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# Do Internal or External CSR Strategies Yield Higher Social and Financial Returns?

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# Abstract

In the last decade, there has been a revolution in the perception of businesses as entities whose sole goal is to yield returns for their shareholders to the belief that they have a responsibility to mitigate their negative impacts on communities and the environment by voluntarily taking actions to improve those entities. Though there is an increased emphasis among businesses on corporate social responsibility (CSR), there is limited research examining how companies can maximize the positive impact of their strategies and whether or not investing in doing so will make them more successful. To address this gap, my thesis will attempt to answer the question: Do internal or external CSR strategies yield higher ROIs for both companies and the causes they seek to support? By analyzing eight hundred and thirty-nine CSR strategies from ten companies, the study found that internal strategies are significantly more effective than external strategies. The researchers were unable to come to a conclusion regarding the financial ROI of strategies due to limitations in the available financial data and difficulty in comparing data between companies of different industries.

# Introduction

Between 2011 and 2016, the number of S&P 500 companies who published sustainability reports rose from twenty percent to eighty-two percent, signifying a rapidly growing commitment from publicly traded companies to investing sustainability (Flash Report, 2016). The dramatic rise in

corporate social responsibility (CSR) over the last decade is not predominantly fueled by business executives' desires to make a positive impact but rather by society's demands that they do so. In a capitalist economy, businesses are bound by a social contract to respond to society's needs or cease to exist and thus, the evolution of corporate social responsibility has been driven by society's expectation of business (Arena et al.). According to the 2015 Nielsen Global Sustainability Report, sixty-six percent of global consumers and seventy-three percent of millennials are willing to pay more for environmentally sustainable products (Nielsen, 2015). It is not just environmental sustainability that consumers care about. The 2015 Cone Communications CSR study found that eighty-seven percent of Americans are more willing to purchase from companies who support the same causes they do and seventy-six percent refuse to purchase from companies if companies take actions that contradict their beliefs and alternative products are available (Cone Communications, 2015).

Investors are consumers, too, and the preference for socially and environmentally responsible companies has led to a rise in socially responsible investing in which investors give preferences to stocks from companies that have demonstrated they make a positive impact. As of the end of 2015, over twenty percent of professionally managed stocks were traded in alignment with socially responsible investing guidelines (*The Forum for Sustainable and Responsible Investment*). That percentage marks a 33% increase since 2014 and it is expected to continue to rise (*The Forum for Sustainable and Responsible Investment*). Thus, the rise in socially aware consumers coupled with the rise in socially responsible investing has made investing in CSR a strategic necessity.

It is not just public companies that have raced to prove their commitment to social and environmental responsibility. Private companies have also recognized the need to adopt CSR practices and the most powerful example of this is the rise of B-corps. B-corps were created in 2006 by the nonprofit B Lab to give businesses the opportunity to have third party certify that they are making a positive impact (*Our History | B Corporation*). The organization provides businesses with a detailed assessment to test how socially and environmentally their business practices are. Following the assessment, companies are given a series of scores and recommendations for improvement (*Measure What Matters Most | B Impact Assessment*). Every company's B-corps assessment scores are publicly available online to allow consumers to see how well a company's actions align with the causes they are passionate about. Though not required, many B-corps such as Ben and Jerry's and New Seasons Market (both included in this study) also publish CSR reports like public companies do.

As consumers and businesses have become more interested in CSR, so have researchers. The *Academy of Management Journal* and many others published record numbers of articles about CSR between the 2000s and 2010s years ("Corporate Social Responsibility Feature"). Despite the additional research, academics have yet to decide on a unified definition of corporate social responsibility.

For the purpose of this project, corporate social responsibility will be defined as companies' "need to ensure healthy ecosystems, social equity and good organizational governance," based on the ISO 26000 corporate social responsibility guidelines (ISO 26000). In addition to the definition, an even less explored gap in the research is what qualities constitute an effective CSR

strategy both in regards to how well strategies create the promised social and/or environmental impact and the extent to which having effective CSR strategies is associated with financial success. To address this gap, my thesis will attempt to answer the question: Do internal or external CSR strategies yield higher ROIs for both companies and the causes they seek to support? For the purposes of this project, internal strategies will be defined as decisions companies make regarding their products, processes, policies and facilities that contribute to environmental sustainability, social equity and ethical governance. External strategies will be defined as investments the company makes to support causes outside of their business typically through donations of money, products, services and employee time. In total, a mix of eight hundred and thirty-nine internal and external strategies were gathered from ten companies to answer this question.

## Methodology

To test whether internal or external CSR strategies yield higher social and financial returns, the researcher reviewed the CSR strategies of the following five public companies and five B-corps:

<b>Public Companies</b>	<b>B-corps</b>
3M	AllCare Health
Intel	Ben and Jerry's

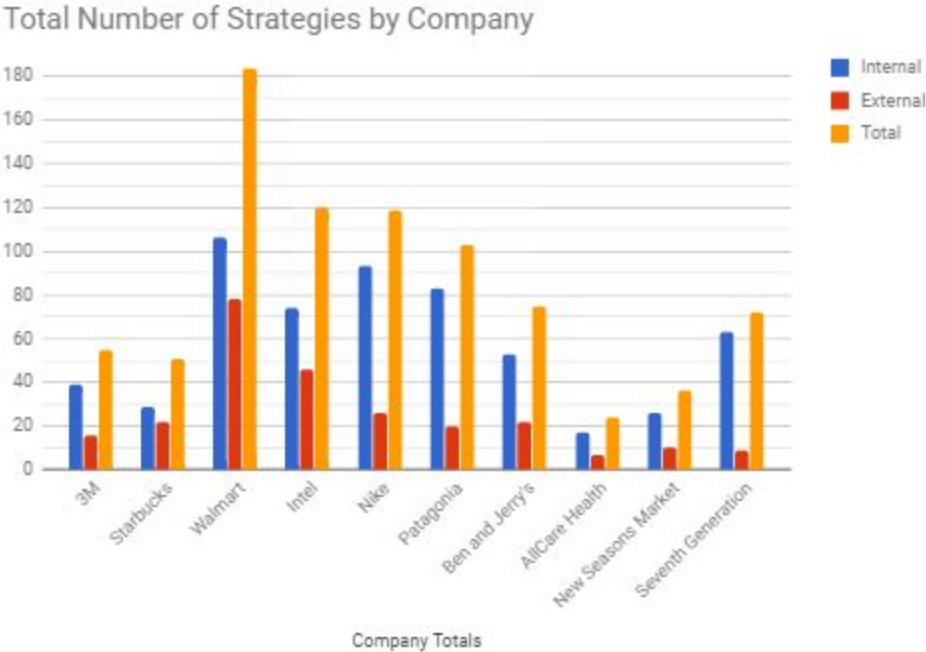
Nike	New Seasons Market
Starbucks	Patagonia
Walmart	Seventh Generation

The above companies were chosen because they have demonstrated a long-term commitment to corporate social responsibility and have taken actions in their company structures, policies and marketing to make CSR an integral part of their companies. Additionally, they represent a variety of industries which opens up the possibility of additional analysis opportunities if there are trends among companies in similar industries or if industry does not appear to play a role in the results. Both public companies and B-corps were included in this study to see if there is a difference in the types of CSR strategies that public companies versus private companies use and to determine if the ways both types of companies implement their strategies would lead to different score trends. Furthermore, B-corps were chosen as the form of private company because they have a proven commitment to being socially responsible and thus there is more publicly available information about their CSR strategies than a typical private company.

The strategies for the public companies were sourced from their CSR reports from 2011-2017 with slight variations based on availability. While reviewing the reports, the researcher gathered every single strategy listed and categorized it as internal or external based on the definitions provided in the previous section. Not all of the B-corps studied publish formal corporate social responsibility reports so, for the ones that do such as Ben and Jerry's, the process for gathering

CSR strategies was identical to the process for public companies. However, for the companies such as Patagonia who have a less formal reporting process, various sections of their website and articles from non-company affiliated websites were used to source strategies. After compiling the initial list of strategies for all of the companies, the researcher removed duplicate strategies which mostly included strategies that were implemented over the course of multiple years.

The following chart shows the number of internal, external and total strategies compiled from each company after duplicates were removed:



The total number of strategies gathered from all companies was eight hundred and thirty-nine. It is apparent that all companies had a significantly higher quantity of internal strategies compared to external. There are three primary reasons for this:

- 1) Overall, companies reported fewer external strategies.
- 2) Many companies opt to sum up their external strategies with a few statements such as “We donated 1 million dollars to hunger relief, “ or “Our employees volunteered 400,000 hours.” Within those statement are likely an unknown number of additional smaller strategies that could not be accounted for.
- 3) The researcher chose to count strategies that were identical in all characteristics but their names as single strategies. This decision applies to both internal and external strategies however, it had a greater effect on the quantity of external strategies because more of the strategies in this category qualified to be grouped as single strategies. For example, Patagonia listed every dozens of environmental organizations they donated to however, the researcher chose to count donating to environmental organizations as a single strategy. The researcher did this because donating to each organization would have yielded the same score thus, when averaged, would not have affected Patagonia’s overall score.

To assess the effectiveness of each strategy, the researcher created an assessment tool to score each strategy on a scale of 0-10. The tool contains the following five factors that are based on what the research determined were the top characteristics that ensure CSR strategies have a



positive impact on the causes they are trying to help and have the potential to yield higher financial returns for the company:

- 1) Aligns with the business's core competencies
- 2) Has measurable performance
- 3) Demonstrates a long-term commitment to the underlying cause
- 4) Benefits primary stakeholders
- 5) Has innovative qualities

Below are explanations of why each factor was chosen and some additional criteria that was used to assess strategies based on each factor:

### **Aligns with the Business's Core Competencies**

Core competencies are “a unique ability that a company acquires from its founders or develops and that cannot be easily imitated. Core competencies are what give a company one or more competitive advantages, in creating and delivering value to its customers in its chosen field. (Do you know this term?).” Alignment with core competencies was chosen as a factor because it defines the ways that each business has proven to be capable in generating positive value.

This was considered important to evaluate for three reasons:

- 1) It helps to mitigate the influence of greenwashing on the overall scores. Evidence shows that greenwashing in the United States has skyrocketed since the mid-2000s due to increased consumer preferences for products that have a minimal negative impact on the

environment (Delmas and Burbano). A Nielsen study also found that sixty-six percent of global consumers are willing to pay premiums for products from socially responsible brands. The rise in consumer demand for socially and environmentally responsible products incentivises companies to make their companies appear more responsible than they are which is why greenwashing and the social equivalent has become so prevalent. Since core competencies are skills that the business excels at, it is more likely that CSR strategies that fall within them make the suggested impact and are not used solely as marketing tactics.

- 2) It limits the influence of strategies that unintentionally harm communities due to a business's ignorance about the cause they are trying to support. The documentary Poverty Inc. covers the often hidden negative impacts of businesses and other institutions entering impoverished countries and trying to solve their problems. They described several examples of big businesses harming communities by providing aid, either independently or via non-profits and non-governmental organizations, that did not taken into consideration the specialized needs of local economies and cultures. Instead, businesses' CSR strategies were based on a paternalistic approach in which those with money and power attempt to save those without it by forcing impoverished groups to accept what the company wants to give as opposed to what they actually need ("Poverty, Inc."). When entities attempt to help causes that they are not well-informed about it can drastically reduce the effectiveness of their efforts. A prime example of this comes from a study published by researchers at Rensselaer Polytechnic Institute; they found that fifty to

seventy percent of goods donated for disaster relief end up in landfills because entities make donations without understanding what victims actually need (Holguín-Veras et al.).

