



Review of the Performance Requirements for B Corp Certification - Survey Analysis- April 2021

The [announcement](#) for the review of the performance requirements for B Corp Certification was launched on December 2, 2020 along with a survey for gathering early community inputs for a period of 75 days. This document provides key insights that were gathered from the survey and is organized into the following sections:

- [Key Highlights from the Survey](#): A quick primer on the key insights from the survey
- [Survey Background](#): This section provides background on the survey and its intended use
- [Survey Observations and Insights](#): This section provides key insights that were learnt from the data gathered in the survey across stakeholder types and regions, namely related to:
 - [Survey Participation](#)
 - [Reactions to the idea of taking meaningful action on specific key social and environmental issues](#)
 - [Issues that emerged as important to take action on](#)
 - [Key considerations for the performance requirements](#)
 - [Limitations of the survey and the analysis](#)

The document also contains an Appendix with more detailed tables for various regions and stakeholders. The Appendix is organized as follows:

- [Appendix I](#): Rankings of issues by stakeholder type
- [Appendix II](#): Rankings of issues by region

Key highlights from the survey are:

There was good broad input from B Lab's community of stakeholders, although some stakeholders and regions were underrepresented and should be addressed in future engagements with the community.

- ~984 total participants with around 52% participants from Certified B Corps, 35% from other businesses, 10% being from non-profit & academic participants.
- 46% respondents were from US/Canada, 19% from Europe, 15% from the UK, 8% from Latin America, 8% from Asia & Australasia and 4% from Africa.

Results indicate a broad mandate across stakeholders and regions to move forward and take the next steps in the development process towards potential specific minimum requirements as a component of the performance requirements for B Corp Certification.

- When asked whether a leader in using business as a force for good should be taking meaningful action on specific key social and environmental issues, the average level of agreement was 4.5 / 5 across all respondents.

Results indicate that the list of issues that were utilised in the survey are fairly exhaustive and could inform future standards development.

- Justice, equity, diversity and inclusion, living wages, anti-corruption & ethics, human rights and worker engagement & satisfaction were some of the topics that were perceived by survey respondents to be important for all businesses to be taking action on globally, while issues such as supply chain management, water sustainability & waste management were perceived as important for some businesses, but not all, to be taking action on.

COVID-19 has put the health and wellness of employees and the community at the forefront of people's minds.

- Besides the issues listed in the survey, health & wellness (of employees as well as of customers), biodiversity loss and education were some of the other topics that were identified as important for businesses to be taking action on.

Results indicate that respondents value standards that are clear, that encourage continuous improvement, and maintain a comprehensive approach towards social and environmental performance.

- Maintaining a comprehensive / holistic approach towards social and environmental performance, clarity of standards and expectations of continuous improvement for companies emerged as the top three considerations as the performance requirements of B Corp Certification are reviewed.
- Customization of standards for company sizes ranked higher than customization for geography, sector and industries for respondents from Europe, the UK and US/Canada while customization of standards for geography ranked higher than that for company size for respondents from Africa & Asia. In Latin America, customization of standards to sectors/ industries ranked higher than that for company size & geography.

- *Flexibility of achievement for companies with different strengths / interests ranked high for respondents from businesses, while ranking low for academic/researcher and non-profit / civil society respondents.*

Survey Background

The survey was launched as a first touch point for the community to learn about the review of the performance requirements and provide their early feedback. To provide more clarity and context around the standards development process and the survey to all interested stakeholders as well as to provide a forum for questions and comments, the Standards Management team at B Lab held two [webinars](#) on December 16, 2020.

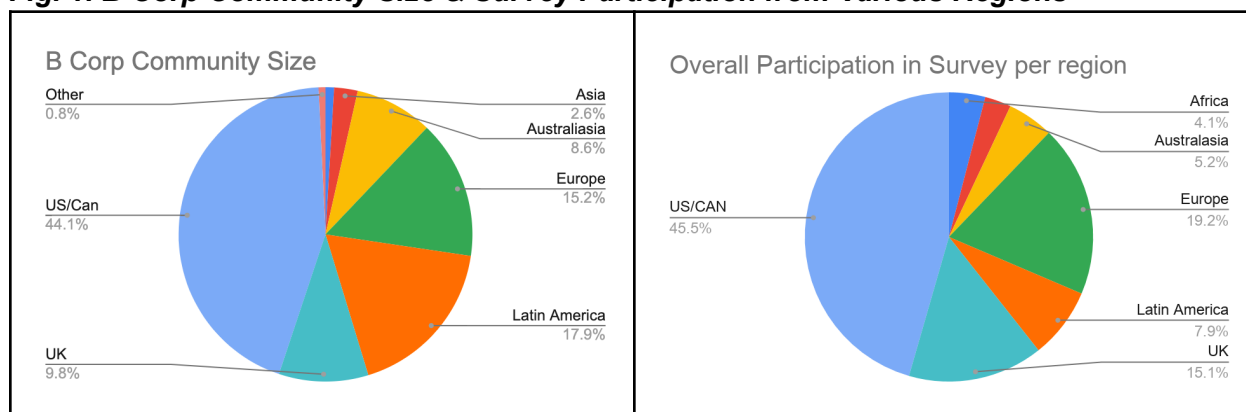
The findings of this survey have been used to determine whether B Lab has a mandate to take the next steps in the development of this project as well as to get an early pulse check on the issues and key considerations that are most important to stakeholders. The findings from this survey at this stage are not being used to make any formal determinations of specific contents or the structure of the future performance requirements for B Corp Certification.

