

SustainCheck

Indicator analysis: B Corp

For the SustainScore

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Indicator: B Corp

Version of this analysis: 1.0

Date of this analysis: 30/08/2026

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How to read this document

B Corp is an indicator for the SustainScore. An indicator is a label, certificate, standard, commitment, rating or similar instrument that says something about a company's sustainability.

The B Corp analysis sets out to determine two things:

- Which ESG subcategories of the SustainScore does B Corp affect? (chapter 3)
- Which score applies to each possible B Corp outcome, per subcategory affected? That follows from the requirements (chapter 3) and the assurance (chapter 4), and is set out in chapter 5.

Important in this file: B Corp is broad (governance, labour, human rights, climate, environment, inclusion, public influence). Broad does not mean deep. Per subcategory we score as strictly as for a targeted label (Fairtrade, FSC, ISO, SBTi). The standard is also changing in 2025-2026 from a points model (/200) to a threshold model with no overall score. Chapters 1.8 and 5.1 explain how SustainCheck puts both populations on a comparable scale.

1. Identity

This chapter says what B Corp is, what does and does not fall under that name, and which outcomes a company can have.

1.1 Official name

Official name: Certified B Corporation (B Corp). Certification against the B Lab Standards, issued by B Lab (source 1).

Certified B Corporation is a protected mark of B Lab. This file uses the name B Corp and does not reproduce the mark.

1.2 Short name and aliases

- Short name: B Corp
- Also in data or texts: Certified B Corporation, B Corporation, B Lab, B Impact Assessment, B Impact, BIA, B Lab Standards V1 / V2 / V2.1

1.3 Owner / scheme owner

Role	Organisation	Country
Who writes the standard?	B Lab (non-profit), with an independent Standards Advisory Council	United States, with regional partners worldwide
Who certifies (V1, until recertification)?	B Lab itself (verification of the B Impact Assessment)	B Lab / regional partner
Who certifies (V2)?	Independent, B Lab-approved assurance providers	international, assigned by B Lab
Who accredits?	No national accreditation body as scheme accreditor. V2 is aligned with ISO/IEC 17021-1; B Lab approves providers (source 7)	n/a as classic IAF accreditation

B Lab writes the standard, manages the brand and the directory, and approves the V2 auditors. From V2, B Lab no longer carries out the audits itself (source 1, source 7).

1.4 Type of instrument

Possible types:

- label
- certificate
- management system standard
- commitment
- rating
- statutory register
- membership
- charter
- award
- hybrid

Main type of B Corp: hybrid. A company certificate (integrated business certification) plus a mandatory legal change (legal requirement: stakeholder governance in the articles or equivalent) (source 1, source 3). It is not a product mark and not a rating-agency score.

1.5 Version of B Corp

- Historically (V1): B Impact Assessment, threshold 80 points out of 200, plus transparency and the legal requirement. Five impact areas: Governance, Workers, Community, Environment, Customers (source 1, source 8).
- New (V2 / V2.1): B Lab Standards, published April 2025. Certification on V2 from 2026. No cumulative points score. Foundation Requirements plus minimum performance on seven Impact Topics, with mandatory milestones in years 0, 3 and 5 (source 2, source 8, source 9).
- This analysis covers both populations, because the public directory in 2026 still shows Certified B Corps on V1 (with Overall Score) and on V2 (without Overall Score) side by side.

1.6 What this analysis treats as one indicator

One indicator 'B Corp': the company is listed as a Certified B Corporation in the B Corp Directory (source 4). Within that one indicator we split the outcome by version, because the evidence differs:

- Certified V1: listing Certified, with a public Overall Score on /200 (minimum 80).
- Certified V2: listing Certified under the new standards, without a cumulative score.

Pending B Corp, 'in progress', the B Impact Assessment alone without a certificate, and a US benefit corporation without a B Lab listing, fall outside this indicator (1.7 and 1.8).

