge       | ational and  | (V) Overcoming and exploiting operational and logistical challenges                         |
| Motivations for dev<br>strategy and joint m                          | eloping open global<br>arket adaptation  | Gratifications from pand market adaptabil                                   |  | (VI) Developing an open global strategy and market adaptability                             |

FIGURE 4 | Matrix of VIU motivations and gratifications.

path. Alcoholism is a problem in Poland, and we didn't want to [worsen it]" [12].

Instead, the entrepreneurs perceived shifts in market conditions and a consequent need for ongoing adjustment and versatile operations. They found joy in seeking and promoting circularity-oriented change, setting an example for others: "We're transforming Handelek into a circular hub that can work with Rebread and others to support circular economy processes" [13].

The founders willingly tackled ambitious problems, including those pertaining to logistics. One was transporting bread to a distillery several hundred kilometers away, identified as a weak aspect of their effort: "We are trying to develop common logistics. We want to connect the process so that it is consistent and shared" [14], adding that "while we are very good at embracing regional and city logistics, building nationwide logistics is giving us a bit of trouble" [15]. They also addressed the ambiguity of bread transportation, recognizing it as a reason to step back and change the existing business idea: "We are developing solutions that are applicable globally. Transporting dry bread from one end of the world to the other, only to have it come back immediately in processed form, would generate a carbon footprint that is too high. That's why, instead of mass production, we decided to share the knowledge with partners so that they could process the bread themselves, relying on their local sources and thus supporting a local closed-loop economy" [16].

# 4.1.3 | VIU Pathway III (Market Interface/Market Reputation Level): Enhancing Market Presence, Consumer Engagement, and Open Innovation

A desire to exert influence and inspire those in the same and other industries drove the entrepreneurs: "I hope we will also inspire other start-ups to take on vegetables, fruits, and anything else that has a short shelf life. We want to be an example" [17]. By exercising their autonomy in capitalizing on their ideas and taking action, they "aspire[d] to be the pioneering alcohol company in Poland, integrating carbon emissions into our communication strategy" [18].

They acknowledged the difficulties associated with present and future clients' psychological resistance to consuming stale bread products, recognizing it as an important managerial challenge: "The media reacted very positively to our idea, but consumers were more skeptical, [asking], 'Moldy bread that has been turned into something edible?'" [19].

Rebread's efforts yielded satisfaction from influencing many market actors' thinking, including consumers, business partners, and others. The start-up was deemed an innovative leader, setting a precedent for others and receptive to new business concepts, education, and cooperation: "I believe that knowledge, which can help others, should be accessible so that no one has to reinvent the wheel. That's why my goal is to work together. Let's join forces!" [20].

## 4.1.4 | VIU Pathway IV (Ecosystem/Networking Level): Collaboration, Knowledge Sharing, and Public Validation

From the outset, Rebread resolutely engaged in and fostered interorganizational collaboration with other groups, including rivals, research entities, and other industries' representatives. By identifying potential synergies, it pursued both financial goals and social and environmental benefits by gathering stale bread: "We are building a group of researchers from regional academic entities" [21]; "Our work has a very broad scope. We are currently in the research and development (R&D) stage, [focused] on finding the most effective solutions to utilize the available raw materials" [22]. This contrasts with an autonomy perspective. Rebread strove for VIU first by abandoning alcohol production ("We quickly started thinking about other solutions, including finding investors. Unfortunately, they were more skeptical about our initiative. Alcohol seemed too controversial for them") [23] and then by adopting an open-innovation model/ecosystem, thus solving an ecosystem-level problem ("We want to make ... knowledge available under open licenses. Only with such solutions can we think about building economies of scale and solving the problems we face") [24].

External funding through grant applications represented the anticipated affective gratification from collaboration with others at the ecosystem level ("The most common way for start-ups to support each other is through mentoring meetings") [25] and tangibly confirmed the company's concepts. This would enable Rebread to generate economic value and showcase its actions to the external environment: "We've submitted an application for an EU grant to explore and patent innovative uses for unsold, stale bread" [26]; "We are ... constantly looking for knowledge, know-how, and experience in launching products on a large scale" [27]. Both meeting standards for research quality and receiving funding represented entrepreneurial and business-level satisfaction: "Professionals have already evaluated our liquor; we secured a double gold medal in the Warsaw Spirits Competition and a medal for the year's debut from spirits.com.pl" [28].

### 4.1.5 | VIU Pathway V (Circularity and Technology Level): Strengthening Sustainable Practices and Contributing to the Circular Economy

A motivation and goal of Rebread's founders was garnering international recognition for its sustainable project and enjoying global visibility in the ecosystem: "There are no such entities abroad; they are primarily local, but there is no international entity that addresses this issue. This gave us the idea that we could rescue bread on a global scale" [29]. They acknowledged the importance of tackling an important societal problem (food waste), seeing themselves at the forefront of revolutionizing a product category (using stale bread as a raw material for cosmetics or biodegradable packaging) and being a disruptive sustainability innovator: "We want to be an impact player—one that solves the problem of food waste on a large scale. Because of its high regard, bread can serve as a prime example and a symbol of the urgently required transformation" [30].

They also expressed gratification from building connections with global sustainability concerns, asserting their superiority by positioning themselves as adaptable to market changes and surpassing competitors, even redefining existing market dynamics: "We are looking forward to the commitments that the European Commission has made, namely to reduce food waste by producers and trade by 30%. The deadline is ... far away (2030), but we plan to be the European leader in these solutions by 2027" [31]. Gratification came from being the ecosystem's pioneer, recognizing market opportunity before others, and unhesitatingly acting on it: "Today's waste can become a valuable raw material for ... full-fledged products tomorrow" [32].