Survey Observations and Insights

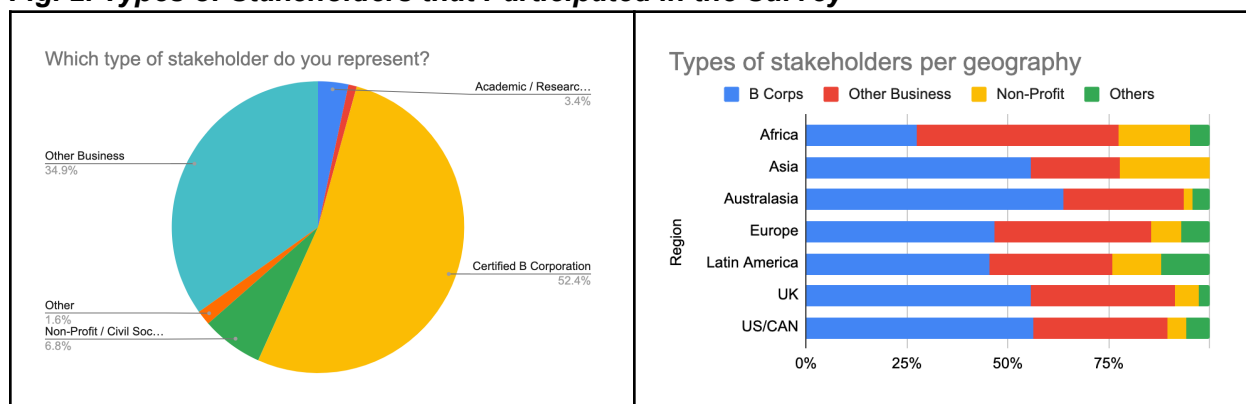
In this section are some of the key observations and insights that were gathered through the analyses of the survey responses.

Nearly 1000 responses with 12% participation from the Global South

The survey saw an enthusiastic participation and received a total of 984 responses. The largest proportion of participation was seen from the Global North with contributions from North America, Europe and the UK (fig.1). Survey participation by region was generally aligned with the geographic distribution of Certified B Corps. The most significant differences were an overrepresentation of responses from the UK (+5.3%) and Europe (+4.0%) and underrepresentation of responses from Latin America (-10%), which is an aspect that will be addressed in future engagement opportunities.

Fig. 1. B Corp Community Size & Survey Participation from Various Regions

A fair balance of stakeholders was observed in the participation with around 52% of the participants from Certified B Corps, 35% from other businesses and 10% from non-profit, civil society and academics/researchers (fig.2). Specifically, participation from civil society/non-profit organizations and academics/researchers should be increased in the future to increase the diversity of perspectives.

Fig. 2. Types of Stakeholders that Participated in the Survey

Respondents opined that to be leaders in using business as a force for good, businesses should take meaningful action on specific key social and environmental issues

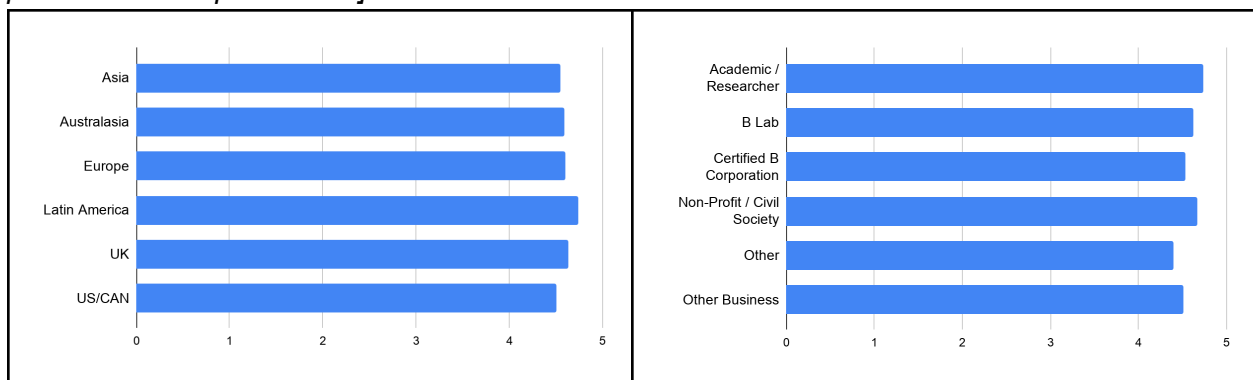
Across all regions and stakeholder types, respondents were largely in agreement with the following statement, with an average level of agreement of 4.5 (fig.3):