1.7 What we do not include under this name

- Pending B Corp: B Lab itself says this is not the same as Certified B Corp. The status is temporary, for start-ups and small companies, and the prospective BIA need not be verified (source 6).
- In progress / in application / still in the process: no certificate.
- Only a completed B Impact Assessment or B Impact tool, without a Certified listing (B Lab reports hundreds of thousands of tool users beside more than 10,000 Certified B Corps) (source 9).
- A benefit corporation or other purpose legal form without a B Lab certificate. That is a national company form, not a B Corp audit.
- Sistema B / regional community communication without a listing in the directory.
- A B Corp logo or claim on a website without a matching Certified listing of that legal entity.

1.8 Possible outcomes for a company

B Corp is not a single yes/no without nuance. SustainCheck uses two public fields from the directory: Certified yes/no, and (where present) the Overall Score. Pending and in progress count as not present.

Outcomes:

Outcome	What the directory shows	What SustainCheck uses
Certified V1	Certified B Corporation, Overall Score (80 to 200, sometimes above 200 via extra models; we cap at 200)	Certified = yes, X = Overall Score (max. 200). Formula in 5.1
Certified V2	Certified B Corporation under V2 / V2.1, no cumulative /200 score	Certified = yes, X = 100 (equivalent, see below). Same formula in 5.1
Not present	No Certified listing, or Pending / in progress, or BIA only	No score via this indicator

The change from V1 to V2: what happened

Until V1, B Corp was a points model. A company completed the B Impact Assessment, B Lab verified, and certification followed at a minimum of 80 out of 200 plus the legal requirement and transparency. Strength in one impact area could offset weakness in another. Extra points often came from Impact Business Models in a specific domain, not from even progress across all ESG themes (source 8).

V2 abolishes that overall score. B Lab writes explicitly that 'meeting the bar' is the recognition: the company must meet the Foundation Requirements and the threshold on all seven Impact Topics, with continuous improvement in years 3 and 5. There is no 'exceeds' category in the published standard. Offsetting between topics falls away (source 8, source 2). That is the heart of the change: from an additive score to a holistic threshold.

Why Certified V2 corresponds to X = 100/200

V2 gives no figure. SustainCheck still needs a formula that works on the same scale as V1. We therefore set a Certified V2 company equal to X = 100 on the old /200 scale. That is a SustainCheck translation, not a B Lab claim. The reasons:

- 80/200 was the old pass mark, with offsetting. A V1 company could reach 80 with a weak environment block and a strong workers block.
- V2 requires the threshold on all seven topics. That is stricter and more even than a minimum V1-80. 100 sits 20 points above that old threshold, in the middle of 0-200, and below the old high-scoring B Corps (often 120-160+).
- B Lab says that meeting the bar itself already shows impactful performance, and publishes no exceeds layer (source 8). 100/200 fits 'meets the new, broader bar', not 'exceptional on the old points card'.
- If the formula at X = 100 gives a score S, that is the score of every Certified V2 company on that subcategory. A Certified V1 with Overall Score 100 gets the same S. That is how both methods meet at that point.

Example. Suppose the formula for G1 is $65 + (94-65) \times X/200$. At X = 100 (V2, or V1 with score 100) G1 = 80. At X = 80 (just Certified V1) G1 = 77. At X = 200 (theoretical V1 maximum) G1 = 94. V2 therefore sits a little above the old minimum threshold, and clearly below a V1 maximum. That is deliberate: V2 is stricter than 80-with-offsetting, but does not prove that every subcategory sits at the level of a 200-point profile.

2. Scope

This chapter says what B Corp applies to: the whole company, which legal entities, and what SustainCheck can see of that.

2.1 What is assessed

- Object: the whole company (integrated business certification), not a product line and not a single site as a stand-alone mark (source 1, source 5).
- Content: own operations, governance (including the legal requirement), and requirements that touch the value chain (human rights, environment, climate, JEDI), scaled to size and risk profile (source 8).
- Brand use internally at B Lab: scoping determines which operations sit in the assessment (source 5). Publicly the mark may only be used by certified entities, not by uncertified parents, subsidiaries or sisters, even if they share the same name (source 11).