### 4.1.6 | VIU Pathway VI: Developing an Open Global Strategy and Market Adaptability

Rebread's founders possessed ambition, a sustainabilityfocused mindset, and commercial expertise: "My partner and I come from a marketing background, and ... we came to the conclusion that we weren't doing enough good in our lives and at work. So we left our jobs and moved ourselves into a business where we work not only for ... satisfaction and money but also for ... the next generation" [33]. However, they remained open to learning from others and adopting new perspectives: "We learn from our mistakes. ... We have also never been able to build a circle of business advisors. Rather, our authorities are scientists, and our guideposts are what they communicate about climate and environmental change" [34]. They were well aware and confident about their potential and possible global impact, motivating them to achieve their business objectives: "We think and act more broadly, globally. Our goal is to solve the problem of bread waste, not only in Poland. That's why we are also creating an offer to sell and distribute our know-how to other countries" [35].

Rebread's ambitions went beyond national markets, aiming to provide applicable business solutions and build knowledge

and expertise: "There are numerous small manufacturers with whom you can collaborate ... They possess impressive engineering and process knowledge, but they lack expertise in marketing and sales. Now these companies are opening up to cooperation" [36].

Rebread's entrepreneurs aspired to position their company as a tangible manifestation of triumph achieved via flexibility (in comparison to "Mature organizations [that] have a significant amount of change to implement, which may require more time") [37], boldness in implementation, unwavering pursuit of objectives, and unconventional business choices (e.g., VIU) as reflected in this statement: "And in the next two years, we want to prove that such an open manufacturing model will work in the market" [38].

The VIU pathways are interrelated. We integrate them to identify two routes, which provide VIU crossroads that sustainability trailblazers may pursue (Figure 5). The first route prioritizes operational efficiency, strategic innovation, and collaborative leadership, highlighting an internal and processcentric decision-making approach. The emphasis is on addressing operational challenges, and augmenting the value of cooperation across networks. In this setting, the decision-making of sustainability trailblazers focuses on navigating uncertainty by enhancing fundamental business operations, promoting innovation, and ensuring collaboration among essential internal and external stakeholders. Here, sustainability trailblazers address the management of uncertainty in business by enhancing internal processes and establishing strategic relationships that promote sustainable development.

The second route emphasizes market adaptability, sustainable impact, and global strategy, adopting an outward-looking and adaptable decision-making style that requires sustainability trailblazers to interact with external market dynamics, shifting consumer preferences, and global sustainability trends. Market positioning, technology adoption and dissemination, and strategy development drive the business's competitiveness

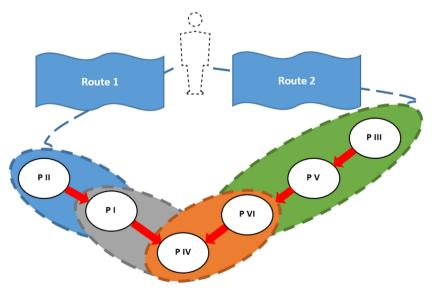


FIGURE 5 | Sustainability trailblazers' strategic crossroads.

and adaptability in a dynamic local and global markets. Here, sustainability trailblazers concentrate on adapting to external uncertainties by examining market dynamics, sustainability challenges, and global scalability through sharing, cooperation, and innovation.

Table 1 outlines six VIU pathways that interrelate motivations and gratifications, thereby reflecting the dynamics of VIU. Specific challenges or opportunities, such as market gaps, logistical issues, and local and global impacts, motivate sustainability trailblazers in each pathway as they strive toward strategic outcomes and gratifications. For instance, in Pathway IV, the motivation to collaborate with external organizations results in gratifications such as ecosystem validation, which involves sharing value with partners rather than capturing it solely for own business purposes. VIU can foster innovation and long-term impacts by distributing benefits across stakeholders, allowing for collective advancement. Similarly, in Pathway V, trailblazers driven by global sustainability goals may forego immediate financial gains to contribute to larger societal goals, such as reducing (food) waste and supporting the circular economy. Each pathway, therefore, suggests a deliberate trade-off between short-term value capture and longterm, broader value creation.

### 4.2 | Intentional SV (Un)capture: Insights From Experts

In answering questions on motivations and gratifications, the experts identified various stakeholders of the company, including both current and potential collaboration partners. The identified stakeholders mostly represent sustainable SV-oriented enterprises.

### 4.2.1 | Motivations for Intentional Value (Un)capture

The expert interviews confirmed that a spectrum of considerations drives individuals and entities engaged in sustainable projects in regard to generating and profiting from SV capture and uncapture. Job satisfaction, commitment to environmental sustainability, and the need for reliable pay motivate employees, who are inspired by their employer's shared ideals and by creative opportunities in their job responsibilities, said Expert 1 (E1). Regarding such opinions, E1 claimed that this convergence of sustainability goals will enable employees to comprehend and accept the employing organization's consciously eschewing value capture to assist local groups or protect the environment.

The entrepreneurs prioritized financial rewards and rational decision-making while also pursuing interests in innovation and meeting environmental criteria (Table 2). Their motivations and gratifications encompassed all three levels: personal, business, and business ecosystem. They were driven by economic value (desire for profit), social value (their firm's societal benefit to others), and environmental value, including using products specifically created to minimize waste (E3).