“To be a leader in using business as a force for good, it is necessary for a business to be taking meaningful action on specific key social and environmental issues” -

[The purpose of this review is to consider whether specific minimum requirements should be a component of B Corp Certification performance requirements],

B Lab interprets this as a mandate to move forward and take the next steps in the development process of the current hypothesis that specific minimum requirements should be a component of the performance requirements for B Corp Certification, although with an acknowledgement that there is still more work to be done and feedback to be collected from various stakeholders.

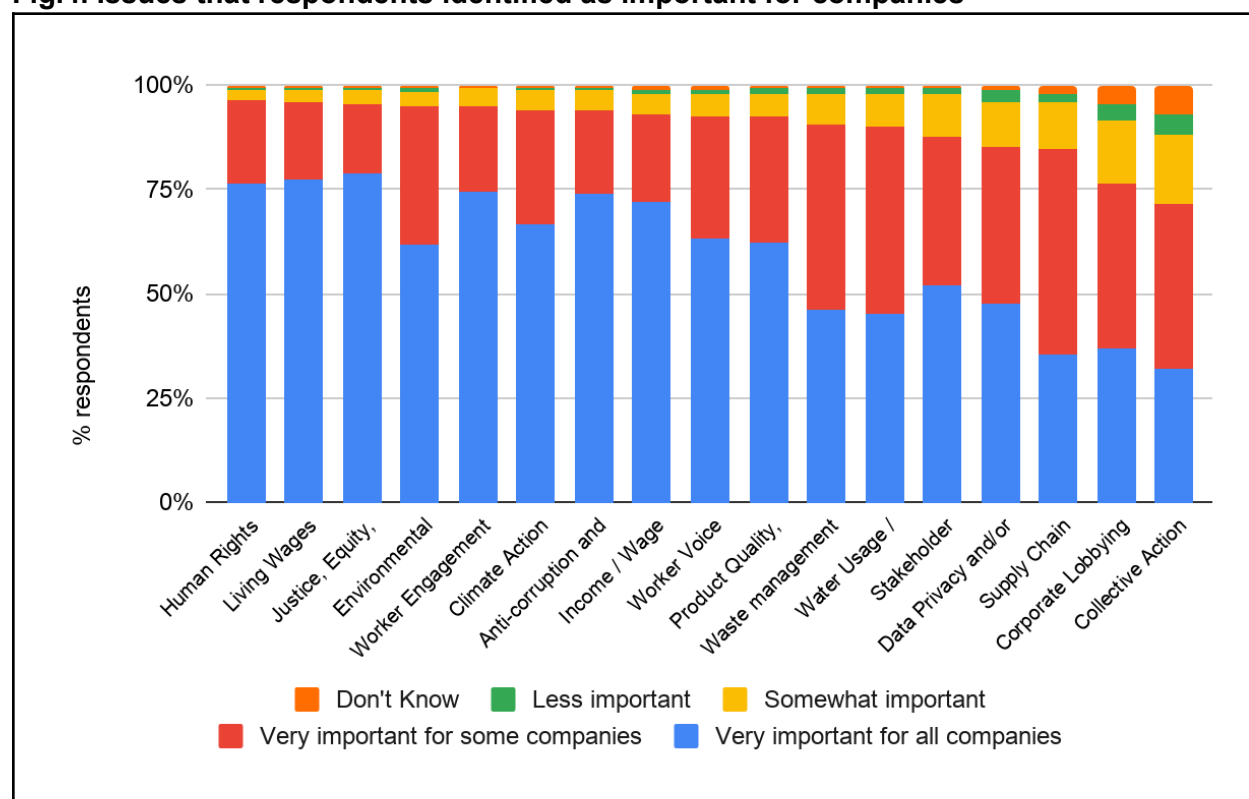
Fig.3. Participant responses (on a scale of 1-5) to the question: “To be a leader in using business as a force for good, it is necessary for a business to be taking meaningful action on specific key social and environmental issues”*[The purpose of this review is to consider whether specific minimum requirements should be a component of B Corp Certification performance requirements.]*