- 3) Strategy alignment with a business's core competencies is associated with increased positive consumer opinions of businesses and their strategies (García-Jiménez et al.).

That finding was largely due to the fact that consumers are less skeptical of the motives and effectiveness of strategies that are directly tied to businesses. This is critical because for CSR strategies to give companies a competitive advantage, consumers must believe companies genuinely care about the causes they are supporting and are supporting them in effective ways.

When determining what each company's core competencies are, the researcher considered the term broadly as the definition suggests one should. Nike, for example, has entered the technology market with fitness apps and wristbands to help their customers track and optimize their athletic performance (Carr). This strays beyond their surface-level core competency of creating athletic shoes and apparel but fits within their overall core competency of producing athletic products.

Examples of strategies that align with core competencies include Patagonia's use of environmentally sustainable fabrics which aligns with their core competency of producing environmentally-friendly products and 3M developing innovative solutions to improve healthcare which aligns with their innovation-driven core competency. Strategies that scored a two aligned well with their company's core competencies, strategies that scored a one were

somewhat related to them and strategies that scored a zero had nothing to do with a company's core competencies.

See Appendix A for a list of each company's core competencies.

## **Has Measurable Performance**

Ensuring that the impact of strategies can be measured is critical because it is the only way to determine if a CSR strategy is worth the investment (Epstein and Yuthas). Having a measurable impact is also critical for ensuring that companies are held accountable for making the positive impact that they say they are. There are a variety of ways that a strategy's performance can be measurable. The first is that a company included a statistic along with their strategy to prove its impact. For example, "reduced energy usage in factories by 12%." Other ways include having regular audits to track progress and/or ensure strategy implementation, the ability to be tracked over the lifetime of the company investment in the strategy and any other way that a strategy can be quantified to give companies indicators of whether or not strategies were effective. Based on measures of what strategies are more effective than others, companies can revise their CSR plans to ensure their budgets are being put towards activities that make the biggest impact.

To score a two on this factor, strategies had to be explicitly measurable. To score a one, it could be reasonably assumed that the strategy could be measured and strategies that scored a zero had little to know way to measure their impact.

## **Demonstrates a Long-Term Commitment to the Underlying Cause**

The purpose of corporate social responsibility is to use business to help social and environmental problems - regardless of motivation for doing so. It's impossible to solve a major problem with a single donation, activity, product etc. Making an impact requires long-term efforts (Keys et al.).

Additionally, the World Economic Forum has found that CSR strategies can only make a significant impact if companies invest time in learning about the causes they intend to support and continuously make improvements to the ways they offer help ("How to Fix Corporate Social Responsibility"). This factor assesses whether strategies are complete the moment they are finished being implemented or whether they are formed in a way that the business can continuously improve upon it. It also considers whether the impact of the strategy is long or short-term. Some strategies such as food donations immediately solve problems like hunger but only until the donations run out. Donating food does not address the underlying long-term poverty issue that is causing hunger. Contrastingly, donations such as wells or designing buildings to meet strict environmental standards yield benefits for several years.

Strategies that demonstrate long-term commitment to causes are also critical in building businesses reputations as responsible companies. Brief, one-time strategies are often barely noticed and forgotten but, when companies consistently demonstrate their commitment to creating positive change, it allows them to yield the benefits of being recognized as a socially responsible company. The benefits companies receive come from customers, employees and governments. As previously noted, sixty-six percent of global consumers are willing to pay more for products from socially responsible companies (Nielsen, 2015). Also, most employees love

working for companies who care about the same causes they do which leads socially responsible companies to have up to 15% higher employee productivity and up to 50% lower turnover (Latter). Additionally, long-term strategies relating to reducing environmental impacts and improved employee treatment (including contract workers) enables companies to stay ahead of government regulations and avoid potential fines later on if they are unable to adapt quickly enough to stricter policies (Carroll and Buchholtz).

To score a two on this factor, strategies had to explicitly be implemented and make an impact over an ongoing period of time as opposed to a short-term, fixed period of time. To score a one, the strategy could have been reasonably assumed to be long-term, though it was not explicit. Strategies that scored a zero were implemented for a fixed period of time and had a short-term impact.

### **Benefits Primary Stakeholders**

One of the most fundamental principles of corporate social responsibility is that companies need to act in the best interests of their stakeholders. Since primary stakeholders are those whom are directly impacted by businesses, companies must serve them to be considered socially responsible. A business's primary stakeholders are: shareholders and investors, employees, customers, local communities, suppliers and other business partners, the natural environment, future generations, nonhuman species (Carroll and Buchholtz). This strategy was included in the assessment tool because engagement with stakeholders gives companies a competitive advantage

and is correlated with their financial success (Laughland). Thus, the payoff from these strategies enables companies to financially justify continuing invest in corporate social responsibility.

To score a two, a strategy had to benefit one or more of the aforementioned stakeholder groups. A one score indicates either that the benefits to a primary stakeholder are ambiguous or that it is not completely certain if the entities benefitting from the strategy are the primary stakeholders.

### **Has Innovative Qualities**

The OECD, a think-tank for rich countries, says innovation can be defined as “new products, business processes and organic changes that create wealth or social welfare (*Something New under the Sun* | *The Economist*).”

The key elements the researcher pulled from that definition are:

- New (new to the company, one cannot expect every company to come up with completely original strategies)
- Creates wealth (cost-savings or revenue)
- Creates social welfare (benefits entities beyond the company)

Innovation is critical to the effectiveness of CSR strategies because, according to the documentary *Poverty Inc.* the aid industry, which includes nonprofits, social entrepreneurs, independent philanthropies and any other individual or group that strives to provide aid to those in poverty, is hindering the growth of impoverished communities by continuing to base many

strategies off of the paternalistic aid model that was created to help aid Europe's recovery from World War II via the successful Marshall Plan ("Poverty, Inc."). That model has been proven to be outdated and companies need to innovate new methods of social responsibility in order to be effective.

Developing innovative CSR strategies also plays a role in companies' ability to harness CSR as a competitive advantage. As of 2016, 81% of S & P 500 companies publish CSR reports (*FLASH REPORT*). For a company's CSR strategies to stand out in marketing campaigns, companies will likely need to differentiate themselves from their competitors. B-corps are also under this pressure because their CSR strategies can be the only competitive advantages that set them apart from other companies who offer very similar products.

To score a two, strategies had to fully match at least one of the elements of the innovative definition, to score a one strategies had to be somewhat innovative and, to score a zero the strategy was not at all innovative.

### **Assessment Tool**

Using these strategies, the researcher created the following assessment tool. Each strategy was given a score of zero, one or two for each factor. Zero means the strategy does not fulfill the factor's requirements, one means that it somewhat does and two means that the strategy fully fits the factor.



<b>Assessment Tool: Denim Jeans are Fair-Trade Certified for Sewing</b>	<b>Example</b>
<b>Factors</b>	<b>Scores (0-2)</b>
Aligns with Core Competencies	2
Has Measurable Performance	2
Demonstrates a Long-Term Commitment	2
Benefits Primary Stakeholders	1
Has Innovative Qualities	0
<b>Total</b>	<b>7</b>

Due to the substantial variation in the quantity of strategies implemented by each company, all of the scores were averaged within their categories to yield comparable results corresponding to the assessment tool’s zero to ten scale.

# Results

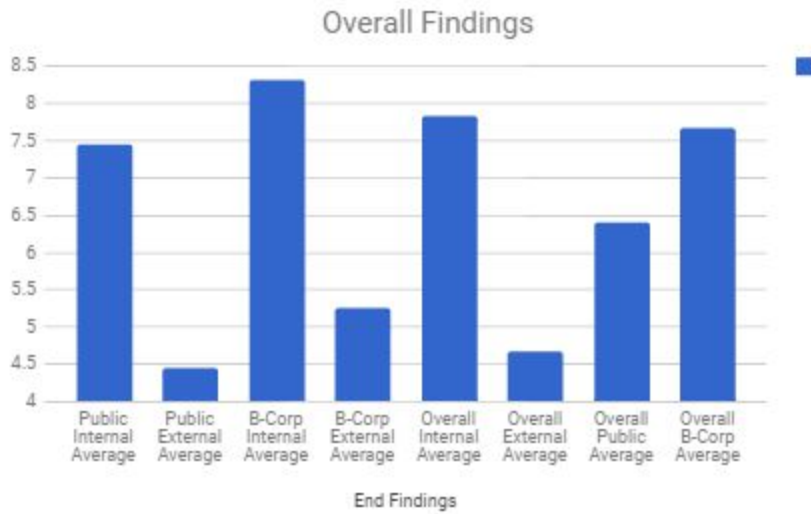
The study found that in every category internal strategies scored significantly higher than external strategies. Below are the end findings:

### Overall Findings

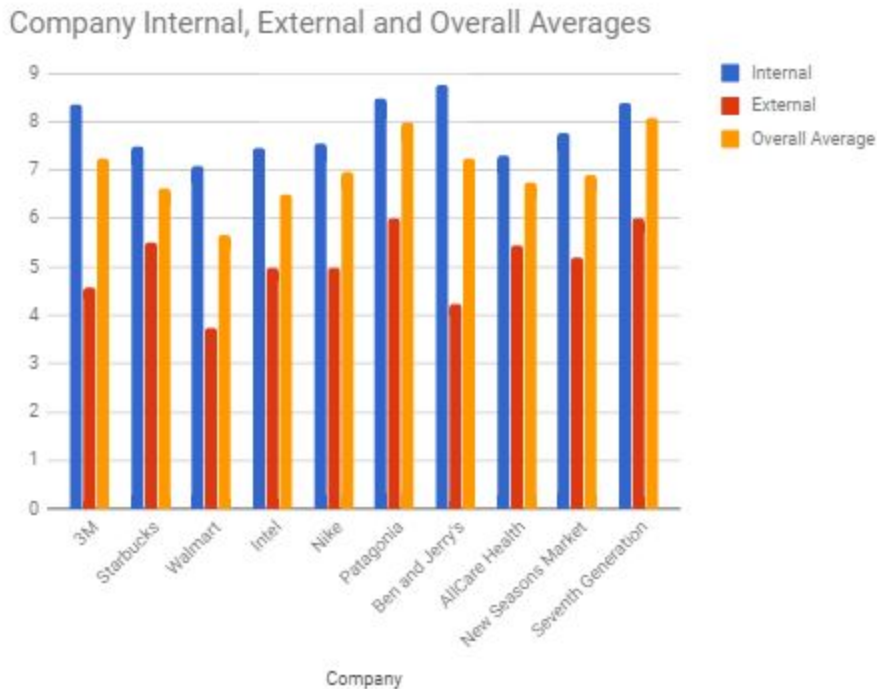
Public Internal Average	7.46
Public External Average	4.45
B-Corp Internal Average	8.32
B-Corp External Average	5.25
Overall Internal Average	7.83
Overall External Average	4.67
Overall Public Average	6.41
Overall B-Corp Average	7.67

For public companies, internal strategies scored 40.4% higher than external strategies. Among B-corps, internal strategies scored 36.9% higher than external strategies and, overall, internal strategies scored 40.4% higher than external strategies. Another interesting finding is that B-corps strategies scored overall 16.4% higher than public company strategies. Beginning this study, the researcher was not sure what to expect regarding the differences between B-corps because the large, public companies in this study have far greater financial resources yet, the results reveal that the accountable commitment B-corps have to being socially and environmentally responsible ensures that they invest their limited CSR funds in ways that make a greater impact.