Customers tend to patronize sustainable enterprises and favor items aligned with their ethical values. Prominently, individuals financially able to do so feel socially obliged to purchase sustainable products and contribute to environmental change. They long for actions and initiatives that promote environmental well-being (E2), and by intentionally uncapturing value (e.g., not buying "regular" bread), they allow others (in less favorable financial situations) to capture value (purchasing affordable products).

The goal of minimizing waste management expenses and enhancing logistical efficiency largely drive local bakeries that, as

TABLE 1 | The summary of motivations and gratifications within the six pathways of VIU strategic choices.

| Pathway     | Motivations  | Gratifications   |
|-------------|--|--|
| Pathway I   | Market gap, entrepreneurship, external market pressures  | Business positioning, pioneering<br>market leadership, public recognition,<br>awareness of venture capital vendors |
| Pathway II  | Challenges in logistics, desire to develop, stepping back to move forward                      | Expanded sustainable business models, successful logistics adjustment, positive media attention                    |
| Pathway III | Influencing and inspiring others, pioneering in sustainability and open innovation             | Innovative leadership, setting an example, market reputation   |
| Pathway IV  | Collaboration with external organizations, seeking synergies, building networks                | Collaborative success, ecosystem validation, research funding, awareness of venture capital vendors                |
| Pathway V   | Global sustainability recognition, reducing (food) waste, large-scale impacts                  | Global recognition, contribution to circular economy, market disruption  |
| Pathway VI  | Ambition for local and global impacts, sustainability-<br>focused mindset, market adaptability | Local and global impacts, flexible and sustainable business models, market adaptability                            |

competitors and partners, recognize and capture uncaptured value resulting from another entity's sustainable efforts (E2, E4). The economic advantages of minimizing local food waste appeal to local communities; investors, by contrast, seek potential financial gains from investing in ecologically relevant projects (E4).

According to the experts, the scientific community pursues common objectives through sustainable practices and engaging in both socially and environmentally relevant projects. Distilleries recognize the need for cost-effective resource usage, representing economic value. The cost of effective resource usage was driven by the company's own surplus of value but has been extended to the ecosystem of local bakeries. This is remarkable; the entrepreneurs are integrating their competitors into industry-wide innovation.

Regarding prospective stakeholders, such initiatives may attract entities interested in achieving economic, social, and environmental goals. NGOs may prioritize creating public benefit (social value) and ensuring their own long-term viability (economic value) by forming partnerships with enterprises sharing their aims. Supermarket chains and the agricultural sector, placing a high value on minimizing food waste, can strive to enhance corporate social responsibility. The availability of biodegradable materials and possibility of sustainable advancements drive the packaging and manufacturing industries. Investors seek

profitability and impact-investment opportunity within sustainable enterprises (economic value).

#### 4.2.2 | Other Value-Oriented Motivations

The experts identified other incentives that are challenging to categorize in terms of value capture. E1 highlighted the need for a common corporate narrative as the initial perspective: "You are always searching for a story to tell. ... you want to be a part of the narrative. ... to get involved in this story and help it succeed." In their opinion, running a sustainable business involves, to a degree, conveying a more comprehensive narrative, fostering discussion with others, and functioning within a wider framework. E3 discussed an audacious approach to managing companies, which transcends the traditional inflexible management: "Motivation is actually less focused on how we deal with our bread waste and more on how we can be most innovative and cool." E3 emphasized the need to embrace risk, challenge traditional business practices, and blaze new paths to inspire what may be termed sustainable audacity. E2 highlighted the need to adopt an open-minded yet practical approach while considering one's influence: "If we do not care for the natural environment, it will start producing costs for the business environment and vice versa. So, not taking care of business also damages the natural environment."

TABLE 2 | Motivations for VIU.

| Current value creators and capitalizers | Driving force                    | SV category   | Relevant quotation  |
|---|----------------------------------|---------------|---|
| Employees                               | Creativity and freedom           | Social        | "Employees' motivations include<br>job satisfaction and a desire to be<br>more active in not killing the planet.<br>Perhaps they could incorporate<br>creativity into their work." (E1) |
|   | Source of income                 | Economic      | "The reason to get out of the house<br>this morning and go to work is<br>that you have money to pay for<br>studies for your children." (E1)   |
|   | Shared sustainability values     | Social        | "Employees are interested and<br>engaged because they believe that<br>it's an employer's mission, and<br>they show common values." (E2)   |
| Owners                                  | Finances                         | Economic      | "They anticipate revenue." (E1)   |
|   | Rationality of decisions         | Economic      | "If you are rational, you don't need any motivation." (E1)  |
|   | Drive for experimentation        | Social        | "They are interested in experimenting and maybe just a bit bored by the [previous] model." (E3)   |
|   | Meeting sustainability standards | Environmental | "Meeting Sustainable<br>Development Goal 12." (E3)  |

(Continues)