What B Lab itself says about groups, subsidiaries and sisters

B Lab does not evaluate a stand-alone product. Scoping determines which legal entities, sites and operations fall 'inside the circle' of the certification (source 5).

Two scoping rules (source 5):

- Rule 1 (control): the applicant must include all entities under its control in the certification scope. Control is financial (consolidated) or operational. If a legal entity is in scope, all of its sites, workers, revenue and operations come with it.
- Rule 2 (independence): everything in scope must operate as a coherent company. Only then can the group sit under one assessment and one certification.
- A parent cannot certify and leave controlled subsidiaries outside the assessment.
- A subsidiary can certify on its own if it is complete and distinct. Then it is the certified entity, not automatically the rest of the group (source 5, source 11).
- A sister that does not control the certified entity and is not itself in scope may not use the claim.
- Brands, divisions and affiliates (including subsidiaries) of a certified parent with a different name may use the mark only if they have met the threshold independently (source 11).

Do those sisters and subsidiaries appear in the public directory?

No, not as separate, matchable companies. Find a B Corp shows a profile per certified company, not a group register of all in-scope legal entities (source 4, source 12).

What a profile does show (example of a V2 listing):

- Name of the certified company, status Certified, standard version, company code, sector, industry, countries (Operates in), sometimes ownership type of the listed company itself (for example wholly-owned subsidiary or majority-owned subsidiary).
- Sometimes a Brands field: brand names, no company numbers and no full list of legal entities. Example: L'OCCITANE Group names brands in the text and in Brands; that is marketing, not a company register (source 13).
- Ownership type says what the listed company itself is (often: this listing is a subsidiary of someone else), not which subsidiaries fall under its scope.

Consequence: from the directory SustainCheck cannot tell which sister or subsidiary companies were in the assessment, nor which of them may carry the mark. That data sits in B Lab's internal scoping, not in

the public register. If B Lab later publishes the in-scope legal entities per listing with identifiers, SustainCheck must include them. Until then, we cannot implement that.

What SustainCheck therefore does

Score only the exact matched legal entity that is itself listed as a Certified B Corporation in the directory. No score is passed on to sisters or subsidiaries without their own Certified listing. If a sister or subsidiary does have its own listing, that is an ordinary exact match: that company sits in the database and gets its own score.

That is not a choice to ignore B Lab. We cannot know the in-scope group. The mark may also not be used by uncertified related entities (source 11). SustainCheck looks at companies worldwide; this matching rule is not limited to one country or legal form.

2.2 What B Corp does and does not cover

Covered:

- The certified company as a whole: governance, workers, inclusion, human rights, climate, environment and circularity, collective action / lobbying / (for the largest) tax transparency (source 2, source 8).
- A legally anchored duty to consider stakeholders, not only shareholders (source 3).
- A public profile in the directory (source 4).

Not covered:

- A product, ingredient or site as stand-alone evidence (no substitute for FSC, Fairtrade, MSC, RSPO).
- A validated science-based climate target as such. V2 Climate Action does require GHG and validated science-based targets for larger companies, but B Corp is not SBTi validation (source 8).
- An environmental management system with ISO 14001 depth, or a labour certificate with SA8000 / ISO 45001 depth.
- Pending, in progress, or the BIA tool alone.
- Sister or subsidiary companies without their own Certified listing: they do not appear as separate records in the directory (see 2.1).

2.3 Validity and version transitions

- V1: typically recertification every three years.
- V2: a five-year cycle, with Year 0 / Year 3 / Year 5 requirements and surveillance (source 10).
- Existing V1 B Corps remain Certified until recertification on V2. In 2026 the population is mixed: V1 with Overall Score and V2 without (source 9).
- No longer in the directory as Certified: outcome 'not present'. Pending never counts as Certified (source 6).
- Year 0 versus Year 3 versus Year 5 within V2: no separate SustainCheck outcome. The directory does not give that detail stably per company. Unknown. Reason: no reliable public field per listing.