Below is a graphical display of the data just described:

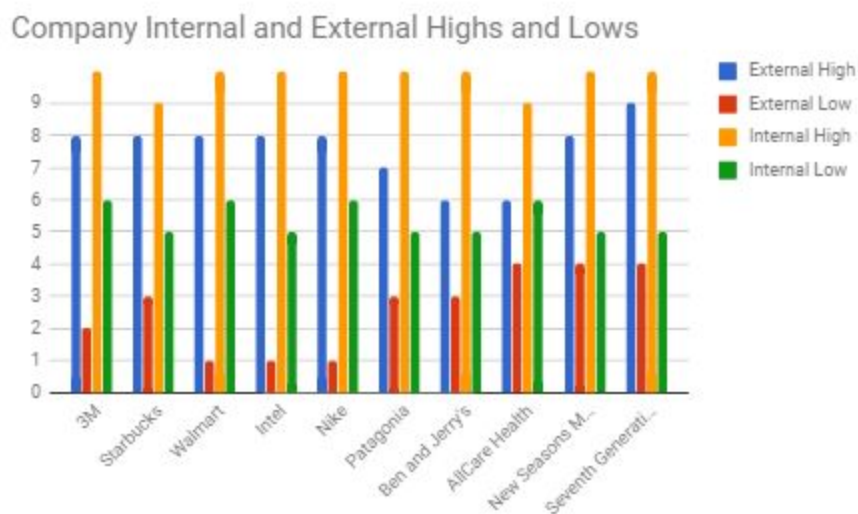


Below are the average internal, external and overall results from every company:



This graph shows that there is no significant difference in the categorical distribution of results between public companies and B-corps and that in every case internal strategies scored higher.

The effectiveness of internal strategies compared to external strategies was not the result of a outliers that skewed the averages. The following graph shows the highest and lowest internal and external scores for each company. In the case of every single company, the internal high and low scores exceeded the external scores which reveals that the characteristics of internal strategies enable them to be more effective.



## Financial Results

When planning this project, the researcher intended to attempt to see if there is an association between the companies with the highest scores and their financial success. After researching potential options to evaluate and compare the financial data from the companies in the study it was determined that the variation of industries included combined with the lack of comparable financial information available for the B-corps would make it nearly impossible to accurate results (“Comparing Financial Ratios Between Industries”). Further research should analyze

multiple companies within the same industry to see if there is a connection between strategy effectiveness and financial success.

## **Discussion and Further Research**

This study revealed that, on average, internal CSR strategies are more effective than external ones. The implication of that finding is that companies should invest most of their CSR budgets into internal strategies. A benefit of this finding is that justifies decisions to invest more resources into improving companies which likely leads to a higher financial return on those strategies.

Throughout the study, the researcher has referred to CSR strategies in general terms but has not illustrated why certain strategies are more or less effective based on the assessment tool. The following section analyzes the top four companies and the bottom three companies to highlight some of the most and least effective strategies scored in this study.

### **Analysis of the Top Three Companies**

The companies with highest average scores were Seventh Generation (avg. 8.07), Patagonia (avg. 7.99) and 3M (avg. 7.25). Ben and Jerry's was a close fourth with an average score of 7.23. The following analysis of those companies will illustrate some of the ways that companies can implement highly effective CSR programs.

## **Seventh Generation**

Seventh Generation is a B-corp that produces environmentally-friendly cleaning supplies and other home products. They excelled thanks to their focused corporate social responsibility vision, innovative approaches and commitment to developing strategies that have a long-term impact. As a producer of safer, more environmentally-friendly products, the company had an advantage in that much of its daily operations can be represented as high-scoring CSR strategies due to the positive impact and measurable impacts their products have on primary stakeholders. The company must also continuously innovate their products to become more environmentally-friendly in order to maintain their competitive advantage as other companies mimic their formulas and approaches.

Beyond creating socially and environmentally responsible products, Seventh Generation also strives to increase its sustainability by making it one of the company's top priorities. A unique way the company does this is with a self-imposed carbon tax. For every ton of carbon the company emits, it dedicates a portion of revenue toward sustainability projects that will help the company achieve its long-term goal of becoming carbon neutral. This strategy is remarkable because it directly ties the negative environmental impact the company has to their efforts to reduce that impact and it limits the company from reducing their CSR budget during during difficult economic times.

## **Patagonia**

Like Seventh Generation, Patagonia, an outdoor apparel company, scored well largely due to its commitment to producing environmentally-friendly products by placing many socially and environmentally responsible restrictions on their supply chain. There are three primary qualities that set Patagonia apart from the others included in this study. The first is that their products are built to last for many years and they offer free repairs to even further extend their product lives. This allows them to reduce the impact of their entire product life cycle since fewer of their products end up in landfills. Their second differentiator is that their CSR marketing strategy focuses on education not promotion. The company is fervently against greenwashing so, rather than point out the generic environmental benefits of their features, they use specific language and teach consumers why their material choices and other decisions make a positive impact. Not only does educating consumers, help them gain trust but it also gives consumers knowledge to make more informed purchasing decisions for items beyond Patagonia products. The third characteristic that made their CSR strategies great is that nearly all of their external strategies aligned with their core competencies which allowed them to score fair on that factor and the benefiting primary stakeholders factor.

### **3M**

As a manufacturing company who produces over 55,000 products for a wide range of industries, 3M's core competencies does not appear directly inspire the company to develop a highly effective CSR program. However, they were able to do so because they are an innovative company full of scientists who are continuously making long-lasting innovations to improve the environmental sustainability of their operations. Similarly, their need to attract top talent that

enables them to maintain their competitive advantage also drives them to implement strong diversity-focused and other beneficial hiring and employment policies.

### **Ben and Jerry's**

Since Ben and Jerry's was only .2 away from being in third place, the researcher also wanted to acknowledge some of the strategies that enabled the company to score highly. Though all of the companies in this study have strategies to improve the responsibility of their supply chains, Ben and Jerry's efforts stand out because not only do they source from sustainable suppliers, they also have robust initiatives to help their suppliers become more socially and environmentally responsible. Their initiatives include: helping their suppliers become B-corps, a Caring Dairy plan that educates and certifies dairies, promoting B-corp suppliers such as a bakery that hires and provides job training to "unemployable" people among many other strategies. By helping their suppliers improve their own CSR strategies, Ben and Jerry's extends their impact beyond their own operations and CSR investments.

### **Analysis of the Bottom Three Companies**

The companies with the lowest average scores were Starbucks (avg. 6.63), Intel (avg. 6.5) and Walmart (avg. 5.67). The following analysis of those companies will highlight why those companies' strategies lacked effectiveness so that other companies can avoid implementing the same types of strategies.

### **Starbucks**



Scoring less than a point under Ben and Jerry's, Starbucks CSR strategies are far from terrible but, the company does have much room for improvement. The predominant weakness in their strategies was a lack of innovation. Rather than seeking ways to reinvent CSR in their industry, the company focused heavily on widespread strategies such as ethical sourcing and partnering with industry organizations and nonprofits. Those strategies do have a positive impact but, they do little to increase the rate at which social and environmental problems are being solved. It should also be noted that Starbucks' average score may be artificially low due to the small amount of strategies listed in their CSR reports. Rather than explicitly state many of their strategies, they used broad strategies that likely encompassed many strategies that could have scored higher if they were listed.

## **Intel**

Intel's weaknesses revolved around a lack of innovation in both their internal and external CSR strategies and a lack of alignment with core competencies and benefits for primary stakeholders among their external strategies. While the company earned some internal ten scores for highly innovative and impactful strategies such as inventing a bangle that will alert women in India of dangerously high levels of carbon monoxide, they also documented some less innovative and impactful internal strategies such as hosting sustainability speakers and providing sustainability training for managers. Among their external strategies were a few that, on top of lacking innovation, had no connection to their core competencies or primary stakeholders and those negatively impacted the company's average score.

## **Walmart**

Despite documenting one hundred and eighty-four strategies, sixty-four more than Intel - the company with the next highest quantity, Walmart had the worst average score by approximately a 10% margin. The factors that Walmart's strategies scored the lowest on were "Has Innovative Qualities," "Aligns with Core Competencies" and "Benefits Primary Stakeholders." External strategies scored particularly low on the latter two because Walmart makes donations to a lot of different entities who are not primary stakeholders and both cash and in-kind donations receive a zero on the innovation factor. Generally, Walmart's strategies lacked driving forces and combined with the large quantity of strategies gives the impression that the company's CSR program seeks to lightly benefit as many areas as possible so that they can earn positive press but fails to invest enough strategic effort into their strategies to make a lasting and innovative impact on their primary stakeholders.

## **Additional Considerations**

In addition to determining whether internal or external CSR strategies are more effective, the researcher also sought to explore was the difference in strategy effectiveness between public companies and B-corps. As revealed in the results section, B-corps scored on average 16.4% higher than public companies despite having far less financial resources to invest in CSR. B-corp strategies likely score so much higher because, by definition, B Corps meet the highest standards of verified social and environmental performance, public transparency, and legal accountability (Why B Corps Matter | B Corporation)." The strict third-party review that they periodically undergo forces them to develop strategies that make a proven impact. Though some public

companies hire third party companies to audit portions of portions of their internal strategies and/or their their CSR reports, those audits do not necessarily look at the quality of the strategies, instead they focus on the accuracy of reporting and the extent to which actions are being taken to implement proposed improvements, particularly in the supply chain. (Björkman and Wong).

## **Limitations and Suggestions for Further Research**

A major limitation in this study is that the researcher relied solely on publicly available information. This affected the data that was collected in two primary ways. The first is that it is unknown what percentage of CSR strategies that each company chose to explicitly disclose. Strategies may have been excluded from CSR reports and other publications for reasons including companies believing they are not of interest and/or understandable to stakeholders and companies clumping many strategies under single, broad statements. The latter appeared particularly prevalent especially when one considers the variation in the quantity of strategies between certain companies.

3M's CSR reports were approximately two hundred pages each and yet their reports only yielded fifty-five strategies. Comparatively, Intel's CSR reports were approximately one hundred pages each, about half the length of 3Ms, and yet they yielded one hundred and twenty strategies. The length of 3M's reports does not reflect the quantity of documented strategies because, rather than detailing every single strategy they implemented, the company went into great depth into the why and the how of specific strategies. Likewise, Starbucks generalized many of their strategies under large strategies such as making their stores LEED certified and emphasizing

Fair-Trade and their Global Farmer Fund to cover what they are doing to improve social welfare in their supply chain. It takes several environmental improvements to become LEED certified and their Global Farmer Fund provides a variety of services for farmers and, had each of those strategies been broken down, the company would have had many more strategies to score.