TABLE 2 | (Continued)

| Current value creators and capitalizers | Driving force                         | SV category               | Relevant quotation   |
|---|---------------------------------------|---------------------------|--|
| Customers                               | Sustainable purchases                 | Environmental             | "There are individuals who prefer<br>a specific type of bread, people<br>interested in sustainable bread,<br>sustainable bread contributes<br>to satisfied customers." (E1)  |
|   | Supporting sustainable businesses     | Social                    | "Customers who purchase these<br>goods might do so to support an<br>environmentally friendly company.<br>This is becoming increasingly<br>important for customers." (E2)   |
|   |                                       |                           | "Supporting sustainable practices is something that always works. And access to innovative products but would it be something that we can bring up from the past? We say, Hey, we [did this] 100 years ago It was actually a good idea. Now let's do it again to help the environment." (E4) |
|   | Convergent values                     | Social                    | "It aligns with their values of<br>sustainability. Ethical consumption<br>is what consumers expect, access<br>to high-quality, eco-friendly<br>products, and satisfaction." (E2)   |
|   | Social responsibility                 | Economic                  | "If you lack funds, you desire<br>to be stuffed, and you are not<br>particularly concerned with the<br>production method. But if you<br>have extra money, you're thinking<br>about other things." (E2)   |
| Local bakeries (competitors)            | Relieving sustainability<br>hardships | Economic<br>Environmental | "The local bakeries are key stakeholders for the hard bread, motivated mainly by the desire to reduce waste management costs and address logistical challenges associated So if there is a company that can come to you and take the burden off of you, that's great." (E2)                  |
|   | Cost efficiency                       | Economic                  | "Reduced waste and lower disposal costs." (E4)   |
| Local communities                       | Local sustainability                  | Social<br>Environmental   | "Reductions in local food waste." (E2)   |
|   | Cost efficiency                       | Economic                  | "Economic benefit and to reduce local waste." (E4)   |
| Investors and funding agencies          | Pragmatism and social contribution    | Economic<br>Social        | "I would be interested in investing based on the potential for financial returns and the opportunity to invest in a business that addresses significant environmental changes." (E2)   |

(Continues)

TABLE 2 | (Continued)

| Current value creators and capitalizers | Driving force                         | SV category                         | Relevant quotation  |
|---|---------------------------------------|-------------------------------------|---|
| Research community                      | Achieving shared goals                | Social                              | "Interest in conducting research<br>on food waste reduction and<br>sustainable practices." (E2)   |
| Distilleries                            | Cost and resource efficiency          | Economic                            | "Cheap raw materials for alcohol<br>production I guess this is getting<br>things for free and then [turning]<br>that into something." (E4)  |
| Prospective value capturers             | <b>Driving force</b>                  | SV category                         | Relevant quotation  |
| NGOs                                    | Creating common good                  | Social                              | "Reducing food waste and<br>promoting sustainable<br>environmental development." (E2)   |
|   | Reaching internal goals               | Economic<br>Environmental           | "Partnering with businesses is<br>usually something that they lean<br>toward, especially businesses that<br>align with their mission to create<br>more sustainable work." (E3)  |
| Supermarket chains                      | Reaching internal goals               | Economic<br>Social<br>Environmental | "Supermarkets would want to<br>reduce food waste, showing<br>that such a big company can<br>contribute to decreasing food<br>waste and pollution." (E2)   |
|   |                                       |                                     | "Supermarkets and stores reduce<br>waste, improving corporate<br>social responsibility." (E4)   |
|   | Positive public recognition           | Social                              | "Having the potential for<br>new products that may<br>appeal to environmentally<br>conscious consumers." (E2)   |
| Agriculture-sector entities             | Cost efficiency                       | Economic                            | "Can be interested in sustainable<br>and cost-effective sources<br>of animal food." (E2)  |
|   | Resource availability                 | Economic                            | "Access to animal food." (E4)   |
| Packaging and manufacturing companies   | Capitalizing on resource availability | Economic                            | "A lot of things that can be done with old bread and biodegradable packaging. This is becoming increasingly important." (E2)  |
|   | Sustainable innovations               | Social<br>Environmental             | "If we don't want to use plastic<br>bags, we want paper or something<br>degradable. If we can make it<br>from bread, they might be looking<br>forward to it. Diversifying products<br>with eco-friendly solutions would<br>be their motivation." (E2) |
| Investors                               | Profitability                         | Economic                            | "Impact investing. [Many] people<br>who want to spend money on<br>different sustainable businesses<br>have a hard time finding them,<br>especially if they're start-ups." (E4)  |

Experts highlighted the need to recognize viewpoints that have not been fully considered and emphasized uncertainties in decision-making. E1 underlined that "The nonhuman perspective is that everything is able to oblige you to do things that

you are not convinced to do in that way, but objectively driving you in that direction." E3, however, noted the uncertainties arising from the unnecessary transfer of property, namely, a social purpose that has not been fulfilled (charity), which he

**TABLE 3** | Gratifications from VIU.

| Current value creators and capitalizers | Driving force                     | SV category             | Relevant quotation   |
|---|-----------------------------------|-------------------------|--|
| Employees                               | Palpable impact                   | Social                  | "You are not only part of the big corporation's machinery." (E2)   |
|   | Positive self-perception          | Social                  | "You're [fulfilling] your own<br>beliefs. If you believe that people<br>should help the environment<br>by buying from a company that<br>clearly reduces waste, you'll feel<br>better about yourself." (E2)   |
| Customers                               | Convergent values                 | Social<br>Environmental | "On one hand, high-<br>quality products and, on<br>the other, satisfaction from<br>contributing to environmental<br>conservation efforts." (E2)  |
|   | Supporting sustainable businesses | Social                  | "High-quality, eco-friendly products and satisfaction from supporting a good cause. Even if it's more expensive, they would probably say, 'OK, yeah, but by supporting things like reducing food waste, we're doing something good here.' So that would probably be a good aspect for good gratification benefits." (E4) |
| Local bakeries (competitors)            | Additional source of income       | Economic                | "Maybe a little bit of money<br>if Rebread is paying for<br>the waste." (E2)   |
|   | Positive brand image              | Economic<br>Social      | "Better brand image due to the sustainable practice." (E2)   |
|   | Cost efficiency                   | Economic                | "The efficient collection services<br>so they don't have to care about<br>that stuff, and the reduced<br>waste disposal fees." (E4)  |
|   | Positive public recognition       | Economic<br>Social      | "Enhanced public image. The<br>bakeries are not throwing stuff<br>away. Huge benefit for them." (E4)   |
| Research community                      | Professional benefits             | Economic<br>Social      | "Opportunities for research and<br>publications. Also, enhanced<br>reputation through involvement<br>in sustainability projects."  |
| Distilleries                            | Cost and resource efficiency      | Economic                | "The benefit would be a consistent supply of bread." (E4)  |
| Local communities                       | Local support                     | Social                  | "Job creation and community<br>engagement initiatives, something<br>where you could actually involve<br>people from the area." (E4)  |

