

A Work Project, presented as part of the requirements for the Award of a Master's degree in
Management from the Nova School of Business and Economics.

BIA AS A ROADMAP FOR IMPROVEMENT: THE CASE OF THE PORTUGUESE B CORP
SAIR DA CASCA

FRANCISCA DIAS MARTINS

Work project carried out under the supervision of:

Ricardo Zózimo

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Abstract

This action research study investigates how Sair da Casca, a Portuguese Corp, can enhance their workers impact area score on the BIA to achieve 100 and recognition as a B Corp Best for the World in Workers. Through a comprehensive gap analysis of the BIA, the study actively involves 20 participants. By understanding the workers' needs and drawing insights from best practices among B Corps, this research seeks to design a roadmap for improvement. The findings underline the significance of health, wellness, and safety initiatives, career development, and workers satisfaction as key solutions to bridge the identified gaps.

Keywords: B Corp Movement, Benefit Impact Assessment, Workers impact area, Best for the World,

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1. Introduction

The B Lab movement, a non-profit organization based in the United States in 2006, has emerged in the context of stakeholder governance by creating the B Corporation Certification (B Lab 2023). With the motto "Make Business a Force for Good," B Lab transforms the global economy, considering all parties' needs and well-being when making decisions, benefiting all people, communities, and the planet (B Lab 2023). In order to certify as a B Corporation (B Corp) is necessary to reach the performance requirements at the Benefit Impact Assessment (BIA) (Diez-Busto, Sanchez-Ruiz, and Fernandez-Laviada 2021).

Over 150 000 businesses are using the Benefit Impact Assessment (BIA) to measure their impacts. This assessment tool with a survey format covers one year of operations across the five impact areas: Governance, Workers, Community, Environment, and Customers (B Lab UK 2022). BIA helps to identify internal improvement opportunities. In addition, B Lab UK recommends continuous improvement and long-term strategies, committing to raising the bar, continually avoiding a "checkbox" mentality, and countering the trend of having typically just one person responsible for completing the assessment through the involvement of most people across the business. (B Lab UK 2022).

To fully leverage the resources and opportunities the BIA provides, it is essential to utilize them fully. This includes the goal-setting feature and the opportunity to use multiple accounts on the platform, fostering a collaborative team approach in its usage. Moreover, considering the Workers impact area, in some organizations that do not have an ample Human resources (HR) department, the BIA tool can be extremely useful in ensuring the most effective practices for the employees (B Lab UK 2022).

Villela et al. (2021) have shown that, although the high scores result in the assessment, B Corps

often do not use the BIA to "create a roadmap for improvement." Moreover, they also observed that companies did not perceive the certification as means to identify and enhance their internal performance, establishing improvement goals between certification periods, especially concerning internal stakeholders (Villela, Bulgacov, and Morgan 2021).

Sair da Casca, a certified B Corp since 2019, faces this challenge. Initially certified with an overall B Impact score of 81.8, the organization demonstrated substantial progress by achieving a score of 91.7 during its latest recertification in 2022. In 2022, Sair da Casca was recognized as a B Corp Best for the World in Governance. Moreover, Sair da Casca is Portugal's first B Corp Way partner, a community developed by B Lab Europe. This community functions as an intermediary, connecting businesses seeking consulting guidance with B Corp consultancies capable of offering specialized BIA advisory services (B Lab Europe 2023). The consultancy supports other businesses in setting impact improvement goals, conducting gap analyses, and through its own experience, the "Walk the talk" (B Lab 2023).

During the initial stage of the internship, the founder expressed the aspiration for a higher overall score and the ambition to be recognized as a Best for the World (BFTW) company in other impact areas. Despite the positive outcomes in terms of certifications and organization expertise as a consultant, Sair da Casca has not fully embraced the BIA as a roadmap for improvement by setting specific goals for itself. Considering this, the following research questions are being explored: How can the Workers impact area in the BIA of Sair da Casca, a consulting B Corp with a minor environmental footprint service, be improved (1) to reach 100 overall score and (2) to be considered Best for the World in Workers.

The report is composed of the following sections. After this introduction, section 2 presents the literature review structured on three key concepts. The context of the company considering its

mission and structure and its B Corp certification, are underlined in section 3. Section 4 describes the methodology used to address the research problem. The findings in section 5 summarize the research analysis results and set the basis for the recommendations in section 6. Lastly, to conclude, the work project states some limitations and highlights the project's core ideas.

2. Literature Review

2.1. Benefit Impact Assessment (BIA)

The BIA is a free, confidential, digital learning tool for impact management and measurement. It measures the company's operations and business models on various impact areas: Governance, Workers, Community, Environment, and Customers (*appendix 1*). These impact areas are intrinsically linked to the three pillars of sustainability: economic (Governance), social (workers, community, and customers), and environmental (environmental) (Silva et al. 2022).

In order to qualify for the certification, the companies are expected to reach a minimum overall score of 80 points out of 200 possible, considering that the median score of an ordinary business is 50.9 (B Lab 2023). Once reaching the threshold, companies must provide the required documentation (B Lab 2022 2022) to support some of the answers and allow verification by the B Lab through an audit process. Recertification occurs once every three years (B Lab 2022).

The BIA is tailored to the assessment track's size, market, and sector/industry (*appendix 2*).

There is a stated difference between the firm's operations (*appendix 3 in white*) and the impact business models (*appendix 3 in color*). Most companies have 0-2 IBMs due to their rarity and application. Regarding the operations score, there is a total of 140 points obtainable, variable per impact topic considering the sector inserted (*appendix 4*).

The weight assigned to each question in the assessment is determined by two factors: the level of difficulty and the positive impact. Therefore, the questions that measure specific outputs and outcomes are assigned a higher weight, indicating their greater importance in the assessment (B

Lab 2023). Moreover, following the principle of the positive score, even though the BIA is tailored to each company, there may be instances where specific questions are considered "not applicable" (N/A). In such cases, the points available for those questions are reallocated to the other questions in the same Impact Area, rather than the company receiving no points (B Lab 2020). The overall score is then divided into operations score, IBMs Score and N/A.

2.2. Workers Impact Area

According to Villela et al. (2021), a significant number of companies have not effectively employed the BIA as roadmap to identify and advance mainly on their internal performance, which means their workers. However, it is crucial to acknowledge that workers represent the primary stakeholders of a company. Consequently, the internal impact dimension, serving as an interface, directly affects the organization external stakeholders (Nogueira 2015).

According to the B Lab, the policies and best practices in the Workers section are a trustworthy indicator of the positive impact a certificated B Corp can have on its workforce (B Lab 2023). The workers impact area on the BIA measures a business's contributions to its employee's operational impact topics of financial security; health, wellness & safety; career development, engagement & satisfaction (B Lab 2023). Considering a service without a significant environmental footprint, the maximum score in the workers impact area is 50 divided by the impact topics, as demonstrated on the table above. The score is calculated considering the answers to a maximum of 70 questions variable (Brownlee 2021; B Lab 2023). The complete survey encompassing all questions of the workers impact area of Sair da Casca can be accessed on appendix 5.

Table 1 Workers Impact Area

Workers Impact Topics	Max Score	Question Maximum scored	Score
Financial Security	20	% of Employees Paid Individual Living wage	2.96
Health, Wellness & Safety	12	Health and wellness initiatives	3
Career Development	8	Employee Review process	2
Engagement& Satisfaction	10	Supplementary benefits	1.73

Total	50		
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B Lab assigns a significant number of points to policies that aim to provide financial stability for workers with some of them receiving the higher scores possible on the financial security and health, Wellness & safety impact areas (B lab 2023; Brownlee 2021). Therefore, small organizations may struggle to comply with financial security and health, wellness, and safety policies that require significant capital investments (Brownlee 2021). This contrasts with Career Development or Engagement & Satisfaction practices, which have a noticeable difference in the number of points awarded, as shown in table 1 (B Lab 2023).

Every year, B Lab launches the campaign “Best for the World” (BFTW), considering the verified score in each impact area assessed on the BIA. Consulting B Corps received more recognition Best for the World in Workers (BFTWW), as evidenced by their superior inclusion in the BFTWW scores lists compared to other impact areas (B Lab 2022; B Lab 2021). In order to be recognized as BFTWW, it is necessary to achieve a global top 5% by implementing outstanding employee-friendly practices such as compensation, worker health and safety practices, training, and other benefits (B Lab 2022). By fostering an environment of work support, companies contribute to enhancing their employees' well-being and work-life balance and setting an example for other companies to follow.

3. Sair da Casca

Sair da Casca (SDC) was the first consulting company for sustainability in Portugal, founded in Lisbon in 1994 by founder and Senior Partner Nathalie Ballan. As a sustainable development activist, SDC encourages and monitors the transformation process of integrating sustainability challenges into business strategies (Sair Da Casca 2023).

Regarding its structure, SDC comprises twenty-one elements considering the partners on the

executive board, senior consultants, consultants, and back-office positions. The team has an average age of 38 years, ranging from the youngest element doing a professional internship to the founder. Recently SDC has decided to structure the company into specialized areas of practice. Therefore, each senior consultant coordinates the following areas of practice: Educational Programs/Mobilization Community, Strategy, Environment & Climate Action.

Today SDC belongs to a universe of 27 Portuguese "Forces for Good" as recognition of a long journey doing good. SDC was a certified B Corp for the first time in January 2019, being one of the first 6 Portuguese B Corps still active (B Lab 2023). In 2022, considering the fiscal year of 2021, they recertified for the first time with an overall score of 91.7, increasing 9.9 points from the first certification of 81.8 BIA overall impact score (B Lab 2022). Moreover, SDC is a B Corp Way Partner, being recognized as a reference consulting to support companies in the BIA process due to their transformation path to get the certification (B Lab Europe 2023). As stated by the founding partner:

"Becoming a B Corp took us to reflect on all aspects of our business and identify improvement priorities to always maximize our positive impact. We have moved from a declarative position to building evidence - a much more demanding process than a set of intentions. It was the principle of 'walk the talk'."(B Lab Europe 2023).

4. Research Method

4.1 Research Design

Action research was used as a practical approach to investigating the case study of SDC, identifying worthy challenges and bringing critically informed changes into practice for a preferred future (Burns 2015; Adams, Khan, and Raeside 2014). The primary motivation for action research is to identify the gap between what currently exists and the envisioned outcome expressed by the involvement of the participants (Burns 2015).

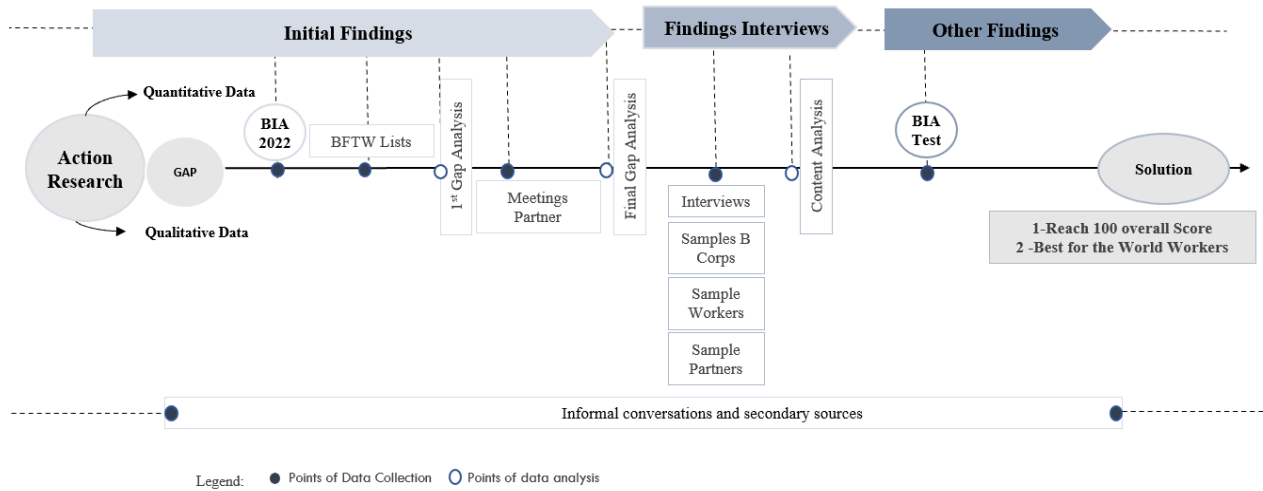


Figure 1. Action Research process

4.2 Data Collection

From the initial findings, quantitative data was collected from all the impact areas from the BIA survey 2022 (*Appendix 6*). Additionally, a quantitative analysis of the BFTW lists from 2021 and 2022 was conducted to identify the focal impact area and criteria for conducting interviews with B Corp Companies. The qualitative method collection commences during the three meetings with Marta, the Partner responsible for the B Corp certification, between the first and final gap analysis. One primary source of data-gathering in action research is asking people their views and opinions (Burns 2015). Therefore, qualitative data was collected from online and face-to-face semi-structured interviews (Edwards 2018) during the findings interviews stage. Klein (2012) identifies the importance of maximizing interview participation to gain better insights. In order to follow this approach, three groups were considered: Workers, Partners, and B Corps companies. The interviews are considered purposive sampling since using specific criteria aims to provide meaningful insights for the research (*‘Qualitative Research & Evaluation Methods’ 2023*). After the interviews and correspondent content analysis, a final test of the BIA was conducted. Informal

conversations and secondary sources were also collected throughout the research process. More information on *appendix 7*.

4.2.1. Samples Interviews

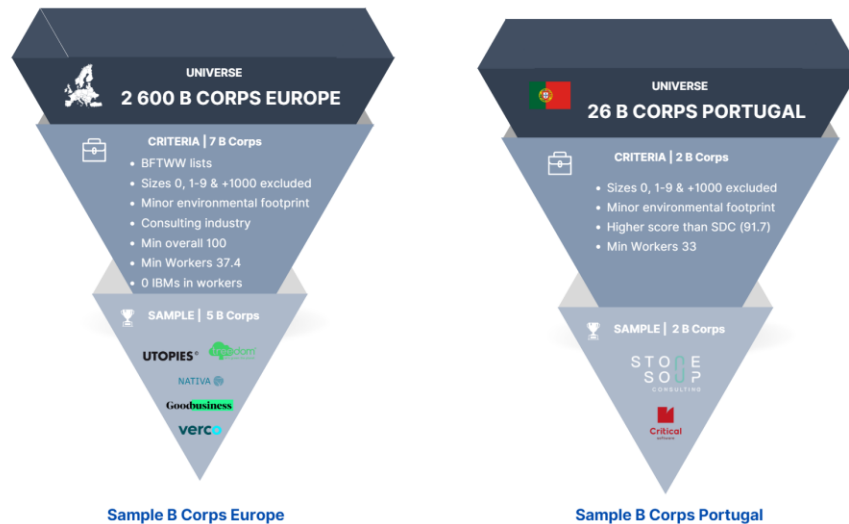


Figure 2. Samples B Corps

B Corps

A benchmarking was conducted before defining the B Corps Sample to interview. Therefore, the BFTWW scores lists of 2022 and 2021 were analyzed on the size 10-49 employees (B Lab 2023). The B Corps with the minimum, maximum and average scores each year were considered (*appendix 8*). As a result, the min score, consulting industry, and Europe were filtered to align with the company. The lowest min score in 2021, 37.4 points, was fixed as criteria, meaning that the companies needed to have 37.4 points at least in the workers area (*appendix 9*). Other criteria considered are in *Figure 2* above. Following these criteria, it was decided to interview: Nativa (NA), 3Keel LLP, Verco (VC), and Good Business (GB), which have all the workers impact topics scores higher than SDC (B Lab 2023) (*appendix10*).

Criteria for Portuguese B Corps differed due to the absence of recognition for Portuguese B Corp

as BFTWW area. Despite this, the inclusion of Portuguese B Corps provides the advantage of easier comparison due to the shared national context. From a universe of 26 B Corps certified until 2022, conditions were established for an overall score surpassing SDC (91.7) and a minimum score of 33 points in the Workers impact area (*Figure 2*). Therefore, Critical Software (CS) and Stone Soup Consulting (SSC) were the companies chosen to be interviewed (*appendix 11*).

Various communication methods were applied to establish contact with the selected B Corps, including phone calls, LinkedIn messages, email, Instagram messages, SDC colleagues networking, and even using the website's chat box. As a result, three preferred European B Corps out of four (NA, GB and VC), and the two initially selected Portuguese B Corps were successfully reached for contact. In addition, Treedom (TR) and UTOPIES (UT) were approached.

The final sample of interviews included seven B Corps, based in four countries: Portugal, United Kingdom, Italy, and France. In terms structure and industry, it was tried to interview the person with more contact with the B Corp certification or related to the HR department. The semi-structured interviews took, on average, 30 minutes, were conducted online in English, Portuguese, and French, and subsequently were translated into English when needed.

Workers and Partners

SDC is composed of a universe of seventeen employees, apart from partners. Semi-structured interviews were conducted with eleven workers. The data collection strategy is a quota sampling method to improve representativeness (Adams, Khan, and Raeside 2014). Therefore, the criteria were at least one element from each practice area, back-office position, leadership position, and male workers. The interviews, conducted in Portuguese at the office, required, on average, 45-60 min each and were completed in one week and followed by an anonymous collection.

Considering the partners, since the Partner responsible for the B Corp certification collaborated

throughout the meetings, it was decided to interview the founder & senior Partner and the partner head of innovation and business development.

The individual interviews followed three different flexible guides (Workers, Partners and B Corps) that can be found in *appendix 12*. Nevertheless, it all started with an introductory section about the project's goals and some questions about the person were asked, facilitating an ongoing discourse. The questions were aligned with the impact topics and the options decided to follow in each question of the BIA, used as theoretical framing (Klein 2012), see *appendix 13*. Moreover, all the transcripts of the interviews were sent to the participants to allow clarification, known as member checking process that "enhances both credibility and confirmability" (Klein 2012)

Informed consent was obtained to record the interviews which were intended to be transcribed and analyzed as a part of the subsequent data analysis process. See transcriptions *appendixes 35, 36, 37*.

4.3. Data Analysis

According to Martí (2016), one of the effective approaches to integrating quantitative data in action research involves initiating the analysis of secondary statistical sources. This methodology allows a better grasp of the research topic and a further necessity of intervention. Therefore, considering all impact areas, the BIA survey was first analyzed (*appendix 14*). Each question was investigated considering the score range, meaning points earned and points available.

Afterward, to analyze the data, it was decided to do a preliminary gap analysis, considering the questions without the maximum score. The main goal was to compare SDC BIA 2022 with the most optimal options identified for each question. The gap and the points earned after the added options were computed (points difference). Criteria were established based on three perspectives: Execution (easy, moderate and difficult); Relevance (Yes/No) and Term (short, medium, long). Moreover, it was fixed Classification levels: Priority, Quick win, Nice to have, and long shot

(Appendix 15).

The first gap analysis was presented to Marta, resulting in the final gap analysis co-creation. New criteria were established, such as the new classification: nice to have consequence, to include the actions that cannot be controlled just by the company. Only relevant questions were considered, and the N/A score was included in the calculations.

The interviews were analyzed using the content analysis method, which involves extracting meaningful information from the interview responses and subsequently transforming it into written content (Parveen and Showkat 2017). Therefore, the creation of the interview questions and the consequent data analysis of the content starts with applying a theoretical framing, from the BIA. The data obtained were "reviewed considering the content and coded for correspondence" (Elo et al. 2014). The statements expressed by the workers, partners, and B Corps were assigned to a predetermined set of categories, considering the Workers impact topics, each BIA question and, at times, the options selected.

The measurement as an endpoint can support the prioritization of the interview recommendations (Martí 2016). Therefore, the frequencies were counted. The tabulation in the content analysis corresponds to the organization process in this research of the statements under the correspondent theme, categories and presents the frequencies ('Qualitative Research & Evaluation Methods' 2014; Adams, Khan, and Raeside 2014).

In addition, in action research, the cross-checking perspective of triangulation is employed (Burns 2015). The data from the different interview groups were compared and matched to the themes and categories to identify positive, missing statements and similarities. The triangulation enhances the validity and credibility of the posterior findings. (Burns 2015; Klein 2012)

4.4. Limitation on Method

Considering the selection of interviews, purposive sampling can be subject to researcher bias

(Adams, Khan, and Raeside 2014). Moreover, although the presence of cross-checking and member checking on the sources, the questions and answers can be misunderstood. Regarding the action research method, the validity has been criticized due to the methodological limitations such as lack of scientific rigor, mainly in the data analysis and the research design and the limited capacity to be replicated due to the specific nature (Burns 2015) Moreover, since the interview and the analysis were based on the theoretical framework, this might have limited the discoveries throughout the research to specific themes. Therefore, it could have been done the other way around, through the grounded theory approach, where the analysis is based just on the interview data (Klein 2012).

5. Findings

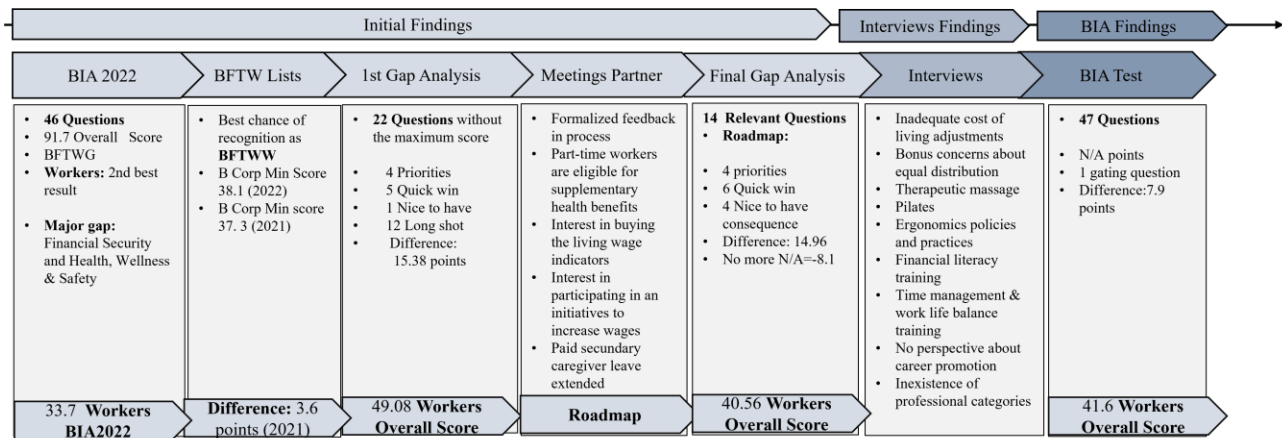


Figure 3 Summary Findings

5.1. Initial Findings

The findings started with the BIA results of 2022 ('Find a B Corp' 2023). SDC was recognized as a B Corp Best for the World in Governance. Excluding Governance, the dimension with better results was the Workers, with a proportion of 51% on the operations score, and the impact topics of financial security and Health, wellness & safety, had the most significant gap (*appendix 14*).

The workers impact area has the best chance to be considered BFTW, having a difference of 3.6

points from the B Corp that entered the list with the minimum score in 2021 (*appendix 16*). From 46 questions in the workers impact area, 22 were further investigated on the first gap analysis (*appendix 17*); the contribution for the workers score can be found in *appendix 18*.

During the meeting with the Partner, the first gap analysis was presented, and it was possible to get new insights to close the gap, as follows. Wellness initiatives related to actions to prevent ergonomics injuries were recognized as a need, and labor Gymnastics was referred to as a solution. In addition, supplementary health benefits would be available from the beginning for part-time workers. Considering the financial security, the living wage indicator does not exist officially in Portugal. The possibility of buying the indicator was expressed, and SDC is also interested in being involved in an "initiative to increase wages and benefits." Regarding professional development policies and practices, there was an expressed desire to formalize posting job openings internally. The worker empowerment question is already in the process through a formalized feedback mechanism. Moreover, the questions about the caregivers' leaves follow Portuguese law since the secondary caregiver leave was recently extended (*figure 3*).

Consequently, to these insights, it was co-created final gap analysis that defined the roadmap action plan composed of 14 relevant questions and correspondent options selected on the table 2. Considering the initial points earned in each question and the points earned after the selection of options, the points difference were computed before and after the options selected, therefore, the options selected will contribute for an overall reduction of the gap by 14.96 points. However, since N/A score contributed to the BIA 2022 and the answers have been changed, the final gap analysis contribution to the workers score is 40.56 points (*appendix 18*).

Table 2 Final Gap Analysis - Roadmap Action Plan

Impact Topic	Question Summary	Actions/Options	Points Difference
Health, Wellness, & Safety	Supplementary Health Benefits	E- Other- please describe	0.3
	Health and Wellness Initiatives	B- We offer incentives for workers to complete health risk assessments or participate in health and wellness activities (e.g., a fund for exercise equipment, subsidized gym membership) E- We have policies and programs in place to prevent ergonomic-related injuries in the workspace	1.8
Career Development	Professional Development Policies and Practices	C- We have a policy to encourage internal promotions and hiring for advanced positions (e.g. posting job openings internally first) E- We provide non-career-specific life-skill training (e.g. financial literacy, English as a Second Language)	0.4
Engagement & Satisfaction	Worker Empowerment	A- We have formalized feedback and complaint mechanisms beyond direct reporting lines to address concerns and improve company practices E- We have adopted open book management or self-management principles within the workplace	0.65
Financial Security	% of Employees Paid Individual Living Wage	D- 100%	2.96
	% of Employees Paid Family Living Wage	D- 100%	2.96
	Initiatives To Increase Wages and Compensation Policies and Practices	A- Yes A- Cost of living adjustments that match inflation rates of the country	1.48 0.5
Engagement & Satisfaction	Surveying and Benchmarking Engagement and Attrition	E- We disaggregate calculations based on different demographic groups to identify trends	0.44
	Paid Secondary Caregiver Leave	C- Workers receive between 2 to 5 weeks (or full pay equivalent) paid leave D- Workers receive greater than 5 weeks (or full pay equivalent) paid leave	0.17
Engagement & Satisfaction	Attrition Rate for Salaried Workers	C- 0-10%	0.35
Health, Wellness, & Safety	Supplementary Health Benefits Eligibility for Part-Time Workers	B- Part-time workers are eligible to participate at time of hire C- Part -time workers are only eligible if they work more than 20 hours	2.25
Career Development	Internal Promotions	D- 15%+	0.33
Financial Security	Significance of Bonuses	D- 10-15%	0.37
Total Points Difference			14.96

Financial security and Health, Wellness & Safety, emerged as the impact topics with the greatest potential for improvement in order to address the identified gaps. Table 3 also reveals a substantial representation of priority questions within the domain of Health, Wellness, and Safety.