The second limitation of using solely publicly available data is that any information that a company chooses to publish is influenced by their marketing agenda. Thus, companies will only publish information that directly contributes to the message they want to send to stakeholders. It could be that Starbucks' CSR reports, at about twenty pages each, are far shorter than the other public company reports because, while their stakeholders admire their efforts to create a positive impact, their stakeholders also do not want to know that part of the premium prices they pay is because Starbucks' CSR team is trying to save the world.

Viewing CSR strategies as marketing tactics also has implications regarding their financial return on investment. One study found that strategies that involve products, the environment, corporate governance and employees are associated with higher stock prices for companies while community-based strategies such as charitable giving have no affect (Wang et al.). This finding further supports the benefits of internal, compared to external, CSR strategies.

Further research should look more closely at effects that marketing ideology has on CSR strategies and reporting. Due to the inconclusive result regarding the connection between effective CSR strategies and the financial performance of companies, future research should also

find a method to overcome the barriers faced by this researcher and determine if investing in better CSR strategies is financially justified.

Additionally, while the researcher believed that the research used to create and backup the assessment tool used in this study was sufficient enough for the scope of this project, there is much additional research that should be done to further the understanding of what makes CSR strategies effective.

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# Appendix

## Appendix A

### Core Competencies

Core competencies were derived from companies' mission statements and their primary product offerings.

**3M:** "Science is at the heart of everything we do." Their core competency is manufacturing new inventions.

**Starbucks:** "Our mission to inspire and nurture the human spirit – one person, one cup, and one neighborhood at a time." Their core competency is creating food and beverage experiences that support the communities of people who support and consume them. Because their mission specifically involves helping communities, volunteering scored a 2 in this category.

**Walmart Core Strategy:** "Everyday low prices on a broad assortment - anytime, anywhere." Their core competency is competing on product variety and price in the retail industry.

**Nike Core Strategy:** "Bring inspiration and innovation to every athlete in the world." Their core



competency is creating products that enable athleticism. Since environmental and social sustainability are not a part of their core competencies, their social and environmental strategies only scored a 1 or a 2 on the “Aligns with Core Competencies” factor if they were specifically related to product production. Strategies involving employee diversity were given a 1 for the “Aligns with Core Competencies” factor because Nike strives to promote athleticism among all demographics and they need a diverse workforce to fully understand and meet the needs of diverse communities.

**Intel Core Strategy:** “Intel invents at the boundaries of technology to make amazing experiences possible for business and society and for every person on earth.” Their core competency is inventing technology that accelerates the computing industry.

**Patagonia Core Strategy:** “Build the best product, cause no unnecessary harm, use business to inspire and implement solutions to the environmental crisis.” Their core competency is creating environmentally sustainable outdoor products.

**Seventh Generation Core Strategy:** “Creating powerful plant-based solutions for your home and family.” Their core competency is creating less toxic, environmentally-friendly home products.

**Ben and Jerry’s Core Strategy:** Their strategy has three parts: “Make fantastic ice cream.” “Manage our company for sustainable financial growth.” “Innovate ways to make the world a

better place.” Their core competency is creating socially and environmentally-friendly ice cream.

**New Season’s Core Strategy:** “New Seasons Market brings delicious, healthy food from local farmers, producers, ranchers & fishermen to our communities.” Their core competency is sourcing and selling healthy, locally-produced food.

**AllCare Health Core Strategy:** “We are a physician-led organization leading the way to better healthcare for Oregon and its people, with a range of plans designed to meet the state’s diverse communities and their health needs.” Their core competency is providing healthcare services.

## **Appendix B**

Applying the Results: How to Maximize the Impact of Your CSR Strategies

This appendix shows how this study can be used to inform CSR strategy planning and development.

With the CSR budgets for companies ranging from a fraction of a percent to ten percent of revenue, it’s important for managers to evaluate how they can create the biggest impact with their limited funds. This study revealed that internal strategies - those that directly change a company’s operations make a significantly bigger impact than external strategies.

Here’s how to create effective internal strategies based on the assessment tool used in the study:

- 1) **Does the strategy align with your company's core competencies?** The best CSR strategies capitalize on what your company is already great at. Not only does this tend to make your strategies more effective, consumers are more likely to believe that companies genuinely care about the causes they are supporting if the strategies directly relate to a core aspect of the business. For example, Patagonia's core competency is creating environmentally-friendly clothing so many of their strategies revolved around using more sustainable materials and manufacturing processes.
  
- 2) **Your strategies must have measurable performance.** This includes both financial and social measurability, though strategies do not need to have both. Measurability is key because it's the only way to know if your strategies are worth the investment or if you need to replace them with something more effective. In this study, manufacturing-based companies such as Nike and 3M did especially well on this factor because many of their strategies involved reducing the percentage of waste, energy, emissions and other outputs that are harmful to the environment while increasing their percentage of sustainable inputs such as renewable energy and environmentally and socially-friendly materials
  
- 3) **Strategies should demonstrate a long-term commitment to a cause.** It's impossible to fix a major social or environmental issue with short-term strategies. To truly make an impact, strategies should be designed to be maintained and improved upon for the long-term. One way of doing this is creating social and/or sustainability standards that

periodically updated to force the company and/or its suppliers to raise the bar. Every few years, Ben and Jerry's increases the standards for their Caring Dairy certification so that their dairy suppliers have to become more socially and environmentally responsible.

- 4) **Your strategies should benefit your primary stakeholders.** Primary stakeholders are the entities, including the natural environment, that are directly affected by your business. Creating strategies that benefit them is key because they're the ones who you're most likely to receive bad publicity and lose sales from if you harm. It is also easier to create strategies that benefit them because you don't have to leave your facilities. Common examples of strategies that embody this factor include special benefits for employees and contract workers, reducing the impact of manufacturing plants on surrounding communities, and providing customers access to socially and environmentally responsible goods at accessible prices. While internal strategies overall scored higher in this study, there are some external strategies that can benefit primary stakeholders without a large investment. For example, 3M has beehives and nature preserves surrounding some of its facilities to mitigate its impact on the surrounding environment.
  
- 5) **The most effective strategies are innovative.** The business world, natural environment and social needs are changing more rapidly than ever before. To make an impact, companies must adapt their strategies to these changes and be constantly improving. Several of the companies in this scored high on this factor by constantly working to develop more socially and environmentally responsible materials and products. In many

cases such as Nike’s Colordry technology that dyes fabric without water and Seventh Generation’s cleaning supplies that have eliminated toxins found in the vast majority of products on the market, the companies created solutions that had never before existed.

It’s that kind of innovation businesses need to strive for.

By using these factors as a guiding framework, it simplifies the process it takes for businesses to learn which of their existing strategies are truly making a positive impact and how to create new ones that do.

## Appendix C

### Complete list of Public Company Strategies and Scores

This is a complete list of strategies whose sole purpose is to show readers how this type of scoring can be done. Nothing from this point forward needs to be read to understand the thesis.

Many of the strategies are written in the researchers shorthand terms to substantially reduce the time it took to document the strategies.

### 3m

Internal Strategies	Scores	External Strategies	Scores
17 - Inclusive parental leave policy including men and adoptive parents	7	17 - Partnered with Smithsonian to open an African American History Museum	4
17 - fast-tracked production of water filters for Flint MI	5	On-going - honeybee colony at headquarters	8
17 - Solar roof tiles	9	17 - donate water filters	4
17 - fingerprint scanner to give people in India legal identities - worked with the country's government	9	on-going - legal affairs team does pro bono work	3
17 - cool roof shingles to reduce urban heat island effect	10	17 - over purchases over \$20,000 in Global Giving gift cards to pass out at conferences and	2

		other events	
17 - disposal respirator stockpile maintenance program (personal healthcare issue)	10	On-going - WorldSkills partnership	4
17 - created an ointment to help incontinence (skin care issue)	10	by 2025 -provide training to 5 million people on worker safety	7
17 - created daylight redirecting film for stores like Walgreens to be able to use more natural light	10	on-going - every year invests in over half a dozen education programs	5
ongoing - disability and pension plans for employees	6	2016 - donated \$67,300,000 and 348,000 volunteer hours	4
By 2025 - total electricity from renewable sources - one solar project in India is project to save 1.3 million in electricity costs over its 20 year life	8	ongoing - partners with several science and cultural museums around the US	4
by 2025 - achieve zero landfill status at 30% of manufacturing plants	8	2015 - supports CALSO - a social entrepreneurship incubator	4
by 2025 - reduce global manufacturing waste by 10%	8	on-going - partnered with local environmental group to protect species that live on their property such as endangered nesting birds	7
by 2025 - reduce global water use by 10%	8	on-going - involved in many business associations and nonprofits that focus on helping businesses become more responsible	5
by 2025 - improve energy efficiency by 30%	8	on-going - advocating on behalf of a list of public policy issues that align with their goals	5
by 2025 - reduce emissions by 50% of 2002	8	on-going - partnered with the Nature Conservancy	4
by 2025 - help customers reduce emissions by 250 million tons	10	on-going - other short-term partnerships to fund nonprofit projects	
ongoing - will not outsource to any company who hires workers under the age of 16	6		
17 - estimated 6 million energy savings by switching to LED lights	8		
on-going - life cycle management assessments for their products	9		
16 - reduced packaging weight for 7 straight years - over 9,000 metric tons saved	9		
16 - over 30% of their US suppliers are from small and/or diversely-owned businesses	8		
2010-2015 - reduced hazardous waste by 13%	8		

2015 - created a sustainable surgical drape	9		
2015 - custom fit ear plugs for employees to limit hearing damages, also offers awards for employees who come up with ways to reduce noise	9		
on-going - affirmative action recruitment practices	7		
2013 - saved \$8.72 million by implemented 252 energy-saving projects that reduced emissions by 61,700 metric tons	10		
2014 - hired outside consultancy firm to help determine what CSR areas their stakeholders wanted them to focus on	5		
ongoing - using waste materials such as plants from other companies	10		
on-going - creating materials that are more recyclable	9		
on-going - creating more sustainable product testing methods	10		
14 - 50% of waste is recycled or reused	8		
13 - recycled 37% of water	8		
on-going - creating chemicals that require their machines to use less energy	10		
on-going - pay employees to workout and participate in their fitness programs	8		
on-going - new buildings are designed to be certified sustainable	8		
13 - invested in a new plastic recycling plant	8		
13 - working to eliminate PVC and reduce usage of other hazardous materials	8		
on-going - they force their suppliers to comply with their baseline human rights, governance and environmental standards.	8		
16 - saved nearly 2 billion from a pollution prevention program	9		