3. Requirements

This chapter says what B Corp requires, and which SustainScore subcategories that therefore affects.

3.1 Material requirements

In common (V1 and V2):

- Legal requirement: stakeholder governance in the governing documents, or a B Corp Agreement where local law does not yet allow that change (source 3).
- For-profit, at least 12 months operational, compliance with local law (Foundation / eligibility) (source 8).
- Transparency: a public profile.

V1 (B Impact Assessment):

- A verified Overall Score of at least 80/200 across Governance, Workers, Community, Environment and Customers.
- No minimum per area: offsetting was allowed.

V2.1, seven Impact Topics (source 2, source 8):

- Purpose & Stakeholder Governance: purpose, stakeholder governance, monitoring of social and environmental performance.
- Climate Action: an action plan aligned with 1.5 °C; for larger companies a GHG inventory and validated science-based targets.
- Human Rights: insight into negative human-rights impact in operations and the value chain, plus prevention and mitigation.
- Fair Work: quality jobs, work culture, fair pay, worker voice.
- Environmental Stewardship & Circularity: assess and reduce environmental effects in operations and the chain, including circularity.
- Justice, Equity, Diversity & Inclusion (JEDI): an inclusive workplace and a contribution to just communities; also the value chain.
- Government Affairs & Collective Action: responsible lobbying, collective action, and for the largest companies country-by-country tax reporting.

Plus Foundation Requirements: eligibility, stakeholder governance, risk assessment. Requirements scale with size and risk profile. Some harmful activities (including fossil production, weapons, tobacco above a revenue threshold) are ineligible (source 8).

3.2 Mapping to SustainScore subcategories

Scale for the mapping:

- strong: the requirement sits at the core of that subcategory
- moderate: the requirement touches the subcategory but does not cover it
- weak: a side effect, not real coverage

B Corp is an umbrella. 'Strong' occurs almost only at G1 (legal requirement). Elsewhere the coupling is moderate or weak, even if the topic has its own name in the B Lab standard. A Climate Action topic is not yet the equal of a validated SBTi target. Fair Work is not yet the equal of Fairtrade or SA8000.

Requirement	Subcategory	Coupling	Evidence in the standard	Source
Legal requirement / Purpose & Stakeholder Governance	G1	strong	Articles or equivalent: the board must consider all stakeholders	3, 8
Purpose, monitoring, transparency, Foundation Requirements	G3	moderate	Governance structures, public profile, risk screening	1, 8
Government Affairs: lobbying, tax, collective action	G2	moderate	GACA; heavier for large companies	2, 8
Human Rights and ESC in the chain; Fair Work purchasing is limited	G4	moderate	Due diligence and chain action, not a trader standard	8
Fair Work: pay, jobs, voice, culture	S1	moderate	Quality of work for own workers; not SA8000 / ISO 45001	8
JEDI in the company's own workplace	S2	moderate	Inclusive workplace; menu-of-options, not an equal-opportunity audit	8
Human Rights, own operations	S3	moderate	Insight and mitigation, scaled to size and risk	8
Fair Work / HR in the value chain (working conditions)	S4	moderate	The chain is asked, not audited as Fairtrade producers are	8
JEDI in the value chain	S5	moderate	JEDI names value chains; thinner than the company's own workplace	8
Human Rights in the value chain (fundamental rights)	S6	moderate	Prevention/mitigation, no product-chain traceability	8
JEDI communities; HR affected communities; GACA	S7	moderate	Contribution to communities, not a community-impact label	8
V1 Customers; V2 product/human-rights edge	S8	weak	V1 had Customers; V2 has no equally deep customer topic	8
Climate Action	E1	moderate	1.5 °C plan; SBT mandatory only for larger firms, via B Corp not via SBTi	8
Environmental Stewardship (pollution)	E2	moderate	Reduce impact; no ISO 14001 performance proof	8

ESC: water	E3	weak	Part of stewardship, not a water-stewardship standard	8
ESC: biodiversity	E4	weak	Action on environmental impact; no FSC / biodiversity certificate	8
Environmental Stewardship & Circularity	E6	moderate	Circularity is a named topic, not a materials-chain label	8

E5 (ecosystem dependencies) gets no row. B Corp mainly assesses impact on the environment (stewardship), not dependence on ecosystem services. Weak incidental coverage is not coverage.