Table 3 Roadmap Impact Topics & Classification- Points Difference

	Financial Security	Health, Wellness & Safety	Career Development	Engagement & Satisfaction	Total
PRIORITY	-	2.1	0.4	0.65	3.15
QUICK WIN	7.4	-	-	0.61	8.51
NICE TO HAVE CONSEQUENCE	0.37	2.25	0.33	0.35	3.3
Total	7.77	4.35	0.73	1.61	14.96

5.2. Findings Interviews

This stage of action research will allow the confirmation of the previously quantitative results (Martí 2016) on the roadmap and the identification of the workers' needs, the partners' priorities, and the best practices from the B Corps.

The B Corp certification is considered a confirmation and recognition of SDC efforts throughout a path doing good on the society. Most BFTWW companies expressed using the BIA as a road for improvement, apart from VC, which provided a neutral answer: “what’s best for the team”. As stated by GB: "We definitely use the BIA ... It's useful to identify the gaps and define next actions.". For the partners, the formalization of practices forced by the BIA helped with the quality and extension of the actions implemented, mainly in the HR area. "The B Corp was a pretext to review the HR policy...It also led to some reflection on what we could do to improve the quality of life of the team." points." Detailed information can be found in *appendix 19*.

Table 4 Organization Strengths and Missing points

Strengths	Freq.	Missing Points	Freq.
-Workplace dynamics and teamwork	9	-Foster the relationships between practices and brainstorming need	4
-Openness, horizontality, and informality	10		
-Learning opportunities and training	10	-Lack of structure, external and certified training	6
-Structure, organization and integration	3	-Structure, organization and integration	7
-Coworking advantages	4	-Coworking disadvantages	5
-Flexibility and trust	4	-More flexibility	2
-Balance	4	-Work-life-balance	7
-Salary	1	-Good Salary	10
-Events and team building	4		
-Neroes advantages	4	-Neroes undefinition	4
		-Wellness initiatives need	11

The general strengths on the *table 4* represent the excellent results on the BIA on the Workers impact area and some missing points correspond to the gap mentioned. The strengths topics most referred to are learning opportunities and training; openness, horizontality and informality; and

workplace dynamics and teamwork. In contrast to the good salary, wellness initiatives and work-life balance are the missing points most mentioned.

The pandemic strengthened SDC team, and the company increased its concern with the welfare of employees by implementing some wellness initiatives (*appendix 20*). Currently, heroes program, a wellness initiative, has been implemented, although divided opinions were stated in the interviews, and the author noticed some confusion about the aim (*appendix 21*). Therefore, there is still a gap to fill regarding wellness initiatives, stated by ten employees. Detailed information in *appendix 22 and 23*.

Considering the impact topic of financial security, three questions were classified as quick win and one as nice to have consequence. The diagram below highlights the organization's challenges regarding the cost-of-living adjustments not effectively matching inflation and the need for equal bonus distribution. For further information, *appendix 24 and 25*.

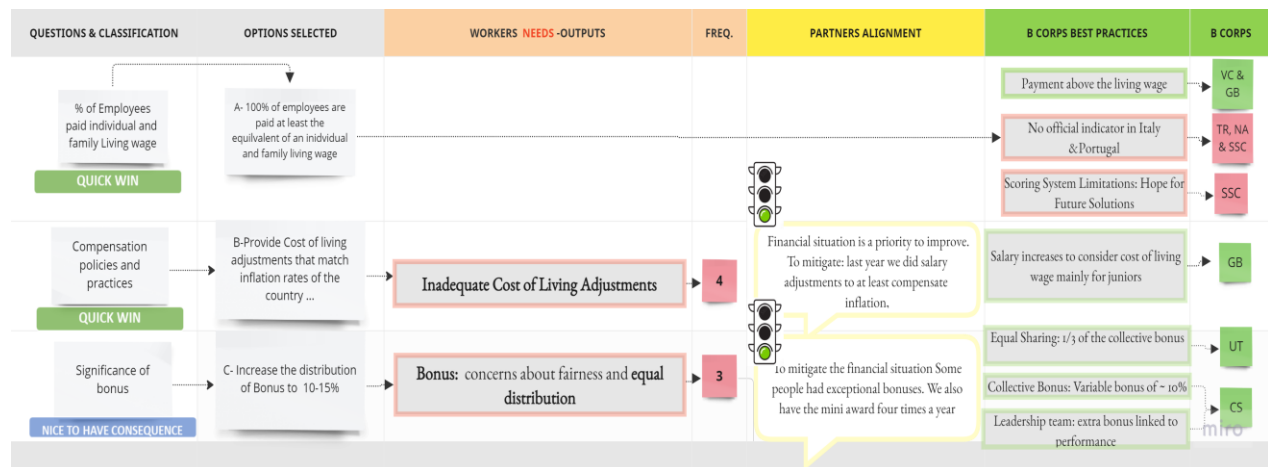


Figure 4. Summary of Financial Security Findings

The impact topic Health, Wellness & Safety has three out of the four priorities identified on the roadmap. As stated by worker2 "They should bet on welfare initiatives since they are not going to raise salaries." and worker 9 "There is not so much for those components that are relevant to the well-being of workers: nothing about nutrition, not about ergonomics and sports." Both partners considered the Health, Wellness & Safety Impact topic as priorities for improvement (*figure 5*).

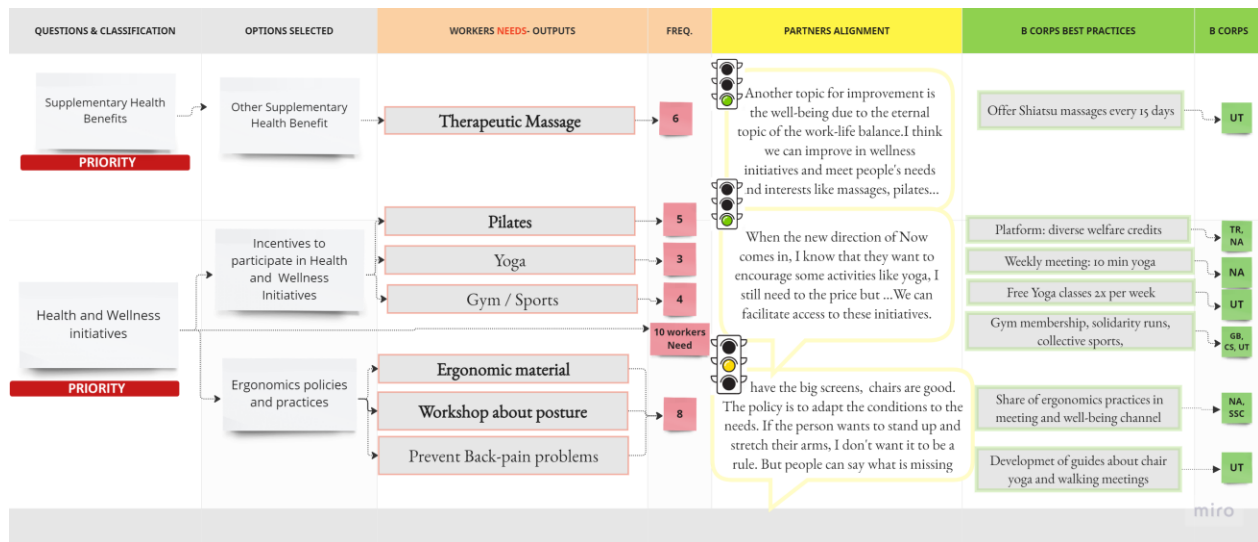


Figure 5. Summary of Health, Wellness & Safety Findings

Considering the supplementary health benefits question, therapeutic massage was the activity most referred. Indeed, workers indicated suffering from posture, and the previous availability of massages at affordable prices in the former office was mentioned: “I suffer a lot from posture and when we were in the other coworking there was a masseur who gave very good prices (worker2)”(appendix 26).

In terms of incentives to participate in health and wellness initiatives, all 11 employees gave suggestions that demonstrated this question's importance as a priority. Pilates garnered the highest level of interest, being the most frequently mentioned activity. In descending order, it was followed by gym and sports activities, yoga, meditation, volunteering, recreational lunches, leisure spaces, and cinema/book club (appendix 27, 28 and 29). Considering gym membership and sports activities in general, using a platform to choose among different benefits, monthly sports activities to practice together, and joint participation in walks were given as ideas. However, some limitations were recognized to the gym membership option due to the lack of utility of having a gym membership caused by the distant location of the space from various facilities. Valuable practices on this topic are provided in detail in appendix 29.

In terms of ergonomics policies and practices, eight employees have demonstrated posture-related issues after spending long hours on the computer. While the company has made specific improvements by investing in some materials, some employees have suggested additional items such as Pilates balls as chairs, footrests, and ergonomic computer mice. See *appendix 30*.

Regarding the impact topic of career development, the priority question has as options selected the non-career-specific life-skill training and policy to encourage internal promotions (*figure 6*).

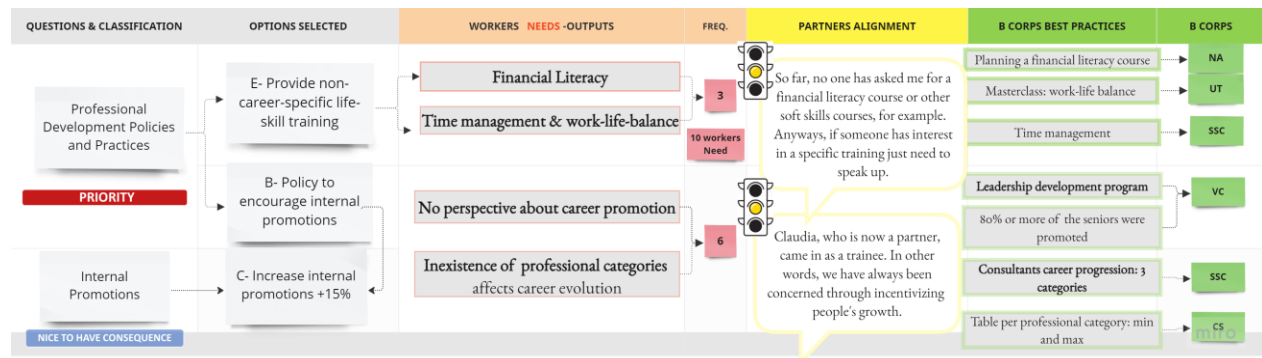


Figure 6. Summary of Career Development Findings

Financial literacy and Time management & Work-life balance were the most mentioned by three employees each. Financial literacy was considered helpful for the employees due to the company's financial situation, as exemplified by worker 9: "Financial literacy is important mainly because we don't all earn especially well." Time management was identified due to the lack of initiatives to assist in maintaining the balance and difficulty in priority management, as stated by the worker9; "I think that the training are very much intending to improve ourselves to be better professionals, but there is nothing that helps us to manage our lives better and promote balance." Nevertheless, ten workers referred at least one suggestion of non-career specific life skill training such as Financial literacy, time management & work-life balance, communication, foreign languages, Team management & Conflicts, Design Thinking (*appendix 31*).

In terms of the option policy to encourage internal promotions six workers pointed as needs the

structure in the professional categories, and career evolution in general as stated by the following statements: "In terms of salary and career progression, it's not good... we don't know how much more we can earn in 5 years..."(worker2); "The problem is that I don't have a category, so it affects my career development" (worker7). Concerning the B Corps best practices, VC has a leadership development program for seniors likely to lead teams in the future, and consequently, 80% or more of the seniors were promoted. SSC focuses much on the consultants' career progression, and there are three categories: associate consultant, consultant and principal consultant and the progression is done monthly, and a more profound evaluation annually. In addition, internal promotions were analyzed jointly with this option since applying the policies can consequently leverage the percentage of employees promoted (*appendix 32*).

Considering the impact topic of engagement & satisfaction, the question of worker empowerment was considered a priority, and the option adoption of self-management principles was selected. Hellriegel et al.(2012) identified the work-life-balance, self-development, and self-awareness as self-management managerial competencies. Therefore, seven workers stated the need for self-management principles, as is demonstrated by *figure 7* and the partner recognized the work-life balance as a priority. In addition, some B Corps have been implementing practices common to many consulting companies to tackle this issue.

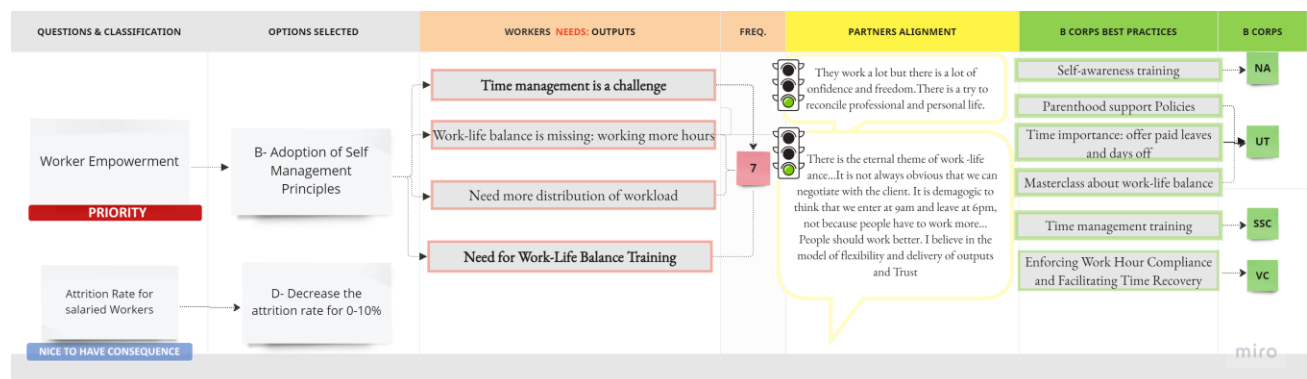


Figure 7. Summary Engagement & Satisfaction Findings

Undeniably, the findings of the interviews are reassuring the classification attributed to the **roadmap**, mainly the priorities. In addition, SDC aims to become BFTWW, thus, to take advantage of the interviews with B Corps on the BFTWW lists, the author asked for final advice in order to apply the suggestions and be recognized in the future. The key advice included prioritizing flexibility, with remote work representing trust. As consultancies, TR, UT, and VC emphasize actions to enhance work-life balance and offer wellness initiatives, days off, and leaves for employee well-being (UT). Additionally, listening to employee's needs through anonymous engagement surveys and acting based on feedback is crucial. The complete advice can be found in *appendix 33*.

5.3. Other Findings: BIA Final Test

After concluding the data collection and analysis, a BIA test on the platform was conducted with the insights obtained from initial and interview findings. As a result, the overall score of the workers impact area is 41.6 points obtained on the 47 questions. Therefore, throughout the contribution of the workers impact, the overall score will reach 99.6 points area. In addition, considering the objective of being considered Best for the World in Workers, with 41.6 points SDC above, the consulting B Corps in Europe with a minimum score of 2021 (37.4) and a minimum score of 2022 (38.7). The results can be observed in the *table 5*, below.

Table 5 Initial and Other Findings - Workers Score

Result BIA 2022	Score	1st GAP Analysis	Score - Difference	Final Gap Analysis	Score- Difference	BIA Test	Score
Total Questions	46	Priority	3.15	Priority	3.15	Total Questions	47
Operations score	25.5	Quick win	8.02	Quick win	8.51	Operations score	39.6
IBM score	0	Nice to Have	0.35	Nice to Have		IBM score	0
N/A score	8.1			Nice to Have Consequence	3.3	N/A score	1.9
Overall score	33.7	Long shot	3.86	Long shot		Overall score	41.6
		Total	15.38	Total	14.96		
				N/A score	8.1		
				Total Workers before without N/A	25.6		
		Total Score Workers	49.08	Total Score Workers	40.56		

6. Recommendations

The author recommends focusing on the structural priority questions. Therefore, to answer the worker's needs, the health, wellness & safety impact topic must be addressed first.

The author proposes sponsoring Pilates sessions for a minimum of once per week, as part of the company's initiatives. This mind-body exercise allows the wrong posture correction, physical vitality rejuvenation, and mind fortification (Pilates and Miller 1998; Byrnes, Wu, and Whillier 2018; Kim, Shim, and Han 2019). Therefore, exercise can also be used as a prevention for ergonomics-related injuries. Nevertheless, to enhance ergonomics practices, it is highly recommended the organization of a workshop about posture led by a specialized external provider to implement more adequate training. The guides about yoga chair (UTOPIES 2021) and walking meetings (UTOPIES 2019) from UT can also be shared with the team. In addition, the author recommends investing in ergonomic material such as mice and footrest to respond to individual needs.

Considering the supplementary health benefits, due to the high frequency of reference to the well-being the access to massages brought to the team in the past and the posture problems mentioned, therapeutic massage could be accessible every 15 days at the coworking.

Regarding the non-related-life skill training option, financial literacy, time management & work-life balance training are suggested due to the higher frequency and organizational context. Still, on the same question, "Professional Development Policies and Practices", the formalization of posting job openings internally is recommended to encourage internal promotions. Moreover, it is suggested to establish professional categories to support career advancement and introduce a leadership program, practices from SSC and VC, respectively. Adopting self-management principles on the engagement & satisfaction impact topic is deeply interconnected with non-related

life skill training. Many self-management skills include stress management, time management, and organizing skills (Lasanthika Sajeevanie 2020). Therefore, these skills should be enhanced in the training,

In order to ensure the successful execution of the recommended actions and alleviate the team's workload, it is vital to allocate dedicated time. Ideally, a person responsible for HR policies and practices should be appointed since the strategic HR role is assured by the Partner, who is also a consultant. Notably, five B Corps Best for the World out of six have a presence of HR elements. This hiring can significantly enhance the company's organizational structure by facilitating the development of a structured training plan, formalizing the feedback system, streamlining integration processes, and collaborating with the Partner and a designated task force during the recertification process.

Moreover, taking advantage of the B Corps advice and literature, it is essential to "find out what your employees want and need"(B Lab 2022) and engaging in a continuous feedback process rather than solely relying on team initiatives. Hence, although previously exposed workers' preferences, surveying all the workers to verify preferred activities, appropriate schedules, and preferred days of the week is strongly recommended. Moreover, conducting this survey will enable the inclusion of individual needs that may differ from the group's preferences, avoiding leaving anyone behind. In addition to the priority actions developed above, to effectively bridge the existing gap and achieve SDC goals, is necessary to follow all the actions outlined on the roadmap designed below. SDC can follow the timeline, starting in the next trimester, and reaching the finish line on the upcoming recertification scheduled for April 2025. By the 30th SDC anniversary, the main priorities should be implemented.

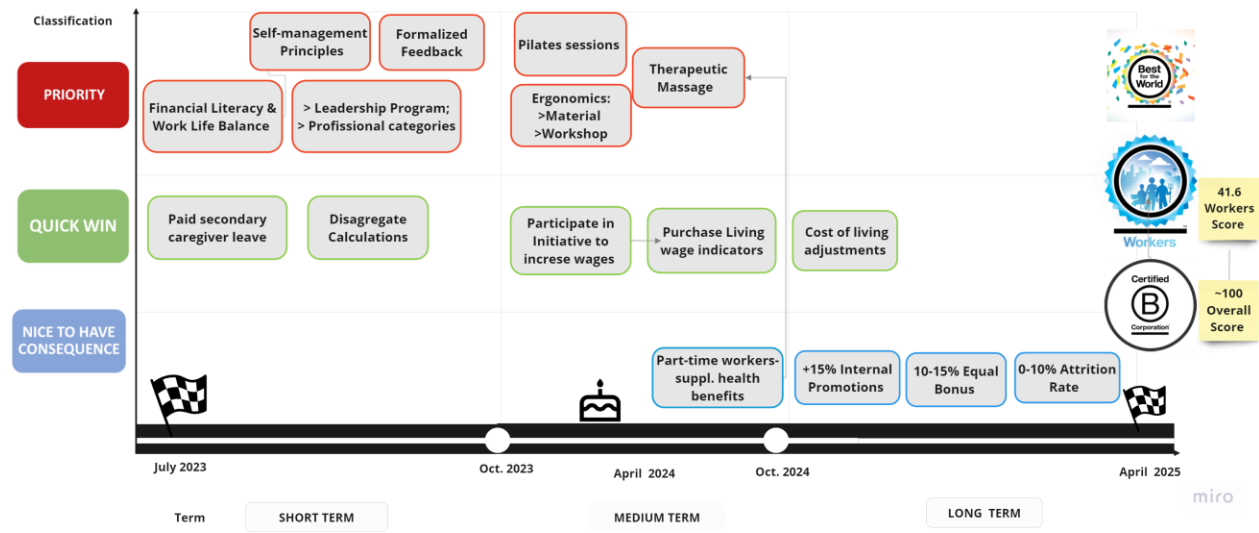


Figure 8. Recommendations Roadmap

7. Conclusions and limitations

This direct research internship has provided valuable insights into utilizing the B Impact Assessment (BIA) as a roadmap for improving the Workers impact area, with the ultimate objectives of achieving an overall score of 100 and recognition as a B Corp Best for the World in Workers (BFTWW).

The research involved conducting a comprehensive gap analysis, leading to developing a roadmap action plan. Multiple data sources were utilized, including 20 valuable semi-structured interviews conducted with workers, partners, and B Corps from various countries, including BFTWW and pioneer B Corps in Europe. To ensure a practical approach and drive Sair da Casca transformation, the research considered workers' needs, partners' priorities, and insights from top-performing B Corps. These insights were instrumental in addressing the identified gaps and enhancing workers' well-being and satisfaction. The focus on priority recommendations highlighted the significance of implementing wellness initiatives, ergonomic policies, and work-life balance training to improve workers' overall well-being.

Sair da Casca with a BIA final score of 41.6 can aspire to the recognition as a B Corp Best for the

World Workers, surpassing the threshold of 37.4 fixed on this study. However, it should be noted that achieving a perfect score of 100 necessitates contributions across all impact areas, as designed by the BIA. Although the present study did not include the gap analysis of the remaining impact areas due to space constraints, it is essential to highlight that such an analysis was conducted, resulting in an accomplished score of 113.7 (see Appendix 34).

The author hopes that the identified goals and roadmap action plan serve as a foundation for the organization's future endeavors, emphasizing the well-being of its workers.

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9. Appendices

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Appendix 1. Impact Areas: Governance, Workers, Community, Environment and Customers

<p>Governance</p> <p>Evaluates a company's overall mission, engagement around its social/environmental impact, ethics, and transparency. This section also evaluates the ability of a company to protect their mission and formally consider stakeholders in decision making through their corporate structure (e.g., benefit corporation) or corporate governing documents.</p>
<p>Workers</p> <p>Evaluates a company's contributions to its employees' financial security, health & safety, wellness, career development, and engagement & satisfaction. In addition, this section recognizes business models designed to benefit workers, <i>such as companies that are at least 40% owned by non-executive employees and those that have workforce development programs to support individuals with barriers to employment</i></p>
<p>Community</p> <p>Evaluates a company's engagement with and impact on the communities in which it operates, hires from, and sources from. Topics include diversity, equity & inclusion, economic impact, civic engagement, charitable giving, and supply chain management. In addition, this section recognizes business models that are designed to address specific community-oriented problems, <i>such as poverty alleviation through fair trade sourcing or distribution via microenterprises, producer cooperative models, locally focused economic development, and formal charitable giving commitments.</i></p>
<p>Environment</p> <p>Evaluates a company's overall environmental management practices as well as its impact on the air, climate, water, land, and biodiversity. This includes the direct impact of a company's operations and, when applicable its supply chain and distribution channels. This section also recognizes companies with environmentally innovative production processes and those that sell products or services that have a positive environmental impact. <i>Some examples might include products and services that create renewable energy, reduce consumption or waste, conserve land or wildlife, provide less toxic alternatives to the market, or educate people about environmental problems.</i></p>
<p>Customers</p> <p>evaluates a company's stewardship of its customers through the quality of its products and services, ethical marketing, data privacy and security, and feedback channels. In addition, this section recognizes products or services that are designed to address a particular social problem for or through its customers, such as health or educational products, arts & media products, serving underserved customers/clients, and services that improve the social impact of other businesses or organizations.</p>

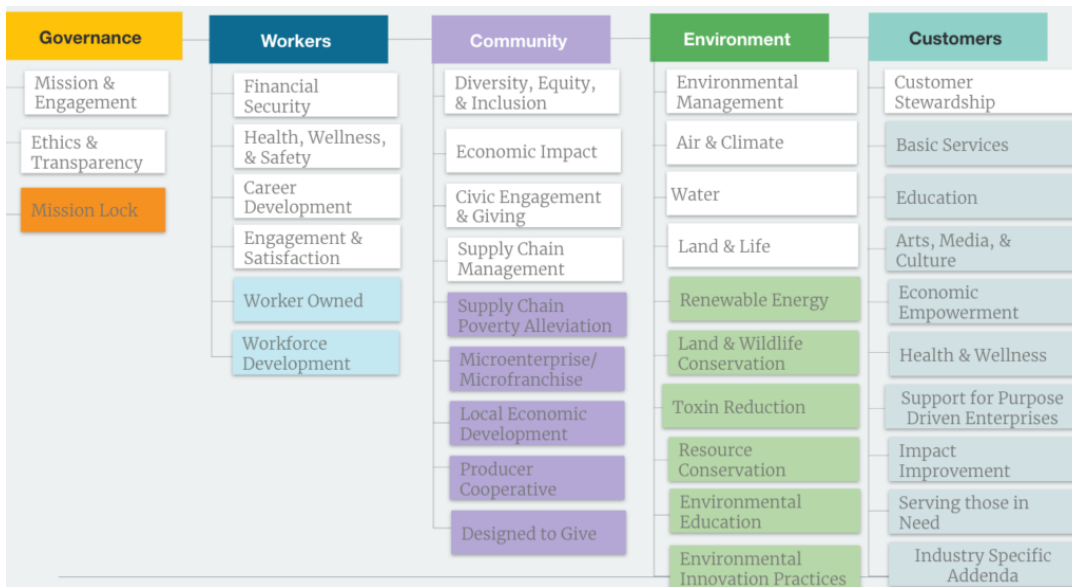
Source 1: <https://kb.bimimpactassessment.net/support/solutions/articles/43000574683-impact-areas-governance-workers-community-environment-and-customers>

Appendix 2. Assessment Track

Size	0
	1-9
	10-49
	250-1000
	1000+
Sector	Service with Significant Environmental Footprint

	Service with Minor Environmental Footprint
	Wholesale/Retail
	Manufacturing
	Agriculture
Market	Developed Market (US)
	Developed Market (Global)
	Emerging Market

Appendix 3. B Impact Assessment Structure - Impact Areas and Impact Topics



Source 2: <https://kb.bimpactassessment.net/support/solutions/articles/43000574682-b-impact-assessment-structure>

Appendix 4. How the B Impact Assessment is Scored - Operational Points Available

Topics	1-9 to 1000+				
	Manufacturing	Agriculture	Wholesale/Retail	Service with Significant Environmental Footprint	Service with Minor Environmental Footprint
Mission & Engagement	4	4	4	4	6
Ethics & Transparency	6	6	6	6	9
Financial Security	17	17	17	17	20
Health, Wellness, & Safety	10	10	10	10	12
Career Development	5	5	5	5	8
Engagement & Satisfaction	8	8	8	8	10
Diversity, Equity, & Inclusion	10	10	10	10	15
Civic Engagement & Giving	8	8	8	8	12
Economic Impact	10	10	10	10	15
Supply Chain Management	12	12	12	12	8
Environmental Management	10	5	10	10	7
Air & Climate	15	9	15	15	7
Water	8	7	7	7	2
Land & Life	12	24	13	13	4
Customer Stewardship	5	5	5	5	5
TOTAL	140	140	140	140	140
BIA Area Scoring					
Governance	10	10	10	10	15
Workers	40	40	40	40	50
Community	40	40	40	40	50
Environment	45	45	45	45	20
Customers	5	5	5	5	5

Source 3: <https://kb.bimpactassessment.net/support/solutions/articles/43000575263-how-the-b-impact-assessment-is-scored>

Appendix 5. Workers Impact Area Questions - Sair da Casca

Worker Impact Area Introduction Operations 0.0
 This section identifies who should be considered a "worker" in the B Impact Assessment and reports your worker-related metrics. It also identifies whether your company is designed to deliver a specific, material, positive impact for its workers, and if so, opens the Worker Impact Business Model section that is most applicable.