**Starbucks**

<b>Internal Strategies</b>	<b>Scores</b>	<b>External Strategies</b>	<b>Scores</b>
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2016 - reached 99% ethically sourced coffee beans	8	ongoing - discount to customers who bring in a reusable cup	8
on-going - partnered with Conservation International to help their coffee farmers become more environmentally and economically sustainable	9	2020 - Partner with Feeding America to donate 100% of excess food from American retail stores - expected to yield 50 million meals annually	5
2025 - by this year will donate 100 million coffee trees	8	2020 - 100% of Starbucks stores globally will participate in community service	6
on-going - 50 million dollar Global Farmer Fund to finance small coffee farmers and help them grow their businesses	8	on-going - as of 2016, partnered with 63 youth organizations in 10 countries	5
on-going - 1,200 LEED certified stores	6	on-going - partnered with an unknown amount of organization local to their coffee growing communities	7
2025 - 10,000 greener retail stores	7	2014 - Starbucks Foundation gave 13.1 million	4
on-going - 10% post-consumer fiber in hot cups	8	ongoing - Coffee and Farmer Equity partnership	7
2022 - double the amount of communities where cups can be recycled	9	on-going - Ethical Tea Partnership	7
2016 - purchased renewable energy for 100% of its stores	6	on-going - partnered with Fairtrade Access Fund	7
2016 - sustainability course for their employees	5	on-going - partnered with Calvert Foundation	5
2025 - hire 25,000 vets and spouses	7	on-going - partnered with Verde Ventures	5
2020 - hire 10,000 refugees	7	on-going - BICEP partnership	5
on-going - very strong affirmative action hiring and promotion plans	7	2013 - donated over 500,000 trees to help small farmers participate in carbon markets	8
on-going - affirmative action supply chain	8	on-going - ethos water fund	4
2015 - reduced water consumption by 26% compared to 2008	7	on-going - BLEND project to help Indonesian Youth	4
2015 - reduced store energy consumption by 5%	7	on-going - education for children in Guatemala	4
2014 - 47% of North American stores have recycle bins	6	on-going - Mercy Corps partnership	4
2013 - 8% fairtrade coffee	8	on-going - Coffeeland Food Security Coalition	7
2013 - 1.1% organic coffee	8	on-going - Project Concern International Partnership	4
2013 onward - 100% ethically sourced tea	8	on-going - US Green Building Council Partnership	5



on-going - discontinue working with merchandise suppliers who don't meet their ethical requirements	8	ongoing - Paper Recovery Partnership	7
2013 - reverse osmosis filter to reduce water	6	on-going - RED partnership	3
2012 - earth sleeve coffee cup sleeve	9		
on-going - multiple community stores designed to serve their neighborhoods	9		
2015 - 100,000 Opportunities - partnership with other businesses to hire youth.	7		
on-going - College Achievement Plan	8		
2012 - Apprenticeship program for young employees	8		
2020 - train 200,000 coffee farmers through 8 global Farmer Support Centers that offer farmers free access to the latest coffee growing research.	8		
on-going - Partnered with Root Capital to help give farmer loans	7		

#### Walmart

Internal Strategies	Scores	External Strategies	Scores
2013-2023 - 250 billion in products that support American jobs	6	2017 - 6.8 million donated to disaster relief	2
2017 - 26% renewable energy globally	7	2017 - 2.4 billion + meals provided since 2014	5
2017 - 77% of waste diverted from landfills	7	2017 - 100 million donated through Walmart Foundation	4
2017 - 76 million acres diverted to sustainable fertilizer	6	on-going - funding other initiatives to help employers and workers	4
2017 - 96% reduction in supplier high-priority chemicals since 2014	7	2017 - 500,000 in grants to support community cohesion	4
2017 - 200 billion worth of goods evaluated for sustainability	7	2007-2017 - 10 million donation to Operation Homefront	4
2017 - paid time off for hourly employees	6	on-going - Coalition for Veteran owned business partnership	5
2017 - 700 million + in bonuses for hourly employees	7	on-going - global women's empowerment initiative	3
2017 - short-term disability plan	7	on-going - women in factories training program	3
on-going - affirmative action program	7	2016 - US Manufacturing Summit	4

on-going - associate resource groups to help with things like diversity	7	2014 - 10 million dollar US Manufacturing Innovation Fund	4
on-going - lots of other incentives and support for veterans	7	ongoing - Foundation provides training to small farmers	3
on-going - women in retail program	7	2017 - International Fertilizer Development Center training for small farmers	3
2023 - removed 2.5 ocean shipping containers by sourcing locally	7	2017 - 1 million dollar grant to OAF	1
2017 - invested 100 million in training employees to exceed beyond retail	6	2017 - partnership with Technoserve	4
ongoing - source from small/medium sized farmers to help them grow	7	on-going - support of Consumer Goods Forum	7
2011-2017 - sourced 21 billion in products from women-owned businesses	7	ongoing - build and donate wetlands to cities and nonprofits	5
2017 - Supplier Alliance - gives qualified suppliers payments earlier so they have increased capital	7	on-going - partnered with the National Fish and Wildlife Foundation to conserve 1.2 million acres of land and counting, also connected 10 million acres of existing wildlife areas, 2 million acres by 2025	6
2017 - new bread package will save 5 million pounds of bread packaging annually	8	2017 - 110,00 volunteer hours toward hunger relief	4
2017 - reduced operations waste produced by 2%	7	2017 - Foundation donated 12 million to support children hunger relief	4
2017 - developed a coconut-based material to absorb gas spills that can later be used as fuel	8	2017 - donated 600 million pounds of unsold food	4
2017 - 1.7 million for disaster relief for associates	7	2017 - created a coalition of big businesses to give bottled water to flint school children	1
on-going - provide associated with antitrust training	7	2017 - donated 1.5 million to Red Cross to help them develop technology to better distribute resources in disasters	4
on-going - improve food forecasting to adjust inventory levels and limit waste	9	on-going - donates a considerable amount to Red Cross for various projects	3
2017 - in mexico diverted 303 tons of food waste to create animal feed	7	2017 - 300,000 grant to Cities of Service	2
2017 - in UK developed ways to turn food waste into fuel and fertilizer	8	2017 - 100 million dollars of community grants	2
2017 - 760 on-site water treatment plants in Mexico	8	on-going - south africa business spends 1-2% after tax profits on the community	5

2017 - South Africa operations harvests rainwater	7	ongoing - associates earn donations to favorite charities by volunteering at least 25 hours - 1.2 million hours and 12 million dollars of walmart donations in 2017	4
2017 - cut water used to wash fleet in half	8	on-going - legal team does pro-bono work	4
2017 - reclaimed 86% of water used to wash fleet	8	ongoing - creative team creates community art	4
2017 - reduced energy/chemicals needs to wash fleet by 76%	8	on-going - Argentine stores collect money for charity	3
2017 - maintains 150 wetlands on its properties in the US	8	on-going - Indian stores collect blood	6
2017 - added high-efficiency parking lot lights to 1,190 US locations	7	on-going - Japanese stores raise money for four causes	4
ongoing - energy management systems in China and other markets	7	on-going - US stores raise money for Children's Miracle Network	3
on-going - incentivise store employees to cut energy - worked in Argentina - stores cut energy by 5% for several months	7	2017 - funding for Aspen Network of Development Entrepreneurs	3
on-going - phasing HFCs out of refrigeration	7	2017 - donated 13,000 tons of unsold products	5
2015 - Launched Small Business Access to Capital Initiative	5	on-going - collaborate with groups that support diverse-owned businesses	4
2015 - doubled efficiency of their fleets - saving nearly 1 billion and prevented 650,000 metric tons of emissions in 2015	8	ongoing - supports two organizations for women-owned businesses	3
2017 - cornell university grant to train apple growers in china	8	2017 - partnered with Endeavor Global to train women entrepreneurs internationally	3
2025 - achieve zero waste in US, Canada, UK, and Japan	8	2017 - helped fund Women Development Program in India	3
on-going - studying waste in different markets	7	on-going - Sam's Club Giving Program supports a variety of causes, particularly small businesses	4
on-going - shifting to reusable packing containers - 50% in produce	6	ongoing - Member of Renewable Energy Buyers Principles	5
2017 - require suppliers to send clothing in thinner plastic bags	6	ongoing - member - RE100	6
2017 - saved 25,000 trees by switching to e-prescriptions	7	2016 - 1 million acres of wildlife protected	6

2017 - program to encourage suppliers to report and increase the diversity of their teams supporting Walmart		-2019 - 20 million invested to help veterans reintegrate into society	4
2025 - reduce emissions by 18% of 2015 levels	7	2016 - 100 million in giving over 5 years to increase economic mobility among retail workers	4
2030 - work with suppliers to eliminate 1 gigaton of emissions from production	7	2016 - 1 million females trained worldwide	2
2025 - upgrade all heating, refrigerating, and cooling systems	6	2016 - 1.25 million associate volunteer hours	4
on-going - improve truck fleet technology	8	2016 - 800+ scholarships for associates and dependents	6
2017 - solar powered 90% of buildings in India	6	2016 - 39 million invested in Retail Opportunity Initiative	6
2017 - partnered with Tesla to create solar energy storage at 18 stores in CA	7	2016 - 122 million to date invested in women empowerment	3
2017 - 300 electric car charging stations	7	2016 - invested 3 million in Goodwill's Careers in Retail Initiative	3
2017 - reduced energy usage by 12% of 2010 levels	7	2016 - 600,000 dollar grant to Hope Street Group	1
2015 - installed 5,919 high efficiency rooftop heating and cooling units	6	2015 - 11 million invested in Chicago Cook Workforce Partnership	2
on-going - Brazil Walmart Institute to train workers	6	2015 - 1 million dollar grant to Institute for Veterans and Military Families	2
2009-2015 - doubled sales of local produce	8	2016 - Greenlight a Veteran campaign	2
2016 - 13,000 veterans promoted	6	2015 - donated 1 million to Fisher House Foundation	1
2016 - raised entry level wages	7	2016- \$150,000 to Wreaths Across America to honor vets	2
2016 - 6 month training program for all new employees to increase economic mobility	6	2016 - funded a business course for women entrepreneurs	2
2016 - lifelong subsidized learning program enables employees to learn languages, get college credit and take college courses and little or no cost.	6	on-going - partnered with several diversity-owned business organizations	3
2016 - new flexible scheduling options for employees	7	2011-2016 28 million in grants to organizations that support local businesses	4
2016 - training for managers on how to lead diverse teams	6	ongoing - supports Accion Network for small businesses	4

on-going - guarantees jobs for veterans and spouses when the military relocates them	7	on-going - Partnered with Field to Market to improve agriculture practices	6
2016 - launched ecommerce platform for women empowering businesses	8	2015 - 100,000 kg of PET materials recycled by customers at walmart drop-offs in Argentina	5
2013-2023 - purchase 250 billion worth of products supporting American jobs	8	2016 - signee New York Declaration of Forests - halving deforestation	1
on-going - women owned product labeling	8	2016 - 1 million dollar grant to Ducks Unlimited	
2016 - 8% of supplier spending was on diverse owned businesses	7	2016 - provided nutrition education for 1.9 million people	2
2016 - reduced per square foot energy intensity by 10% since 2014	7	2016 - Helped found US Roundtable for sustainable beef	6
2016 - 77% of food suppliers reported sustainability index	8	2015 - 15 million to help people access SNAP benefits	8
2016 - 06 CDP score for disclosing emissions	7	on-going - partnered with FoodCorps	5
2015 - largest on-site solar energy user in the US	6	ongoing - supports Consumer Goods Forum	7
2016 - 60% of Mexico's stores are powered by renewable energy	6	ongoing - supports international justice mission	4
ongoing - Climate Smart Agriculture Platforms - improve supplier sustainability	7	on-going - founding member Alliance for Bangladesh Worker Safety	3
2016 - trained 500 factories in China how to use REDE platform to measure/improve emissions	7	ongoing - partnership Coalition of Immokalee Workers	3
ongoing - Smart and Efficient home products program - marketing those products more	8	2016 - helped provide 27 million school breakfasts in Canada	3
on-going - recycle 3 million tons and counting globally	6	2016 - 1.2 million UN grant for disaster preparedness	2
on-going - trade in programs to reduce e-waste	6	2016 - Walmart Japan helped fund the country's first in-home daycare for disabled children	4
on-going - partnered with Metrolina to recycle/reuse/resell flower containers	8	2015 - invested 15 million in 7 nonprofits that support retail and related workers with training and other resources	5
ongoing - Soy Moratorium in Brazil to try to achieve sustainable soy sourcing	7		
2016 - made 80 million clothing labels sustainable	7		