3.3 Primary versus secondary

Primary (what B Corp is really about, and what other indicators rarely lock in as legally):

- G1 Governance, ownership and remuneration
- G3 Culture, compliance and whistleblowing

Secondary (real coverage, but thinner than a targeted label on that theme):

- S1, S2, S3 (Fair Work, JEDI, Human Rights in the company's own workplace)
- S4, S5, S6, S7 (chain and communities)
- E1, E2, E6 (climate, pollution, circularity)
- G2, G4 (GACA and value-chain management)

Weak, still a score because the topic exists, but with a low ceiling:

- E3, E4, S8

3.4 Limits of coverage

- G1: the legal requirement is distinctive, but does not prove good pay policy, no anti-concentration of ownership, and no board quality in the full sense of the subcategory.
- S1-S3: Fair Work and Human Rights touch the company's own workplace, not with the depth of a labour-rights audit.
- S4-S6: the chain sits in the standard as due diligence, not as product certification. Fairtrade on S4/S6 remains stricter and more specific.
- E1: a climate plan is not a validated SBTi target. Larger V2 companies must have SBTs; SustainCheck does not see that as a separate public field, so we do not give the SBTi score via B Corp.
- E2: stewardship is not ISO 14001.
- E4: not a forest, fish or agricultural chain label.
- S8: B Corp is company-wide, not evidence on product safety or marketing ethics at consumer level.
- Offsetting (V1): a high Overall Score does not mean every subcategory is equally strong. That is why the ceilings in 5.1 stay below a targeted label on the same theme.

4. Assurance

This chapter says how reliable the evidence for B Corp is. Together with the requirements in chapter 3, that determines the scores in chapter 5.

4.1 Assurance level

Possible levels:

- 1. Self-declared: the company claims it itself, with no independent check.
- 2. Second party: a check by a customer, a trade body or another interested party.
- 3. Third-party audit: an independent auditor, without accreditation against an international standard.
- 4. Accredited third party: independent certification under accreditation. Typically ISO/IEC 17021-1 for management systems, ISO/IEC 17065 for product or chain certification, ISO/IEC 17029 for validation/verification.

Level for B Corp, split:

- Certified V1: level 3. Self-assessment plus verification by B Lab. B Lab is scheme owner and verifier at once. That is third party relative to the company, but not independent of the brand owner, and not IAF-accredited.
- Certified V2: level 3, towards 4. An independent assurance provider, process aligned with ISO/IEC 17021-1, approved and assigned by B Lab (source 7). No classic accreditation by a national accreditation body in this analysis. Therefore not 4.
- Pending / BIA only: level 1. B Lab says the prospective assessment need not be verified (source 6). SustainCheck does not score this.

4.2 Audit practice

- V1: document verification by B Lab after submission of the BIA; sampling and interviews, not a full management-system audit to ISO 17021-1.
- V2: B Lab assigns a provider. The audit is time-bound, on-site or remote. Surveillance during the five-year cycle. Special attention in year 3 (source 7, source 10).
- Duration: Unknown as a fixed figure in the public standard text used here. Reason: B Lab names a range by size, not a uniform duration per listing.

4.3 Accreditation

V2 is based on the ISO/IEC 17021-1 family (management systems). The providers are 'B Lab-approved', not (in the sources consulted) listed as an IAF-member-accredited CAB specifically for B Corp (source 7). Which concrete providers are active per country: partly public on the B Lab page on third-party certification; no full country-by-country list in this analysis.

4.4 Verifiability

Public register: Find a B Corp, <https://www.bcorporation.net/en-us/find-a-b-corp/> (source 4). Search by company name. Certified versus Pending is visible on the profile. V1 profiles typically show an Overall Score. V2 profiles do not show that score. There is no field with in-scope sister or subsidiary companies and no company number (source 12, source 13).