<ul style="list-style-type: none"> • Majority Hourly vs. Salaried Workers • Use Of Contracted Labour • Workers Impact Business Model Introduction • # of Full Time Workers • # of Full Time Workers Last Year • # of Part Time Workers • # of Part Time Workers Last Year • # of Temporary Workers • # of Temporary Workers • # of Temporary Workers Last Year
Financial Security Operations 5.1
<ul style="list-style-type: none"> • Lowest Paid Wage • % of Employees Paid Individual Living Wage • % of Employees Paid Family Living Wage • % Above the Minimum Wage • Initiatives To Increase Wages and Benefits • Compensation Policies and Practices • Employees Receiving a Bonus • Significance of Bonuses • % Participation in Employee Ownership • Retirement Programs • Financial Services for Employees
Health, Wellness, & Safety Operations 6.4
<ul style="list-style-type: none"> • Government Provision Of Healthcare • Healthcare Coverage • Supplementary Health Benefits • Supplementary Health Benefits Eligibility for Part-Time Worker • Health and Wellness Initiatives
Career Development Operations 4.9
<ul style="list-style-type: none"> • Professional Development Policies and Practices • Amount of Training for New Hires • Employee Review Process • Internal Promotions • Intern Hiring Practices
Career Development (Salaried) Operations 1.2
<ul style="list-style-type: none"> • Skills-Based Training Participation • Cross-Job Skills Training Participation • Professional Development Participation • Career Development Policies
Engagement & Satisfaction Operations 5.0
<ul style="list-style-type: none"> • Employee Handbook Information • Paid Secondary Caregiver Leave • Supplementary Benefits • Worker Empowerment • Surveying and Benchmarking Engagement and Attrition

- Departed Employees
- Employee Satisfaction


Engagement & Satisfaction (Salaried) Operations 2.6

- Number of Paid Days Off
- Paid Primary Caregiver Leave for Salary Workers
- Worker Flexibility Options
- Workplace Flexibility in Practice
- Attrition Rate for Salaried Workers

Appendix 6. B Impact Assessment (Sair da Casca)

B Impact Assessment







[PRINT PDF](#) [DOWNLOAD](#)



This management tool, used by over 50,000 businesses worldwide, including over 3,000 Certified B Corporations, helps companies assess their impact on various stakeholders, including their workers, community, customers, and the environment.

OVERALL SCORE	COMPLETION	
91.7	100%	
OPERATIONS SCORE	IBM SCORE	N/A SCORE
65.6	17.3	8.7

Impact Areas

 <p>IMPACT AREA Governance</p> <p>Learn what your company can do to enhance policies and practices pertaining to its mission, ethics, accountability and transparency.</p> <p>QUESTIONS ANSWERED 26/26</p> <p>VIEW</p>	 <p>IMPACT AREA Workers</p> <p>Learn what your company can do to contribute to your employees' financial, physical, professional, and social well-being.</p> <p>QUESTIONS ANSWERED 46/46</p> <p>VIEW</p>	 <p>IMPACT AREA Community</p> <p>Learn what your company can do to contribute to the economic and social well-being of the communities in which it operates.</p> <p>QUESTIONS ANSWERED 39/39</p> <p>VIEW</p>
 <p>IMPACT AREA Environment</p> <p>Learn what your company can do to improve its overall environmental stewardship.</p> <p>QUESTIONS ANSWERED 44/44</p> <p>VIEW</p>	 <p>IMPACT AREA Customers</p> <p>Learn what your company can do to improve the value that you create for your direct customers and the consumers of your products or services.</p> <p>QUESTIONS ANSWERED 29/29</p> <p>VIEW</p>	 <p>IMPACT AREA Disclosure Questionnaire</p> <p>Identify any potentially sensitive industries, practices, outcomes or line-of-business of your company that are not explicitly called out in the rest of the assessment.</p> <p>QUESTIONS ANSWERED 51/51</p> <p>VIEW</p>

Appendix 7. Data Collection Sources

Sources	Stakeholders	Frequency	Length
Secondary Sources			
BIA 2022			
Documentation	B Lab website; BIA tools and resources, organization internal documents		
Primary sources			
Meetings Partner	Marta	3	60 min
Interviews			
Workers	Worker#1 to worker #11	11	45-60 min
Partners	Nathalie and Claudia	2	30-45 min
B Corps	Nativa, Utopies, Treedom, Verco, Good business, Critical Software, Stone soup consulting	7	30 min
Informal Observation	Sair da Casca team members	During the 4 months	
Informal Conversations			

Appendix 8. Best for the World Workers Lists

2021 LIST			
Size	MIN SCORE	MAX SCORE	AVERAGE
10 to 49	37.3	81.8	45.4
50 to 249	46.2	72.1	58.4
249 to 999	48.1	60.5	55.16
2022 LIST			
Size	MIN SCORE	MAX SCORE	AVERAGE
10 to 49	38.1	81.8	45.4
50 to 249	48.4	72.1	58.9
250 to 999	45.4	60.5	52.04

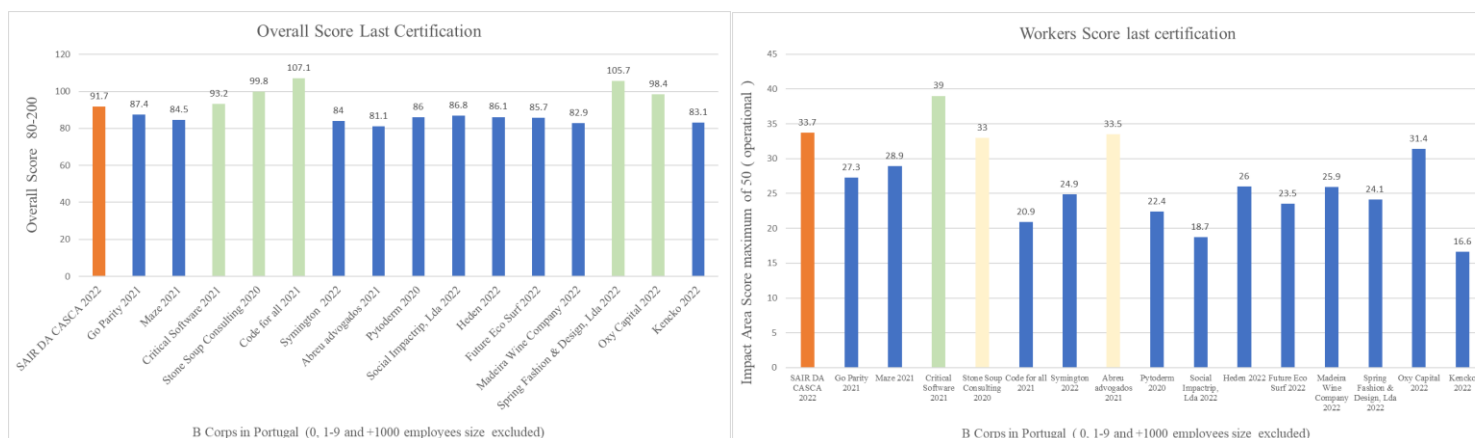
Appendix 9. Best for the World Workers - Europe and Consulting

CRITERIA	2021	2022
General	37.3	38.1
Europe + consulting	37.4	38.7

Appendix 10. European B Corps BFTWW - criteria

Name	BFTWW Year	Country	Size	Overall Score	Workers	Financial Security	Health, wellness and Safety	Career development	Engagement & Satisfaction	IBM
Nativa	2021 & 2022	Italy	10 to 49	123,2	39,3	5,8	12	6,5	8,1	0
3Keel LLP	2021 & 2022	United Kingdom	10 to 49	107,6	40,4	12,6	12	6,7	7,7	0
Verco	2022	United Kingdom	10 to 49	100,4	40,5	13,9	10,3	6,2	8,1	0
Good Business	2021	United Kingdom	10 to 49	107,3	37,8	10,4	9,3	7,3	7,7	0
Utopies	2021	France	10 to 49	122,3	37,4	3,4	12	6	9,2	0
Treedom	2021 & 2022	Italy	10 to 49	122,4	38	7,4	12	5,9	6,3	0
PPL	2021 & 2022	United Kingdom	10 to 49	122,9	39,3	12,4	11,2	6	6,4	0

Appendix 11. Overall & Workers Score Portuguese B Corps



Appendix 12. Interviews Flexible Guides

<p>Questions: Interviews Workers 45-60 min Place: Office Language: Portuguese</p>
<p>1- Why Sair da Casca?</p> <p>2- What is good and what is missing in Sair da Casca? <i>Ideas for solutions considering the impact topics: financial security; health, wellness and benefits; career engagement; engagement and satisfaction.</i></p> <p>3- SDC provide you financial security? <i>Consider living age, cost of living adjustments, employee ownership and bonus</i></p> <p>4- What do you think about supplementary health benefits and wellness initiatives in SDC? What are the benefits/ wellness initiatives important for you?</p> <p>5- What do you think about Career development in SDC? Which training not related with the job would you be interested?</p> <p>6- What do you know about B Corps? Do you think it can help the company to be good for workers?</p>
<p>Interviews Partners/ Ceo Length: 30-45 min Place: Office Language: Portuguese</p>
<p>1- Journey as a person. Why Sair da Casca and what difference SDC makes?</p> <p>2- B Corp journey, why? Do you think B Corp can help SDC to be better for its workers? BIA as a road for improvement?</p> <p>3- Challenges and Priorities following these impact topics: financial security; health, wellness and safety; career engagement; engagement and satisfaction</p>
<p>Interviews B Corps Europe & Portugal Length: 30min Online Languages: Portuguese, English, French</p>
<p>1- B Corp Journey. Are you using the BIA as a road to improvement? If yes, how are you doing it?</p> <p>2- Why x is considered best for the world in workers/best score in workers in Portugal? <i>Consider the impact topics of financial security; health, wellness and benefits, career development, engagement and satisfaction</i></p> <p>3- How are you providing financial security for your workers? <i>Consider living wage, initiatives to increase wages and benefits, cost of living adjustments, employee ownership, bonus</i></p> <p>4- What supplementary health benefits and wellness initiatives are you implementing?</p> <p>5- How are your career training opportunities? Do you provide non career specific life skill training?</p> <p>6- To sum up: What pieces of advice do you recommend to a company that aims to be best for the world in workers?</p>

Appendix 13. Theoretical Framing

Impact Topic	Questions summary	Options selected	Questions Interview Workers	Questions Interview Partners	Questions Interview B Corps
Financial security	<p>1- % of Employees Paid Individual Living Wage</p> <p>2- % of Employees Paid Family Living Wage</p> <p>3- Initiatives to Increase Wages and Benefits</p> <p>4- Compensation Policies and Practices</p> <p>5- Significance of Bonuses</p>	<p>1&2- Existence of both living wages 100%.</p> <p>3- Participation in initiatives/ agreements about living wage;</p> <p>4- Cost of living adjustments that match inflation rates of the country;</p> <p>5- Increase de distribution of Bonus to non-executive workers to 10-15%(equivalent % of profits)</p>	<p>SDC provide you financial security? Consider Cost of living adjustments; employee ownership; living wage and bonus...</p>	<p>Challenges and Priorities considering financial security</p>	<p>How are you providing financial security for your workers? (Some topics you can refer: living wage, initiatives to increase wages and benefits, cost of living adjustments, employee ownership, bonus)</p>
Health, Wellness, & Safety	<p>1- Supplementary Health Benefits.</p> <p>2- Health and Wellness Initiatives</p> <p>3- Supplementary Health Benefits Eligibility for Part-Time Workers</p>	<p>1- Other supplementary health benefits.</p> <p>2- Policies and programs in place to prevent ergonomic related injuries & Incentives to participate in health and wellness activities/ Access to behavioural health counselling;</p> <p>3-Part time workers are eligible to participate at time of hire if they work more than 20 hours a week</p>	<p>What do you think about supplementary health benefits and wellness initiatives in SDC? What are the benefits/ wellness initiatives important for you?</p>	<p>Challenges and Priorities considering financial security</p>	<p>What supplementary health benefits and wellness initiatives are you implementing?</p>
Career Development	<p>1- Professional Development Policies and Practices</p> <p>2- Internal Promotions</p>	<p>1- We provide non career specific life sill straining and we have a policy to encourage internal promotion and hiring for advanced positions</p> <p>2- % of promotions increase to 15%+</p>	<p>What do you think about Career development in SDC? Which trainings not related with the job would you be interested?</p>	<p>Challenges and Priorities considering financial security</p>	<p>How are your career training opportunities? Do you provide non career specific life skill training?</p>
Engagement and Satisfaction	<p>1- Worker Empowerment</p> <p>2-Surveying and Benchmarking Engagement and Attrition</p> <p>3- Paid Secondary Caregiver Leave</p> <p>4- Attrition Rate for Salaried Workers</p>	<p>1- Formalized feedback and complaint mechanisms & adoption of self-management principles</p> <p>2- Disaggregate calculations based on different demographic groups</p> <p>3- Extend the caregiver leave (new law) greater than 6 weeks paid leave</p>	<p>(EXTRA) What the company can do to prevent you from leaving?</p>	<p>Challenges and Priorities considering financial security</p>	<p>(EXTRA) What are you doing to empowering your workers and prevent attrition rate?</p>

Appendix 14. B Impact Assessment – Sair da Casca

Environment	Score	Max	Missing	%	Community	Score	Max	Missing	%
Environmental Management	1.9	7	5.1	27.14	DEI	6.8	15	8.2	45.33
Air & Climate	3.3	7	3.7	47.14	Economic Impact	5.1	15	9.9	34
Water	0.3	2	1.7	15	Civic Engagement & Giving	5.6	12	6.4	46.67
Land & Life	3.2	4	0.8	80	Supply Chain Management	1.2	8	6.8	15
Operations Score	8.8	20	11.2	44	Operations Score	18.9	50	31.3	37.8
Environmental Education & Information IBM	3.7				IBM	0			
NA Score	0.6				NA Score	0			
Total	13.2				Total	18.9			
Workers	Score	Max	Missing	%	Governance	Score	Max	Missing	%
Financial Security	5.1	20	14.9	25.5	Mission & Engagement	2.6	6	3.4	43.33
Health, Wellness & Safety	6.4	12	5.6	53.33	Ethics & Transparency	7	9	2	77.77
Carrer Development	6.1	8	1.1	76.25	Operations Score	9.6	15	5.4	64
Engagement	7.7	10	1.5	77	IBM Mission Locked	10			
Operations Score	25.5	50	24.5	51	NA Score	0			
IBM	0				Total	19.6			
NA Score	8.1								
Total	33.7								
Customers	Score	Max	Missing	%					
Customers Stewardship	2.5	5	2.5	50					
Operations Score	2.5	5	2.5	50					
Serving Underserved Population Direct IBM	3.5								
NA Score	0								
Total	6.1								
BIA 2022 analyze									
Overall score	91.7								
Operations score	65.6								
IBM score	17.3								
NA score	8.7								

Appendix 15. Criteria First Gap Analysis

Execution	Effort for applying the improvement action, based on the company's own capacities	Easy
		Moderate
		Difficult
Relevance	Importance and urgency of the improvement	Yes

	action for the BIA	No
Term	Expectation regarding the time needed to implement the action	Short term (up to 3 months)
		Medium term (+3 months – 1 year)
		Long term (+1 year)
Classification	Priority	Most pressing that must be adopted
		High degree of relevance for both the BIA and company strategy
	Quick Win	Actions that tend to be of relatively easy and quick application
		Might correspond to relevant increases in the BIA score
	Nice to Have	Best practices and recommended actions/policies
Can represent important improvements to the BIA score		
Long Shot	Actions that require more extended implementation processes and may entail changes to company structure or internal procedures	

Appendix 16. Benchmarking - Best for the World

Best for the World 2021 List (10- 49 employees)					
Impact Areas	Nº B Corps Consulting Industry	B Corp Min Score	B Corp Max score	SDC Total 2022	Difference
Governance	14	19.5	24.3	19.6	-0.1
Workers	16	37.3	81.8	33.7	3.6
Community	4	46.5	82.5	18.9	27.6
Environment	1	42.4	69.5	13.2	29.2
Customers	2	41.9	60.3	6.1	35.8
Best for the World 2022 List (10- 49 employees)					
Impact Areas	NºB Corps Consulting Industry	B Corp Min Score	B Corp Max score	SDC Total 2022	Difference
Governance	16	19.6	24.3	19.6	0
Workers	20	38.1	81.8	33.7	4.4
Community	3	46.6	83.5	18.9	27.7

Environment	2	42.4	69.4	13.2	29.2
Customers	1	40.3	60.3	6.1	34.2

Appendix 17. Number of Questions

	Governance	Workers	Community	Environment	Customers	Total
BIA 2022	26	46	39	44	29	184
1 st GAP analysis	11	22	19	14	4	70
Final Gap	11	14	10	8	2	45
Test BIA	28	47	38	44	29	186

Appendix 18. BIA, First and Final Gap Analysis - Workers Score

Result BIA 2022	Score	1st GAP Analysis	Score - Difference	Final Gap Analysis	Score- Difference
Total Questions	46	Priority	3,15	Priority	3,15
Operations score	25,5	Quick win	8,02	Quick win	8,51
IBM score	0	Nice to Have	0,35	Nice to Have	
N/A score	8,1			Nice to Have Consequence	3,3
Overall score	33,7	Long shot	3,86	Long shot	
		Total	15,38	Total	14,96
				NA score	8,1
				Total Workers before without N/A	25,6
		Total Score Workers	49,08	Total Score Workers	40,56

Appendix 19. B Corp journey and BIA as a road for improvement

Categories	Workers: What do you know about B Corps? Do you think it can help the company to be good for workers?	Partners B Corp journey, why? Do you think B Corp can help SDC to be better for its workers? BIA as a road for improvement?	B Corp Journey. Are you using the BIA as a road for improvement? If yes, how are you doing it?	B CORPS
Confirmation and recognition of a path - alignment with the purpose	The company was already Good for the workers. In our case B Corp is more of a recognition	Then when B Corp appears, that's the icing on the cake. Immense pride but above all the confirmation of a path. It's not just something for positioning and capturing clients. It might be a bit of that, but also because it fits our path. B Corp is a confirmation and a recognition, but for us it is an important recognition more than for the market. It is the confirmation that what we do and how we do it makes sense every day because the initial values have not changed regardless of the context.	Our purpose is to make the world a better place. We were born 24 years ago and have kept our purpose, and we found in B Corp an area very connected to what we valued.	Critical Software
	It is fantastic to be part of a group of companies that has these concerns and communicates them, because that is an added value. We have to be part of that bigger network and ecosystem and it's a pride to be B CORP. Although each company has its own mission and objective, we are aligned with the greater purpose. Increasingly there is greater recognition within business. The B CORP purpose is being valued and this is a good path for change. being a B Corp helps to define the path and where one wants to go in terms of sustainability, in its different dimensions. Even before we were (...)Even before we were on the B Corp path there was a concern from time to time to make a global overview in terms of services, infrastructure, team and to reflect in order to understand what could be improved. Ideas can be put forward at any time of the year		We knew that B corp existed from the beginning and we were very interested in what the movement advocated: companies are a Force for the good and benefit of society. We found it very interesting that B Corp is a movement. It's not just a certification but above all a movement where we can be together with people who want to create positive impact, and profit is not the only goal.	Stone Soup Consulting
	Inside SDC there is pride in being B Corp and there is a will to achieve a higher score and to improve.		it was sort of a bit of a no-brainer that we would join the B Corp movement because our values are closely aligned.	Verco
BIA as a tool for improvement & self reflexion	Totally because by doing the gap analysis you can establish an action plan and you can see direct improvements. The diagnostic process makes perfect sense. There are companies that do BIA diagnostics without having a goal, for example, it's a good tool that gives options and ideas. A very useful exercise that can guide us in terms of impact.	The B Corp was a pretext to review the HR policy. On the one hand, it allowed for greater participation, systematization and structuring with the team. It also led to some reflection on what we could do to improve the quality of life of the team.	"We usually try to improve each year, the score, as much as possible. We are trying to adapt some of our policies and also our tracking of certain results and activities. "	Treedom
	It forces us to get out of the day-to-day routine, especially for those who are responsible for certification, and to reflect and exercise regularly on whether we are on the right track or not, whether we are developing important issues for employees or not. Above all, it forces us to reflect and improve.		As we've gone on, the last certification we scored 100.4. So, we've sort of had a significant jump. yes and no, it's probably the answer. We use it as an opportunity to go back and reflect and think we've adjusted this. But really, it's about what's best for the business and what's best for the team.	Verco

	Being a B Corp helps to meet the minimums and identify them. It forces a collection of information and the creation of improvement plans.	We use the BIA as a tool for internal improvement to maximize our impacts in all dimensions. It was a way to force our company to make a process of continuous improvement. Benchmarking allows us to get ideas, compare and seek inspiration from companies outside Portugal. •The BIA forces us to formalize good practices, which when not formalized may end to exist or not only be developed with the same execution. And in each dimension, there is a will to improve, the idea is to maximize the positive impact on all dimensions. We always had a focus on employees. We already had good practices in place internally but clearly there could be a lack of resources to structure and go further. Today we are more robust, we have back office and support teams, which was not always the case.	We always use the BIA because within Stone Soup there is a lot of work on improvement. This process with B Corp allows us to question several things and what is interesting is to know if we have the evidence for it. B Corp asks us where it is written and that forces us to rethink processes and procedures.	Stone Soup Consulting
	B CORP materializes a little of what companies want to do. Companies can say a lot of things but B Corp forces companies to have it in writing, to have a commitment to be signed in a social pact and that the partners agree. The goal of every company is to keep employees well. Above all the responsibility of the company is that the people there feel as welcome as possible, and B Corp helps with the BIA.		We don't use the tool regularly today, at least in HR. But we know where we need to work and obviously, we have a sustainability team that can give us more perspective	Critical Software
			We definitely use the BIA framework as a road for improvement. First, we took all the scores we got and then we decide specific things that we could do that would increase our score: like where are our gaps, whether we have policies, and if we could go further than we are going. It's quite straightforward since it covers all the key areas that we would see as a business. It's a useful tool to identify the gaps and define next actions. The B Corp movement was good to think on us	Good Business
Challenges	For me being a B CORP is the same as having another certification.	It's consulting anyway. There is a balance that is difficult, "the shoemaker son goes barefoot" Example that we recommend clients to do stakeholder consultation, we do it from time to time and now in our 30's we will do it. We have a lot of debate about this, we have skills in house, but we need to find the right time to do it.	we recently went down in the recertification because as the company grows the criteria to be requested increases. As we grow the demands are greater and it then becomes necessary to create certain policies.	Stone Soup Consulting
	I know that B Lab Portugal is going through a greater lack of definition, which is negative for companies that have tried to maintain this level, but I hope it is overcome	We decided to be B Corp some time ago after we became aware of it. We didn't get certified right away because I found the Model quite Anglo-Saxon with Bias and at first, I wasn't sure we could have many affinities.	"We already reach a higher score, so now it's a bit more difficult to improve. The bigger the company is, you'd have more questions".	Treedom
	But I don't know if there is a perception within the company that being B CORP will contribute to us being better for the workers...	And then sometimes to have time for our clients we don't have time for ourselves but when we did an observation period but when we decided to enter it was not just to make the journey but to gain the certification.		
Walk the talk	I think someone has to be an inspiration to other companies, and if we could be BFWW we could also be pioneers in Portugal.	When B Corp comes in it forces us to look inwards. We take it very seriously, the walk the talk . It's always easier when you don't make the		

	<p>we can use as a business card for our customers that we walk the talk. We are always talking about how other companies should act on their impacts, and this way the certification shows that we are also taking care of our impacts.</p> <p>B Corp can contribute a lot to the competitive advantage of companies. Importance of the walk the talk. If everyone has to have an impact, companies have to be exactly the same. When it comes to corruption and values, people will know they are in a much more audited environment.</p> <p>I know there aren't that many in Portugal and many companies we work with want to be B Corp certified. People look for us because we are a B Corp and we are an example in the area in Portugal. We want to pass that image and influence other companies to follow that path</p>	<p>diagnosis, I know how disappointing it can be and I can show our clients.</p>		
Focus on what matters	<p>In the recertification we aim to be better scored, there are things that can have the two in one, of being good for us and good for the B Corp score</p> <p>But I must say that we should focus on priorities, on what is effectively structuring and that represents well-being for the workers, and not just go for the easy points.</p>	<p>Not all of them are adjusted to our needs and we don't have to do it for doing it (ex-sustainability report is a little pathetic to be doing). understanding what makes sense is relevant.</p> <p>If the person wants to stand up and stretch their arms, I don't want it to be a rule. That's why I think the BIA can be too much, they are not children.</p>	<p>To be honest, is not everything we do because we put a decent score within. For us the focus is really on the team and what the team needs at and if that links with the BIA, that's fantastic</p>	Verco

Appendix 20. Initiatives during the pandemic

Initiatives during the pandemic		Freq
While in pandemic they gave us sessions with a coach, film in subscription, yoga classes, support of 100 euros to buy materials, extra days. I don't say with the same intensity, but could be something this year		4
Covid brought a concern with the physical and psychological well-being of people from giving monetary value for office supplies, to free yoga classes, half an hour in the morning before work 1 or 2 times a week to coaching actions to understand how you could improve performance		
During the Pandemic we had the possibility to do yoga and They offered a subscription to film in (during the pandemic) which I found interesting.		
There were more things that happened during the pandemic than now, such as yoga, access to coaching, and specific sessions on well-being, among others.		