on-going - assess supplier packaging and encourages increase sustainability	6		
2015 - onward - labeling to teach customers how to recycle products	8		
2015 - saved 22.3 million pounds of cardboard from shipping clothes and shoes	7		
ongoing - only purchase sustainable palm oil products	6		
2015 - achieved - 100% of beef not contributing to Amazon deforestation	6		
2020 - achieve zero net deforestation	8		
2016 - Walmart Japan reduced water usage by 30%	7		
2016 - Walmart Mexico recycled 32% of water	7		
2016 - Hayden Meadows has largest eco-roof in the country	7		
2016 - reduced sugar and salt and eliminated trans fat from their private brand foods	9		
2016 - saved customers over 6 billion dollars over 5 years on fresh produce	8		
2011-2016 - opened 442 stores in food deserts	9		
2016 - switched to best if used by dates and eliminated an estimated 600 million pounds of food waste	8		
2016 - 100% of seafood is sustainably sourced	7		
2016 - 76% of sustainability-indexed suppliers posted their ingredients online	7		
on-going - requires suppliers to abide by strict worker safety and respect guidelines	6		
2010-2017 - auto and cooking oil recycling generated 147 million in revenue	8		
2015 - pays 60% of associate medical plans - above retail average	7		
2015 -100% preventative care coverage	7		
2015 - developed cleaning products that reduce plastic waste by 80%+	10		
2013 - reduced plastic bag waste by 38.1%	7		

2013 - reduced 2.1 million metric tons of greenhouse gases from the supply chain	7		
2014 - sourced 4 billion dollars worth of product from small and medium-sized farms.	8		
ongoing - fund research on retail workers	6		
on-going - 100,000 Opportunities partnership	7		

**Intel**

<b>Internal Strategies</b>	<b>Scores</b>	<b>External Strategies</b>	<b>Scores</b>
2016 - 555 million spent with diverse suppliers	8	2016 - 1.27 million in charitable giving	4
2016 - 57 billion gallons of water saved since 1998	8	2016 - 1.2 million employee volunteer hours	4
2016 - 100% green US power, 80% green global power	7	2016 - 25 million invested in diversity-focused technology career pathways	5
2008-ongoing - portion of compensation is linked to CSR	8	on-going - as of 2016 1.39 million women in Africa reached via She Will Connect Program	6
2000-ongoing - met with investors and other parties to help evaluate/get feedback on their CSR strategies	6	ongoing - Intel Capital Diversity Fund - largest venture capital fund to focus on diverse entrepreneurs	5
2016 - developed a smart bangle for women in India to detect dangerous levels of carbon monoxide	10	ongoing - member EICC	7
2016 - collaborated with GE to create smart lighting that is more efficient/ optimizes itself to use less electricity based on what a space needs	10	ongoing - intel education accelerator program to fund technology that improves education	6
2016 - decrease emissions by 6% per unit of 2015	7	on-going - participates in several climate-focused organizations	4
2016 - increase on-site green energy installations by nearly 50%	6	on-going - host global events to help diverse businesses thrive	5
2012-2016 - saved 2.3 billion kwh	7	2016 - 25 million invested in STEM education	6
2016 - less than 1% hazardous waste to landfill	7	2016 - launched Future Skills program to teach kids tech skills	7
2016 - recycled 82% of non-hazardous waste	7	1999-2016 - 2 billion invested in higher education	6
2011-2016 - increased LEED certified square footage by 126%	6	2010-2016 - 70 million volunteer matching grants	4
2016 - audits for 100% of top 75 suppliers	7	on-going - partnered with Society for Science and the Public	6

2016 - 73% green ground transport	7	2016 - 500,000 dollars for hurricane relief	1
2016 - 80% of water is treated and returned to communities	6	ongoing - Intel Employee Service Corps - employees train to go to rural areas and implement intel technology	7
on-going - invests in on-site biodiversity by maintaining many acres of wildlife land on/near campuses	8	ongoing - Intel International Science and Engineering Fair	7
ongoing - sustainability leaders speaker series to inform employees about sustainability efforts	5	2016 - women in science camp in peru	4
2016 - reduced the energy needed to mount chips by 40%	9	2016 - 167,000 hours of skills-based volunteering	5
2016 - transformed 40% of difficult to treat water waste into fuel	10	on-going - train retiring employees to work in nonprofits	3
2015 - 2016 - 140 tons of an unused chemical sent to secondary industries	7	2016 - 550,000 worth of grants to support employee-initiated projects	6
on-going - highly technologically green optimized buildings	8	2016 - created a course for students in oregon	5
2020 - green chemistry screening for 100% of new chemicals and gases	7	2016 - setting up solar lights for sports parks in Ireland	4
2017 - goal for 90% of suppliers to pass their sustainability standards	6	2016 - training 1500 Chinese teachers and school children on disaster preparedness	1
ongoing - efforts to prevent and stop forced labor	6	2016 - creating a greenhouse to provide student lunches in Arizona	2
on-going - pursuing conflict-free minerals	7	on-going - serves on the board of the green grid	5
2014 - 2016 - 3.5 million dollars in fees returned to workers	7	2014 - donated 43,000 development boards to 1,900 universities	5
2016 - 83% of participating sustainability assessment suppliers passed objectives	6	ongoing - sustainability in action grant program for employees to do their own projects	8
2016 - audits for 100% of top 75 suppliers	6	2004 - 2014 - invested 10 billion to improve education around the world	5
on-going - supplier sustainability resource center	8	2014 - providing training to 1 million healthcare workers in developing countries	1
on-going - face-to-face supplier sustainability workshop	8	as of 2014 - led 300+ programs in 100 countries to help teachers teach stem	6
ongoing - partners with other tech companies to pressure suppliers to treat employees fairly	6	1999-2014 - helped 15 million+ teachers integrate technology in their classrooms	6



2015 - 300 million investment for equal representation of women	6	ongoing - fund various afterschool stem programs	5
on-going - employee resource groups for diverse employees	7	ongoing - partner with Girl Rising to expand awareness of need for female education	3
on-going - pay promotion and equity for women and diverse employees	7	on-going - partnered with a variety of other female tech orgs	6
2020 - 10% of supplier spending on behalf of intel will be on diverse-owned businesses	8	on-going - provides technical support for non profit initiatives	7
on-going - partnered with WEConnect to certify global suppliers	7	2014 - 23.4 million donated through employee/retiree giving match program (split)	4
on-going - pay for small diverse owned suppliers to attend conferences	7	2013 - sponsored 3 hackathons focused on climate data	7
2020 - increase notebook and data center product energy efficiency 25x from 2010 levels	7	on-going - improve electronic waste recycling and disposal	8
2020 - full representation of women and minorities	8	2003 - present - Intel Learn program for underserved kids	6
on-going as of 2014 - plan to invest 300 million in helping tech careers for women and minorities	6	2013 - sponsored social innovation week in china	4
since 2008 - recycled 75% of waste generated in operations	7	2013 - 24 million in employee matching giving program	4
on-going - biodiversity projects at several plants	7	2013 - through mcafee created a course to educate kids about online safety	6
2014 - winning intel team projects saved 5,000 tons of waste. 29 mkw of energy, 53,000 metric tons of co2 and saved the company 50 million dollars	9	2013 - partnered with nonprofits to provide water education resources	1
ongoing - supports employee sustainability groups	7	ongoing - supports various social entrepreneurship programs	5
2014 - developed sleep mode for semiconductor manufacturing to save energy when not in use	10	on-going - supporting bee hives in california	
on-going - working to eliminate shipping waste	7		
ongoing - purchases renewable energy certificates to reduce absolute energy emissions	6		
1990s - eliminated use of ozone-depleting substances	7		
2014 - 30 million for resource conservation and energy efficiency	6		
2014 - 20 new solar installations	6		

2014 - piloted on-side wind turbines	7		
on-going - electric car charging stations at US campuses	6		
on-going -collaborates with other semiconductor companies to improve environmental policies	9		
on-going - collaborate with cities to use intel technology to improve environmental monitoring and efficiency	10		
on-going - developing technology to help other manufacturers become more environmentally sustainable	10		
on-going - partnered with Pecan Street to improve smart grid technologies	10		
on-going - partnered with health research institutes to develop better healthcare technology	10		
on-going - participate in a variety of supply chain orgs to improve best practices	6		
on-going - veteran recruitment	6		
on-going - career fellowship programs to pay retirees to work for nonprofits	8		
on-going - bike sharing on some campuses	7		
on-going - composting food waste	6		
on-going - host sustainability speakers	6		
1995-2013 - reduced per chip PFCs by 80%	10		
on-going - improve product efficiency so they use less energy	10		
on-going - improve data center efficiency	9		
2013 - developed personal office energy manager	10		
2013 - helped create an education tablet for kids	10		
on-going - provide sustainability training for managers	6		
on-going - reward most environmental/socially responsible suppliers	7		
on-going - pause supplier contracts that don't meet standards	6		
on-going - calculate and reduce the emissions of events - event sustainability guide	8		

on-going - special audits for conflict mineral suppliers	8	
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**Nike**

<b>Internal Strategies</b>	<b>Scores</b>	<b>External Strategies</b>	<b>Scores</b>
14/15 - recycled materials used in 71% of shoes and apparel	9	on-going - founding members of open innovation platform LAUNCH	7
14/15 - per unit emissions decreased by 19%	8	on-going - invest a minimum of 1.5% of pre-tax income in getting kids active	8
2025 - 100% renewable energy	8	on-going - partnered with NASA	4
14/15 - 29 high performance materials made from manufacturing waste	10	2015 - joined RE100	7
on-going - very comprehensive csr focus identification assessment - starts with 400 issues and narrowed them down	7	2010-2014 - helped build Designed to Move campaign	7
2020 - zero footwear manufacturing waste sent to landfills	10	14/15 - Developed Active Schools Guide	5
2020 - 80%+ of products scored on sustainability	9	ongoing - supports youth sports across the globe	6
2020 - decrease emissions by 25% for key operations	8	ongoing - Nike School Innovation Fund	5
2020 - decrease energy and emissions 35% for textile dyeing and finishing processes	9	ongoing - Nike Community Ambassador Program	4
2020 - reduce waste by 5% per unit in key operations	8	14/15 - 48,000 volunteer hours	4
2020 - return 100% of wastewater cleaner than required by local law	7	on-going - donates to causes when employees volunteer	4
2020 - 100% compliance with Nike and ZDHC restricted substances (chem)	9	ongoing - matches employee giving - 6.2 million in 14/15	4
2020 - 100% of factories will meet their definition of sustainable	8	on-going - partnered with UNESCO	3
on-going - work to ensure factory workers are fairly compensated	6	15 - launched Girl Effect	6
2012 - flyknit reduces shoe production waste by 60%	10	15 - helped launch Business for Innovative Climate and Energy Policy	6
on-going - world's largest user of recycled polyester - 39% of garments contain it	9	15 - partnered with MIT to make materials at the forefront of climate conversations	6
ongoing - fabric made of plastic bottles - 3 billion between 2012 - 2016	10	ongoing - supports the Paris Agreement	5