TABLE 3 | (Continued)

| Prospective value capturers           | Driving force                    | SV category                         | Relevant quotation   |
|---------------------------------------|----------------------------------|-------------------------------------|--|
| NGOs                                  | Reaching internal goals          | Environmental                       | "Achieving NGO organizational<br>goals related to environmental<br>conservation." (E2)   |
|                                       | Positive public recognition      | Social                              | "Increasing public awareness<br>and engagement in food waste<br>reduction efforts." (E2)   |
| Supermarket chains                    | Positive public recognition      | Economic<br>Social<br>Environmental | "Improved supply-chain efficiency improving brand image and customer loyalty due to engagement in sustainable practices, which big retail chains and supermarkets aren't really famous for. [Some] consumers are not happy with their behavior, so such cooperation would be like a little thing that can improve their image." (E2) |
|                                       |                                  |                                     | "Building consumer demand is<br>basically where you can actually<br>market it if we don't sell it,<br>we don't throw it away." (E4)  |
|                                       | Meeting sustainability standards | Social<br>Environmental             | "Reducing waste, improving corporate social responsibility." (E4)  |
| Agriculture-sector entities           | Cost reduction                   | Economic                            | "Access to affordable, really high-quality animal food." (E2)  |
|                                       |                                  |                                     | "Reliable supply and cost effectiveness." (E4)   |
| Packaging and manufacturing companies | Cost efficiency                  | Economic                            | "Improved market competitiveness and consumer appeal." (E2)  |

did not observe in the situation being examined: "They're not producing a large amount of bread that is not sold at the end of the day; there could be cooperation with social groups or NGOs. They can pick the bread up and distribute it to people in need."

### 4.2.3 | Gratifications From VIU

The gratifications reported by stakeholders engaged in sustainable activities such as Rebread's are complex and strongly connected to both personal and professional principles. Employees perceive actual impact and develop a favorable selfimage by recognizing their significant contribution to environmental preservation, rather than feeling like insignificant parts of a large corporation (E2). This raises questions about the importance of economic, social, and environmental concerns, including whether employees choose to work for and support sustainable organizations against their own financial interests and whether they prioritize financial rewards over sustainability (Table 3).

Customers find joy in patronizing sustainable firms and purchasing high-quality, environmentally friendly items, aligning their buying with their ecological principles (E2, E4). Local bakeries as rivals generate extra revenue via trash trades, achieve cost savings, and improve their brand reputation and public visibility through sustainable activities (E2, E4).

The research community benefits from opportunities for research and publishing and an improved reputation through participation in sustainable initiatives. Distilleries gain satisfaction from cost and resource efficiency through an uninterrupted supply of bread (E4). Jobs and programs that engage with the community positively impact local communities, in turn promoting local support. NGOs attain organizational objectives for environmental preservation and enjoy favorable public acknowledgement for reducing food waste (E2). Supermarket chains see improved supply-chain efficiency, brand image, and consumer loyalty, meeting sustainability criteria and decreasing waste (E2, E4). Agriculture-sector entities see cost-reduction advantages and a dependable