Appendix 21. Neroes insights

Workers Positive Statements	Freq	Workers Negative Statements	Freq	Partners positive Statements
In terms of well-being, the Neroes program is a very interesting attempt	4	I think that the training are very much with the intention of improving ourselves to be better professionals but not how we are going to maintain the balance between professional life and personal life, as is the case of Neroes	5	Now we have Neroes. Every year there is a program

<p>The fact that we are doing Neroes is super interesting because the feedbacks we can receive are important to help with time management and crisis management</p>		<p>We already have Neroes but we are a bit lost in what it adds in terms of mental health</p>	
<p>There is a very good thing they have done now which is Neroes. Neroes forces you to schedule time in your calendar at least once a week. The intention is to achieve a state of mind and a kind of gamification. It forces us to stop and reflect a bit. I think that after neroes people are more ready for the rest of the day.</p>		<p>At the moment we have Neroes, although we are still discovering the benefits it will bring us</p> <p>Most people find the way of doing it random and they still don't see any results. Neroes is more related to career development, you don't feel the wellbeing right away .I find the Neroes thing interesting, but I don't know if there will be as many results as we thought in the beginning but if people can invest 45 min in the calendar per week, you can do other activitie</p>	<p>/ activity. Individual needs are identified at the beginning of the year. We already work a lot on mental health. Neroes is a mental health program.</p>
<p>Neroes came along and we ended up opting for. It's training but it's for the mind.</p>		<p>Do you think Neroes would help in the management of priorities?) I dont think it helps me in managing priorities , I maybe it helps me to be more relaxed, but sometimes I just leave more exhausted. At this moment I can't tell. And even in performance, stress management and dealing with difficulties and focus I feel that meditation classes and yoga help me better. I was all motivated at the start in Neroes but now it's been a while and it feels like a flop. You're supposed to reach a state of mind by the end of the experiment, but I think it's going to be very difficult. I think sports classes might work better.</p>	

Appendix 22. Strengths and Missing Points - 1

	Workers positive Statements	Freq	Workers negative statement	Freq
Workplace Dynamics and Teamwork	SDC is a very advanced company in the relationship between the employees	9	more moments to foster team relationships, sometimes in weekly meetings we are a bit mechanical, and we don't have time to talk about ourselves	4
	There is also flexibility in the relationship between people.			
	VERY Strong team component			
	I really like the team environmen		we should foster more relationship between practices.	
	TEAM that we feel comfortable and secure with			
	I feel it is a good environment with good people and good values. There is a genuine concern that we have a good team relationship through volunteering and various training courses			
	the team and the atmosphere, with or without the bosses, is very good		I would like to have more time to think together about new proposals or methods.	
	Collective thinking and interpersonal help is something that makes us better people			
	We work a lot with peaks and you don't know what's going to happen next, so it requires a spirit of collaboration to dilute the effort and integrate new people when possible. That's why we need to revive this effort all the time and it's fundamental to involve the whole team, create relationships and that sense of cooperation. This is the result of our internal training and sharing, the informal moments that we manage to create, and the volunteer actions (with Semear, Ocean Alive or now in Beato). We manage to be together in another context, which is even more important when we have new people to integrate			
There is a culture of great mutual help and horizontality	I would like to work with someone in my area to develop the outputs in a more cooperative way			
When I joined SDC we didn't have half the conviviality actions we have now. We are much more united				
Pandemic Strengthen the team	In covid there was a greater concern with the welfare of employees not only physical but also psychological. Unity team and there is more willingness even more since the coexistence covid between people from different practices	2		
	Since the pandemic we are a more cohesive team. The company managed to maintain and strengthen the culture with the challenges of the pandemic			

Openess, horizontality and informality	, Very openness in terms of innovation from the top, there is a much more aligned communication structure and anyone can suggest any topic for training	10	
	Our company is much more horizontal with a very accessible management , If you have a problem, you can talk.		
	. Open environment, they can listen and there is a very strong team component and constructive feedback, you don't blame anyone		
	whenever I was unmotivated SDC listened to my requests. Importance of active listening and offering solutions, being challenged		
	Openess to proposals and suggestions and informality		
	We are all at the same level and anyone can give ideas. You realize that everyone is learning, CULTURE of horizontality		
	SDC has a very good thing that is the receptivity to people's requests.		
	there is an opening from the company to improve		
	In the Interview, they immediately let me comfortable and called me "you", which gave me a relaxed message		
informality of the environment			

Appendix 23. Strengths and Missing Points - 2

	Workers positive Statements	Freq	Workers negative statement	Freq
Learning opportunities	When we don't have certain departments (we have just one person as financial and HR administrative) it forces us to do a bit of everything but we have room to evolve and improve knowledge and HR processes as well	4		
	I like to do several different things, and be able to collaborate with all the practices			
	I am always learning, there is no monotony in consultancy. I can work in different projects and SDC attracts interesting companies and clients			
Space, Coworking	I was attracted by the fact that they were involved in large projects, the diversity of projects, and the proximity to higher hierarchies	4	We have a co-worker which is an open space so it's not so practical to have meetings. Location I don't consider the best because it is far away for me the office is far from everything far location requires more expenses	5
	the coworking space is very good, you feel better than if you were in a corporate place			
	There is also the advantage of being in a creative, informal space that suits us, which also brings well-being			
	The office is good			
Structure , Organization and Integration	New procedures have been created, There is a better organization, and at this moment there is already a division between several practices which makes it easier.	2	Since it is a small consultancy, there is no structure like junior or senior consultants,	7
			In terms of career development there is that openness but not a career plan built. Now we have more organization with the practices, before it was not organized like that. However, there are still two models: there are people who are in shared practices and others who are not . There is exactly a training plan,	
			lack of structure (although it's good to be able to participate in different projects);	

			<p>We have the ambition to make a lot of client tailor-made and for that we need structure and that doesn't exist</p> <p>The problem is that in my case I don't have a category, so it affects my career development. I think that they should have a category. But I know that we don't have the structure to have certain categories.</p> <p>About the training in general, the idealized would be to do one every 15 days or once a month but I think this is not happening</p> <p>we should have something explicit, for example organisational development procedures. I don't know if there are written processes, on the level of integration in the team and the way of behaving and alignment with the company. When people join it's interesting to have access to those documents like the purpose and the manifesto. So, we know better what they are waiting for and we can contribute better</p> <p>For me the events of the company were good in terms of integration this kind of events, although it was a little bit by chance.</p>	
	Now we have more organization with the practices, before it was not organized like that			
Team Building & Integration	<p>Regarding team building we have Volunteer actions, Christmas dinners, SDC anniversary, they have already given us different kinds of visits such as cultural visits, boat trips, and yoga classes, among others</p> <p>When I joined SDC we didn't have half the conviviality actions we have now</p> <p>I have had opportunities for socialising like the Christmas party, birthday, volunteering and the kick-off we had lunch. For me it was good in terms of integration this kind of events,</p> <p>we have internal parties.., but I think in general, what is planned doesn't work as much as activities naturally.</p> <p>In pandemic we got to know other people better and did activities together such as the celebration of anniversaries.</p>	4	<p>I feel there is some need of social events. It could go like having a session on working time as a specific session or out of working hours, going for a walk etc. .</p>	4
Despite the salary, strong engagement	<p>But I would not like to stop doing what I love to go looking for more money in any other consulting firm. Here we have the best of both worlds, the informality of the environment, the fact that we have a team that we feel comfortable and secure with, personal recognition, leadership opportunity and mentoring. That vs a bigger paycheck, I don't prefer</p> <p>The fact that I feel I am working in an area I like makes me feel fulfilled.</p>	2	<p>There are projects that I have to work for all positions. It's not just about hiring more but having an idea of the capabilities of the people you have... You can't think that a junior is going to be the same in terms of quality and demand. You need time to grow. A lot is demanded at the beginning which is good but can be overwhelming.</p>	1

Appendix 24. Significance of bonus

Workers Needs	Freq	Workers Positive statements	Freq	Partners statements	B Corps statements	B Corps	Freq
The bonuses could be more evaluated according to all the answers given	3	Regarding the bonus, it's great because it considers our performance and the results of the company.	6	"To mitigate the financial situation Some people had exceptional bonuses and we have a bonus	: we have bonus at the end of each year	Nativa	6

		They try to be fair and they give also bonuses	policy that is very much linked to our results and performance evaluation. We also have the mini award four times a year to reward an attitude, a behavior that is not necessarily in the performance evaluation"	<ul style="list-style-type: none"> We have a bonus system based on two factors: one is the personal reach of specifics but is also based on the general goal of the company. If the company reach its goal all the employees receive the bonus but There is a personal goal to reach also to receive more bonu 	Treedom	
Four people who choose who the bonus goes to which is not always fair		I have always received target bonuses. It's a surprise, but the bonus helps me with some fixed expenses so if I don't get it will affect me financially.		<ul style="list-style-type: none"> We also provide an annual bonus for our company. We have certain targets and commitments we want to reach and if we reach those targets and bonuses, we increase people's salarie 	Good Business	
		We have four-monthly bonuses that are given to people with a selection, which is fair, a kind of democracy		<ul style="list-style-type: none"> We also have bonuses to all our staff. That's a combination of companywide bonus and performance bonus. So pretty much everyone in the business 	Verco	
this year there will be bonus distribution and we were told that it won't be for everyone because some people have worked harder than others. . We are all overworked. We have the issue of the cost of living is worse, therefore it should be a year when they consider that to give to everyone.		When the year goes well and depending on the evaluation you have there is the distribution of prizes (bonuses).		<ul style="list-style-type: none"> There is no individual bonus but there is a collective bonus in case of positive results for the company, one third goes to the team and is shared equally among all 	UTOPIES	
		There is a four-monthly prize given by the board in cash every year. They give cash and the prize has two parts. One of them the team chooses, it's a bonus, which can be given to anyone in the team but goes to a vote. There are three awards per year. There is one that is decided by the team and the last one is decided by the management. Then there is the performance award that has to do with the annual evaluation. When the SDC exceeds the annual goal the team receives an award/bonus for everyone but it also has to do with the evaluation of each one		<p>We have a policy of distributing bonuses if they are positive and set a variable bonus of around 10% to the workers in your package. We have always distributed that bonus. There is also, for the leadership team, an extra bonus linked to performance.</p>	Critical Software	

Appendix 25. Cost of living adjustments

Workers Needs	Freq	Workers Positive statements	Freq	Partners statements	B Corps statements	B Corps	Freq
The salary should be readjusted taking into account the cost of living	4	But there is a concern, for example, the food subsidy has been increased due to the increase in the cost of living. Since we moved office, we have also been given the benefit of paying the travel pass or the equivalent value for those who bring their car: the value of 30 euros; Every year there is a salary update according to inflation, but often it doesn't go beyond that	6	We know the financial situation is a priority to improve. What we do to mitigate: last year we did raises, salary adjustments to at least compensate for inflation	Besides that, we've increased everybody's salary to take into account the challenges and the cost of living, but in general they are well paid. For more junior members they had a larger increase in their salary	Good Business	2
But given the context the increases had to be higher, to meet the cost of living. Very different quality of life when you live close to the office, but due to living costs it is not possible. So, either remotely or they increase salaries a lot		I think they try to be fair and give some increases considering the increase in inflation. but they try to make the increases and adjustments they can. For example, the company always tried to adjust the food allowance, so that we would have the highest possible pay scale.					
Now I have been increased due to inflation, it was below inflation		The food allowance has already been readjusted considering the cost of living and we have already received the maximum.			We do our salary adjustments and updates which have always happened even during covid	Critical Software	
The adjustment that happened because of the increase in the cost of living but were not enough.		Cost of living adjustments have taken place					
		Now I have been increased due to inflation, it was below inflation but still it is important					
	This year the whole team suffered an adjustment in salary to face inflation.						

Appendix 26. Supplementary Health Benefits

	Workers Needs	Freq	Workers Positive statements	Freq	Partners statements	B Corps statements	B Corps	Freq
Therapeutic Massage	Also, I suffer a lot from posture and when we were in the other co-working there was a masseur who gave very good prices.	6			I think we can improve in wellness initiatives and meet people's needs and interests like massages, Pilates etc. Claudia For example, when the new direction of Now comes in, I know that they want to	For almost 15 years, we have been offering Shiatsu massages to UTOPIANS every 15 days	Utopies	1
	I know that in the other office, there was access to massages, The posture is key due to us spending many hours in front of the computer, so massage would love it.							
	Massages would also be interesting as I have problems as well as other people in the team have back problems or stress.							

	<p>We had already talked about the question of massages but in the meantime Neroes came along which we ended up opting for</p> <p>For example, in another space where we were, we had access to massages at a reduced price</p> <p>In the previous office we had a person who would give therapeutic massages at affordable prices. Many people gave it a lot of importance. I think it would be interesting to implement here, 1x every 15 days in the co working dividing for everyone. I would really like that</p>				<p>encourage some activities. I still need to the price but then you can sign up whoever you want. Then we could share half of the cost or see the best model. We can facilitate the access to these initiatives.</p>			
Coaching/Conseiling	<p>In terms of well-being what would be interesting, for example we are partners of Manicómio, why not offer psychology consultations to the team, e.g. 1 x per month, or one free and the second with a discount. I do not know if the team would want, but if they did not want also SDC would not spend money, we would make an agreement and then we would see the costs at the end of the month</p>	1			<p>If anyone asks, we can partner with the Manicómio, or other initiatives. Nathalie The team leaders are having a soft skill coaching with a professional,</p>	<p>We have an employee assistance program, a help and wellness lines. An online service, provided by an external provider, so any issues you have, whether it's related to related to drink, drugs, money, whatever you want, you can speak to a trained counsellor to get some support and help.</p> <p>We've just introduced an Employee Assistance Program, which offers counseling, services financial counseling, legal advice, as well as mental health advice. We implement Wellness action plans, which are across all of our staff, really focus on mental health, sort of having people fill in the plans speak to the line managers and speak to me about any mental health concerns.</p> <p>The People Assistant service is a differentiated service for employees and their families that provides psychological support, financial support (debt decision support, IRS advice ...) as we consider that personal finance issues are very important for mental health. We also have a nutritionist or psychosocial support (for example, if you want to move house or need a nursing home for your father</p>	<p>Good Business</p> <p>Verco</p> <p>Critical Software</p>	3
Bicycles	<p>Since the bike staction is still not working ... Maybe we can also have Bicycles Sair da Casca</p>	1	<p>There is also the benefit of the travel pass since we came here that has the bikes as well (</p>	1	<p>we pay for the travel pass to allow people to use the bikes and scooters</p>	<p>we also provide a cycle to work scheme where you can purchase a bicycle through good business. So, we buy the bike and then you pay us in your salary before the tax. it's called tax deductible, salary</p>	<p>Good Business</p>	3

			although the station is still not working)			sacrifice in order to encourage your employees to use bikes to go to work.		
						We do cycle to work schemes. The government in the UK offers the opportunity to buy a bike, the employers can opt in or opt out. So, it's up to the employer whether or not they offer the scheme. We offer a scheme where people can buy a bike through without paying tax, you 20% off .	Verco	
						We also offer cycle mileage, so you know, when you drive a car, you might get 45 per mile for driving your car towards expenses. We do that for cycling. So we offer 12 per mile for cyclists, as well. This is a perfect example of Environmental and wellness practices interlinked.	Verco	

Appendix 27. Yoga, Meditation & Pilates

	Workers Needs	Freq	Workers Oposing statements	Freq	Partners statements	B Corps statements	B Corps	Freq
Yoga	I am interested in Yoga. Yoga has already been mentioned a few times that there is a possibility to implement one hour per week of yoga sessions	3	During the Pandemic we had the possibility to do yoga, but it wasn't at the time I could and it didn't interest me	2	We had the yoga classes, and some people did and some didn't. All the people received filmed mini sessions to repeat at home and that's already each person's responsibility. We give people the freedom of choice and we give them the means to exist and then each one decides. For example, when the new direction of Now comes in, I know that they want to encourage some activities like yoga, I still need to the price but then you can sign up whoever you want. Then we could share half of the cost or see the best model. We can facilitate access to these initiatives.	we have every Monday online we have one hour and a half in which the two teams of Rome and Milan gather in a zoom called. We have the first 10 minutes in which we do an exercise, usually yoga	Nativa	2
	Regarding yoga or other classes could be in lunch time, 1x per week half hour. Classes could be during working hours or a little before or after. For example, from 6pm to 6.30pm there is yoga class, It could be the choice and the team would be questioned to understand the time, best day and activity to reach a consensus.		Yoga I'm not a fan			We have 2 free weekly yoga courses at work during the lunch time. We share these sessions with other company to share the costs	Utopies	
	I like yoga.							
Meditation	Meditation has been mentioned and I'm interested, also in using the meditation app mindspace	3						

	<p>so they should invest more on certain classes here. For example meditation etc And even in performance, stress management and dealing with difficulties and focus I feel that meditation classes help me better.</p> <p>Classes could be in lunch time, 1x per week half hour. Classes could be during working hours or a little before or after. For example, from 6pm to 6.30pm there r meditation etc. . It could be the choice and the team would be questioned to understand the time, best day and activity to reach a consensus.</p>							
Pilates	<p>I do out of work , sessions of clinical Pilates because of my prolems. So I think we could do something together about posture</p> <p>I've always had back problems and I need to balance it with pilates and swimming and here there is nothing close and I'm not getting it.</p> <p>It would be interesting, for example, to implement some Pilates sessions at lunchtime</p> <p>So they should invest more on certain classes here. For example pilates,</p> <p>Classes could be during working hours or a little before or after. For example, from 6pm to 6.30pm there is pilates, etc. . It could be the choice and the team would be questioned to understand the time, best day and activity to reach a consensus.</p>	5			I think we can improve in wellness initiatives and meet people's needs and interests like Pilates etc.			

Appendix 28. Volunteering, Recreational Lunches, Leisure spaces & Cinema/Book club

Specific option	Workers Needs	Freq	B Corps statements	B Corps	Freq
Volunteering	Although I am interested in yoga, I would be more down to do volunteering actions, ... If I was there to use 1 or 2 hours of my week, it would be interesting, even if I was losing hours of work. I would be more willing than the yoga session because I	2	We also encourage people to do volunteering days	All	7

	find it more interesting from the point of view of solidarity, personal development and team building				
	I also wish the company had more volunteering activities (with different types of action)				
Recreational Lunches	Also, lunches are all expensive around here. We bring our own lunches so every now and then there could be some attention. We already have healthy fruit which is a step	1	We also have a meal plan paid by the company. So, the employees can have lunch money and we provide local biological products. . Moreover, we have a delivery that each week bring the lunch to the office. Each person each day can select what they want to eat in the app. They receive a code and with this they can take their lunch on the fridge. Every day you have a menu. It's an external company providing, every three days, they are doing the food. The food for free included on the benefits. For the employees in other countries in which we cannot provide a canteen or something similar, they have special voucher to buy their lunch and their meals while working.	Treedom	2
			We have lunches at least one day a week, just to try and encourage people to have lunch together. And then on Fridays in the London office we encourage people giving food vouchers to go out as a group. On one of the offices, they do a breakfast on a Tuesday, more a brunch at 10 o'clock in the morning to encourage people to come into the office at a decent time. We also do powers lunch on a Tuesday vegetarian or vegan lunch, the social side is important of getting people together, mentally I think you need to encourage people to come together.	Verco	
Cinema / book club	Of course, there could be more openness to having a space like a book club/cinema at the end of work if we could be available at that time	1			
Leisure spaces	also think it would be nice if we could have a small leisure area with ping pong tables and football tables, for example	2			
	We can follow the inspiration of other, as they want people in the office, they develop measures such as a floor for work and another for leisure, mindfulness area, and spaces for engagement, promotion of creativity and bonding between team.				

Appendix 29. Gym and Sports Activities

Workers Needs	Freq	Workers Oposing statements	Freq	Partners statements	B Corps statements	B Corps	Freq
I like yoga, gym activities, fitness in general and I think this sports component could be interesting.	4	We have the Coverflex application which is associated with certain types of things like the gym card, etc But I think that when Benefits are very standardized in a very small company it may not have a transversal application / or reach many people, so I	2	I do not know if people would like things like discounts on gym membership because then you can agree more widely but it is easy to improve on this point.	We have a gym membership, up to 50 pounds per month. It's a taxable benefit, so you just pay the tax you do not pay the cost of the membership. The 50 pounds could be used also in other physical activities, for example if you want to join a sports team.	Good Business	4
I think it should be the choice, to have a platform to choose if we can use the monthly subscription to the fitness up for					we have "allsessions", it's a company that organize collective sports that we can do with other companies. It's one day per week and each week there are new options of sports. We need to do the same courses but, on the offer, we have the sports the employees are interested in because we asked them	Utopies	

example. Just like we do monthly internal training we could do a wellness monthly activity together. I like the idea of going together to do a new sport in an occasional way.		give less value to those standard measures.			before. The employees need to pay 4 euros and UTOPIES pays the rest (reimbursement).		
					in wellness, we have an initiative called "Team sports" where we pay sports credits to employees who want to practice football, volleyball, basketball etc.. We also have an initiative called "Critical fit" which promotes the practice of sports and for every hour that they practice sports, if we reach a specific goal, an amount is donated per institution every month to help the institution that the employees want		
physical activity or joint participation in walks.		the space is amazing even though it's far away from everything. It wouldn't make sense to offer a gym membership far from here, people wouldn't have time to go, so they should invest more on certain classes here.		We can facilitate the access to these initiatives. For example, in the old space there was a gym,	On our offices we have gyms and we have some walks at lunch.		Verco
I love sports and it's really bothering me that there is any benefit related to this a							

Appendix 30. Ergonomics policies and practices

Workers Needs	Freq	Workers Positive statements	Freq	Partners statements	B Corps statements	B Corps	Freq
I suffer a lot from posture	8	there was a concern with this adjustment or in the pandemic everyone had an amount to spend on whatever was necessary to be more comfortable at home (whether it was the screen or chair, or other),	4	We have the big screens that everyone can have. Chairs are good. The policy is to adapt the conditions to the needs. If the person wants to stand up and stretch their arms, I don't want it to be a rule. That's why sometimes I think the BIA can be too much, they are not children. However , people just need to say what is missing.	Every Monday we share best practices about ergonomics, like every 45 minutes you need to do some exercises but it up to the workers to do it, we do not do this together NATIVA	NA	3
The posture is key due to us spending many hours in front of the computer		The company has invested in the ergonomics of chairs and tables			There is a wellbeing channel where there are tips on good practices about relaxation, ergonomics, which are important for the consultants	SSC	
; Many of us have back problems. The company has invested in the ergonomics of chairs and tables, but it's also good to have some activities at this level.		We already have monitor elevation and the chairs.			We developed a guide for the practice of walking meetings, and chair yoga.	UT	
I have problems as well as other people in the team have back problems or stress.		We have good chairs					
I live with back pain, and I've been wanting to go for osteopathic treatment since January, but I don't do it							

<p>because I have no money . I have no money. Workplace gymnastics or something like that would be interesting. Another issue has to do with ergonomics: the mouse and footrest would be interesting. We already have monitor elevation and the chairs.</p>							
<p>I think we could do something together about posture. We spend many hours in front of the computer thus we could do some awareness and posture sessions and some sports activities in this sense. for health reasons I had to start doing session of clinical Pilates due to my back problem</p>							
<p>I've always had back problems and I need to balance it with pilates and swimming and here there is nothing close and I'm not getting it.</p>							
<p>In terms of ergonomics, the office is very funny, but it's not prepared. The chairs are uncomfortable, sometimes in offices there are pilates balls to sit on instead of chairs and that would be interesting. Sometimes you are sitting in a place where the seat is uncompensated, and you are leaning. For example, the backpack, I had to bring my own and it would be important because we have many meetings. These are some small things that you feel there is no concern,</p>							
<p>; It would be interesting, for example, to implement some Pilates sessions at lunchtime and ergonomics initiatives, such as, calling attention to how we sit. We have many online meetings and no one has advised us on how it makes sense to manage e working day to make sure it is healthy.</p>							
<p>Another suggestion is the ergonomic issue, we have good chairs, but I get up and do some stretches, but I know people who are badly seated and do nothing. What I suggested is to have a more theoretical session with someone who knows about ergonomics. We could do some action about it, like having someone responsible and tell them to do hourly stretches or workshops, for example. When we were in the other space we didn't have monitors and that was improved, but there are people who don't even have mice. I think it's not a very present concern, it's not a priority</p>							