2015 - colordry saved 20 million liters of water	10	on-going - collaborates with the Sustainable Apparel Coalition	7
2015 - 26+% sustainable cotton	8	on-going - advising member fair labor association	5
on-going - materials sustainability index rates 57,000 materials to help teams choose the best ones	10	on-going - sponsor/collaborate with various innovative and healthy living programs	5
2020 - cut carbon impact of products by an avg of 10%	7	on-going - leverages brand power to support existing initiatives	6
2020 - 100% sustainable cotton	6	12/13 - donated for disaster relief	2
on-going - 100% certified sustainable leather	6	ongoing - supports lots of active programs for disadvantaged groups	6
2015 - 76% of shoes used sustainable rubber	6	10/11 - provided filtration systems for 75 million remote people	1
2008 - 2015 - factories cut energy per footwear unit in half	7	10/11 - RED partnership to support AIDs	2
on-going - majority of new Nike stores LEED certified	6	Donates approximately 50 million dollars a year to various causes.	4
2015 - 20% reduction in footwear manufacturing emissions	7		
2015 - 9% reduction in inbound logistics emissions	7		
2015 - 13% reduction in emissions per square foot of retail stores	7		
2015 - 3% absolute emissions reduction at headquarters	7		
2010-2015 - 96% of footwear volume came from suppliers participating in Nike Energy and Carbon Program	8		
2015 - 49% of headquarters emissions offset by renewable certificates	6		
1990 - 2015 - collected and recycled 30 million pairs of used shoes	8		
ongoing - nike grind (scrap) materials have been turned into 1 million square feet of sports surfaces (ex tracks)	8		
2015 - 6.3% reduction in shoe box weight - better box program	7		
2015 - 6% reduction in waste	6		

on-going - 100% recycled and recyclable shoeboxes	6		
2015 - 3.3% reduction in weight of shoe wrapping/stuffing	7		
2015 - headquarters 70% waste diversion	7		
2015 - 47% waste diversion at retail stores	7		
2015 - 91% waste diversion at distribution centers	7		
on-going - track environmental impact to the source - ex how much water it takes to grow cotton	8		
2020 - 20% reduction in water used to dye and finish products	9		
1995 - 2015 - 96% reduction in PDS usage	8		
2015 - 95% of materials contained no restricted chemicals	7		
on-going - chemical management training for suppliers	7		
on-going - suppliers have access to database with environmental ratings for chemicals	8		
on-going - regularly audit factories	6		
2012 - 2015 - research studies to learn how to treat workers better	6		
on-going - invest in programs to empower factory workers	6		
ongoing - trying to create a universal, apparel industry code of conduct for suppliers	8		
on-going - transparent about where their factories are and their workforces	7		
2015 - 96% of factories had no excessive overtime	7		
14/15 - 50+% non-white employees	7		
on-going - employee networks for minority employees	8		
14/15 - employees took 200,000 free courses	6		
2020 - train all employees in unconscious bias starting with executives	8		

12/13 - developed BEST (Business and Environmental Scenario Tool) to create 10 year forecasts of financial and environmental impacts	8		
13 - hosted a summit to discuss sustainable materials innovation with the government and other manufacturers	7		
13 - 10% water reduction apparel	8		
13 - 23% water reduction footwear	8		
on-going - committed to measuring impact of social investments	7		
12/13 - 29% reduction in inbound transportation co2	7		
12/13 - 26% per unit energy reduction in distribution centers	7		
12/13 - 16% energy reduction per square foot in headquarters	7		
12/13 - 17% reduction in co2 per unit of footwear	7		
13 - offset 46% of energy in north american retail stores with renewable energy certificates	6		
12/13 - overall energy used in supply chain reduced by 5%	7		
12/13 - overall supply chain emissions dropped by 2.8%	7		
13 - 77% of north american retail stores have energy management systems	8		
13 - 82% of contract factories had grievance systems	8		
on-going - holds suppliers accountable for improving worker safety	7		
ongoing - surveys to give factory workers a say in improvements	8		
on-going - highly transparent about their materials and environmental impacts	7		
12/13 - partnered with blue sign certified chemical formulations	7		
2015 - phasing out PFCs	7		

2013 - reduced water per pair of shoes by 23% in factories	7		
13 - 85% waste diversion in footwear manufacturing	7		
on-going - teams in place to develop tools and help other teams become more sustainable	8		
on-going - collaborating with other companies to develop a scalable, plant-based plastic	9		
12/13 - engages third parties in helping them create a more inclusive culture	7		
on-going - csr board of directors committee	6		
on-going - contributes and learns from green xchange idea marketplace	7		
on-going - education programs in contract factories	8		
on-going - rate material vendors in addition to materials in their materials sustainability index	9		
2005-2009 - 77% increase in use of environmentally preferred materials	9		
ongoing - forces suppliers to provide a stable, fairly paid work environment	6		
10/11 - phased out one greenhouse gas	8		
10/11 - automated 85% of climate data collection in north america	8		
on-going - encourages their suppliers to use more sustainable suppliers	7		
on-going - funds and participates in research to move the industry forward	8		
2010 - put 400 patents under creative license to help others leverage sustainable innovation	9		
13 - made H2O insight tool available to the industry	8		

#### Appendix D

Complete List of B-Corp Strategies and Scores

#### Patagonia

Internal Strategies	Scores	External Strategies	Scores
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uses only an environmentally-preferred form of bamboo fabric	9	education, not greenwashing marketing strategies	7
Uses Forest Stewardship certified eucalyptus wood material	9	encourage customers to use biodegradable detergents	5
limits sourcing of materials that contains harmful chemicals	9	1% of sales to support environmental organizations across the world	6
minimize product packaging	9	Tools Conference to help activists be more effective	7
Uses recycled nylon	9	Black Friday - donated 100% of sales to environmental groups	5
Design for recyclability	10	38 million donated in pro-environmental companies through their venture capital fund	7
Uses organic cotton	8	Helped prevent mega dams from being built in two Chilean rivers	7
Uses hemp	9	\$157,000 donated through employee giving match program	4
Uses recycled polyester	9	14,000 hours volunteered	5
Fleece made of recycled soda bottles	10	\$300,000 worth of clothes donated	3
100% recycled down	9	Small-grant program to solve local environmental issues - grants given to 824 environmental groups in 2016	7
recycled wool	9	Advocates to protect natural areas	7
zero dyes added to recycled wool products	10	Help fund a national park in Patagonia	7
Forest Stewardship Certified rubber alternative to petroleum based material in wetsuits	10	Advocates for more regulations on crude oil	7
uses reclaimed cotton	9	Advocates for paid-family leave	4
denim dyeing process that uses 84% less water	10	Teamed up with other outdoor brands to form the Conservation Alliance	7
denim dyeing process that uses 30% less energy and has 25% lower emissions	10	Partnered with NSF international	7
denim jeans fair-trade certified for sewing	7	Produces environmental awareness films	8
uses sulfur denim dyes instead of chemicals	10	Created a fund to make solar energy accessible to 1,600 American households	5
uses bluesign to evaluate the environmental impact of their supply chain	8	Farm to Market program in Lake Tahoe help makes locally grown food accessible	5
investing in developing a better waterproofing chemical	10		
develops products with long lifetimes	9		
develops and uses medically safe materials	9		



uses recycled silver	9		
odor-control material application requires no additional water or energy	10		
develop products that can be washed at a lower temperature less often	9		
produces dyes made with non-vegan natural ingredients	10		
produces dyes made of 96% renewable plant-based materials	10		
certified traceable down	8		
uses suppliers that are bluesign certified	8		
uses suppliers that are iso certified	8		
uses other types of post-consumer recycled fibers	9		
uses a limestone version of a petrochemical product	10		
uses chlorine-free wool	9		
working to eliminate 2 fluorochemicals	10		
investing in research for sustainable bioplastics	10		
PVC-free inks	10		
Collects their clothes for reuse, repair and recycling	9		
transparent factory list available	7		
Factory scoring	8		
member of Fair Labor Association	6		
Patagonia Supplier Workplace Code of Conduct	7		
equal pay for equal work policy	7		
Member - International Labor Organization	6		
working to increase raw material production in the US	8		
Contracts to nine United States factories	8		
conducts life cycle analysis for products	9		
Buys recycled, Forest Stewardship Council Certified paper	8		
Catalogs are printed on the lightest weight of paper feasible	8		
Collects and distributes "Good on one side" paper in offices for reuse	9		
Chlorine-free paper	8		

Sources from a paper mill that is powered by landfill gas	9		
Garment tags are made from 100% recycled materials	9		
Sales associates do not automatically give bags, if asked, they give reusable ones.	9		
Advertise in print publications that use recycled paper	9		
800,000+ single car rides saved through employee "Drive Less" program	9		
95% of waste stream materials recycled at Reno plant	9		
Generous family leave program	6		
On-site childcare	7		
Shares best environmental practices with other companies, even direct competition.	8		
Created a set of three books about pro-environmental business	6		
Actively travel countries and have setups in stores to help people fix clothing.	9		
Purchases food products from regenerative sources	8		
Produces beer using a sustainable hybrid plant	9		
Employee café offering mostly locally grown food and that reduces food waste to the greatest extent possible	7		
Hosts a farmer's market at their Ventura campus	8		
Sustainability speakers for employees	8		
Urges employees to cycle to work	7		
Recycled labels, zippers and buttons in certain products	9		
All design features on garments must be purpose-driven to reduce waste	9		
Fund university research to improve the environmental sustainability of their products	9		
Member of the Sustainable Apparel Coalition	6		
Fire safety initiative/training	5		
Encourages suppliers to create healthier soils	9		
Sources locally whenever possible	8		

During FY 2015, we generated 203,502 kWh of on-site renewable energy and purchased 980,112 kWh of green power	8		
LEED Gold certified distribution center	8		
40% of workers are women and/or minorities	7		8.46987 9518
Guided by Planetary Boundaries - scientific framework to take actions that help climate change	8		
Audit 100% of factories	9		
Makes every employee responsible for making the company more socially responsible	8		
Asks customers to buy fewer products	7		
Work on fair labor for second-tier suppliers	7		