Machine-readable API: Unknown. Reason: no open API documented by B Lab on the pages consulted.

4.5 Overclaim risks

- Presenting Pending or 'we are becoming a B Corp' as Certified.
- Showing the BIA score on the company's own website as if it were a certificate.
- Equating a benefit corporation with B Corp.
- Assigning a parent's or brand's score to a sister or subsidiary without its own listing: that data is not in the directory (2.1).
- Using B Corp as proof for a product chain (cocoa, timber, fish).
- Reading a high V1 Overall Score as proof that every ESG subcategory is equally strong (offsetting and Impact Business Models).
- Reading V2 'meeting the bar' as a 200/200 profile.

5. Conclusion: impact on the SustainScore

Per outcome (1.8) the score per subcategory affected follows here. Grounding: requirements (chapter 3) and assurance (chapter 4). Scores sit below 100 because B Corp only partly covers each subcategory, because V1 points offset between topics, and because a targeted label on that theme is stricter.

5.1 Score per outcome and subcategory

Formula

Let X be the intensity on the old /200 scale:

- Not present, Pending, in progress, BIA only: no score.
- Certified V1: $X = \min(\text{Overall Score}, 200)$.
- Certified V2 (no Overall Score): $X = 100$.

Per subcategory: $\text{score} = \text{floor} + (\text{ceiling} - \text{floor}) \times X / 200$, rounded to the nearest whole number.

Floor and ceiling differ per subcategory. They follow the mapping in 3.2: the stronger and deeper the coverage, the higher the ceiling, but never to the level of a targeted certificate on that theme.

Does a linear link match how B Lab itself scores?

No, not as a description of B Lab. Yes as a pragmatic translation into the SustainScore. Three reasons why linear is not B Lab's logic, and what we do with that:

- V1 is additive and offsetting, not a ratio scale. 160/200 is not 'twice as sustainable' as 80/200. Extra points often sat in an Impact Business Model in a single domain. Applying the same X to every subcategory overstates those extra points. Mitigation: ceilings that stay below Fairtrade, FSC, ISO 14001 or SBTi on their core theme.
- 80 was a pass mark, not 40 percent of excellence. A mapping that only starts to rise above 80 ($(X-80)/120$) would put the V1 minimum lower and give V2 at X=100 only a sixth of the floor-to-ceiling band. That understates V2, while the user wants to read V2 as a solid certified profile. That is why we use X/200: at 100 the score sits in the middle of floor and ceiling, in line with 'meeting the bar' on all topics.
- V2 has no points. Every linear X is a convention. X=100 is that convention. If B Lab later publishes an exceeds layer or topic scores, SustainCheck can differentiate. Until then every Certified V2 gets the same X.

In short: the formula is linear in X because SustainCheck needs an intensity signal. It is not linear in 'ESG quality according to B Lab'. The strictness sits in the ceilings, not in a slope to 100 on every subcategory.

Floor, ceiling and worked examples

Columns 80, 100 and 200 are the calculated SustainCheck score. Column 100 is at once Certified V2 and Certified V1 with Overall Score 100.

Subcategory	Floor	Ceiling	At X=80 (V1 min.)	At X=100 (V2)	At X=200 (V1 max.)
G1 Governance, ownership and remuneration	65	94	77	80	94
G3 Culture, compliance and whistleblowing	59	84	69	72	84
S1 Own workforce working conditions	51	74	60	63	74
S2 Own workforce equality and diversity	49	72	58	61	72
S3 Own workforce labour rights	46	67	54	57	67
E1 Climate change	49	72	58	61	72
E6 Resource use and circular economy	46	67	54	57	67
G4 Value-chain management	46	67	54	57	67
G2 Corruption, fraud and influence	44	65	52	55	65
S4 Working conditions in the value chain	44	63	52	54	63
S6 Labour rights in the value chain	44	63	52	54	63
E2 Pollution	44	63	52	54	63
S5 Equality and diversity in the value chain	42	60	49	51	60
S7 Affected communities	42	60	49	51	60
E3 Water and marine resources	36	54	43	45	54
E4 Biodiversity, ecosystems and species	36	54	43	45	54
S8 Consumers and end-users	36	54	43	45	54