Appendix 31. Non-career-specific life-skill training

Workers Needs		Freq	Workers positive statements	Freq	Partners statements	B Corps statements	B Corps	Freq
Financial Literacy	I've heard someone mention they were going to do financial literacy training and I think that would be relevant.	3	In relation to soft skills, I don't feel so much the need, personally	1		We are also planning to do a course about personal financing	Nativa	1
	financial literacy could be helpful							
	Financial literacy is important mainly because we don't all earn especially well.							
Mentoring Program	It t would be interesting to have a mentoring program (after identifying the needs) that didn't have to be someone from the company, but that could be provided by the company some sessions to help us	1				Besides that, we also have mentoring, so everybody is the senior team mentors, somebody from the junior team	Good Business	1
Design Thinking	I would like to learn more about design thinking	2						
	I like design thinking							
Team management skills and conflict management	conflict management and crisis management is something important that we must continue since we work with large companies that are subject to great pressures and that end up affecting us as consultants. Team management skills is also important	2			so far, no one has asked me for a financial literacy course or other soft skills courses, for example .	but also others more related with soft skills such as: training to understand different personality types and that's an external supplier.	Verco	3
			We also have trainings for soft skills, for example, leadership, self-awareness . During the training about self-awareness, it was like a growth pathway since we did like four meetings. We had something that we need to do on our own, and	Nativa				

						then we confront it with each other		
	But perhaps it would make sense to do something in the area of soft skills such as, for example, conflict resolution.					About human skills: leadership, conflict resolution	Critical Software	
Communication/ Public speaking	training related to communication is also very interesting	3			In relation to soft skills, we normally invite external trainers. we have already had interventions on concentration, stress and wellbeing. There are people who have done workshops on creative writing. Now we have Neroes which is also related to well-being. But individual needs are identified at the beginning of the year and so far, no one has asked me for a financial literacy course or other soft skills courses, for example. Anyways, if someone has interest in a specific training just need to speak up.	we have training about public speaking	Nativa	4
			Every Thursdays, we have a knowledge share session at nine o'clock about technical and soft skills like: communication	Verco				
	There are several things: we are in a consulting company, so our work is very client oriented, but we also have to communicate very well as a team. So, I think the communication part could be something transversal		People can choose between among soft skills training. For example they can have training about non-violent communication,	Stone Soup Consulting				
			Training about communication	Critical Software				
Time Management	I need a lot of priority management and focus, sometimes is hard for me	3			In relation to soft skills, we normally invite external trainers. we have already had interventions on concentration, stress and wellbeing. There are people who have done workshops on creative writing. Now we have Neroes which is also related to well-being. But individual needs are identified at the beginning of the year and so far, no one has asked me for a financial literacy course or other soft skills courses, for example. Anyways, if someone has interest in a specific training just need to speak up.	We also have conferences, "masterclass" during all the year, usually we do one per month, and the facilitator is external. They are about sports, work life balance, soft skills, diversity and inclusion, among other topics.	Utopies	2
	I think that the trainings are very much with the intention of improving ourselves to be better professionals but not how we are going to maintain the balance between professional life and personal life, as is the case of Neroes There is nothing that helps us to manage our lives better and promote balance. It is not just because we are a consultancy but also because of the diversity of themes and the area is growing a lot and it is necessary to be constantly updated, which requires time and therefore it is necessary to better manage our agenda, "we are always running against time"							
	So far I haven't done any more related to soft skills, but I need to improve priority management and time management because it affects my stress. But I think they could also be transversal training.		. People can choose between among soft skills training. For example they can have training	Stone Soup Consulting				

						about time management		
Foreign Languages	We are in a company that the CEO is French so it would be nice to have French training together	3				People can choose between among soft skills training. For example they can have training about Spanish	Stone Soup Consulting	1
	Languages also, given that we have a lot of relations with French companies and we also make a lot of presentations in English							
	I think it would be interesting to have an English course, bearing in mind the different levels							
Digital Learning Platforms	I would love to have a voucher for LinkedIn learning monthly / coursera	1				This year we launched an initiative linked to LinkedIn learning and employees have a licence on the platform and can do whatever they want from cooking classes to more technical skills	Critical Software	2
						we've also got a fund, which is now 500 pounds a year that individuals can spend on whatever they want around learning and development for themselves. So, this could be anything from something specifically related to sustainability, or it could be learning to ride a bike or history courses, soft skills, etc. Besides that, all employes can have access to the LinkedIn	Good Business	

						Learning Platform.		
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Appendix 32. Internal promotions

Workers Needs	Freq	Workers positive statements	Freq	Partners statements	B Corps statements	B Corps	Freq
In terms of salary and career progression, it's not good because it's not transparent and we don't know how much more we can earn in 5 years for example. Compared to other consulting firms (even knowing that they are big and have another structure) it doesn't give much visibility of how the career growth will be	6	I have had the opportunity to grow within the company and have new challenges. I have the role of being team leader of a practice	2	In terms of horizontality, to give an example, Claudia, who is now a partner, came in as a trainee. In other words, we have always been concerned through incentivizing people's growth.	We also have leadership development programs which encourages the development of competences such as: strategic thinking, financial Vercomanagement , understanding networking skills, team dynamics, different personalities, and how to manage different personas,. The leadership program is for the senior that we would like them to lead teams in the future. Every level of consultants has a different training. For junior positions, we tend to do core skills, understanding presentation training. For consultants, it's more communication and project management skills.	Verco	4
I know people that after two years have left because there is no such thing as knowing how much you will be earning in two years. Since it is a small consultancy, there is no structure like junior or senior consultants, etc		But it's great the opportunity to be in charge of a practices and there is an opening from the company to improve,			The leadership program can help... I'd say a good 70 / 80% or more of our seniors, they move in through the business and promotions, so we're really trying to promote people internally. Within a consultancy, you don't want to be blocked and not progress. So having that opportunity to make light work, work with their life, they need to have balance but being able to work.	Verco	
Slight career progression from a financial point of view, but not much to grow financially or in career progression. In terms of career progression I have no scenario, if I want to progress I have to leave the company		There are five positions that differ in terms of salary in the company and the public salary scale is available on the website			Utopies		

<p>However, of course, if we asked each one probably everyone would like to earn more; We are a small and horizontal company and this is naturally reflected in the progressions</p>					<p>In the consultants' career progression, there are three categories: associate consultant, consultant and principal consultant. Associate consultants are in the learning process. Consultants are people with more than 5 years of consulting experience. All of them can be promoted up to principal consultant, senior consultants, with years of work and consultancy within the stone soup. The progression is reviewed monthly and a deeper general evaluation is done every year. For administrative staff, stone soup's dependent employees there is a career plan, a participative and collaborative process.</p>	<p>Stone Soup Consulting</p>	
<p>There is no career evolution. I know how much other people earn and people who have recently joined earn more than me. It's not financial security. I asked for a raise in my evaluation. What I struggle with I don't know if it's transparency, but it's the issue of being at SDC for several years and being earning the same as people who have just joined and are not senior. I was increased slightly, and I am earning the same as someone who is junior, I do not think it's fair. The problem is that I don't have a category, so it affects my career development.</p>					<p>We have a table per professional category with the minimum and maximum values that occur in the organization</p>	<p>Critical Software</p>	
<p>There is no career progression plan</p>							

Appendix 33. BTFWW B Corps - Advice

NATIVA	TREEDOM	UTOPIES	VERCO	GOOD BUSINESS	CRITICAL SOFTWARE
<ul style="list-style-type: none"> • Focus on flexibility for people (young generations value even more) • Team building activities and Gathering moments, • Engagement: being involved on the team strategy • Community building events. • Top priorities: the need of being involved and engaged and the need to stay together, involved as a team. 	<ul style="list-style-type: none"> • Focus on the quality of the life / work-life balance of the workers. • Focus on the space, the environment that you are working Implement actions that can make the life easier • Ask what workers need and to try to answer them (Feedback) 	<ul style="list-style-type: none"> • Focus on wellness initiatives • Actions to improve work-life balance • Days off & leaves: offering time (positive effects on happiness and efficiency). 	<ul style="list-style-type: none"> • Focus on the employee's needs and Flexibility • Improve work-life balance through procedures: discouraging overtime, reducing peak periods, allowing flexibility to make up for overtime and prioritizing mental health • Career development: opportunities to develop; ; Promote people internally • Financial benefits are core, need to be competitive 	<ul style="list-style-type: none"> • Launch a formalized engagement survey • Listen the team, understand what is important and match the needs you can • Engagement: Make everybody feel that the success comes down to how invested they feel in the company. • Flexibility: remote working represents trust. • In general: The more you show willingness to trust your employees and support them, and look after them, the better results you'll get as a business. 	<ul style="list-style-type: none"> • Ask and listen anonymously and unpretentiously the workers need and Act. • When people feel that you are working based on feedback, everyone knows that it is true, it is seen differently • Salary and leadership are equal important. • Sometimes Having good leadership is more important than an HR department.

Appendix 34. BIA Gap analysis - all impact areas

Result BIA Governance	Score	1st GAP Analysis Governance	Score - Difference	Final Gap Analysis Governance	Score-Difference	BIA Test Governance	Score
Total Questions	26	Priority	0.67	Priority	0.58	Total Questions	28
Operations score	9.6	Quick win	0.51	Quick win	0.94	Operations score	12.9
IBM score	10	Nice to Have	1.37	Nice to Have		IBM score	10
N/A score	0			Nice to Have Consequence		N/A score	0
Overall score	19.6	Long shot	0.79	Long shot	1.51	Overall score	22.9
		Total	3.34	Total	3.03		
		Total Score Governance	22.94	Total Score Governance	22.63		
Result BIA Workers	Score	1st GAP Analysis Workers	Score - Difference	Final Gap Analysis Workers	Score-Difference	BIA Test Workers	Score
Total Questions	46	Priority	3.15	Priority	3.15	Total Questions	47
Operations score	25.5	Quick win	8.02	Quick win	8.51	Operations score	39.6
IBM score	0	Nice to Have	0.35	Nice to Have		IBM score	0
N/A score	8.1			Nice to Have Consequence	3.3	N/A score	1.9
Overall score	33.7	Long shot	3.86	Long shot		Overall score	41.6
		Total	15.38	Total	14.96	Difference	7.9
				NA score	8.1		
				Total without NA	6.86		

		Total Score Workers	49.08	Total Score Workers	40.56		
Result BIA Community	Score	1st GAP Analysis Community	Score - Difference	Final Gap Analysis Community	Score-Difference	BIA test Community	Score
Total Questions	39	Priority	1.19	Priority	0.69	Total Questions	38
Operations score	18.9	Quick win	3.11	Quick win	1.1	Operations score	22.5
IBM score	0	Nice to Have	2.25	Nice to Have	0.34	IBM score	0
N/A score	0			Nice to Have Consequence	1.93	N/A score	2.7
Overall score	18.9	Long shot	5.39	Long shot		Overall score	25.3
		Total	11.94	Total	4.06		
		Total Score Community	30.84	Total Score Community	22.96		
Result BIA Environment	Score	1st GAP Analysis Environment	Score - Difference	Final Gap Analysis Environment	Score-Difference	BIA test Environment	Score
Total Questions	44	Priority	0.8	Priority	0.25	Total Questions	44
Operations score	8.8	Quick win	1	Quick win	2.35	Operations score	12.5
IBM score	3.7	Nice to Have	2.93	Nice to Have		IBM score	3.7
N/A score	0.6			Nice to Have Consequence	0.83	N/A score	0.9
Overall score	13.2	Long shot	1.64	Long shot	0.19	Overall score	17.1
		Total	6.37	Total	3.62		
		Total Score Environment	19.57	Total Score Environment	16.82		
Result BIA Customers	Score	1st GAP Analysis Customers	Score - Difference	Final Gap Analysis Customers	Score-Difference	BIA Test Customers	Score
Total Questions	29	Priority	0.61	Priority		Total Questions	29
Operations score	2.5	Quick win		Quick win		Operations score	3.2
IBM score	3.5	Nice to Have	1.25	Nice to Have		IBM score	3.5
N/A score	0			Nice to Have Consequence		N/A score	0
Overall score	6.1	Long shot		Long shot	0.67	Overall score	6.8
		Total	1.86	Total	0.67		
		Total Score Customers	7.96	Total Score Customers	6.77		

Worker 1

1- Why Sair da Casca?

I started to see offers in diverse areas and was surprised that the company was recruiting profiles not only in sustainability. In the Interview, they immediately let me comfortable and called me "you", which gave me a relaxed message. I was attracted by the fact that they were involved in large projects, the diversity of projects, and the proximity to higher hierarchies. I wanted to complete what I was missing. I understood it was a good environment to gain soft skills: organisation, communication, and proactivity which are necessary in consultancy. Furthermore, in contrast with my experience, here I could feel the impact I was having. Sustainability is something I care about and wanted to feel I was contributing to the change.

2- What is Good and What is Missing?

Missing: more financial transparency is missing; **Good:** enough flexibility and freedom to decide when I stay at home or not from a personal point of view as well as mental health point of view and feel that I don't have to tell when I have some problem and can't go. I also realized that I could have some flexibility and freedom to do an external training. The company takes into account our external personal projects. The training is a very positive point as I have already lost count of the number of training , but time management is a challenge for me and always ends up taking a bit of time but it is also a challenge. Very openness in terms of innovation from the top, there is a much more aligned communication structure and anyone can suggest any topic for training

3- SDC provide you financial security? Consider living age, cost of living adjustments, employee ownership and bonus

Financial security is not easy on the position I am. I don't have that much notion in relation to everyone else but even so, although SDC is a very advanced company in the relationship between the employees and the benefits, it has a very Portuguese vein since some topics are still a bit taboo, namely the income issue. There is not much salary transparency, I know there are some discrepancies between practices, and this may not contribute so well to the well-being.

4-What do you think about supplementary health benefits and wellness initiatives in SDC? What are the benefits/ wellness initiatives important for you?

Yoga has already been mentioned a few times that there is a possibility to implement one hour per week of yoga sessions. In terms of well-being, the Neroes program is a very interesting attempt. It surprised me a lot that SDC is taking the initiative in that area and for the adaptation, the company fits. But this is all well and good but when you get close to the Deadlines it's hard. I also know who was doing origami sessions in NOW- coworking space, we have a WhatsApp group where we have access to the activities that are being developed by co-working. Although I am interested in yoga, at this point I was going to see it as something to take time away from my work. That being the case I would prefer the credits, but as you touched on the team-building issue we could do various activities.

EXTRA CAREER ENGAGEMENT AND SATISFACTION

I feel there is some need of social events. It could go like having a session on working time as a specific session or out of working hours, going for a walk etc. I have had opportunities for socialising like the Christmas party, birthday, volunteering and the kick-off we had lunch. For me it was good in terms of integration this kind of events, although it was a little bit by chance.

5-What do you think about Career development in SDC? Which trainings not related with the job would you be interested?

I've heard someone mention they were going to do financial literacy training and I think that would be relevant. Use of certain tools would also be relevant to me, but it may not be so related.

6-What do you know about B Corps? Do you think it can help the company to be good for workers?

I know there aren't that many in Portugal and many companies we work with want to be B Corp certified. Inside SDC there is pride in being B Corp and there is a will to achieve a higher score and to improve. We know that with a higher score can come certain benefits. For me it does not mean much because, SDC already offers more than enough. I cannot have more benefits that I have now besides the training and other wellness initiatives. But these are points that I think if we improved and had a better score, that would be good and that everyone would want. People look for us because we are a B Corp and we are an example in the area in Portugal. We want to pass that image and influence other companies to follow that path... But I don't know if there is a perception within the company that being B CORP will contribute to us being better for the workers...

Worker 2

1- Why Sair da Casca?

I heard about the vacancy from a friend and applied, but after a while, I got in. And I ended up staying. I felt that in the social sector it was very poorly paid, more difficult to find the balance between a financially stable life and doing something with social impact and here I thought it was a good balance. I started in one practice but got involved in other projects

2- What is good and what is missing in Sair da Casca?

Good: health insurance, flexibility in case I need to take care of personal matters. There is a lot of flexibility and trust, which I think is very good as it makes life easier for us on certain occasions. We get an extra 3 days holiday.

Missing: But even so, as the salary level is nothing special, they could give us other benefits, even more symbolic ones, like the birthday. Maybe some kind of wellness agreement. They should invest on wellness initiatives since they're not going to raise salaries; Career progression transparency.

3- SDC provide you financial security? Consider living age, cost of living adjustments, employee ownership and bonus

In terms of salary and career progression, it's not good because it's not transparent and we don't know how much more we can earn. But there is a concern, for example, the food subsidy has been increased due to the increase in the cost of living. Since we moved office, we have also been given the benefit of paying the travel pass or the equivalent value for those who bring their car: the value of 30 euros. Every year there is a salary update according to inflation, but often it doesn't go beyond that. Regarding the bonus, it's great because it considers our performance and the results of the company. The process is 6 months and then it's effective, which is good and doesn't cause so much instability.

4- What do you think about supplementary health benefits and wellness initiatives in SDC? What are the benefits/ wellness initiatives important for you?

While in pandemic they gave us sessions with a coach, film in subscription, yoga classes, support of 100 euros to buy materials, extra days. I don't say with the same intensity, but could be something this year of that kind that could help. Little things that cost money but maybe it's easier than increasing the salary. Also, I suffer a lot from posture and when we were in the other co-working there was a masseur who gave very good prices. I like yoga, gym activities, fitness in general and I think this sports component could be interesting.

Engagement and Satisfaction

There was a time that they did the summer schedule, July and August the Friday we could finish working at 2pm. It could be interesting to receive as a benefit.

5- What do you think about Career development in SDC? Which trainings not related with the job would you be interested?

SDC has a very good thing that is the receptivity to people's requests. For example, last year I had to do a training and at the time SDC funded me. On one hand it falls more on each person but there is openness in funding and support in order to reconcile (studies or other training outside here). Maybe there should be more guidance especially in the first years of career, but it works more like, you have these difficulties then go look for training that help you to develop. There isn't exactly a plan. It would be interesting to have a mentoring program (after identifying the needs) that didn't have to be someone from the company, but that could be provided by the company some sessions to help us... Sessions I am interested in: Design thinking, public speaking and financial literacy could be helpful. In terms of career progression it's not good. There is no obvious growth, it's not very transparent in the sense that in 5 years they can't tell us where we will be and how much we will receive. Compared to other consulting firms (even knowing that they are big and have another structure) it doesn't give much visibility of how the career growth will be. Now we have more organization with the practices, before it was not organized like that. However, there are still two models: there are people who are in shared practices and others who are not.

6- What do you know about B Corps? Do you think it can help the company to be good for workers?

It forces us to get out of the day-to-day routine, especially for those who are responsible for certification, and to reflect and exercise regularly on whether we are on the right track or not; whether we are developing important issues for employees or not. Above all, it forces us to reflect and improve. (issue that we say best practices but there is no time for us and the importance of feeling the impact and give credibility) ... I think we should have someone who is almost exclusively dedicated to the area of HR policies at SDC and true we are not many and did not make sense for a long time but we have been growing and I do not think it is healthy to have a partner who already has all his work that still has that function. It is not supposed to be wasting time to understand what benefits and will give us, should have someone to ask for approval.

Worker 3

1- Why Sair da Casca?

An Opportunity came up and I joined for an internship and SDC was a reference in the area in Portugal. It was an amazing opportunity to work on my passions and grow.

2- What is good and what is missing in Sair da Casca?

Good: New procedures have been created, evolution and flexibility. In addition, there is a lot of flexibility, our company is much more horizontal with a very accessible management. If you have a problem, you can talk. There is a better organization, and at this moment there is already a division between several practices which makes it easier. There is also flexibility in the relationship between people. There was already a lot of flexibility and openness in SDC even before the pandemic, but it was not "formalized". With the pandemic, it was clearly established a flexible schedule, 3 days in the office and 2 at home. And I have always been provided with the necessary resources in all offices. There is also a transport benefit. Regarding team building: Volunteer actions, Christmas dinners, SDC anniversary, they have already given us different kinds of visits such as cultural visits, boat trips, and yoga classes, among others. On colleagues' birthdays they give a gift as a team (decided by the team); before there was normally always a gift from the company to the employees, then when it started to grow we started to buy it amongst the team; there is health insurance, a great initiative. Missing: There are work peaks where you have to work more hours and at weekends if necessary, but there is a balance; I wish the company had more voluntary actions (with different types of action); I think we could evolve to have an HR department, which gives support for example in the recruitment of new colleagues, in this last one I missed having a guideline/templates. When we don't have certain departments (we have just one person as financial and HR administrative) it forces us to do a bit of everything but we have room to evolve and improve knowledge and HR processes as well.

3- SDC provide you financial security? Consider living age, cost of living adjustments, employee ownership and bonus

I always knew that if I wanted to earn a big salary I wouldn't do it here. I think they try to be fair and give some increases considering the increase in inflation and there are also bonuses. There has never been a failure in the payment of salaries and allowances. Bonuses or holiday subsidies are always announced when they are going to be paid. I know we don't earn the salary and other perks like other senior consultants working in consulting (large companies) , but they try to make the increases and adjustments they can. For example, the company always tried to adjust the food allowance, so that we would have the highest possible pay scale.

4- What do you think about supplementary health benefits and wellness initiatives in SDC? What are the benefits/ wellness initiatives important for you?

The fact that we are doing Neroes is super interesting because the feedbacks we can receive are important to help with time management and crisis management. I know that in the other office, there was access to massages (paid for by the employee). (What would be interesting? x credits, massages, yoga, gymnastics at work) Yes, any kind of activity is interesting, I always have time constraints for family reasons, so if they create something I would like it to be during working hours, or lunch hours. They could make a mixed choice of doing something in the office, like gymnastics, and then another activity to give the choice. The posture is key due to us spending many hours in front of the computer, so massage would love it. Many of us have back problems. The company has invested in the ergonomics of chairs and tables, but it's also good to have some activities at this level. I also think it would be nice if we could have a small leisure area with ping pong tables and football tables, for example.

5- What do you think about Career development in SDC? Which trainings not related with the job would you be interested?

I have had the opportunity to grow within the company and have new challenges. I have the role of being team leader of a practice. I am having coaching that guides me not only as team leader but also in other dimensions. This is also a form of recognition for me as well as the awards and benefits. The company tries to give a certain balance. I have openness to expose formations of interest to the management. We define our PDP, there are things that are suggested by Nathalie, others that we suggest with or without monetary value and we try to make sure that they are related to the company. Over these years I had the opportunity to participate in several sessions such as communication, design thinking, crisis management, and conflict management. Feedback, conflict management and crisis management is something important that we must continue since we work with large companies that are subject to great pressures and that end up affecting us as consultants. As well as skills in dealing with the team.

6- What do you know about B Corps? Do you think it can help the company to be good for workers?

(The question about implementing best practices in other companies and not always have time for us). There are companies that claim to be sustainable and then it's not quite like that, they are, as they say, the shoemaker's son always goes barefoot and being a B Corp helps to define the path and where one wants to go in terms of sustainability, in its different dimensions. Even before we were (...)Even before we were on the B Corp path there was a concern from time to time to make a global overview in terms of services, infrastructure, team and to reflect in order to understand what could be improved. Ideas can be put forward at any time of the year. It is fantastic to be part of a group of companies that has these concerns and communicates them, because that is an added value. If we work the 3 dimensions, we have to be part of that bigger network and ecosystem and it's a pride to be B CORP. Although each company has its own mission and objective, we are aligned with the greater purpose. Increasingly there is greater recognition within business. The B CORP purpose is being valued and this is a good path for change

EXTRA - What prevent you from leaving the company?

The company is always throwing me new challenges, trying to take me out of my comfort zone without taking me completely out of my area of work. At the level of the training and personal development plan, they always try to suggest entities and courses that we can attend. Regarding the benefits and bonuses themselves, the company is aware that it is small and

that it cannot give a big salary, but it tries to compensate with subjects that I value a lot, which is reflected in terms of retention.

Regarding team building: Volunteer actions, Christmas dinners, SDC anniversary, they have already given us different kinds of visits such as cultural visits, boat trips, and yoga classes, among others. On colleagues' birthdays they give a gift as a team (decided by the team); before there was normally always a gift from the company to the employees, then when it started to grow we started to buy it amongst the team;

Worker 4

1- Why Sair da Casca?

An opportunity came up and the values were aligned with mine as it was related to education and sustainability. It was good to learn more and it was aligned with the purpose. A company that contributes to the country and the community

2- What is good and what is missing in Sair da Casca?

Good: The company pays on time. Transport benefit and health insurance, which is good considering our capabilities and size. Missing: we should foster more relationship between practices.

3- SDC provide you financial security? Consider living age, cost of living adjustments, employee ownership and bonus

The salary should be readjusted taking into account the cost of living. The food allowance has already been readjusted considering the cost of living and we have already received the maximum. The bonus could be more evaluated according to all the answers given. In relation to the Living wage, I don't think it is happening but that is also related to my family situation.

4- What do you think about supplementary health benefits and wellness initiatives in SDC? (good and missing) What are the benefits/ wellness initiatives important for you?

As I am in charge of several areas, it would be important to do something related to well-being at work... (example massages, x card, discount activities, nutrition services and therapy taking this into account what would be interesting?) I think it would be interesting to do some activities here, and have someone come to give us a sport activity to help us relieve stress. We already have Neroes but we are a bit lost in what it adds in terms of mental health. It would also be good for all of us to be together. Massages would also be interesting as I have problems as well as other people in the team have back problems or stress. (do you think it would be interesting, besides having the group activity x in credit, something to do separately?)
Yes

5- What do you think about Career development in SDC? Which trainings not related with the job would you be interested?

Training related to communication is also very interesting and besides that I need a lot of priority management and focus, sometimes is hard for me. About the training in general, the idealized would be to do one every 15 days or once a month but I think this is not happening. Considering my work, I would like to use other software.

6- What do you know about B Corps? Do you think it can help the company to be good for workers?

I think someone has to be an inspiration to other companies, and if we could be BFWW we could also be pioneers in Portugal.

Worker 5

1- Why Sair da Casca?

I wanted to change my life and help people in another way. It was suggested by a friend. I like planning and acting on change as well as feeling it has an impact on people.

2- What is good and what is missing in Sair da Casca?

Missing: work-life balance as I am working more hours than I should. I would like more flexibility, for example, to become full remote as travel is time lost. We have a coworker which is an open space so it's not so practical to have meetings. We are paid less than the market, but we also receive other benefits; I would like to have more time to think together about new proposals or methods.

Good: since the pandemic we are a more cohesive team, the company managed to maintain and strengthen the culture with the challenges of the pandemic. I am not sure if it was something for the company itself, I think we were the ones who organised ourselves, taking advantage of the celebration of anniversaries. In pandemic we got to know other people better and did activities together, almost team building in a natural way. Open environment, you can listen and there is a very strong team component and constructive feedback, you don't blame anyone.

3- SDC provide you financial security? Consider living age, cost of living adjustments, employee ownership and bonus

Cost of living adjustments have taken place. Slight career progression from a financial point of view, but not much to grow financially or in career progression. But given the context the increases had to be higher, to meet the cost of living. Very different quality of life when you live close to the office, but due to living costs it is not possible. So, either remotely or they increase salaries a lot. We waste a lot of time on transport and that makes me frustrated. We get paid less than other consultants, but we also try to have a better balance than other consultants. To continue to pay less I should be working only the fixed hours. I have always received target bonuses. It's a surprise, but the bonus helps me with some fixed expenses so if I don't get it will affect me financially.

4- What do you think about supplementary health benefits and wellness initiatives in SDC? What are the benefits/ wellness initiatives important for you?

As a supplementary, the glasses being included could be interesting, but I don't know if it's possible. During the Pandemic we had the possibility to do yoga, but it wasn't at the time I could and it didn't interest me. We have internal parties. Because we are often working out of hours then we don't get to do things. They offered a subscription to film in (during the pandemic) which I found interesting. We get 3 extra days but for example we don't get our birthday. One year we got more days off. Last year we had the Friday afternoons off in August, we were going to work 6 hours instead of 8 but I took advantage of it once because I had work to do. I would rather not receive any of these vouchers and wellness initiatives and work 40 hours a week, it would be more important to me. In the previous office, we had a gym that people went to at lunchtime but I couldn't fit it into my schedule and it wasn't practical. If it was at the end of the work, close to the office, I wanted to leave. These benefits don't contribute anything to my happiness. (what would contribute then?) Working the hours I have set and working remotely to be able to have wellness activities close to home. In terms of team building, I think it's planned and doesn't work as much as activities naturally. Of course, there could be more openness to having a space like a book club/cinema at the end of work if we could be available at that time. Our Coworking space- NOW also has activities but many times it is not possible to enjoy them because we are working.