Justice, Equity, Diversity & Inclusion, Living Wages and Human Rights are the most important issues for all businesses

Respondents identified an average of about 10 issues as important for all companies to act on and 5 issues as important for some companies to act on. More than 75% of the respondents identified Justice, Equity, Diversity & Inclusion (JEDI), Living Wages and Human rights as issues that require action from all businesses. Some of the other issues that emerged as particularly important were Anti-Corruption and Ethics, Worker Engagement, Wage Inequality, Environmental Management and Climate Action (Fig.4).

Supply chain management, water sustainability and circularity and waste management were identified as a few of the issues that are important for *some* businesses to act on, which could be due to their perceived relevance for companies of a certain size with greater footprints.

Fig.4. Issues that respondents identified as important for companies

For this analysis, the various answer options were weighted to create a ranking for each issue by stakeholder type (fig.5). In these rankings, the top five issues that were identified globally have been color coded to demonstrate the variations that were observed across different stakeholder types. While these rankings are a summary of the top few issues across stakeholder types, the complete rankings are available in [Appendix I](#).

Within each of the stakeholder groups, human rights, living wages & income/wage inequality, JEDI, climate action, worker engagement and satisfaction, anti-corruption and ethics were some of the issues that ranked the highest. Corporate lobbying and/or fair tax payments along with collective action ranked the lowest across all stakeholder groups, which could potentially be due to the perception that in these areas there are other stakeholders that have a significant role to play coupled with the perception that these issues are material for only large companies.

Fig.5. Top issues ranked by stakeholder type¹ [dotted lines indicate a tie] and colour coded cells represent the top five issues globally

All Respondents	Certified B Corporation	Other Business	Non-Profit / Civil Society Organization	Academic / Researcher
Justice, Equity, Diversity and Inclusion	Justice, Equity, Diversity and Inclusion	Human Rights	Human Rights	Living Wages
Living Wages	Living Wages	Justice, Equity, Diversity and Inclusion	Anti-corruption and Ethics	Environmental Management
Human Rights	Human Rights	Worker Engagement and Satisfaction	Climate Action (including Net Zero Commitments)	Anti-corruption and Ethics
Worker Engagement and Satisfaction	Worker Engagement and Satisfaction	Living Wages	Justice, Equity, Diversity and Inclusion	Human Rights
Anti-corruption and Ethics	Anti-corruption and Ethics	Anti-corruption and Ethics	Income / Wage Inequality	Worker Engagement and Satisfaction
Income / Wage Inequality	Income / Wage Inequality	Income / Wage Inequality	Living Wages	Justice, Equity, Diversity and Inclusion
Climate Action (including Net Zero Commitments)	Climate Action (including Net Zero Commitments)	Product Quality, Safety, Value, and/or Impact	Worker Engagement and Satisfaction	Climate Action (including Net Zero Commitments)

A similar ranking was also generated based on responses from each region (Fig.6), in which the top five issues that were identified globally have been color coded to demonstrate the variations that were observed within each region. While these rankings are a summary of the top few issues in each region, the complete rankings are available in [Appendix II](#).

While human rights ranked high across all regions of the world, living wages ranked highest in the UK and US/Canada which could be due to the lack of information on what constitutes a living wage in some of the other geographies as well as progressive wage regulations in some regions (e.g. in Europe).

¹ This ranking has been calculated using a weighted average method, where the weights assigned were: Very Important for All Companies = 1, Very Important for Some Companies = 0.75, Somewhat Important = 0.5, Less Important = 0.25, Don't Know = 0

Fig. 6. Ranking of issues by region² where dotted lines indicate a tie and colour coded cells represent the top five issues globally