Note on the ceilings (why not 100): G1 is the strongest (legal requirement) and stops at 94. S4 and S6 stop at 63, below Fairtrade producer (98 and 91). E1 stops at 72, below a validated SBTi target. E2 stops at 63, below ISO 14001. E4 stops at 54, below FSC. G4 stops at 67, below Fairtrade trader (83). S1 stops at 74: Fair Work is real, not a labour-rights certificate.

Scorecard per outcome

Outcome	Subcategory	Score	Note
Certified V1	G1	$65 + (94-65) \times \min(X,200)/200$	X = Overall Score. At 80: 77; at 100: 80; at 200: 94
Certified V1	G3	$59 + (84-59) \times \min(X,200)/200$	X = Overall Score. At 80: 69; at 100: 72; at 200: 84
Certified V1	S1	$51 + (74-51) \times \min(X,200)/200$	X = Overall Score. At 80: 60; at 100: 63; at 200: 74
Certified V1	S2	$49 + (72-49) \times \min(X,200)/200$	X = Overall Score. At 80: 58; at 100: 61; at 200: 72
Certified V1	S3	$46 + (67-46) \times \min(X,200)/200$	X = Overall Score. At 80: 54; at 100: 57; at 200: 67
Certified V1	E1	$49 + (72-49) \times \min(X,200)/200$	X = Overall Score. At 80: 58; at 100: 61; at 200: 72
Certified V1	E6	$46 + (67-46) \times \min(X,200)/200$	X = Overall Score. At 80: 54; at 100: 57; at 200: 67
Certified V1	G4	$46 + (67-46) \times \min(X,200)/200$	X = Overall Score. At 80: 54; at 100: 57; at 200: 67
Certified V1	G2	$44 + (65-44) \times \min(X,200)/200$	X = Overall Score. At 80: 52; at 100: 55; at 200: 65
Certified V1	S4	$44 + (63-44) \times \min(X,200)/200$	X = Overall Score. At 80: 52; at 100: 54; at 200: 63
Certified V1	S6	$44 + (63-44) \times \min(X,200)/200$	X = Overall Score. At 80: 52; at 100: 54; at 200: 63
Certified V1	E2	$44 + (63-44) \times \min(X,200)/200$	X = Overall Score. At 80: 52; at 100: 54; at 200: 63
Certified V1	S5	$42 + (60-42) \times \min(X,200)/200$	X = Overall Score. At 80: 49; at 100: 51; at 200: 60
Certified V1	S7	$42 + (60-42) \times \min(X,200)/200$	X = Overall Score. At 80: 49; at 100: 51; at 200: 60
Certified V1	E3	$36 + (54-36) \times \min(X,200)/200$	X = Overall Score. At 80: 43; at 100: 45; at 200: 54
Certified V1	E4	$36 + (54-36) \times \min(X,200)/200$	X = Overall Score. At 80: 43; at 100: 45; at 200: 54
Certified V1	S8	$36 + (54-36) \times \min(X,200)/200$	X = Overall Score. At 80: 43; at 100: 45; at 200: 54
Certified V2	G1	80	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100

Certified V2	G3	72	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	S1	63	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	S2	61	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	S3	57	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	E1	61	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	E6	57	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	G4	57	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	G2	55	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	S4	54	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	S6	54	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	E2	54	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	S5	51	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	S7	51	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	E3	45	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	E4	45	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Certified V2	S8	45	X = 100; same formula as V1. No extra bonus, because V2 already sits in X = 100
Not present / Pending / in	all	none	No impact via this indicator

progress			
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If a listing shows both Certified and an Overall Score, that is V1: use the formula with X. If Certified without an Overall Score, that is V2: use the X=100 column. How SustainCheck further handles overlap between indicators sits in the SustainScore methodology.