5- What do you think about Career development in SDC? Which trainings not related with the job would you be interested?

I think we are working to have an interesting training plan. I've never been in a company that invests so much in training its employees. As far as extra training is concerned, I'd rather get some. But perhaps it would make sense to do something in the area of soft skills such as, for example, presentations, negotiation techniques and conflict resolution. In terms of career progression I have no scenario, if I want to progress I have to leave the company

6- What do you know about B Corps? Do you think it can help the company to be good for workers?

For me being a B CORP is the same as having another certification. It helps to meet the minimums and identify them. It forces a collection of information and the creation of improvement plans.

Worker 6

1- Why Sair da Casca?

A colleague working here told me about the position and I wanted to change area and understand the other side. My goal is to gain more know-how to be able to join the financial area with the sustainability area. The SDC is aligned with my goals and has the militancy and purpose I was looking for. It has impact and I seek to have an impact.

2- What is good and what is missing in Sair da Casca?

GOOD: I really like the team environment; the co working space is very good, you feel better than if you were in a corporate place. **Missing:** There should be something explicit, for example organisational development procedures. I don't know if there are written processes, on the level of integration in the team and the way of behaving and alignment with the company. When people join it's interesting to have access to those documents like the purpose and the manifesto. So, we know better what they are waiting for and we can contribute better. Location I don't consider the best because it is far away for me.

3- SDC provide you financial security? Consider living age, cost of living adjustments, employee ownership and bonus

SDC pays above many consultants in the market but could be more taking into account the work, we are always overloaded and due to the far location. But still give a monthly allowance travel pass or the equivalent to maintain financial security. At the moment I am satisfied with the financial part as I have no other expenses. We have four-monthly bonuses that are given to people with a selection, which is fair, a kind of democracy. On the board they choose the bonus is applied to that person. Four people who choose who the bonus goes to which is not always fair. Now I have been increased due to inflation, it was below inflation but still it is important.

4- What do you think about supplementary health benefits and wellness initiatives in SDC? What are the benefits/ wellness initiatives important for you?

There is a very good thing they have done now which is Neroes. Neroes forces you to schedule time in your calendar at least once a week. The intention is to achieve a state of mind and a kind of gamification. It forces us to stop and reflect a bit. I think that after neroes people are more ready for the rest of the day. In terms of initiatives, I don't know but anything that would make us stop for a moment would be interesting. Yoga I'm not a fan but meditation has been mentioned and I'm interested. Anything to talk to each other or be in a moment of personal reflection would be good. Work is a community and an organic system that is created and that is very much what a company is and what B Corp is. (You talked about the importance of the well-being and being together, what do you think could be implemented?) I think it should be the choice, to have a platform to choose if we can use the meditation app (Headspace) or the monthly subscription to the fitness up for example. Just like we do monthly internal training we could do a wellness monthly activity together. I like the idea of going together to do a new sport in an occasional way.

5- What do you think about Career development in SDC? Which trainings not related with the job would you be interested?

In training we have a specific plan that is given every month and above all by internal people. I think I have a lot to learn from my colleagues, but we need certificates and external training that can also be used for me and not only for work. We are in a company that the CEO is French so it would be nice to have French training together. Power BI would be useful for our work; it could be extra. I would like to learn more about design thinking and various management and strategy methodologies. Also, I would love to have a voucher for LinkedIn learning monthly / coursera

6- What do you know about B Corps? Do you think it can help the company to be good for workers?

B CORP materializes a little of what companies want to do. Companies can say a lot of things but B Corp forces companies to have it in writing, to have a commitment to be signed in a social pact and that the partners agree. B Corp makes you responsible for workers, suppliers, customers, community. B Corp can contribute a lot to the competitive advantage of companies. Importance of the walk the talk. If everyone has to have an impact, companies have to be exactly the same. When it comes to corruption and values, people will know they are in a much

more audited environment. The goal of every company is to keep employees well. Above all the responsibility of the company is that the people there feel as welcome as possible, and B Corp helps with the BIA.

Worker 7

1- Why Sair da Casca?

It makes sense to me as I really like the social sector. It's aligned with my values and the change in society that I believe in. I believe that the work we do here brings business, but it is also a search to do good. And above all, to convince the private sector to do good. This is a characteristic of SDC that is very much in line with Nathalie's way of being. I really admire this strategic mentality of turning companies around and doing it in a way that is good for the community and for the workers.

2- What is good and what is missing in Sair da Casca?

Good and Bad: Hybrid element by being in all the practices and also with other areas. **GOOD:** Variety and freedom. I like to do several different things and whenever I was unmotivated SDC listened to my requests. Importance of active listening and offering solutions, being challenging; the company contributes to change with private companies making them spend money on good things; evolution in Volunteering; unity team and there is more willingness even more since the coexistence covid between people from different practices. When I joined SDC we didn't have half the conviviality actions we have now. We are much more united. In covid there was a greater concern with the welfare of employees not only physical but also psychological. **Missing:** There is no career development and a good salary. I would like to work with someone in my area to develop the outputs in a more cooperative way.

3- SDC provide you financial security? Consider living age, cost of living adjustments, employee ownership and bonus

There is a four-monthly prize given by the board in cash every year. They give cash and the prize has two parts. One of them the team chooses, it's a bonus, which can be given to anyone in the team but goes to a vote. There are three awards per year. There is one that is decided by the team and the last one is decided by the management. Then there is the performance award that has to do with the annual evaluation. When the SDC exceeds the annual goal the team receives an award/bonus for everyone but it also has to do with the evaluation of each one. This year the whole team suffered an adjustment in salary to face inflation. In addition the SDC facilitated the filling of document to have benefit to the tax level. In terms of government measures, SDC tries to ensure that the team does not suffer from government adjustments. Financial security is a double-edged sword. Salary is not fair, and I do not earn well for several reasons. Because I know how much other people earn and people who have recently joined earn more than me. It's not financial security. I asked for a raise in my evaluation. What I struggle with I don't know if it's transparency, but it's the issue of being at SDC for several years and being earning the same as people who have just joined and are not senior. I was increased slightly, and I am earning the same as someone who is junior, I do not think it's fair. The problem is that in my case I don't have a category, so it affects my career development. As I'm a hybrid, I'm not senior but I'm not junior. In practical terms it is great but on the other hand what I think is that they should have a category. But I know that we don't have the structure to have certain categories.

4- What do you think about supplementary health benefits and wellness initiatives in SDC? What are the benefits/ wellness initiatives important for you?

Covid brought a concern with the physical and psychological well-being of people from giving monetary value for office supplies, to free yoga classes, half an hour in the morning before work 1 or 2 times a week to coaching actions to understand how you could improve performance. In terms of well-being what would be interesting, for example we are partners of Manicómio, why not offer psychology consultations to the team, e.g. 1 x per month, or one free and the second with a discount. I do not know if the team would want, but if they did not want also SDC would not spend money, we would make an agreement and then we would see the costs at the end of the month. Another improvement is the physical well-being: as we are displaced and not well in the city center. I think there could be a benefit in this area, for example a discount in gym chains or having someone who comes here to give lessons at

lunchtime. I prefer to do it here as a group because it would make my life easier and it would be fun to do it as a team, another opportunity to be together. For example, from 6pm to 6.30pm there is yoga class, or pilates, or meditation etc. It could be the choice and the team would be questioned to understand the time, best day and activity to reach a consensus. If it is at the end of the day people can go home immediately afterwards. Besides, I live with back pain, and I've been wanting to go for osteopathic treatment since January, but I don't do it because I have no money. Workplace gymnastics or something like that would be interesting. Another issue has to do with ergonomics: the mouse and footrest would be interesting. We already have monitor elevation and the chairs.

5- What do you think about Career development in SDC? Which trainings not related with the job would you be interested?

In terms of training, I think it would be interesting to have an English course, bearing in mind the different levels. I had training courses to do that I didn't do because I didn't have time. There is no career evolution, there is evolution in the knowledge we acquire.

6- What do you know about B Corps? Do you think it can help the company to be good for workers?

I think it is a benefit and it is a good job. b lab portugal is going through some changes. There is a slight gap here, there is nobody Portuguese.

Worker 8

1- Why Sair da Casca?

I was a client of SDC and I realized that was where I wanted to be and not where I was. But there was a whole route to take. I did some personal development work and worked out how I was going to design a route to get where I wanted to be after a few years.

2- What is good and what is missing in Sair da Casca?

Good: great diversity in terms of background and age. I wouldn't want to stop doing what I love to go and find more money in another consultancy. Here we have the best of both worlds, the informality of the environment, the fact that we have a team that we feel comfortable and secure with, personal recognition, leadership opportunity and mentoring. That vs a bigger salary, I don't prefer. Missing: Better salary

3- SDC provide you financial security? Consider living age, cost of living adjustments, employee ownership and bonus

I think everyone has the expectation of being increased and earning more. We are in a transitional phase and SDC is becoming bigger, having a bigger turnover and that is being invested in people. We don't have a salary disparity between levels. We are all below the market and we would like to be higher, but the conditions of the country do not help. But I would not like to stop doing what I love to go looking for more money in any other consulting firm. The SDC is always aware in order to be fair, for example with the change of the office was provided the public travel pass to everyone.

4- What do you think about supplementary health benefits and wellness initiatives in SDC? What are the benefits/ wellness initiatives important for you?

We had already talked about the question of massages but in the meantime Neroes came along which we ended up opting for. It's training but it's for the mind. In terms of benefits, the team leaders were entitled to coaching sessions (free in terms of theme). We have the incentive to eat fruit. Here in this office we didn't do initiatives that we have in the other like the gym among others. I for health reasons had to start doing sessions due to my back problem. I manage my schedule due to the flexibility SDC provide me the way I understand it, there is no inconvenience in going to my sessions of clinical Pilates. So I think we could do something together about posture. We spend many hours in front of the computer thus we could do some awareness and posture sessions and some sports activities in this sense.

5- What do you think about Career development in SDC (good and missing)? Which trainings not related with the job would you be interested?

In terms of benefits team leaders were entitled to coaching sessions (free in terms of theme). I am always interested in doing trainings within this area. In relation to soft skills, I don't feel so much the need, personally. I've already given training in positive communication, conflict management and others.

6- What do you know about B Corps? Do you think it can help the company to be good for workers?

I think it puts us on a level of high demand. It was a movement I didn't know before being here. Like any other certification, it gives us an objective and a concern to continue improving and not fall from where we are. The level of demand is good. I know that B Corp is going through a greater lack of definition, which is negative for companies that have tried to maintain this level, but I hope it is overcome because it is a movement that can contribute so that later on, we can have truly social companies, which is a structure that we still don't have in Portugal. For a long time, it was not clear where SDC stands. In many people's heads we were a non-profit association.

Worker 9

1- Why Sair da Casca?

What I was doing before was a bit out of my essence and my values. I wanted to define a new professional path and I realized that the sustainability area was not only focused on activism and that it would impact all sectors. So I made a transition to get closer to what interested me and that's how I got into SDC

2- What is good and what is missing in Sair da Casca?

GOOD: The fact that I feel I am working in an area I like makes me feel fulfilled. I am always learning, there is no monotony in consultancy. SDC attracts interesting companies and clients. In terms of company environment, I feel it is a good environment with good people and good values. There is a genuine concern that we have a good team relationship through volunteering and various training courses. Collective thinking and interpersonal help is something that makes us better people; health insurance is very good; the office **Missing:** in terms of salary, below market average and lack of wellness initiatives and benefits. In terms of benefits, I don't think they are amazing, we only have the health insurance, the travel pass and the food allowance. We have several trainings, I think that the trainings are very much with the intention of improving ourselves to be better professionals but not how we are going to maintain the balance between professional life and personal life, as is the case of Neroes. In terms of career development, they understand that people are ambitious and that they want to develop themselves and they give opportunities to people who have just joined to be at the head of projects and to do a lot of training. In terms of career development there is that openness but not a career plan built. Also I have to work on weekends, I'm under pressure; lack of structure (although it's good to be able to participate in different projects); a lot of focus on internal training which requires a lot of work but little on external training

3- SDC provide you financial security? Consider living age, cost of living adjustments, employee ownership and bonus

I've already mentioned that for me the salary doesn't give me financial security, even more as a senior. I earn below the market average. There is no career progression plan. For example, if I want to become a partner, I don't know how I'm going to do it, whereas in other more structured and solid companies, this happens. But I don't think this happens in the firms in Portugal. In other consulting firms you become a partner but here it is not clear, not even the juniors know what they have to do to become seniors.

4- What do you think about supplementary health benefits and wellness initiatives in SDC? What are the benefits/ wellness initiatives important for you?

The health insurance is good. Regarding other benefits, I love sports and it's really bothering me that there is any benefit related to this and we also need time for this. Here, where we are there are very few things nearby and that doesn't help. And doing it at lunchtime on my own, spending 1 hour and a half would be unthinkable due to the workload. I think the subject of sport and more well-being is super important and there isn't that concern. I've always had back problems and I need to balance it with pilates and swimming and here there is nothing close and I'm not getting it. In terms of ergonomics, the office is very funny, but it's not prepared. The chairs are uncomfortable, sometimes in offices there are pilates balls to sit on instead of chairs and that would be interesting. Sometimes you are sitting in a place where the seat is uncompensated, and you are leaning. For example, the backpack, I had to bring my own and it

would be important because we have many meetings. These are some small things that you feel there is no concern, There is a lot of concern that you do a good job but not so much for those components that are relevant to the wellbeing of workers: nothing about nutrition, not about ergonomics and sports. It would be interesting, for example, to implement some Pilates sessions at lunchtime and ergonomics initiatives, such as, calling attention to how we sit. We have many online meetings and no one has advised us on how it makes sense to manage the working day to make sure it is healthy. Also, lunches are all expensive around here. We bring our own lunches so every now and then there could be some attention. We already have healthy fruit which is a step. We can follow the inspiration of other, as they want people in the office, they develop measures such as a floor for work and another for leisure, mindfulness area, and spaces for engagement, promotion of creativity and bonding between team. SDC also has this internal motivation. While we create moments of volunteering and training to have these moments certain companies have spaces.

5- What do you think about Career development in SDC (good and missing)? Which trainings not related with the job would you be interested?

The trainings are very much with the intention of how we are going to be good professionals and not how we are going to maintain a good life balance, as is the case of Neroes. There are several things: we are in a consulting company, so our work is very client oriented, but we also have to communicate very well as a team. So, I think the communication part could be something transversal. Financial literacy is important mainly because we don't all earn especially well. Languages also, given that we have a lot of relations with French companies, and we also make a lot of presentations in English. The question is that there is nothing that helps us to manage our lives better and promote balance. It is not just because we are a consultancy but also because of the diversity of themes and the area is growing a lot and it is necessary to be constantly updated, which requires time and therefore it is necessary to better manage our agenda, "we are always running against time" also to manage people and I feel that there is no such concern in ensuring that I have time. Then I think sustainability is an area that is being developed and I feel the need to have more access to certified trainings and by internationally known companies. They have internal intelligence centres and we do not, so to fill this gap I think we should have training with the best in the world. There is no well-defined internal structure of trainings, there are some more internal trainings, but we are the ones preparing for others. It's hard because I have to work many weekends to make sure I deliver everything on time. I know I should speak up more. I feel like I'm getting the job done in every position. But it's great the opportunity to be in charge of a practices and there is an opening from the company to improve, however there is no career plan.

6- What do you know about B Corps? Do you think it can help the company to be good for workers?

I hope so. If not a B Corp who will it be? I am happy to be part of the continuous improvement process but I also think that SDC does an extraordinary job.

Extra: Engagement and satisfaction

There are projects that I have to work for all positions. It's not just about hiring more but having an idea of the capabilities of the people you have... You can't think that a junior is going to be the same in terms of quality and demand. You need time to grow. A lot is demanded at the beginning which is good but can be overwhelming. We have the ambition to make a lot of client tailor-made and for that we need structure and that doesn't exist.

Worker 10

1- Why Sair da Casca?

I have always been very involved in social and environmental issues. A friend was working here and SDC needed people. Then other projects came up and I stayed and over the years I have worked on various types of projects.

2- What is good and what is missing in Sair da Casca?

Good: Informality and openness to proposals and suggestions, as well as cooperation, a culture of trust and flexibility. We work a lot with peaks and you don't know what's going to happen

next, so it requires a spirit of collaboration to dilute the effort and integrate new people when possible. That's why we need to revive this effort all the time and it's fundamental to involve the whole team, create relationships and that sense of cooperation. This is the result of our internal training and sharing, the informal moments that we manage to create, and the volunteer actions (with Semear, Ocean Alive or now in Beato). We manage to be together in another context, which is even more important when we have new people to integrate. And we try to create other initiatives to be together. There is also the advantage of being in a creative, informal space that suits us, which also brings well-being. **Missing:** On the other hand, for other people the Co-working space, it might not bring so much because of the transport that takes more time.

3- SDC provide you financial security? Consider living age, cost of living adjustments, employee ownership and bonus

It provides good conditions; it has tried to hire people without term contracts, not generating precarious situations; the people that arrived were hired directly; and there were never unpaid wages. When the year goes well and depending on the evaluation you have there is the distribution of prizes (bonuses). There is strong transparency at the level of commercial results, we know the global budget. The living wage I think is assured and even now with inflation, there was a concern with this adjustment or in the pandemic everyone had an amount to spend on whatever was necessary to be more comfortable at home (whether it was the screen or chair, or other), which shows a concern. However, of course, if we asked each one probably everyone would like to earn more; We are a small and horizontal company and this is naturally reflected in the progressions.

4- What do you think about supplementary health benefits and wellness initiatives in SDC? What are the benefits/ wellness initiatives important for you?

There were more things that happened during the pandemic than now, such as yoga, access to coaching, and specific sessions on well-being, among others. There are not many initiatives in place at the moment...but if you have a special need and need something it can be discussed and answered. It's a bit case by case. But we try to be in co-workings where there is a dynamic and initiatives of the space itself that allow the person to have access to other activities. For example, in another space where we were, we had access to massages at a reduced price. At the moment we have Neroes, although we are still discovering the benefits it will bring us (do you think there is room to develop other initiatives?) We have the Coverflex application which is associated with certain types of things like the gym card, daycare cheque, etc. But I think that when Benefits are very standardized in a very small company it may not have a transversal application / or reach many people, so I give less value to those standard measures. But yes we could talk here about physical activity or joint participation in walks. There is also the benefit of the travel pass since we came here that has the bikes as well (although the station is still not working). Or even have SDC bicycles. Organize informal initiatives, gathering. Debates and discussions about topics that interest us.

5- What do you think about Career development in SDC? Which trainings not related with the job would you be interested?

Here it is enough for someone to propose, and it happens. I think that with smaller structures it is not going to be someone preparing a complete program when there are two people interested, it is better to know who is interested and then prepare it. There is openness, but there is no annual program prepared, we have a file where people are supposed to put their needs that can be paid training or training SDC team has expertise. There is a collaborative work that has to do with size. When we do the performance appraisal we also do a personal development plan we add the training that we would like to do. So we have this element of the personal development plan and our collaborative way of identifying and organizing training. However, if we want to have more points for BCorp for "non-work related training" , mapping might be the way. We don't have, to my knowledge, at the moment a person responsible for identifying that kind of training, but again we can try the other way around and ask everyone to identify and we create a plan

6- What do you know about B Corps? Do you think it can help the company to be good for workers?.

The company was already Good for the workers. In our case B Corp is more of a recognition that we can use as a business card for our customers that we walk the talk. We are always talking about how other companies should act on their impacts, and this way the certification shows that we are also taking care of our impacts. It wasn't so much transforming what was there as recognizing what we already were. In the recertification we aim to be better scored, there are things that can have the two in one, of being good for us and good for the B Corp

score. In the first certification what we did was to formalize many aspects, and processes. In the second one we already had some ideas of where we could improve, and we implemented some things, or in other cases it was having the process of collecting evidence to show that we were already doing it. I think it's important for us to be able to influence and distinguish ourselves from other consultancies. We can be a role model, and actually the B Corps community is growing enormously.

Worker 11

1- Why Sair da Casca?

Along my journey I have realised that it is very important to deal with other backgrounds and different methods. I value a lot SDC because we can be friends and it makes the day-to-day work easier. I met B Corps and realized that this world could exist. I didn't want to work in a Big 4 to be just another number, to have no quality of life or great purpose. Here we have a consultancy but with purpose and even if you have a lot of work, it will be easier to focus because you know you are helping companies for necessary causes and that's why I applied.

2- What is good and what is missing in Sair da Casca?

Good: all the training you are allowed to do because most people have also been trained here; the team and the atmosphere, with or without the bosses, is very good. There is a culture of great mutual help and horizontality. We are all at the same level and anyone can give ideas. You realize that everyone is learning and the flexibility they give you is very good: you don't have a fixed schedule, and no one will ask you to justify yourself. The office is good. **Missing:** salary progression and the overall income is not high, even low. Considering the responsibility, we are given from so early on and the work we do when we all fly the flag. I feel like we're all in the same boat (and so do the bosses), and that's good, but I also feel the pressure of not being able to quit. The extra mile we all give is not rewarded as it should be. I understand that it has to do with the situation of the company and if they're not keeping everything in their pockets. But regardless of the reasons, compared to other consultants. I understand that they manage to sell more expensive projects. I know people that after two years have left because there is no such thing as knowing how much you will be earning in two years. Since it is a small consultancy, there is no structure like junior or senior consultants, etc. We all have a lot of work; we lack more initiatives for wellbeing; more diversity and inclusion as well as balance; the office is far; more moments to foster team relationships, sometimes in weekly meetings we are a bit mechanical, and we don't have time to talk about ourselves and there could be more flexibility in terms of face-to-face/online.

3- SDC provide you financial security? Consider living age, cost of living adjustments, employee ownership and bonus

Thinking about the responsibility we have and the hours we have to work, we are earning less. If on the one hand we have the flexibility of being a small company on the other hand we are not taking the opportunity to be more open in terms of transparency. Nobody talks about earnings and bonuses, and this is a bit generated by the board and ends up creating a kind of tension that is unnecessary when we get along so well. It is like an elephant in the room. We all think we should be earning more than we're earning. I know that the progression doesn't exist, it's not constant or regular. For example, this year there will be bonus distribution and we were told that it won't be for everyone because some people have worked harder than others. It was told individually, but it should be shared in a more transparent way. We are all overworked. We have the issue of the cost of living is worse, therefore it should be a year when they consider that to give to everyone. I haven't commented to my colleagues because I don't know what will happen to them. There is a culture of taboo that has existed for a long time. The adjustment that happened because of the increase in the cost of living but were not enough.

4- What do you think about supplementary health benefits and wellness initiatives in SDC? What are the benefits/ wellness initiatives important for you?

I have many suggestions. It is a much-needed area. Health insurance is great, we have the highest one. In the previous office we had a person who would give therapeutic massages at affordable prices. Many people gave it a lot of importance. I think it would be interesting to implement here, 1x every 15 days in the co working dividing for everyone. I would really like that. Another suggestion is the ergonomic issue, we have good chairs, but I get up and do some stretches, but I know people who are badly seated and do nothing. What I suggested is to have a more theoretical session with someone who knows about ergonomics. We could do some action about it, like having someone responsible and tell them to do hourly stretches or

workshops, for example. When we were in the other space we didn't have monitors and that was improved, but there are people who don't even have mice. I think it's not a very present concern, it's not a priority. In relation to Neroes, in the last planning meeting we talked about the fact that although we have been doing it for a while, most people find the way of doing it random and they still don't see any results. Neroes is more related to career development, you don't feel the wellbeing right away. I think the coverflex card we don't use almost anything we should use, we have the minimums. I know it has various discounts, gym, opticians etc. So there's plenty of room for improvement. I mean now, the neroes not counting for benefit, we only have the health insurance. I think we should have physical wellness. I don't know if people would use the credits much to do activities because when we give experiences people take a long time to do them because of work. I know there are lots of companies that have gym membership deals, but I don't like it as much, instead classes here would be better because the space is amazing even though it's far away from everything. It wouldn't make sense to offer a gym membership far from here, people wouldn't have time to go, so they should invest more on certain classes here. For example yoga classes, pilates, stretching and meditation etc.. It could be that together with the massages.... I can see this happening super easy. SDC could have a minimum cost on massages. Regarding yoga or other classes could be in lunch time, 1x per week half hour. Classes could be during working hours or a little before or after. I find the Neroes thing interesting, but I don't know if there will be as many results as we thought in the beginning but if people can invest 45 min in the calendar per week. You can, when Neroes is over do 15 min work time plus 15/20 yoga class for example. In terms of benefits the birthday day would be interesting and I think it's not too much and of course we had to be aware of the projects we are involved in and try to push forward or delegate. If you have meetings with clients it's normal that you don't, but I think it could be implemented.

5- What do you think about Career development in SDC (good and missing)? Which trainings not related with the job would you be interested?

Training is a strength. So far I haven't done any more related to soft skills, but I need to improve priority management and time management because it affects my stress. But I think they could also be transversal training. Regarding Soft skills, there is an opening but I was told to look into it but I didn't have time. (Do you think Neroes would help in the management of priorities?) No, I don't think about anything, maybe it helps me to be more relaxed, but sometimes I just leave more exhausted. At this moment I can't tell. And even in performance, stress management and dealing with difficulties and focus I feel that meditation classes and yoga help me better. I was all motivated at the start in Neroes but now it's been a while and it feels like a flop. You're supposed to reach a state of mind by the end of the experiment, but I think it's going to be very difficult. I think sports classes might work better. But when the idea of neroes was announced everyone showed interest.

6- What do you know about B Corps? Do you think it can help the company to be good for workers?

Totally because by doing the gap analysis you can establish an action plan and you can see direct improvements. The diagnostic process makes perfect sense. There are companies that do BIA diagnostics without having a goal, for example, it's a good tool that gives options and ideas. A very useful exercise that can guide us in terms of impact. But I must say that we should focus on priorities, on what is effectively structuring and that represents well-being for the workers, and not just go for the easy points.

Engagement and satisfaction

. I don't know but, for example, in relation to this, they created summer schedules where we didn't work on Friday afternoons. However, there were some people who were more controlled, who took advantage of it, but then you had those people who left nothing to do, so they ended up working until 9 pm at night. It's all very well, but if they don't lighten your load, to what extent is it a benefit if you have to compensate? The benefit should be let's hire more people, take on more projects and distribute the workload...