Africa	Australasia	Asia	Europe	Latin America	UK	US/CAN
Justice, Equity, Diversity and Inclusion	Justice, Equity, Diversity and Inclusion	Anti-corruption and Ethics	Anti-corruption and Ethics	Human Rights	Living Wages	Living Wages
Anti-corruption and Ethics	Anti-corruption and Ethics	Human Rights	Human Rights	Anti-corruption and Ethics	Climate Action (including Net Zero Commitments)	Justice, Equity, Diversity and Inclusion
Human Rights	Human Rights	Worker Engagement and Satisfaction	Worker Engagement and Satisfaction	Worker Engagement and Satisfaction	Human Rights	Worker Engagement and Satisfaction
Living Wages	Income / Wage Inequality	Environmental Management	Justice, Equity, Diversity and Inclusion	Living Wages	Justice, Equity, Diversity and Inclusion	Income / Wage Inequality
Worker Engagement and Satisfaction	Climate Action (including Net Zero Commitments)	Worker Voice	Product Quality, Safety, Value, and/or Impact	Justice, Equity, Diversity and Inclusion	Environmental Management	Human Rights
Product Quality, Safety, Value, and/or Impact	Living Wages	Climate Action (including Net Zero Commitments)	Environmental Management	Income / Wage Inequality	Worker Engagement and Satisfaction	Anti-corruption and Ethics
Income / Wage Inequality	Worker Engagement and Satisfaction	Product Quality, Safety, Value, and/or Impact	Climate Action (including Net Zero Commitments)	Product Quality, Safety, Value, and/or Impact	Anti-corruption and Ethics	Climate Action (including Net Zero Commitments)
Worker Voice	Worker Voice	Justice, Equity, Diversity and Inclusion	Income / Wage Inequality	Environmental Management	Income / Wage Inequality	Worker Voice
Environmental Management	Environmental Management	Stakeholder Engagement	Living Wages	Worker Voice	Worker Voice	Product Quality, Safety, Value, and/or Impact
Water Usage / Sustainability	Product Quality, Safety, Value, and/or Impact	Living Wages	Worker Voice	Stakeholder Engagement	Product Quality, Safety, Value, and/or Impact	Environmental Management

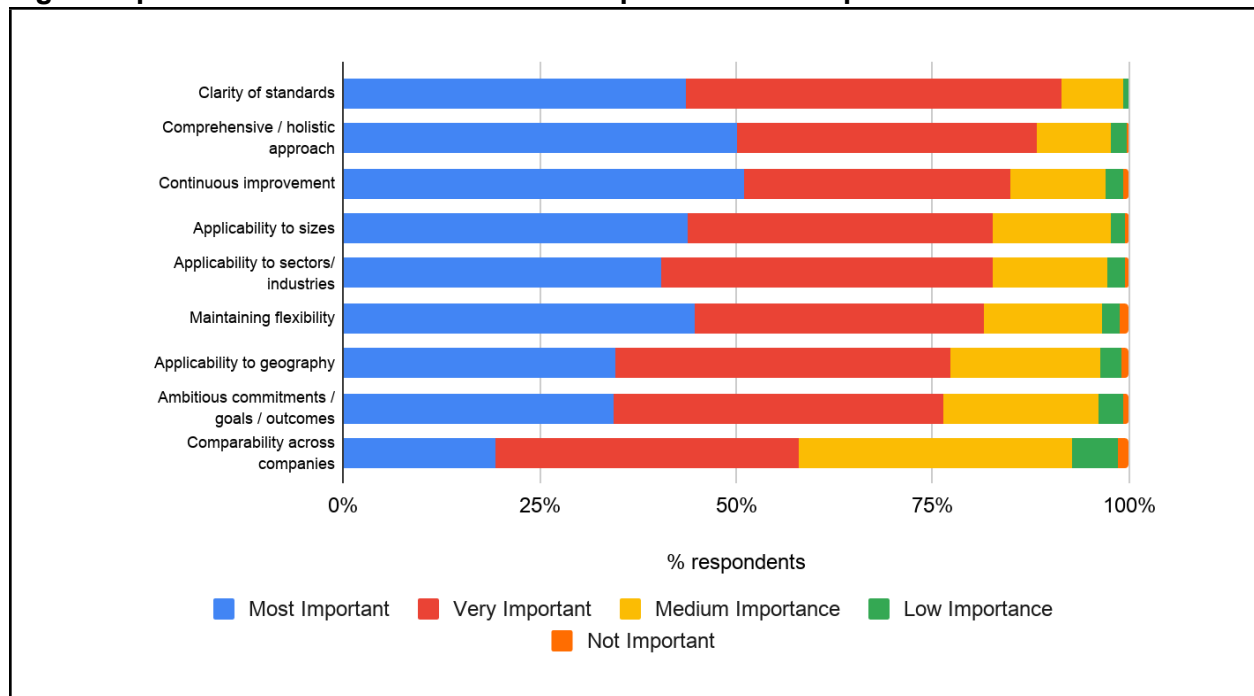
²This ranking has been calculated using a weighted average method, where the weights assigned were: Very Important for All Companies = 1, Very Important for Some Companies = 0.75, Somewhat Important = 0.5, Less Important = 0.25, Don't Know = 0

Besides the above issues, through an open ended question respondents were asked to identify other issues that may not have been listed in the body of the survey. **Health, safety & wellness of employees and customers, community engagement, conservation of ecosystems & biodiversity and education of employees (i.e. professional development) as well education of customers on the company's products** were some of the issues that were raised by multiple respondents, especially from B Corps & Other Businesses even though some of these would arguably be part of the issues listed in the previous question itself. Specifically, health and wellness of employees may have grown in importance even more due to the COVID-19 pandemic and its impacts on employees and communities.

