

B Corp DMA Readiness Checklist

For PSG2.3 & PSG2.4 Compliance (2025 B Lab Standards)

Powered by Socialsuite's Materiality Platform

Core Requirements (PSG2.3 – Materiality Assessment)

✓ Stakeholder Engagement

- We have meaningfully engaged these stakeholder groups (or their representatives):
 - Workers
 - Suppliers
 - Customers
 - Investors
 - Local communities
 - The environment (via expert data or proxies)

✓ Assessment Design

- We used an **impact** or **double materiality** lens
- We assessed both **B Lab topics** and **company-relevant topics**
- We evaluated **severity** and **likelihood** of impacts
- We defined a **cut-off threshold** for materiality
- We separated positive vs. negative impacts

✓ Governance & Process

- Our **highest governing body** reviewed the results
- We have documented **methodology and outcomes**
- We publicly share results (e.g. matrix or list + summary)
- We conduct a full assessment **at least every 3 years**
- We run an **interim materiality review** in between

Action & Accountability (PSG2.4 – Targets & Reporting)

✓ Target Setting for Non-B Lab Topics

- We identified material topics **not covered by B Lab**
- For each topic, we have at least **one SMART target**
 - Specific
 - Measurable
 - Achievable
 - Relevant

- Time-bound

- Targets are **board-approved**
- Targets go **beyond legal minimums**
- Responsibility for each target is **clearly assigned**

✓ **Progress Reporting**

- We publicly report on progress toward each target annually
- For completed targets, we set **new goals** that meet all criteria