5.2 What B Corp does not do

- No score on E5.
- No score for Pending, in progress, or the B Impact Assessment alone.
- No automatic score for sister or subsidiary companies without their own Certified listing. Those entities are not in the public directory; if B Lab later publishes them with identifiers, include them (2.1).
- No substitute for Fairtrade, FSC, ISO 14001, ISO 45001, SA8000 or SBTi on their core theme.
- No proof per product or site.
- No separate Year 0 / Year 3 / Year 5 score within V2.

6. Sources

Every statement in this document that is later used in the SustainScore points to a source below.

6.1 Sources used

Numbering:

1. B Lab. About B Corp Certification. <https://www.bcorporation.net/certification/> Accessed: 30/08/2026.
2. B Lab. B Lab publishes new B Corp standards, raising the bar for businesses worldwide. <https://www.bcorporation.net/en-us/news/press/b-lab-publishes-new-b-corp-standards-raising-the-bar-for-businesses-worldwide> Accessed: 30/08/2026.
3. B Lab. The legal requirement for Certified B Corporations. <https://www.bcorporation.net/en-us/about-b-corps/legal-requirements/> Accessed: 30/08/2026.
4. B Lab. Find a B Corp (directory). <https://www.bcorporation.net/en-us/find-a-b-corp/> Accessed: 30/08/2026.
5. B Lab Knowledge Hub. What to know about scoping your company for certification. <https://kb.bimpactassessment.net/en/support/solutions/articles/43000761591-what-to-know-about-scoping-your-company-for-certification> Accessed: 30/08/2026.
6. B Lab. Pending B Corps. <https://www.bcorporation.net/en-us/programs-and-tools/pending-b-corps/> Accessed: 30/08/2026.
7. B Lab. Why B Lab uses third-party certification (ISO 17021-1, approved assurance providers). <https://www.bcorporation.net/en-us/certification/third-party-certification/> Accessed: 30/08/2026.
8. B Lab Knowledge Hub. Frequently Asked Questions - Understanding B Lab's New Standards (seven Impact Topics, no score, Foundation Requirements). <https://kb.bimpactassessment.net/en/support/solutions/articles/43000651678-faqs-key-changes-to-b-lab-s-new-standards> Accessed: 30/08/2026.
9. B Lab (16/06/2026). Companies Achieve B Corp Certification Under New Global Standards. <https://www.bcorporation.net/en-us/news/press/companies-achieve-b-corp-certification-under-new-global-standards/> Accessed: 30/08/2026.

10. B Lab. Certifying on the New B Lab Standards. <https://www.bcorporation.net/en-us/news/blog/certifying-on-the-new-b-lab-standards> Accessed: 30/08/2026.

11. B Lab UK. Related entities (subsidiaries, affiliated entities, intellectual property). <https://bcorporation.uk/b-corp-certification/before-you-certify/who-can-certify/related-entities/> Accessed: 30/08/2026.

12. B Lab Knowledge Hub. Creating and editing the public profile for the B Corp directory. <https://kb.bimpactassessment.net/en/support/solutions/articles/43000484513-creating-and-editing-the-public-profile-for-the-b-corp-directory> Accessed: 30/08/2026.

13. B Lab. L'OCCITANE Group, Find a B Corp (example: Brands field, ownership type, no list of legal entities). <https://www.bcorporation.net/en-us/find-a-b-corp/company/group-loccitane-hqlabo/> Accessed: 30/08/2026.

6.2 Looked for but not found

- A conversion published by B Lab of V2 'meeting the bar' onto the old /200 scale. X=100 is therefore a SustainCheck convention.
- A stable public field per listing for standard version (V1 vs V2) and for Year 0 / 3 / 5. We infer V1 from the presence of an Overall Score.
- An open API on the B Corp Directory.
- An IAF or national accreditation list of B Corp assurance providers (yes: B Lab-approved, ISO 17021-1-aligned).
- A public list of in-scope legal entities per certified company, with identifiers (company number). Without that field SustainCheck cannot match group members.