Clarity of standards, a comprehensive approach towards social & environmental performance and continuous improvement are the top considerations for the performance requirements of B Corp Certification

While clarity of standards, a comprehensive approach towards social & environmental performance and expectations of continuous improvement ranked the highest, they were followed by applicability of standards to various company sizes and industries as well as maintaining flexibility in the standards for companies with varying strengths (fig.7). Standardization and comparability across companies was the consideration that ranked the lowest, which demonstrates that customization matters more to the respondents than comparability across companies.

Fig. 7. Importance of considerations for the performance requirements



For our analysis, the various answer options have been weighted to create a ranking for each consideration by stakeholder type (fig.8). In this ranking, the top five considerations that were identified globally have been color coded to demonstrate the variations that were observed across stakeholders.

In this ranking, maintaining flexibility of achievement for companies ranked as more important for respondents from businesses, which could indicate their preference for including companies with varying strengths in the community and setting them on a journey of improvement. On the other hand, for non-profit stakeholders, ambitious goals and commitments ranked as one of the most important considerations, which indicates that they'd prefer businesses to act boldly and urgently and push the envelope even more.

Fig.8. Ranking of considerations by stakeholder type³ [dotted lines indicate a tie] and colour coded cells represent the top five considerations globally

All Respondents	Certified B Corporation	Other Business	Non-Profit / Civil Society Organization	Academic / Researcher
Comprehensive / holistic approach	Comprehensive / holistic approach	Expectations of continuous improvement	Clarity of standards	Comprehensive / holistic approach
Clarity of standards	Maintaining flexibility of achievement for companies with different strengths / interests	Clarity of standards	Comprehensive / holistic approach	Clarity of standards
Expectations of continuous improvement	Clarity of standards	Comprehensive / holistic approach	Expectations of continuous improvement	Expectations of continuous improvement
Applicability to company sizes	Applicability to company sizes	Applicability to company sizes	Ambitious commitments / goals / outcomes	Applicability to sectors/ industries
Maintaining flexibility of achievement for companies with different strengths / interests	Expectations of continuous improvement	Maintaining flexibility of achievement for companies with different strengths / interests	Applicability to sectors/ industries	Applicability to geographic contexts
Applicability to sectors/ industries	Applicability to sectors/ industries	Applicability to sectors/ industries	Applicability to company sizes	Ambitious commitments /

³This ranking has been calculated using a weighted average method, where the weights assigned were: Most important = 1, Very Important = 0.75, Medium Importance = 0.5, Low Importance = 0.25, Not Important = 0

				goals / outcomes
Applicability to geography	Applicability to geographic contexts	Applicability to geographic contexts	Applicability to geographic contexts	Comparability across companies
Ambitious commitments / goals / outcomes	Ambitious commitments / goals / outcomes	Ambitious commitments / goals / outcomes	Comparability across companies	Applicability to company sizes
Comparability across companies	Comparability across companies	Comparability across companies	Maintaining flexibility of achievement for companies with different strengths / interests	Maintaining flexibility of achievement for companies with different strengths / interests

A similar ranking was also generated based on stakeholder responses from various regions (fig.9). In this ranking, the top five considerations that were identified globally have been color coded to demonstrate the variations that were observed across various regions.

In this ranking, applicability of standards to geographic contexts ranked among the top five considerations in all regions except the UK, US/Canada and Europe. Specifically for respondents from Europe, the UK and US/Canada, customization of standards for company sizes ranked higher than customization for geography, sector and industries for respondents.

Fig.9. Ranking of considerations by region⁴ [dotted lines indicate a tie] and colour coded cells represent the top five considerations globally

Africa	Australasia	Asia	Europe	Latin America	UK	US/CAN
Clarity of standards	Comprehensive / holistic approach	Clarity of standards	Comprehensive / holistic approach	Expectations of continuous improvement	Expectations of continuous improvement	Comprehensive / holistic approach
Comprehensive / holistic approach	Expectations of continuous improvement	Expectations of continuous improvement	Clarity of standards	Clarity of standards	Comprehensive / holistic approach	Maintaining flexibility
Applicability to geographic contexts	Applicability to company sizes	Maintaining flexibility	Expectations of continuous improvement	Comprehensive / holistic approach	Clarity of standards	Clarity of standards
Maintaining flexibility	Applicability to geographic contexts	Applicability to geographic contexts	Applicability to company sizes	Applicability to sectors/ industries	Ambitious commitments / goals / outcomes	Applicability to company sizes
Applicability to company sizes	Clarity of standards	Applicability to sectors/	Applicability to sectors/ industries	Applicability to geographic	Maintaining flexibility	Applicability to sectors/ industries