|  | ]   | Primary Business Activities of Sustainability Trailblazers   |  |  |   | Secondary Business Activities of Sustainability Trailblazers  |  |  |  |
|--|---|--|--|--|---|---|--|--|--|
|  | Inbound   |  |  |  |   | Firm Infrastructure Human Resources Technol   |  |  |  |
|  | Logistics<br>M1   | M2   | Logistics<br>M2  | Sales<br>M4  | Service<br>M5   | M6  | Management<br>M7   | Development<br>M8  | Resources<br>M9  |
| bility Trailblazers                            | Circularity and efficiency in (bread) waste management  | Innovation in processing (bread) waste into new products   | Addressing logistical problems to enable effective distribution and scale-up of circular economy activities        | Gaining market<br>leadership<br>through first-<br>mover advantage  | Addressing<br>skepticism<br>around (bread)<br>waste products  | Open innovation<br>and strategic<br>collaborations  | Building a feam<br>focused on tackling<br>sustainability and<br>circular economy<br>challenges                               | Leading in the<br>domain   | Reducing<br>environmental<br>impact through<br>sustainable<br>resource<br>procurement<br>strategies                |
| Motivations of Sustainability Trailblazers     | Decreasing logistical hurdles and earbon footprint of shipping (unsold bread) long distances; local closed-loop economies, and waste reduction at the source. | (Bread) waste-to-<br>biodegradable<br>packaging and<br>cosmetics<br>innovation,<br>contributing to<br>circular economy<br>and sustainable<br>operations. | Developing a consistent and scalable logistics framework that is vital for the company's growth.                   | Seeking to pioneer<br>(in Poland and)<br>internationally,<br>positioning as<br>sustainability<br>innovators. | Recognizing the need to educate consumers, and reducing psychological resistance to these products, aiming to reshape consumer perceptions. | Aiming to establish a flexible, adaptable business infrastructure capable of scaling and responding to market challenges. | Formulating the strategy and encompasses motivations and gratifications to maintain and enhance passion of the team members. | Exploring technological innovation in the circular economy, and consciously deciding on implementing scalable and globally applicable solutions for (food waste) problems. | Prioritizing<br>sourcing raw<br>materials locally,<br>minimizing the<br>carbon footprint.                          |
|  | G1  | G2   | G3   | G4   | G5  | G6  | G7   | G8   | G9   |
| Gratifications for Sustainability Trailblazers | Establishing<br>circular<br>processes   | Pioneering<br>innovative uses<br>for (bread) waste   | Success in<br>overcoming<br>logistical<br>challenges, such<br>as refining<br>national and<br>regional<br>logistics | Public recognition<br>as sustainability<br>leaders and first<br>movers in the<br>market                      | Gratification<br>from educating<br>consumers  | Satisfaction from<br>building a<br>collaboration<br>ecosystem   | Fostering a<br>motivated and<br>sustainability-<br>driven workforce  | Gratification from<br>developing<br>globally applicable<br>technological<br>solutions to (food)<br>waste problems  | Satisfaction from reducing the environmental impacts   |
| ainal  | Minimizing<br>(bread) waste at<br>the source and<br>supporting local  | Media recognition<br>and achieving<br>breakthroughs that<br>set them apart   | Satisfaction in<br>influencing other<br>industries by<br>promoting   | Satisfaction from<br>consumer<br>engagement,<br>partnerships, and<br>influencing market                      | Overcoming<br>psychological<br>barriers, and<br>shifting<br>consumer  | Working with academic and business partners to expand knowledge and being seen as   | Satisfaction in<br>nurturing a<br>company culture of<br>similarly-minded<br>individuals that                                 | Pride of the public<br>recognition as a<br>pioneer in<br>sustainability<br>innovation in the   | Collaborating with<br>local suppliers, and<br>developing scalable,<br>closed-loop systems<br>locally and globally. |

FIGURE 6 | Value Intentionally (Un)Captured Chain.

provision of superior fodder (E2, E4). Packaging and manufacturing enterprises derive satisfaction from cost efficiency, enhanced market competitiveness, and increased customer appeal through sustainable innovations (E2).

### 4.2.4 | Other Value-Oriented Gratifications

E1 noted the importance of understanding benefits resulting from the flow of ideas, something beyond the narrow frame of "regular" entrepreneurship: "The economic system needed something, ideas, that you combine [with] the traditional way to produce things ...." Synergy and collaboration toward joint sustainability and interaction with others were among the most important aspects the experts noted. They recognized the need to create a shared sustainable story ("Our narrative offers a fresh outlook on sustainability. Sustainability involves integrating the environment into our daily tasks, ... our operations, and utilizing it as a key component in our preparation and usage processes. This is a new and innovative approach to sustainability: the community" [E1]); to integrate diverse backgrounds and experiences ("This is something where you needed ... expertise to help that certain network do that, or if it's something that basically everybody can do that you're pitching the idea. Potential founders who say, OK, this is a good idea. Let's do it" [E4]); and to promote the exchange of ideas ("Sustainability practices are really hard to implement on their own ... it makes more sense to think about it in a more networked structure. So, if you're thinking about the circular economy, how can different companies ... cooperate so that they share resources and maybe sell each other products that they don't need anymore?" [E3]).

### 5 | Discussion and Conclusions

Instead of adapting the conventional discussion logic, this section introduces a point-counterpoint flow of argumentation. Due to this research's theoretical character and analytical findings, we utilize a nontraditional argument-counterargument presentation strategy. This section clarifies the uncertainties regarding the motivations and gratifications of VIU; VIU is not contingent upon empirical validation or justification since, by now, it remains a theoretical concept. The point-counterpoint response strategy facilitates the development of a repertoire of interpretative techniques applicable to complex tasks (Rogers 1990). This format is meant to be controversial; it comes with some risks, but it also leads to more active and useful discussions, which advance the field through the tensions that arise when different ideas and perspectives are present (Westwood and Clegg 2009). This point-counterpoint discourse examines identified dilemmas from divergent perspectives, urging readers to critically evaluate the theoretical underpinnings of their endeavors. As Ketokivi (2016) argues, "Agreement is overrated; let us instead invite different, even opposing points of view, so that we can learn something new."

### 5.1 | Ambiguities of VIU Logic

Uncapturing SV (in particular, VIU) involves identifying and using untapped advantages generated by individuals or businesses. The concept includes conspicuous components (e.g., abandoned raw materials and unused resources) and hidden elements (e.g., an excess workforce and untapped expertise). Organizations can improve sustainability, efficiency, and total value creation across product lifetimes by acknowledging and

using these untapped opportunities. We concede the significant ambiguity of using the value that another entity or person intentionally failed to create. This ambiguity inspired our investigations into the motivations and gratifications from VIU experienced by diverse stakeholders, leading us to address the existing gap in VIU research and adopt the SV perspective. To answer the research question, we investigated the multiform ambiguities identified in intentionally uncapturing SV, having identified a need to develop a typology of VIU. Studies on SV creation and capture are advised to deem VIU a rational choice of stakeholders (current or future value capturers).