Appendix 36. Partners transcription

Senior Partner & Founder - Natahlie

1- Journey as a person. Why Sair da Casca and what difference SDC makes?

The idea of SDC was born in 92 and created in 94. How I came to this idea: before I was in Portugal I was very dispersed but very involved in NGOs linked to human rights and poverty. I was also involved in politics, and I participated in the creation of several companies and learnt several lessons. I didn't have the profile to enter in the political life, the NGOs I had some passion for achieving the objectives but I felt that the governance of the NGOs was very non-transparent, very heavy and it didn't make a career. When I was involved in setting up various companies I loved the entrepreneurial adventure. I worked in two companies that had to do with impact, one was related to the democratization of culture and the other was the first communication agency in France about corporate citizenship, here helped create a business unit. And that led me to realize that I wanted to have an impact as a person and the corporate environment was my preferred environment and where I thought I could have more impact since it had the resources, innovation and efficiency. That's where SDC came from and when I came to Portugal I looked for the impact I had seen in the NGOs, the militancy that I had learnt with the political parties and the entrepreneurial adventure. I believed and still believe that companies are the engines of sustainability. At first I spoke to many stakeholders in Portugal to identify needs and at the time there was a lot of need in the area of education to educate youth and children for health, road education etc. So I thought how can I convince large companies to develop educational projects with institutional support from the state, city councils and other organizations to fund content and implementation of projects that will allow educate young people for sustainable consumption, recycling, road education, health etc.. At the time they were working each one in their own area, now there are many bridges between stakeholders. SDC had the goal of building projects with a wide range of stakeholders who have common goals. First in education they were called to work with employees to educate about the importance of sustainability, then in the area of reporting, HR who wanted to understand how they could improve the lives of employees. utopies was born one year earlier, an accident of life because we were neighbors in France when I was working in the communication agency, Elisabete was creating UTOPIES upstairs. I was in the communication area but that was not what I wanted, I wanted to participate in a transformation of the companies' strategies. So, I followed with great interest and then I met Elisabete, she came here several times, we made some partnerships and had common projects...It was an inspiration.

2- B Corp journey, why? Do you think B Corp can help SDC to be better for its workers? BIA as a road for improvement?

We decided to be B Corp some time ago after we became aware of it. We didn't get certified right away because I found the Model quite Anglo-Saxon with Bias and at first, I wasn't sure we could have many affinities. Then in Portugal there was nothing, my contacts were always through B Corp Europe and what was happening in France. And then sometimes to have time for our clients we don't have time for ourselves. We did an observation period but when we decided to enter it was not just to make the journey but to gain the certification and use it as a tool for internal improvement to maximize our impacts in all dimensions. It was a way to force our company to make a process of continuous improvement. Benchmarking allows us to get ideas, compare and seek inspiration from companies outside Portugal. The BIA forces us to formalize good practices, which when not formalized may end to exist or not only be developed with the same execution. And in each dimension, there is a will to improve, the idea is to maximize the positive impact on all dimensions and in this case on the employee's using practices that sometimes we had already developed and that are part of our identity. SDC has a very specific culture, it is a very horizontal company, very open, as fluid and agile as possible, with a great informality that encourages responsibility and growth of people. There were practices that were innate and spontaneous and it was important to be able to see what others were doing and review what I thought was difficult to implement but could be relevant. We always had a focus on employees. We had to create the sustainability consultancy market in Portugal and we had to create our market in order to contribute to capacity building, research and awareness raising among the business fabric. Much of my time was initially dedicated to all social economy stakeholders. We already had good practices in place internally but clearly there could be a lack of resources to structure and go further. Today we are more robust, we have back office and support teams, which was not always the case. In terms of horizontality, to give an example, Claudia, who is now a partner, came in as a trainee. In other words, we have always been concerned through incentivizing people's growth.

3- Challenges and Priorities following these impact topics: financial security; health, wellness and safety; career engagement; engagement and satisfaction

Financial Security

There is no financial insecurity. That doesn't exist. What happens is that, until today, sustainability consultancy was not valued at the same level as other types of more strategic consultancy, so clients never wanted to pay the same as they did to other consultants. It is changing, but not as quickly as I wanted. You have consultants that to open the market are practicing very low prices, you have others that are doing international prices as more senior teams and then we have us that at the small level are always the most expensive. If we compare with other consultants in Portugal we pay as well / as badly or a little more and we have more financial security. IF we compare with the big international consultants we pay much less and to reduce the gap we are increasing our price but knowing that sometimes we lose proposals because other consultants are doing one day at 500 hours and obviously we cannot compete with that. It is a concern and a priority. What we do to mitigate: last year we did raises, salary adjustments to at least compensate for inflation, other people who were on low salaries had the adjustment in addition to inflation. Some people had exceptional bonuses and we have a bonus policy that is very much linked to our results and performance evaluation. There is a concern, but it is not something that will be solved quickly because, as we are the most expensive consultants in the Portuguese market, many companies thought they should pay a sustainability consultancy agency like they pay a public relations agency. Profitability is the problem, but even for the partners, the dividends are nothing special. But we are changing that, we started 2/ 3 years ago but competition makes us lose some clients if we price it right. We also have the mini award four times a year to reward an attitude, a behavior that is not necessarily in the performance evaluation. That's what we can do at the moment but it's in the priorities.

Health, Wellness and Safety

Now we have Neroes. Every year there is a program / activity. Individual needs are identified at the beginning of the year. We already work a lot on mental health. In the pandemic we did yoga classes and other initiatives (and what could be improved? within the scope of wellness initiatives...) Neroes is a mental health program and we have the change of office. We are in the NOW, a co working space, because it is an open, bright, creative and community space where people can bring their dog or children. If anyone asks, we can partner with the Manicó mio, or other initiatives. We are waiting for the new direction of coworking to understand what can be done in that scope. Regarding physical activity, we pay for the travel pass to allow people to use the bikes and scooters (at this moment the parking doesn't work yet...) Sometimes I do working meetings where we go for a walk or we have lunch but what worries me is that I don't want to force people to do something, I like spontaneity . (example of the cover flex credits... yoga, etc) You can send me proposals then.... The most relevant is the space that increased my comfort, in terms of aesthetics, conditions and also human relationship and there is no noise and you are not exposed to pollution.... (regarding the space, it was mentioned...concern at the ergonomic level) Backpacks everyone is entitled to a backpack, who wants has. We have the big screens that everyone can have. Chairs are good. The policy is to adapt the conditions to the needs. Just today you had people that brought their kids and did a meeting on the terrace, I will not force them. (people talk about back pain that could help some sports activities or equipment at the level of ergonomics for some people may be missing some things) So just say what is missing. (I also talked to marta about gymnastics at work... example with the native 10 min of yoga during the meeting. for example 10 min to start the day and do labor gymnastics at work?) The question here is how far the employer's responsibility goes. It's one thing to earn points another to fall for ridicule. We had the yoga classes, and some people did and some didn't. All the people received filmed mini sessions to repeat at home and that's already each person's responsibility. I'm not going to put myself breathing in front of my team, I don't feel like it and I think people will be inhibited but no one is forbidden, and we have plenty of space... People can come into a room and exercise; I don't want it to be a rule. We give people the freedom of choice and we give them the means to exist and then each one decides. For example, when the new direction of Now comes in, I know that they want to encourage some activities like yoga, I still need to the price but then you can sign up whoever you want. Then we could share half of the cost or see the best model. We can facilitate the access to these initiatives. For example, in the old space there was a gym, but how many people used it? Nevertheless, I am interested in receiving your suggestions to see how we can improve without getting ridiculous. I want measures that respect individual freedom. Team building we do regularly and socialising then physical activities don't have to be used for that. We've had several parties recently. There is conviviality that is also fostered by the workers. In terms of socialising we have a mixture of training and pure conviviality. The well-being work is also related to coaching. Feel free to present everything and then we'll see what we can do.

I will ask you when you finish this to make a presentation to the team to explain the area of workers and also not to forget that we are already the second best in this dimension of impact in Portugal.

Career development

According to the information and benchmarking I have, we are one of the companies that invests the most in training in various ways. We free up time for people who are doing training, for example people who are finishing their masters, who have time in their working hours to dedicate to that. We have lots of hours of internal training and we are always promoting the presence in external training. Our investment makes SDC a great school and today we have alumni from SDC going to big companies in leadership positions. We are great promoters of employability at the highest level. In relation to time management, compared to our competitors we have a flexibility that no one else has, people have a freedom of time management. They work a lot but there is a lot of confidence and freedom for people to conciliate their hobbies and interests. There is a try to reconcile professional and personal life. But it's not formalized because I don't like to set too many rules. We adapt our proposals to the reality of each person at the specific moment. In relation to soft skills, we normally invite external trainers. The team leaders are having a soft skill coaching with a professional, we have already had interventions on concentration, stress and wellbeing. There are people who have done workshops on creative writing. Now we have Neroes which is also related to well-being. But individual needs are identified at the beginning of the year and so far, no one has asked me for a financial literacy course or other soft skills courses, for example. Anyways, if someone has interest in a specific training just need to speak up.

Partner - Claudia

1- Journey as a person. Why Sair da Casca and what difference SDC makes?

I started as a trainee and today I am a partner. And that defines my interest, it is my project and it makes sense for my life since I am aligned with the mission. I remember being interested and applied for the positions. and it was a risk to join since I left a job to do a professional internship. We have already many friends along the journey. There is a connection and an identification with the SDC spirit. SDC is a very own way of being and strong culture and that's why we do so many workshops, and also why we care at the point of sending training to clients. Over the years I realized that it was much more than a company, it was much more than a sustainability company. It's a philosophy, a way of looking at the ecosystem. And as you grow the culture becomes more outlined and the initial values are always maintained due to the strong culture.

2- B Corp journey, why? Do you think B Corp can help SDC to be better for its workers? BIA as a road for improvement?

Then when B Corp appears, that's the icing on the cake. Immense pride but above all the confirmation of a path. It's not just something for positioning and capturing clients. It might be a bit of that, but also because it fits our path. At B Corp there are organizations that belong to the same team where society is at the heart of the business and we have always been that. B Corp is a confirmation and a recognition, which was painful for a small informal company as we had to go through the pains of formalizing many processes, but for us it is an important recognition more than for the market. It is the confirmation that what we do and how we do it makes sense every day because the initial values have not changed regardless of the context. It's interesting as a path and on the employees' side it's a bit tricky because there is consultancy and then there is sustainability consultancy. We know that we are in a sector that there are many challenges like work-life balance, benefits, and salary and sustainability consultancy is the same thing. **In the middle of all of this , we might wonder where** is the “walk the talk” once you still have to answer to your clients and there are certain things you can't control. It can be demagogic to think that we are cooler, and we are easier. It's wrong because we are still a business, and we have to reinvest in the business every year and pay the employees. On the employee line, regardless of the team, even when the company was about to close every week when I joined, the human part was always a big concern. Because it is a company of people, there was always great awareness that projects came from collective effort. When B Corp comes in it forces us to look inwards. We take it very seriously, the walk the talk. It's always easier when you don't make the diagnosis, I know how disappointing it can be and I can show our clients. In our case, it wasn't a shock, but it allowed us to realise that there was a certain lightness in the organization of the procedures that would have to change. The B Corp was a pretext to review the HR policy. On the one hand, it allowed for greater participation, systematization and structuring

with the team. It also led to some reflection on what we could do to improve the quality of life of the team. As a continuous improvement of how we can better adapt to the needs of the team taking into account the business context. I don't have a romantic vision at all. It's consulting anyway. There is a balance that is difficult, "the shoe maker son goes barefoot",. It is very difficult to manage between the response and not losing your head and trying to ensure that there is a certain common sense and we have to make clients aware of that. (We don't always have time to take care of ourselves...) Example that we recommend clients to do stakeholder consultation, we do it from time to time and now in our 30's we will do it. There are good practices that we know and there are those that we apply. Not all of them are adjusted to our needs and we don't have to do it for doing it (ex sustainability report is a little pathetic to be doing). We have a lot of debate about this, we have skills in house but we need to find the right time to do it. Moreover, understanding what makes sense is relevant.

3- Challenges and Priorities following these impact topics: financial security; health, wellness and safety; career engagement; engagement and satisfaction

Financial Security

Two major challenges: Getting competitive in terms of remuneration and recognition. I'm talking about the value proposition of SDC: through training, lectures, networking and recognition which complements the monetary value

Health, Wellness and Benefits

Another topic for improvement is the wellbeing because of the eternal theme of work-life balance. I think we can improve and meet people's needs and interests like massages, Pilates etc. Only for SDC I have my doubts, but something in the co-work space why not... I think it could be a good opportunity. It is a way to promote the meeting of people but also that the company puts at disposal other kind of resources where people can enjoy in a more individual way. But we are still not a very big company. I do not know if people would like things like discounts on gym membership because then you can agree more widely but it is easy to improve on this point.

Extra: Engagement & Satisfaction

In terms of engagement, it doesn't worry me much because I think people participate. The initiatives depend a lot on people. It can come from the teams because we are horizontal enough for that to happen. There is the eternal theme of work -life balance. It is important in terms of teams because we are organized and it is important because it is not always obvious that we can negotiate with the client and we don't have the team ready straight away, there is a learning curve. It is demagogic to think that we enter at 9am and leave at 6pm, not because people have to work more... People should work better. I believe in the model of flexibility and delivery of outputs and Trust. But of course, it is important to create that bond between the team. The flexibility model brings many advantages for individual management.

Career Development

We are working more in recent years on the systematisation of internal and external training, the new performance management model and the definition of improvement. We will never be satisfied enough because it is a very fast-moving market and an area with increasing demand. We must be able to use the resources we have to be attractive (employer branding) and to guarantee that during the time people are here they have an incredible learning curve. This should be our ambition. We have to give an increasingly interesting proposal, what the person can bring to the collective

intelligence and what can be done to contribute to individual satisfaction... They must be continuously worked on especially because we have limited resources.

Appendix 37. B Corps transcription

Interview Nativa 30 March



1st Italian B Corp 1st certification: 2013 Last certification: 2020 Size: 10-49 Origin: Italy Best for the world 2021 & 2022 Next certification: 2023



Alice Zannini as Regenerative Designer and responsible for the B Corp Certification

Nativa is pretty much where I apply my skills in the real world. I worked previously in other consultancies, but I didn't have the chance to apply this concept directly that was science base that were coherently applied to the company as well. And that was something very important for me. So I guess the work you are carrying out with your company also goes in the sense that the company, since it is a consultancy, is coherently applying what they tell other companies to apply in operations. It makes sense a lot. In Native I found the match I was looking for.

1- B Corp Journey. Are you using the BIA as a road from improvement? If yes, how are you doing it?

We are the first Benefit Corporation in Europe and since February 2013, the first B Corp in Italy. It's been a long journey and of course we use the BIA as a road for improvement. So when we started the journey, first thing we did was measuring ourselves and then applying for becoming country partner of B Lab Italy and then cooperating directly with the standards setting and the nonprofit B lab. Every time we have dialogues with the companies that aim to be B corps and with B lab. Our goal is to match the instances of different stakeholders and help to improve the standards as well, based on the best practice, we catch the sector and also the difficulties that company register. So now we help as consultants (as part of B corp way) and verification happens at the European level through B Lab. But what we do is helping for free the pipeline or all the companies that needed information to access the B impact assessment, that it's free, and how to use it and have general information about the process of verification and audit. So that's what we do for now. But there are going to be separate entities from the next year probably. And as a legal entity, we're going to carrying out the activities independently as a benefit corporation. We contributed and collaborated in the dialogues with the parliament to apply and also develop the legislation or applying the preliminary legal framework of such a benefit corporation in Italia.

2- Why Nativa is considered best for the world in workers? In general but you can consider the impact topics of financial security; health, wellness and benefits, career development, engagement and satisfaction

I can tell you about what we call Life. We also have a very peculiar governance structure. We have something we call boxes, and there is a person in charge of every box. For example, we have a box that it's called life that is dedicated to all the well-being and happiness of the Nativers because it's also in our bylaw. We put in our bylaw since we are a benefit corporation that we care about the happiness of every nativers in every stakeholder that gets in touch with us. So of course, we developed also framework to measure it inside and contribute to the happiness of everyone. Talking about welfare, we have a platform that is also B Corp, junkie that offers different options for the wellbeing of every one of us from holidays to physical activities and so on. (**Engagement and satisfaction**) On the benefits, we have also quite a lot of flexibility so we can work from wherever we want. That's from the contract but preferably, we are in the office two, three days per week. And we also have four hours flexibility so you don't even have to communicate, we go by objectives, so you can take this flexibility to your

day as you want. Talking about team building activities, three times per year, we do something that's called convivium . So we gather all the people from the offices of Rome and Milan. Now we are about 50 people, So it's getting more complex. We join everyone in a place that's in between the two offices, but also last convivium, we went to the mountains. So we pick a place that can host and we'll stay there for three days, talking about strategies and aligning about all the next steps and the activities that we have been carried out in the previous months from the different teams and the different boxes and we develop plans for the future. So in this sense, we are all aligned on strategy and they share results with us and we discuss them together, we do group activities, we do activities all together, brainstorming. this is totally dedicated to align all the people and bring them on board because as well, it can participate in this moment and it's very formative for each one of the participants. And it's also a great moment, of course, we have dinner together, we stay together. Besides that we also have in our contract 20 hours per year per person to dedicate to volunteering service.

3- How are you providing financial security for your workers? (some topics you can refer: living wage, initiatives to increase wages and benefits, cost of living adjustments, employee ownership, bonus)

We still do not have the indicator of the living wage in Italy. I do not know the future plans but for sure we have bonus at the end of each year.

4- What supplementary health benefits and wellness initiatives are you implementing?

In terms of health benefits, we have great contracts in the sense that automatically assign you to a basic like governmental insurance. We have also, even if we are in smart working, coupons for eating every day, eight euros per day, that's quite a lot. In terms of flexibility, we have fly zone. So, all our calendars are booked for one hour and a half every day, we try to use this time to spend it together and have lunch together and to Take a rest. So it's a fly zone, we try not to have quality in this period of time and use this time to stay together in the office and go out to eat. Besides that we have our welfare plan, through the platform Junkie with a lot of activities that you can book, whatever that you can book, whatever you like, you can spend the welfare credits as you want. You can have these types of activities, you can spend them for nutrition or a doctor appointment, you could spend them for holidays, you can spend them for whatever makes you feel better. And besides this, we have every Monday online we have one hour and a half in which the two teams of Rome and Milan gather in a zoom called. We have the first 10 minutes in which we do an exercise can be yoga can be breathing exercise, dance, whatever. And then we have 10 more minutes in which we randomly split in groups of four or five people so we can have a catch up about the weekend and about the gratitude that we have or what happens in the past week. And after that there's a specific agenda, the presidents or the ones that takes care of the agenda changes every month. So who's in charge of the agenda, takes the time and develops all the interventions in the in the meeting. It's mainly to give brief updates about what happened and if something develops something innovative and wants to share with the others. Besides that every Monday we share best practices about ergonomics, like every 45 minutes you need to do some exercises but it up to the workers to do it, we do not do this together.

5- How are your career training opportunities? Do you provide non career specific life skill training?

We have a lot of these we have specific moments that are quite spontaneous. We don't have training calendar that goes that far. But whenever something new: new frameworks, new skills, comes to a new person, in Nativa, they can ask for a knowledge sharing. So, we organized a zoom call and everyone can join and can they can have a training that is done internally. We also have trainings for soft skills, for example, leadership, public speaking, self-awareness as well that were more related with our personal lives. During the training about self-awareness, it was like a growth pathway since we did like four meetings. We had something that we need to do on our own, and then we confront it with each other. We are also planning to do a course about personal financing.

6- To sum up: What pieces of advice do you recommend to a company that aims to be best for the world in workers?

I would say to focus on flexibility for people, it's very important also for young generation. So, it is one of the top priorities, but also on all gathering moments, building moments and the engagement, for example the experience of being involved in the strategy as well. Moreover, it is important to make community building events. So we've merged two top priorities : the need of being involved and engaged but also the need to stay together, involved as a team.

1st Certification: 2016 Last certification: 2020 2016 Size: 10-49 employees Origin: Portugal Next certification: 2023

Claudia Pedra is Managing Partner and one of the founders with a background in international relations and human rights. They founded Stone Soup in 2008 and the goal was to have a consultancy focused on maximising the impact of organisations and entrepreneurs. We are an international consultancy despite being based in Portugal. It was always international from the beginning and our first client was Spanish.

1- B Corp Journey. Are you using the BIA as a road from improvement? If yes, how are you doing it?

We knew that B corp existed from the beginning and we were very interested in what the movement advocated: companies are a Force for the good and benefit of society. We found it very interesting that B Corp is a movement. It's not just a certification but above all a movement where we can be together with people who want to create positive impact, and profit is not the only goal. We didn't get it at the beginning because it wasn't possible to do the certification on a virtual basis and Stone Soup works completely virtual. We have no offices and everyone works remotely. As soon as they changed the structure of the assessment we immediately went through the process and were certified at the time with 104 in 2016. Then we recently went down in the recertification because as the company grows the criteria to be requested increases. This year we have to recertify again. We were one of the first companies to get certified in Portugal. We always use the BIA because within Stone Soup there is a lot of work on improvement. We, for example, have an honesty report which is a report that includes everything that worked less well. It shows the points to be improved. This process with B Corp allows us to question several things and what is interesting is to know if we have the evidence for it. B Corp asks us where it is written and that forces us to rethink processes and procedures. As we grow the demands are greater and it then becomes necessary to create certain policies.

2- Why Stone Soup has one of the workers best scores in Portugal? In general but you can consider the impact topics of financial security; health, wellness and safety; career development; engagement and satisfaction,

We have employees and consultants, but for us they are all workers. B corp also considers them because they are the significant suppliers, who don't necessarily have to be employees of the company. We have a deliberate model of working with freelance consultants to bring in talent from all over the world and from all areas of work. In addition, we consider that freelance consultants are constantly learning because of the stimulation that surrounds them. So it's part of our model to continue like this, not for a financial reason. Then we also have more support people: administrative, financial and project management support. We manage to assess all workers on these parameters. In the career progression we have a structure due to the categories: associate consultant, consultant and principal consultant. We have a very wide diversity from 20 to 60 years old and with all kinds of backgrounds. We attach great importance to flexibility, so everyone works the hours they want to work. We also have employees who prefer to work part-time.

3- How are you providing financial security for your workers? (some topics you can refer: living wage, initiatives to increase wages and benefits, cost of living adjustments, employee ownership, bonus)

Something that is very important, because it doesn't happen in many consultancies....We have three categories, with small differences per hour, but it is the same all over the world, for example, all associate consultants receive the same amount if they are in the same team, for that project. There are small oscillations per hour considering the countries and the days of the projects. I know a lot of people pay local consultants differently, etc. We don't do that. We also have the external consultants who do a specific task in a specific location. There is

transparency and people participate in project budgets. We have a minimum hourly rate that we don't lower under any circumstances, because we think that below that rate it's not worthy. As a benefit we pay everyone above the living wage, in many cases much more, and we consider that regardless of where in the world there is a minimum value, the same for everyone.

Regarding the BIA questions on the living wage, we were refused a score because there was no data on Portugal in the system and it was considered NA, lowering the score. However, I didn't understand why they didn't accept INE's calculations on the living wage per person and family. So we considered in the assessment that they were above. When we went to the discussion, the auditor said he could not validate them because they did not exist in the system. I think this is a flaw in the system and I hope it will be solved. There is data from the minimum wage up to the INE average. They talked about reformulating the criteria, but I am unsure if it has been solved yet.

4- What supplementary health benefits and wellness initiatives are you implementing?

The benefits is the same for everyone. There is no distinction between those who are part-time or full time. For example holidays etc. We give some additional benefits such as birthday, local holidays etc. Welfare has always been our concern, we have been working remotely since 2008 and many companies only found out with covid. In 2008 creating a company in a totally remote environment was a big challenge. We always had a great concern about how we were going to maintain team spirit, integration and support to people. We developed several mechanisms over the years. Firstly, there is a very broad induction process where people have to sign various documents, such as the ethics and diversity policy, and go through a long explanation of how the company is and there are also trainings. There is a support person for all the technological part of people's insertion and there is a well-being channel where there are tips on good practices about relaxation, ergonomics, which are important for the consultants. Besides that, in the well-being channel we have the virtual coffee channel where people can talk about personal things. We offer especially during the pandemic extra support like psychology consultations and some techniques to deal with the confinement like meditating, doing yoga etc. We also have a buddy system where there is a more experienced consultant who can talk about work or personal issues. Besides every month when we check in with the consultants it's not just for technical issues but also to understand the mental and physical health status of the person and why they are responding differently, Also a kind of qualitative analysis of people's responses is done, which can be like a red flag. But in terms of wellness sports classes we don't have anything at the moment.

5- How are your career training opportunities? Do you provide non career specific life skill training?

In the consultants' career progression, there are three categories: associate consultant, consultant and principal consultant. Associate consultants are in the learning process. Consultants are people with more than 5 years of consulting experience. All of them can be promoted up to principal consultant, senior consultants, with years of work and consultancy within the stone soup. The progression is reviewed monthly, and a deeper general evaluation is done every year. For administrative staff, stone soup's dependent employees there is a career plan, a participative and collaborative process. It is not the company that decides, and you can move up vertically and horizontally. For example one of our project assistants wanted to progress to consultant. But people can decide not to be promoted. The career plan is readjusted every year and there are qualitative goals that people can achieve in their career development and they consider not only professional issues but also other issues. We use emotional salary and people have said what they prefer: personal development, autonomy, creativity, leadership, inspiration and belonging etc and we give opportunities in that sense. People can choose between hard skills training or soft skills training. For example they can have training on Spanish, time management, non-violent communication, or more related to Microsoft office for example. The company also provides on-the-job training. That means that people are invited to observe consultancy processes on themes and techniques that they want to learn. Any person in stone soup who wants to do a learning process about a technical area that they don't master can do trainings, workshops, etc. For example if an employee wants to know more about climate change she can attend certain projects related to that area. It is also taken into account people's preferences to do tasks in other areas.