<b>Ben and Jerry's</b>	<b>Internal Strategies</b>	<b>Scores</b>	<b>External Strategies</b>	<b>Scores</b>
	Caring Dairy plan to help their suppliers be more sustainable	10	Supports mandatory GMO labeling legislation	6
	Prioritizes suppliers who use sustainable agriculture and grazing practices	8	Helps fund climate change advocacy campaigns	4
	Requires a higher minimum wage and protections for dairy farm workers	9	Supports marriage equality around the world	3
	Pressures farms to measure and reduce their emissions	9	Sponsored Join Our Core Competition to support international social entrepreneurs	3
	Purchases certified humane cage-free eggs	9	Percentage of sales of different products goes to different nonprofits	7
	Purchases brownies from a bakery that hires workers who face employment barriers and has its own foundation	9	Advocated for increased wildlife preservation	4
	Sources fully fair-trade certified ingredients	9	Advocated for increased community spaces	4
	Non-GMO	10	Advocated for reduced corporate influence in US politics	3
	100% clean energy in the US by 2020	9	Helps franchises support local communities	6
	Conduct life cycle analysis for their products	9	Community Action Team grant program for employees to make a difference in their communities	5

Helped develop technology to save dairy farmers money and reduce methane by 50%	10	Employee gift matching program	3
Worked to reduce impact of freezing at convenience stores	10	Partnered with DREAM	3
Sources cookie dough from a b-corp that hires refugees	9	Partnered with various climate change organizations	4
Values-led sourcing for non b-corp suppliers	9	Employees volunteer 4,000+ hours annually	4
Only sources from dairies who don't use rBGH	9	BICEP partnership (Business for Innovative Climate and Energy Policy)	4
Producer Development Initiative to help expand Fair-Trade agriculture	9	Donates produce from on-site community garden	7
Minority sourcing initiative	7	Meets with civil rights leaders to help advocate social justice issues	4
Partnerships - Helps nonprofits run shops to give vulnerable populations job-training.	10	Annual franchise meeting service projects	4
Pays a livable wage instead of a minimum wage	9	Has a foundation that donates 2+ million dollars a year.	5
2014 - reduced waste by 8.2%	9	Participates in climate change marches	4
Machine in the Netherlands that converts ice cream waste into energy	10	Campaigns for voter rights	3
Boxes made of 100% recycled material	8	Partners with nonprofits that promote peace	<b>3</b>
Cartons made of Forest Stewardship Council and Rainforest Alliance Certified material	8		
Recyclable drink cups in stores	8		
Unbleached paper napkins	8		
Green cleaning solutions in office	9		
Recycled and chlorine-free office paper	8		
Recyclable flooring in offices	9		
Low VOCs paint in offices	9		
Compostable dinnerware in offices	8		
Gave trees to all employees on Arbor Day	9		
Local organic seeds given to all employees	9		

Two manufacturing sites are zero landfill	10		
Reduce carbon 80% by 2050	9		
Working to increase agroforestry vanilla suppliers in Uganda	10		
Working to develop cost-effective non-gmo feed options for dairy suppliers	10		
Measures social impact of franchisees	8		
Education program for retail workers to grow their careers	5		
Compost bins in lunch rooms and compost is given to employees for their own gardens	9		
Consistently working to reduce water used in manufacturing	9		
Consistently working to reduce energy used in manufacturing	9		
Has standards for suppliers to improve soil health	9		
Has standards for suppliers to improve water quality	9		
Periodically increases supplier standards	8		
Working to increase the number of B-corps suppliers	8		
Works to help fair-trade agriculture suppliers become more productive	9		
Employee hybrid car incentive	9		
Sustainability speakers for employees	5		
Increasing usage of environmentally friendly freezers	8		
Encourages franchisees to make their towns "Fair-Trade Towns"	9		
Vermont manufacturing plants are carbon neutral through off-setting	9		
2012 LED lamp sale for employees at all three Vermont sites	9		

	Super Stretch pallet wrap to reduce pallet wrapping material	8		
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<b>AllCare Health</b>	<b>Internal Strategies</b>	<b>Scores</b>	<b>External Strategies</b>	<b>Scores</b>
	Continuing education programs for employees	5	Trauma care and awareness training in schools	6
	Help senior patients heat their homes	9	Works with community agencies to develop affordable housing plans	6
	Provides transportation for struggling families	9	Donates to support community farms	6
	Helps patients get medical equipment they otherwise could not afford	9	Employee volunteer program	4
	Provides oral health screenings during normal visits	9	Donates to support school youth programs	5
	Store that supports pregnant women and gives discounts in exchange for them learning how to take better care of themselves and their babies	7	Funds childhood oral care training	6
	Retreats for addicts and the mentally ill	8	Donated to 50+ community programs	5
	LED lights	6		
	Energy management system	7		
	Low-flow and water conserving fixtures	6		
	Smart HVAC system that only uses air when needed and prioritizes outside air	7		
	Local, reclaimed materials used to construct headquarters	7		
	Drip irrigation system	6		
	Headquarter landscape designed using native plants	6		
	Prioritizes local suppliers	7		
	Gym memberships for patients	7		
	Free transportation for patients to get to the gym	9		

<b>New Seasons Market</b>	<b>Internal Strategies</b>	<b>Scores</b>	<b>External Strategies</b>	<b>Scores</b>
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Striving to increase management diversity	5	Partnered with a variety of diversity-oriented organizations	4
Gives managers diversity training	6	Cans for Kids - Collects cans and donates refunds to schools	6
Over 50% of managers are females	5	Gives customers the opportunity donate their reusable bag discount to a choice of charities	6
Offers customers a discount for using a reusable bag	7	10% after-tax profits is donated to the community	5
Striving to reduce energy usage	7	944 staff members volunteered	4
Striving to reduce water usage	7	Advocates for affordable housing	4
Installed doors on 80% of refrigerated cases	7	Advocates for increasing the minimum wage	4
Diverted 84% of waste from landfills	8	Advocates for Oregon Outdoor School for youth	5
Donates unsold food to prevent waste	7	Offers lots of free classes for the community	8
Reuses vendor containers	8	Hosts an annual bike fair	6
Collects difficult to recycle items from customers	8		
Partnered with a fellow b-corp for cost-effective distribution of local goods to stores	8		
Use bicycles to deliver some goods to their stores.	8		
Employees serve on "Green Teams" to reduce environmental impact in stores	8		
Uses a third party company to do their environmental sustainability audits	6		
Some locations built with low VOC paint	8		
Some locations built with post-consumer construction materials	8		
Prioritizes fair-trade products	8		
Prioritizes suppliers who have programs to support their workers (ex. bananas from a cooperative of banana workers instead of being owned by a big corp)	9		
Offers an abundance of organic goods	8		

	Some stores have beehives	10		
	Strives to reduce greenhouse gas emissions	7		
	Reusable dishes for in-store dining	8		
	Discount for using reusable coffee mugs	8		
	Reduces the plastic in their packaging	9		
	Uses thinner plastic bags	9		
	Sells honey from their own rooftop beehives	10		
	Uses a natural refrigeration system in some stores	9		
	Partnered with FishWise for sustainable seafood	8		
	Sells very little ultra-pasteurized milk	8		
	Local supplier deliver directly to stores instead of centralized warehouses	9		
	Sources naturally raised meats (ie no hormones, GMO, etc)	8		
	Will stop selling products from companies who promote views New Seasons think are morally wrong (Ex. Rockstar Energy Drinks)	8		
	Displays the work of local artists in stores	5		
	Collects corks to be made into wine bottle packaging	9		
	Prioritize local suppliers	8		

Seventh Generation

<b>Internal Strategies</b>	<b>Scores</b>	<b>External Strategies</b>	<b>Scores</b>
Sustainability strategy is informed by stakeholders, including via an annual meeting with NGOs and other key stakeholders	8	Member of BICEP	6
100% sustainably sourced palm oil	8	Advocates for climate change policies	6
Majority Forest Stewardship Council certified paper products	8	Advocates for ingredient labeling on products	6



Conducted water scarcity assessment at manufacturing locations	7	Fund chemical safety research	9
81% bio-based or recycled packaging as of 2015 (inputs)	9	Average employee volunteers 27 hours per year	4
81% bio-based or recycled packaging as of 2015 (outputs)	9	Donated to child-care centers to help them eliminate harmful cleaning supplies	4
Developed sustainable, non-synthetic fragrances	10	Advocates for stricter chemical laws	7
Uses "Safer Products" labels on applicable products	7	Maintains a website to educate people about healthy lifestyles	6
Plastic bottles made of 100% recycled plastic	9	Funds a foundation that gives grants to various nonprofits	6
Uses bioplastic in place of petroleum based plastic in majority of products where recycled plastic cannot be used	9		
Sharing methods to increase recyclability of materials with their industry	8		
Switched to Earth Coating for cardboard cartons to increase their recyclability	9		
Replaced plastic in laundry and dishwasher soap packs with a bio-based alternative	10		
How2Recycle label on products	7		
Developed a 99% bio-based laundry detergent	10		
Consistently striving to increase the number of USDA certified bio-based products	9		
Reduce chlorinated hydrocarbons	10		
Reduce VOCs	9		
Reduce the amount of trees cut down	8		
Imposes an internal carbon tax to incentive emissions reductions. Tax revenue goes toward funding sustainability initiatives in the company	10		
Purchases greenhouse gas offsets	8		
Uses biodiesel for transportation	8		
98.4% reduction of chronic toxins in products	10		
Striving for all products to be orally non-toxic	10		
All product ingredients posted on label	9		

Closed the gender pay gap	7		
Pressures suppliers to develop climate action plans	9		
100% of employees complete diversity training	6		
Encourages and supports suppliers in becoming B-corps	8		
Creates Forest Stewardship Council Certified Diapers	10		
Striving to be fossil-fuel free by 2020	9		
Conducts life cycle analysis on products	9		
Develops laundry detergents that can clean in cold water (reducing consumer energy use)	9		
Offers many biodegradable cleaners	9		
Post-consumer content used to make trash bags	8		
Uses unbleached cotton in their diapers	9		
Cleaning bottles are made of 100% post-consumer recycled content	9		
Energy not required for cleaning bottle label application	10		
Cleaning bottles are fully recyclable	9		
Purchases renewable electricity	8		
Establishing a decentralized distribution network to reduce transportation	9		
Boric-acid free laundry detergent	10		
BPA and BPS free reusable water bottle	9		
Diversity training for employees and managers	5		
Diversity recruitment plans in place	6		
Encourages employees to use sustainable transportation methods to get to work	6		
Involved in various industry groups to learn how to produce and promote safer, more sustainable products	6		
Employees must volunteer to receive bonuses	7		
Employees must participate in an employee engagement program to receive bonuses	7		

Supplier Code of Conduct based on the Social Accountability Standard	7		
Stakeholder review CSR reports	7		
CERES reviews CSR reports	7		
Switched to using a recyclable label liner	9		
Audits supplier factories	6		
Eliminated high-risk offshore manufactures from the supply chain	6		
100% of cardboard made with post-consumer recycled content	8		
Eliminated bleaching in many of their paper-based products such as diapers and toilet paper	10		
Employee health and fitness program	6		
Designs plant-based products that closely resemble the petrochemical products Americans are used to to change consumer perceptions	10		
Suppliers must provide thirteen types of support/justification to get approval for chemicals	10		
Caps made of 50% post-consumer recycled material	10		
Offers employees interest-free loans to buy more energy-efficient cars, make home energy improvements etc.	9		
20% of employee bonuses are tied to sustainability goals	9		