### 5.2 | Ambiguities of Creating and (Un)capturing SV: Point-Counterpoint Perspective

SV encompasses three key categories—economic, social, and environmental values (Baldassarre et al. 2017; Hart and Milstein 2003)—which means juggling management of a profitable business, contributing to social good, and preserving the environment (Wagner and Kabalska 2023a, 2023b). The following multivocalities regarding SV creation and (un)capture refer to Rebread but exemplify such logics.

#### 5.2.1 | Economic Versus Social Value VIU

**5.2.1.1** | Companies Can Create Economic Value by Uncapturing Social Value. Rebread established a profitable, alcohol production–based business model (economic value), yet the operation contributed to a societal problem (alcoholism). By capitalizing on stale bread collected from other bakeries, Rebread could decide to donate the unsold bread to people in need or local NGOs targeting homelessness and poverty (social value).

**5.2.1.2** | Companies Can Create Social Value by Uncapturing Economic Value. By deciding to quit producing the profitable yet controversial product, the company inspires other businesses to focus on social value creation.

The two situations represent the ongoing profit versus social good dilemma, questioning whether contemporary business should prioritize economic wealth over societal contribution (Méndez-León, Reyes-Carrillo, and Díaz-Pichardo 2022).

### 5.2.2 | Economic Versus Environmental VIU

5.2.2.1 | Companies Can Create Economic Value by Uncapturing Environmental Value. New bread-based products (e.g., nonalcoholic beverages or cosmetics) can provide new profit streams, but developing formulas through trial-and-error requires a significant amount of raw materials (stale bread) that will be wasted in the process.

**5.2.2.2** | **Companies Can Create Environmental Value by Uncapturing Economic Value.** Deciding to tackle negative environmental impacts from bread transportation in favor of local collaboration, the company eschews prospective profits from selling expensive niche alcohol.

Every production incurs an environmental toll (Heuer, Khalid, and Seuring 2020). Here, the predicament is whether creating additional items (e.g., packaging or cosmetics) that need significant amounts of raw materials and that customers may not embrace is justified.

#### 5.2.3 | Social Versus Environmental VIU

5.2.3.1 | Companies Can Create Social Value by Uncapturing Environmental Value. Stepping away from stale bread-based alcohol production, which can negatively impact local customers and society generally, may produce a growing amount of bread waste (environmental value).

**5.2.3.2** | Companies Can Create Environmental Value by Uncapturing Social Value. Developing new technologies to address and exploit food waste may negatively impact society, that is, may inspire the misconception that there is no need to reduce the production and consumption of food products (why reduce food purchases when someone like Rebread can use it later?).

Prioritizing environmental goals versus creating social good reflects the ongoing question of where contemporary businesses should focus attention, calling for an investigation of the validity of creating novel technologies and products that preserve the environment while indirectly promoting consumption, for example, by introducing new products that inspire customers' mistaken belief that their production incurs no environmental expenses. From a purposeful standpoint, transparency functions as both the objective and the outcome, wherein strategies, policies, and behaviors designed to attain openness are sought for their inherent worth (Baraibar-Diez, Odriozola, and Fernández Sánchez 2017), establishing an ongoing loop (Hamster Wheellike sequence) of motivations and gratifications.

### 5.3 | Trailblazing New Strategic Approach

The sustainability trailblazing strategy for VIU is an approach where sustainability innovators intentionally leave VU to pursue broader social and environmental goals. The concept of VIU describes the value trailblazers willingly sacrifice, particularly profits, shared resources, or their innovations, to benefit society or the environment. Innovative sustainability trailblazers forgo financial gains or competitive advantages to create value for the common good. Their motivation is to address systemic challenges like climate change and social inequality as they recognize that short-term financial sacrifices may be necessary for long-term sustainability transformations (Gregori and Holzmann 2022).

Thus, we offer a theory-building contribution, recognizing that the practical application of the concept requires further elaboration through additional research. The point–counterpoint discussion provides reflections at a conceptual level, focusing on the antecedents, such as motivations and gratifications, rather than their consequences. We recognize it as an essential perspective on VIU, explicated by Porter's (1996, 77) claim that "Strategy renders choices about what not to do as important as choices about what to do."

We adhere to Mintzberg's (1977) viewpoint that a strategy is defined as a pattern within a sequence of decisions; when a series of decisions on a certain component of an organization demonstrates consistency over time, a strategy emerges. Examining the discussed scenario from this perspective demonstrates the applicability of the idea in the sustainability trailblazing strategy for VIU, where a path dependency exists. When the sustainability trailblazers make specific strategic decisions, such as ceasing alcohol production, it becomes challenging to resume it; conversely, if they opt to continue production, they acknowledge the detrimental impact of supplying alcohol on individuals or consent to address transportation challenges that adversely affect the environment. Therefore, we assert that VIU is open to revision while value captured remains unaffected. Edwards (2021, 3091) exemplified this reasoning by stating, "Inclusive balance means that economic growth is pursued in service of social-ecological wellbeing and not the other way around."