⁴This ranking has been calculated using a weighted average method, where the weights assigned were: Most important = 1, Very Important = 0.75, Medium Importance = 0.5, Low Importance = 0.25, Not Important = 0

		industries		contexts		
Expectations of continuous improvement	Maintaining flexibility	Comprehensive / holistic approach	Applicability to geographic contexts	Applicability to company sizes	Applicability to company sizes	Expectations of continuous improvement
Applicability to sectors/ industries	Applicability to sectors/ industries	Ambitious commitments / goals / outcomes	Ambitious commitments / goals / outcomes	Maintaining flexibility	Applicability to sectors/ industries	Applicability to geographic contexts
Ambitious commitments / goals / outcomes	Ambitious commitments / goals / outcomes	Applicability to company sizes	Maintaining flexibility	Ambitious commitments / goals / outcomes	Applicability to geographic contexts	Ambitious commitments / goals / outcomes
Comparability across companies	Comparability across companies	Comparability across companies	Comparability across companies	Comparability across companies	Comparability across companies	Comparability across companies

Besides questions with predetermined answer options, respondents were also asked if they have any other feedback as B Lab undertakes this review of the performance requirements for B Corp Certification where respondents identified certain ideas such as provision of an avenue to demonstrate impact beyond the standards, reflection of materiality more strongly in the standards, flexibility and accessibility of standards for reducing barriers and alignment of B Lab's standards with other standards and frameworks.

Limitations of the survey and analysis

Since this survey was a first touch point and aimed at the broader community, balancing depth with brevity and user friendliness was a key consideration and questions were intentionally framed in a broad manner to gather stakeholders' perspectives on the key underlying principles for standards development. Consequently, some potential process and content related limitations related to the data captured through the survey and its analysis are as follows:

- **Because of the general and preliminary nature of the survey, answers could be ambiguous and may have multiple interpretations.** For example, "taking meaningful actions on specific key social and environmental issues" could be achieved in multiple ways (beyond setting minimum requirements). The purpose of this survey was to gather a first round of general community input on some of the underlying principles for the performance requirements for B Corp Certification, and subsequent stakeholder consultations including focus groups, testing and a public comment period will be designed to dive deeper into topics and get clearer feedback.
- **The ordering of survey options could have influenced the rate of response for specific options.** For example, anti-corruption and ethics emerged as one of the top issues which could potentially be due to its position as the first item in the list of issues. It may also have been because "ethics" are perceived as an important topic for all businesses.

- **The survey did not ask respondents for demographic information** or other indicators to conduct a Justice, Equity, Diversity & Inclusion based analysis of the survey data, except their country. Similarly, the survey **did not ask business respondents to identify the type / size of their business** which presents the risk of the data analysis not factoring the type of companies. For the next steps in the process, the demographic information of the participants as well the size and type of their business could be intentionally gathered in any stakeholder engagement action, which could also help in conducting focussed stakeholder engagement in the subsequent steps of standards development.

This survey was a starting point for what is a significant process that will need to have ongoing inputs and engagement over the next year in the form of stakeholder workshops, testing and a public comment period. Rooted in best practices for governance, B Lab's standards are governed by an independent Standards Advisory Council, and thus are not based purely on stakeholder input. At the same time, such engagement is absolutely necessary to inform the decisions by B Lab and its Standards Advisory Council in order to achieve the quality of output, and mandate, for this initiative to be successful.

Appendix I

Ranking of issues by stakeholder type⁵ where dotted lines indicate a tie and colour coded cells represent the top five issues globally