What do you do to prevent your workers from leaving? Extra – engagement and satisfaction

We have two situations because salaried workers have a different profile from consultants. The consultant is a freelancer and therefore inherently has more capacity to change. One of the main things we do to make sure that consultants don't leave is to do in the interview and induction process a very thorough explanation of what the life of a freelance consultant is, including the challenges it has. It has more fluctuation of the financial part and more instability. It is explained and asked people to see if and even their profile or not. To try and stop the person coming in and then leaving because they've found a full-time job. A person who wants to do consultancy has to like everything that consultancy brings and that is not for everybody. What is the same for everyone is total involvement in the company. The people who are here have to follow our principles and values. All people have a trial period where we assess the alignment between principles and values and if they don't comply we can't keep them. There is a great involvement in the strategic and operational side that people, even freelancers, feel is theirs. This deep involvement and the fact that we put their needs above the company is very important to us. We are able to help a colleague who is down even by hiring another person to help, We are able to help a person because they are having personal problems. We also have a lot of internal solidarity. We have a process whereby if a colleague has a situation that prevents them from working as they should, the rest of the team steps in to help in the time that person needs. In terms of team building, we have a face-to-face retreat every two years and we also do online team building activities.

Interview Utopies 5th of April

UTOPIES® 



1st French B Corp 1st certification: 2014 Last certification: 2020 Size:10-49 Origin: France Next certification: 2023 BFWW 2021

I'm Marie I'm so I'm working in HR in UTOPIES since almost two years. I am working for the HR internal projects as recruitment and diversity and inclusion. Sometimes I work in consulting for HR considering the social aspects of the mission. I'm not doing the BIA, I'm not the person who is responsible for the recertification, but I am helping them with some subjects HR related. The last years we have increasing our job growth rate. We have around 70 employees now and 12 interns but when we did our last certification we were below 50 employees.

1- B Corp Journey. Are you using the BIA as a road from improvement? If yes, how are you doing it?

UTOPIES was first certified in 2014 with 105.8 and the last certification was in 2020 where we got 122.3 points. This year we will recertify. We are the first B Corp company in France and we created B Lab with B corp. For us the BIA is the most complete tool and the most demanding to assess our performance and structure our progress and is the only label to have built bridges with the SDGs from the United Nations. It's been a long time and we are using the BIA to improve. For example, we are using it to improve some HR policies and procedures. Since two months we are working with the person responsible for the B CORP certification to understand what we can improve in HR. Due to the hybrid characterization of UTOPIES because of the fact of being a for profit company serving the collective interest, in 2020 we became a Mission Company (as defined by the PACTE law) and a social utility company (ESUS approval).

2- Why UTOPIES is considered best for the world in workers? In general but you can consider the impact topics of financial security; health, wellness and safety, career development, engagement and satisfaction

In 2021 on the Great place to work awards, UTOPIES was positioned as the first company in France and the second-best company in Europe for organizations with less than 50 employees. Additionally, the company has been acknowledged as one of the "Best Workplaces for Women". Recently, in 2021 we were listed in the Best for the World in the workers impact area ranking, demonstrating our efforts in terms of human resources management and well-being at work. We are investing a lot on this. We are different from other companies. We offer a lot of paid leaves and days off for specific actions such as parental leaves, volunteering, sabbatical, among others.

Engagement and Satisfaction

UTOPIES encourages part-time work from the moment of hiring . In 2021, we introduced a creative leave for our employees engaged in a professional (or very advanced amateur) artistic practice, but also open to all those who wish to set up a specific artistic project. As we know that work life balance remains a challenge in the consulting industry we have signed the charter for parenthood and recently this year, we became a signatory to the Parental Challenge, a charter of commitments aimed at giving companies the keys to becoming more egalitarian and ensuring that each and every one of their employees can pursue their career serenely at each stage of their parenthood. We have put in place a unique leave policy to support parenthood: from wanting to have a child to supporting children during their studies, through all the stages of education. We offer 3 months of leave for the second parent, 2 additional weeks of maternity leave that can be taken as 80%, very flexible working hours and the possibility of teleworking at 100% as soon as necessary. We offer leave for a sick child, for an custody childcare problem and for being present. We also offer menstrual leave: 4 half-days per year in case of painful or disabling periods, especially in case of severe endometriosis. We adapt the posts during the menopause.) To support its growth, UTOPIES has developed an ambitious HR policy, including the signing of a Telework Charter almost 9 years ago. All employees who wished to do so could telework 2 days a week, and for those living in the region, up to 5 days a week. Besides that we have published two short guides to positive teleworking and chair yoga. We also have teambuilding's and seminaries many times per year.

3- How are you providing financial security for your workers? (some topics you can refer: living wage, initiatives to increase wages and benefits, cost of living adjustments, employee ownership, bonus)

There is no individual bonus but there is a collective bonus in case of positive results for the company, one third goes to the team and is shared equally among all. We are transparent about the salaries. There are five positions that differ in terms of salary in the company and the public salary scale is available on the website

4- What supplementary health benefits and wellness initiatives are you implementing?

We have various initiatives to encourage the workers to be active. We have 2 free weekly yoga courses at work during the lunch time. We share these sessions with other company to share the costs. Besides that we have "allsessions", it's a company that organize collective sports that we can do with other companies. It's one day per week and each week there are new options of sports. We need to do the same courses but, on the offer, we have the sports the employees are interested in because we asked them before. The employees need to pay 4 euros and UTOPIES pays the rest (reimbursement). We also encourage the sports practice during the lunch break (in online classes or on-site) and we developed a guide for the practice of walking meetings and chair yoga. We also organized webinars of awareness about the sleep, nutrition, cardiovascular risks, woman health... We encourage the participation of the workers interested in solidarity runs. In addition, for almost 15 years, we have been offering Shiatsu massages to UTOPIANS every 15 days. In 2021, we also propose, for all those who wish, to carry out a complete and personalised health assessment with Ellasanté, In September we used to celebrate the sports day and we will do it this year, doing a sports activity during the afternoon and after we do team bonding.

5- How are your career training opportunities? Do you provide non career specific life skill training?

We focus on soft skills, but we do a lot of technical trainings. We do evolution sessions during the year to speak about the goals and the career progression of the employees, considering the salary. We also have conferences, "masterclass" during all the year, usually we do one per month, and the facilitator is external. They are about sports, work life balance, soft skills, diversity and inclusion, among other topics. We can propose coaching in case is needed. To the new starters we have an onboarding plan and shadow training during three months. Besides, offers employees the possibility of taking a sabbatical every 4 years and after 2 years of seniority (compared to 6 years and 3 years in the regulations

6- To sum up: What pieces of advice do you recommend to a company that aims to be best for the world in workers?

The wellness of the employees is very important and it is related with the work-life balance. Therefore, as a company we need to implement a lot of actions to help the employees to have a better work-life balance. If they have a better balance, they can be more efficient. For UTOPIES the time is key, and it is why we offer days off and leaves. We want them to do other things than work, thus the employee will be more happy and efficient. The DEI practices are also very important.

Interview Freedom 5th of April



First Certified: 2014 Last certification: 2020 Next certification: 2023 Size: 10-49 Origin: Operation: Next certification: 2023 BFWW 2021 & gov 2021 and 2022 Description

Elisabetta Meconcelli- EU Funds & Projects Manager and responsible of the B Corp Certification.

There is a Human resources team responsible for HR policies.

1- B Corp Journey. Are you using the BIA as a road from improvement? If yes, how are you doing it?

We certified as a B Corp for the first time in 2014, in 2016 we recertified again and our last recertification after that was in 2019. We usually try to improve each year, the score, I mean, as much as possible. We already reach a higher score. So now it's a bit more difficult to improve. The bigger the company is, you'd have more questions. We use it as a reference, and we are trying to adapt some of our policies and also our tracking of certain results or certain activities. We have a special legal status called Benefit corporation and we need to do impact reporting each year available to the public and since we need to use third standard, we use the BIA.

2- Why Freedom is considered best for the world in workers? In general but you can consider the impact topics of financial security; health, wellness and safety, career development, engagement and satisfaction

3- How are you providing financial security for your workers? (some topics you can refer: living wage, initiatives to increase wages and benefits, cost of living adjustments, employee ownership, bonus)

All the contracts are long term contracts with flexible schedule. We have a national contract for our commercial sector. So we are on the standard that this national framework case. These frameworks are designed with the by the government with the workers union. So, we are in line with this guidelines more than official minimum wage. We have a bonus system based on two factors: one is the personal reach of specifics but is also based on the general goal of the company. If the company reach its goal all the employees receive the bonus but There is a personal goal to reach also to receive more bonus. Moreover, if the workers need finance from banks to get a mortgage, for example, the company provide support to the workers to facilitate the process. For example, when they need to buy the house, the company can support with extra guaranties.

4- What supplementary health benefits and wellness initiatives are you implementing?

First, we are in the middle of a green area. So, there is a high attention to the work environment I mean, the buildings and the surrounding of the building and the well-being of the employees in that sense. We also have a specific wellness program, so let's say governmental policies we also have another wellness system by the company in which each employees receive a certain amount of money that they can use to buy services for the family or for their leisure, transportation, extra health service and another other thing. There is a wide range of services that can be combined. We also have a meal plan paid by the company. So, the employees can have lunch money and we provide local biological products. For the employees in other countries in which we cannot provide a canteen or something similar, they have special voucher to buy their lunch and their meals while working. We have in our office a huge garden where we have all the trees, we grow vegetables and we have activities to take care of the trees and vegetables with employees. When we have the harvest of the olive oil, for example, the employees

share the olive oil. Besides that, since we have a huge park in our headquarters, usually it's always open and the employees have the permission to go to the park with their families, so they can have time in nature also when they are not working.

Engagement and Satisfaction

Considering the flexibility, 70% remote and 30% in the office and some employees have full remote contract. But it can be organized as, as the worker, preference and can be arranged with the manager. And we also have some employees that have a full remote contractor. But this at individual level, as a general rule in the company, we have this 70% rule. Moreover, we have a delivery that each week, bring the lunch to the office. Each person each day can select what they want to eat in the app. They receive a code and with this they can take their lunch on the fridge. Every day you have a menu. It's an external company providing, every three days, they are doing the food. The food for free included on the benefits. Considering the caregivers paid leave, when there is a newborn we have *3 months for leave for the father and in Italy is just one week.*

5- How are your career training opportunities ? Do you provide non career specific life skill training?

Yes, we have training based on the company needs, but also when we do the assessment of the personal plan of the workers. In the past, we had trainings on many topics, both hard skills and soft skills.

6- To sum up: What advice do you recommend to a company that aims to be best for the world in workers?

I would recommend you focus on the quality of the life of the workers. Work-life balance but also the environment where people work. Focus on things that can make the life easier: for example, the possibility to have lunch at work was a huge change and appreciated by the workers. It was a big improvement because there are not many places around our work where we could go. And also, the access to the spaces of the offices while they are not working. Things that don't require a lot of effort but were super important. It is important to ask what the workers need and would like to have in order to access their needs and consequently answer them.

Interview Critical Software 10th of April

Critical 



First Certified: 2021 Last certification: 2021 Next certification: 2024 Size: 250-999 Origin: Portugal

Luís Monteiro- member of the HR/People leadership team

I've been at Critical for 2 years and I have two responsibilities: people and culture. People is everything to do with organizational culture how we measure the mood and how we act so that we all feel in the best possible way. Then everything that has to do with leadership and management processes (people area)

1- B Corp Journey. Are you using the BIA as a road from improvement? If yes, how are you doing it?

Our first certification happened in 2021. I wasn't at the genesis of the B Corp certification, but I know it was a colleague from the UK who spoke about B Corp and it made sense for everything behind the mission of what a B Corp is. We are a citizen company and we want to make sure that we are a B Corp with an impact on the community, be it the village, the city, the workers, or the clients. We want to give back because we believe that success helps us to be better. Our purpose is to make the world a better place. We were born 24 years ago and have kept our purpose, and we found in B Corp an area very connected to what we valued. We don't use the tool regularly today, at least in HR. But we know where we need to work and obviously, we have a sustainability team that can give us more perspective

2- Why x is considered best for the world in workers? In general but you can consider the impact topics of financial security; health, wellness and safety career development, engagement

and satisfaction

3- How are you providing financial security for your workers? (some topics you can refer: living wage, initiatives to increase wages and benefits, cost of living adjustments, employee ownership, bonus)

We do an annual benchmarking of the salary component and we have a set of rules that help us to reduce the salary gap. From the person doing the internship to the CEO, we ensure that this gap is maintained annually. The rule is that you cannot earn 10 times more. We do our salary updates which have always happened even during covid. We have always believed that positive results should be shared by the workers. There are companies that can pay even more, but critical does things by the book. There are no backdoor payments. Everything is ethically correct, always on time and expectations are well managed regarding how they are received. We have a policy of distributing bonuses if they are positive and set a variable bonus of around 10% to the workers in your package. We have always distributed that bonus. There is also, for the leadership team, an extra bonus linked to performance. The security comes from the fact that we are a true company and we follow ethical standards and other standards. We believe we are fair in distributing salary reviews based on objective criteria such as experience. We have a table per professional category with the minimum and maximum values that occur in the organization.

4- What supplementary health benefits and wellness initiatives are you implementing?

We have the additional health insurance that is also standard in several organisations. The People Assistant service is a differentiated service for employees and their families that provides psychological support, financial support (debt decision support, IRS advice ...) as we consider that personal finance issues are very important for mental health. We also have a nutritionist or psychosocial support (for example, if you want to move house or need a home for your father). Additionally, there are about 4/6 webinars on well-being varying from mindfulness to workshops on positive parenting and we do them through suppliers. Also in wellness, we have an initiative called "Team sports" where we pay sports credits to employees who want to practice football, volleyball, basketball etc.. We also have an initiative called "Critical fit" which promotes the practice of sports and for every hour that they practice sports, if we reach a specific goal, an amount is donated per institution every month to help the institution that the employees want.

ENGAGEMENT AND SATISFACTION

We have a special budget for people on mental health or physical health leave so that we ensure a transition period of between 2 to 5 months where we ensure that the person can return to work in a more phased way. We also have extended parental leave and are working on a higher flexibility model, for example, if the person is suffering due to the death of a grandparent. We have a flexible positioning able to extend if you have a disaster at home or a severe illness, for example. We look at the situation on a case by case basis and if we can help, we help in time availability.

5- How are your career training opportunities ? Do you provide non career specific life skill training?

There are many things. Thousands of hours of training are given to employees. Everything that has to do with hard skills like human skills: leadership, communication, conflict resolution. This year we launched an initiative linked to linkedin learning and employees have a licence on the platform and can do whatever they want from cooking classes to more technical skills.

6- To sum up: What pieces of advice for you recommend to a company that aims to be better for their workers and consequently have a better score?

(Engagement and Satisfaction) It's a cliché, but for me the basic rule is Listen and Act. We implemented a project called people engagement. We bought an application called "Speaken". Every two weeks people in our company receive a survey with 4-5 questions. We know how people feel in various aspects of their working life and based on that we can make decisions. It's not because you talk to one person that you know how the whole team is doing. We have questions for all drivers, everything that affects your engagement such as: freedom of opinion, professional growth, challenges, etc. And based on that you can see which team is better or worse according to the driver. And according to that, you can take action. When people feel that you are working based on feedback,

everyone knows that it is true, it is seen differently. So I advise you to listen to the organization in an anonymous and unpretentious way. The moment you can give feedback without identifying yourself is different. Ask people what they want. Salary is very important, but leadership is equally important. Having good leadership is more important than an HR department.

Interview Verco 13th of April



First Certified: 2018 Last certification: 2020 Next certification: 2023 Size: 10-49 Origin: UK Next certification: 2024 BFWW & gov 2022



Helen Reed - head of wellbeing at verco .

It's been sixteen years since I am at Verco. I am part of the Management team on the board and my focus is on the wellbeing and recruitment. HR in general on the 3 offices we have. We had a huge increase on the number of employees since the last certification. On the last certification we were below 50 employees and now we have around 80.

1- B Corp Journey. Are you using the BIA as a road from improvement? If yes, how are you doing it?

Verco sounds almost quite similar to Sair da Casca. We've been around for over 30 years as well in a sustainable sphere. So, we started in 1999 and we first became a B Corp in 2018. I think we might be one year before you. And then we recertified in 21. And similarly, we work in a NetZero sphere, providing consultancy services. Our initial score was 87.5 when we first joined, and for us, it was sort of a bit of a no-brainer that we would join the B Corp movement because our values are closely aligned. As we've gone on, the last certification we scored 100.4. So, we've sort of had a significant jump. And that's a lot more to do with the nature of our services changing, our employee ownership group slightly broader and more flexibility within benefits. We use the BIA to be juggling around with the score, especially when we look at the benefits and things like that. To be honest, is not everything we do because we put a decent score within. For us the focus is really on the team and what the team needs at Time And if that links with the BIA, that's fantastic. So, like we just introducing an employee assistance program. And part of that wasn't necessarily because we felt that would give us a better score. Might well do but it's not really the core. It was because we wanted our staff to have access to financial services and having support or counseling services available. Anyway, of course we want to improve our score. So yes, it yes and no, it's probably the answer. We use it as an opportunity to go back and reflect and think we've adjusted this. But really, it's about what's best for the business and what's best for the team.

2- How are you providing financial security for your workers? (some topics you can refer: living wage, initiatives to increase wages and benefits, cost of living adjustments, employee ownership, bonus)

All of our employees, receive significantly above living wage from support functions to graduates, everyone. We don't do specific regional variation in salary. But all our salaries are above what they need to be to be a living wage within a given area. We also have bonuses to all our staff. That's a combination of companywide bonus and performance bonus. So pretty much everyone in the business. And then in addition to that we have employee owns. This is something we are trying to improve since 2022. This year shareholding because we were growing so fast meant that the shareholding was wasn't as wide as it should as we wanted it to be. So we've introduced a new Share scheme this year to try and get his shares wider. This is something which we really focus on. And of course, then when people are shareholders, they can dividends in addition, so the company profits are spread out by the shareholders.

3- What supplementary health benefits and wellness initiatives are you implementing?

We offer medical care and everything like that to our staff and considering additional health benefits we do life insurance policies as well. We've just introduced an Employee Assistance Program, which offers counseling, services financial counselling, legal advice, as well as mental health advice. We implement Wellness action plans, which are across all of our staff, really focus on mental health, sort of having people fill in the plans speak to the line managers and speak to me about any mental health concerns. We do a lot of things like a cycle to work schemes. The government in the UK offers the opportunity to buy a bike, the employers can opt in or opt out. So, it's up to the employer whether or not they offer the scheme. We offer a

scheme where people can buy a bike through without paying tax, you 20% off . In addition to that, we also offer cycle mileage, so you know, when you drive a car, you might get 45 per mile for driving your car towards expenses. We do that for cycling. So we offer 12 per mile for cyclists, as well. This is a perfect example of Environmental and wellness practices interlinked. On our offices we have gyms and we have some walks at lunch. We also encourage people to do volunteering days.

Engagement and Satisfaction

We offer flexible working policies, either informal or formal. So people can reduce their hours of their contract, or they can just work flexible time between 10 am and 3 pm to allow activities like exercise, gym, school runs and other duties' or interests of the employees. In terms of flexibility, most people have remote work, actually. So, we encourage people to be in the office two days a week and three days at home. But we don't force it, it's quite flexible. Besides that, we have lunches at least one day a week, just to try and encourage people to have lunch together. And then on Fridays in the London office we encourage people giving food vouchers to go out as a group. On one of the offices, they do a breakfast on a Tuesday, more a brunch at 10 o'clock in the morning to encourage people to come into the office at a decent time. We also do powers lunch on a Tuesday vegetarian or vegan lunch , the social side is important of getting people together, mentally I think you need to encourage people to come together. We do lots of social events. We have a CSR committee that we do a lot of knowledge sharing sessions around mental health.

4- How are your career training opportunities? Do you provide non career specific life skill training?

There's a range of different things we do. Every Thursdays, we have a knowledge share session at nine o'clock about technical and soft skills like: communication, mental health awareness and decision making. We do a lot of talks, half an hour sessions about diverse topics such as: diversity and inclusion, mental health awareness, impostor syndrome, understanding autism and neurodiversity. We have more technical sessions with environmental or software specialist and projects management but also others more related with soft skills such as: training to understand different personality types and that's an external supplier. We also have leadership development programs which encourages the development of competences such as: strategic thinking, financial management , understanding networking skills, team dynamics, different personalities, and how to manage different personas,. The leadership program is for the senior that we would like them to lead teams in the future. So that when they do start leading teams, they've got those skills and they're starting to put them into practice. Every level of consultants has a different training. For junior positions, we tend to do core skills, understanding presentation training. For consultants, it's more communication and project management skills.

5- To sum up: What pieces of advice do you recommend to a company that aims to be best for the world in workers?

You should focus on the employee's needs. As principal topics to focus I would say flexibility and development. Make sure that you be as flexible, you must have systems and processes in place to make sure it's consistent and Fair but allowing opportunities for people to work and fit work with their life. So it's about work-life balance. And then developing the employees, giving them opportunity to develop and to learn, that is what retains people within a business. I'd say a good 70 / 80% or more of our seniors, they move in through the business and promotions, so we're really trying to promote people internally. Within a consultancy, you don't want to be blocked and not progress. So having that opportunity to make light work, work with their life, they need to have balance but being able to work. Besides that, financial benefits are core. They've got to be there, they can't be losing money, by coming to work. Need to be competitive and make sure they're fully supported and able to live a good life while working. We really put a focus on making sure people stick to their hours. And if they do go over their hours, getting that time back and flexing that time within the week. We are conscious that you can have peaks and troughs. So, we're really clear that if you have just gone through a peak period, in the next months you take advantage of that to get timeout. Anyway, we try to reduce peaks as much as possible and it's also why we are so open about mental health, we have a very open dialogue about people struggling. We move work around as quickly as we can to support people to make sure that no one's working more hours than they need to. So we used to have a culture of a lot of overtime and a lot of people whereas now we really don't. You have exceptions but we actively discourage overtime.



1st certification: 2021 Size: 10-49 Origin: UK **Next certification: 2024** BFW 2021

David Lourie have been working at Good Business for 15 years and is managing Partner and responsible for the B Corp Certification. Also responsible for HR

1- B Corp Journey. Are you using the BIA as a road from improvement? If yes, how are you doing it?

We certified for the first time in 2021 and we've just done our first impact report. We use the website and community to ask questions and understand what is going on. But we also use the BIA as a road for improvement. We have gone through the process internally. First, we took all the scores we got on the different areas and then we decide specific things that we could do that would increase our score: like where are our gaps, whether we have policies, and if we could go further than we are going (or where we weren't maybe going as far as we could be going). On the latest impact report, we identified some areas where we need to implement changes to improve our scores. Therefore, yes, we definitely use the framework, it's quite straightforward since it covers all the key areas that we would see as a business. It's a useful tool to identify the gaps and define next actions. The B Corp movement was good to think on us.

2- How are you providing financial security for your workers? (some topics you can refer: living wage, initiatives to increase wages and benefits, cost of living adjustments, employee ownership, bonus)

We pay everyone the London living wage and to our suppliers. We also provide an annual bonus for our company. We have certain targets and commitments we want to reach and if we reach those targets and bonuses, we increase people's salaries. Besides that, we've increased everybody's salary to take into account the challenges and the cost of living, but in general they are well paid. For more junior members they had a larger increase in their salary

3- What supplementary health benefits and wellness initiatives are you implementing?

We have private health insurance as a taxable benefit that everybody is entitled once they've been with us for six months. We have an employee assistance program, a help and wellness lines. An online service, provided by an external provider, so any issues you have, whether it's related to related to drink, drugs, money, whatever you want, you can speak to a trained counsellor to get some support and help. We also have the coach service that comes in twice a year: 2 sessions per employee. It's kind of for you to use the time as you see fit. So some people use it to discuss challenges of the work or as a mental health counsellor. We have a gym membership, up to 50 pounds per month. It's a taxable benefit, so you just pay the tax you do not pay the cost of the membership. The 50 pounds could be used also in other physical activities, for example if you want to join a sports team. And then we also provide a cycle to work scheme where you can purchase a bicycle through good business. So, we buy the bike and then you pay us in your salary before the tax. it's called tax deductible, salary sacrifice in order to encourage your employees to use bikes to go to work. **Career and Engagement** There's a new thing quite link to that that we've recently introduced which is an extra two days a year for choosing to travel by any other form of transport rather than air. So, if you want to go on holiday to Italy, if you went by train, you could you can get an additional two days for the travel. We are trying to encourage people to use non air travel transport, but not feel like you get penalized because it takes longer time

4- How are your career training opportunities? Do you provide non career specific life skill training?

Probably lot of our scoring comes from the development program that we have for the employees. We've invested a lot of time over the last couple of years trying to formalize some processes like appraisals, target setting and developing a high-performance team. We now have a very clear document that everyone gets at the beginning that outlines all the areas that

we see as what produces a high performing team. And then the support that those individuals who are part of the team such as for example: more clear set ups and way of working. Besides that, we run learning lunches, where you bring somebody, either internal or external to educate the team on a particular topic. We have a Friday sharing session where the team gets together and talks about particular topics. We have also shown tell sessions which are focused on an individual within the team presenting something, giving safe space for people to present. It's like, user manuals where each individual of the team writes a kind of a profile of themselves of how they work. So that people can understand when a good time is to reach them, how they work better, what gives them energy, what doesn't give them energy, what they're excited about and what they do outside work. I think particularly for new people, it helps them understand the different members of the team. And then we have quite clear, sort of personal development program. We have a process once a year, we set objectives for everybody with six months, check in. We have an external coach that comes in twice a year. Besides that, we also have mentoring, so everybody is the senior team mentors, somebody from the junior team. We also have a buddy system, which is particularly useful for new starters, so they know who to go to ask questions. We have a learning development toolkit, which is lots of links and information about your learning and development. We've also got a fund, which is now 500 pounds a year that individuals can spend on whatever they want around learning and development for themselves. So, this could be anything from something specifically related to sustainability, or it could be learning to ride a bike or history courses, soft skills, etc. Besides that, all employees can have access to the LinkedIn Learning Platform.

5- To sum up: What pieces of advice do you recommend to a company that aims to be best for the world in workers?

(Engagement and Satisfaction) This year we have started an engagement survey trying to understand how the team feels. We looked at a set of areas related to support, skills, safety to raise issues, if they feel listened too, etc, all anonymous. It's been quite an interesting process to go through, because in the past was more ad hoc and now we formalized a bit. It's important listening to the team and understanding what's important to them. You won't be able to match everything that they want, but you can be able to have a forum for them to be able to say, what's important to them. Make everybody feel that the success of goodbusiness comes down to how invested they feel in the company, and how important they think it is for the company to succeed. And I think it may feel like they're being listened to, and they feel like they're being looked after. I think you'll get good results at the end. Besides that, considering flexibility, remote working represents trust and that is good. The more you show willingness to trust your employees and support them, and look after them, the better results you'll get as a business.