### 5.4 | VIU Chain

Porter's (1985) value chain is a leading strategic management framework that identifies and analyzes a company's primary (inbound logistics, operations, outbound logistics, marketing and sales, customer service) and secondary (firm infrastructure, human resources management, technology development, procurement) activities that create value and differentiate it from competitors. Expanding on this notion, the VU chain (Wagner and Kabalska 2023a) provides practitioners and researchers with a framework to systematically identify uncaptured value across three dimensions: primary and secondary business operations, founder responsibilities, and alignment within the entrepreneurial ecosystem. Developing both concepts further, we propose the VIU chain (Figure 6). Since the focus is on the sustainability trailblazers and their decisions to intentionally uncapture value, it encapsulates their motivations for and gratifications from VIU, which we tied with their strategic decisions and actions. Although the chain was developed based on the Rebread's case, it can be applied to other cases because it represents strategic logic and ambiguities of strategy development. For that reason, we put the context of the case illustration in brackets.

### 6 | Research Implications

### **6.1** | Ambiguities Within Motivation–Gratification Relationships

The examples illustrate the intricate relationship between motives and gratifications among diverse stakeholders in sustainable initiatives, which we identified from both secondary materials and expert evaluations. Although common factors motivate stakeholders, for example, economic advantages and environmental benefits, the precise satisfactions obtained from these motives may differ greatly depending on stakeholders' roles and perspectives.

The concept of VIU itself can be further illustrated not only to emphasize its relevance but also to expand its scope beyond motivations and gratifications, addressing the potential consequences. While our adapted approach addresses the "why," it leaves the "what" unanswered, particularly regarding the outcomes or future paths for sustainability trailblazers and the sustainability trailblazing strategy for VIU. Moreover, this case study exemplifies a conceptual advancement in corporate strategy by formulating a sustainability trailblazing strategy for VIU, highlighting the need for cutting-edge business strategy frameworks to integrate VIU-based decisions.

### 6.1.1 | Commonalities

**6.1.1.1** | **Economic Value.** Businesses are mostly driven by economic incentives, for example, opportunities to earn money and reduce costs. By engaging in sustainable projects and collaborations, they generate more income, reduce trash disposal expenses, and enjoy an enhanced brand reputation. Their business partners may profit from a steady, affordable supply of materials, ensuring efficient operations and financial advantage.

**6.1.1.2** | **Social Value.** The prospect of favorable public acknowledgment and adhering to sustainability goals drives sustainable businesses and their stakeholders. Businesses benefit from enhanced brand reputation, increased customer loyalty, positive public acknowledgement, and meeting environmental protection goals.

**6.1.1.3** | **Environmental Value.** Sustainable businesses are motivated by aspirations to contribute meaningfully to environmental preservation and a sense of purpose and impact rather than being associated with a big, impersonal organization. People in such initiatives enhance their self-image by measurably affecting the environment. Consumers experience contentment by purchasing environmentally friendly items and endorsing sustainable businesses, strengthening their individual ecological principles.

### 6.1.2 | Discrepancies

**6.1.2.1** | **Economic Value.** Rebread's sustainability focus inspired the objective of establishing a worldwide framework for repurposing surplus (stale bread), necessitating significant investment and pioneering endeavors. This motive stems from an aspiration to achieve market dominance and ensure long-term viability. The gratification is inconclusive, as the possibility of market domination is counterbalanced by the difficulties of large-scale expansion, gaining acceptance from consumers, and complying with regulations. Endeavors to introduce new ideas may not yield straightforward satisfactions due to these uncertainties.

**6.1.2.2** | **Social Value.** Potentially advancing their professional development, conducting top-level research, and publishing in prestigious journals drive the research community, which is also motivated by opportunities to enhance its reputation through sustainable projects. The community derives satisfaction from professional advantages and esteem linked to its sustainability contributions. Rebread's proposed that an open-innovation approach may weaken competitive advantage and intellectual property rights, however, resulting in conflict between collaboration and proprietary concerns.

**6.1.2.3** | **Environmental Value.** A desire for cost-effectiveness and maximal use of resources through collaboration drives prospective business partners (e.g., agriculture-sector entities and packaging/manufacturing enterprises), who benefit from dependable, cheaper, high-quality raw materials/products (e.g., fodder), improved market competitiveness, and customer appeal via sustainable innovations. This could lead to overproduction and overconsumption, however, negatively impacting the environment.

A typology of motivation–gratification relationships would lessen the ambiguities of VU and inspire the reconceptualization (Schad et al. 2016) of well-established concepts, for example, VU (Yang, Vladimirova, and Evans 2017) and the value-uncaptured chain (Wagner and Kabalska 2023a). This paper presents a single case study combined with experts' appraisals, which urge academics and business practitioners to reflect more deeply and provide additional examples of VIU—a call for lessons learned for and from sustainability trailblazers.

### 7 | Closing Remarks

Answering the research question of whether it is reasonable to leave VU uncaptured, this study offers supportive evidence of its reasonableness. The paper's main contribution is pioneering a theoretical conceptualization for analyzing and guiding these decisions. Based on the results, we identify the following ambiguities that should be addressed and investigated further.

- Economic ambiguity of VIU. Value not created/not captured is both economically sustainable (leading to more commercially attractive new products) and unsustainable (by abandoning well-established business models and "leaving" the profitable business idea to others).
- Social ambiguity of VIU. Value not created/not captured is both socially sustainable (eschewing supporting alcohol consumption) and unsustainable ("allowing" other businesses [e.g., bakeries] to produce alcohol).
- Environmental ambiguity of VIU. Value not created/not captured is both environmentally sustainable (reducing transportation's environment impact) and unsustainable (new products increase raw material usage).

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#### **Conflicts of Interest**

The authors declare no conflicts of interest.

#### **Endnotes**

<sup>1</sup> Ambiguity is the phenomenon of anything having more than one feasible interpretation and so possibly generating confusion (Cambridge Dictionary 2024).

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