All Respondents	Certified B Corporation	Other Business	Non-Profit / Civil Society Organization	Academic / Researcher
Justice, Equity, Diversity and Inclusion	Justice, Equity, Diversity and Inclusion	Human Rights	Human Rights	Living Wages
Living Wages	Living Wages	Justice, Equity, Diversity and Inclusion	Anti-corruption and Ethics	Environmental Management
Human Rights	Human Rights	Worker Engagement and Satisfaction	Climate Action (including Net Zero Commitments)	Anti-corruption and Ethics
Worker Engagement and Satisfaction	Worker Engagement and Satisfaction	Living Wages	Justice, Equity, Diversity and Inclusion	Human Rights
Anti-corruption and Ethics	Anti-corruption and Ethics	Anti-corruption and Ethics	Income / Wage Inequality	Worker Engagement and Satisfaction
Income / Wage Inequality	Income / Wage Inequality	Income / Wage Inequality	Living Wages	Justice, Equity, Diversity and Inclusion
Climate Action (including Net Zero Commitments)	Climate Action (including Net Zero Commitments)	Product Quality, Safety, Value, and/or Impact	Worker Engagement and Satisfaction	Climate Action (including Net Zero Commitments)
Environmental Management	Environmental Management	Environmental Management	Worker Voice	Income / Wage Inequality
Worker Voice	Worker Voice	Climate Action (including Net Zero Commitments)	Environmental Management	Stakeholder Engagement
Product Quality, Safety, Value, and/or Impact	Product Quality, Safety, Value, and/or Impact	Worker Voice	Product Quality, Safety, Value, and/or Impact	Worker Voice
Stakeholder Engagement	Stakeholder Engagement	Waste management (Circularity)	Stakeholder Engagement	Product Quality, Safety, Value, and/or Impact

⁵This ranking has been calculated using a weighted average method, where the weights assigned were: Very Important for All Companies = 1, Very Important for Some Companies = 0.75, Somewhat Important = 0.5, Less Important = 0.25, Don't Know = 0

Waste management (Circularity)	Water Usage / Sustainability	Water Usage / Sustainability	Water Usage / Sustainability	Water Usage / Sustainability
Water Usage / Sustainability	Waste management (Circularity)	Data Privacy and/or Data Security	Waste management (Circularity)	Waste management (Circularity)
Data Privacy and/or Data Security	Data Privacy and/or Data Security	Stakeholder Engagement	Data Privacy and/or Data Security	Supply Chain Management
Supply Chain Management	Supply Chain Management	Supply Chain Management	Supply Chain Management	Data Privacy and/or Data Security
Corporate Lobbying and/or Fair Tax Payments	Corporate Lobbying and/or Fair Tax Payments	Corporate Lobbying and/or Fair Tax Payments	Corporate Lobbying and/or Fair Tax Payments	Corporate Lobbying and/or Fair Tax Payments
Collective Action	Collective Action	Collective Action	Collective Action	Collective Action

Appendix II

Ranking of issues by region⁶ where dotted lines indicate a tie and colour coded cells represent the top five issues globally

Africa	Australasia	Asia	Europe	Latin America	UK	US/CAN
Justice, Equity, Diversity and Inclusion	Justice, Equity, Diversity and Inclusion	Anti-corruption and Ethics	Anti-corruption and Ethics	Human Rights	Living Wages	Living Wages
Anti-corruption and Ethics	Anti-corruption and Ethics	Human Rights	Human Rights	Anti-corruption and Ethics	Climate Action (including Net Zero Commitments)	Justice, Equity, Diversity and Inclusion
Human Rights	Human Rights	Worker Engagement and Satisfaction	Worker Engagement and Satisfaction	Worker Engagement and Satisfaction	Human Rights	Worker Engagement and Satisfaction
Living Wages	Income / Wage Inequality	Environmental Management	Justice, Equity, Diversity and Inclusion	Living Wages	Justice, Equity, Diversity and Inclusion	Income / Wage Inequality
Worker Engagement and Satisfaction	Climate Action (including Net Zero Commitments)	Worker Voice	Product Quality, Safety, Value, and/or Impact	Justice, Equity, Diversity and Inclusion	Environmental Management	Human Rights
Product Quality, Safety, Value, and/or Impact	Living Wages	Climate Action (including Net Zero Commitments)	Environmental Management	Income / Wage Inequality	Worker Engagement and Satisfaction	Anti-corruption and Ethics
Income / Wage Inequality	Worker Engagement and Satisfaction	Product Quality, Safety, Value, and/or Impact	Climate Action (including Net Zero Commitments)	Product Quality, Safety, Value, and/or Impact	Anti-corruption and Ethics	Climate Action (including Net Zero Commitments)
Worker Voice	Worker Voice	Justice, Equity, Diversity and Inclusion	Income / Wage Inequality	Environmental Management	Income / Wage Inequality	Worker Voice
Environmental Management	Environmental Management	Stakeholder Engagement	Living Wages	Worker Voice	Worker Voice	Product Quality, Safety, Value, and/or Impact
Water Usage / Sustainability	Product Quality, Safety, Value,	Living Wages	Worker Voice	Stakeholder Engagement	Product Quality, Safety, Value,	Environmental Management

⁶This ranking has been calculated using a weighted average method, where the weights assigned were: Very Important for All Companies = 1, Very Important for Some Companies = 0.75, Somewhat Important = 0.5, Less Important = 0.25, Don't Know = 0

