

Counter Culture Coffee B Corp Certification



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Executive Summary

This Masters Project summarizes the B Corp certification process undergone by Counter Culture Coffee. Through an in-depth look at company practices, completing the B Corp Assessment, conversations with employees, using tools like Climate Smart for emissions reporting and analyzing other coffee companies with B Corp Certifications, the researchers were able to identify areas where Counter Culture excelled and opportunities for improvement. The result is a list of recommendations and process improvements that can be implemented to strengthen Counter Culture’s B Corp application and general company operations.

Research Methods

The researchers worked intimately with Counter Culture Coffee to assist them through the B Corp Certification process. Methods included weekly in person meetings, interviews with employees, attending trainings on emissions reporting, conducting process analysis, surveying emissions data, compiling best practices, assisting with data gathering, and speaking with other B Corp certified coffee companies to understand industry standards, learn about different ways to conduct business and their lessons learned during the B Corp Certification process.

COUNTER CULTURE COFFEE



Company Background:

Founded in Durham, North Carolina in 1995, Counter Culture Coffee is a coffee roasting company with national distribution, wholesale accounts at major grocery stores, direct to consumer sales and has a physical presence in 14 cities through their training centers. Since its inception, Counter Culture Coffee has strived for “coffee perfection through a dedication to real environmental, social, and fiscal sustainability and a commitment to creating cutting-edge coffee people” (CCC 2020). Counter Culture purchases coffee from farmers and cooperatives all over the world, sourcing the

best quality coffee and cultivating decades of relationships with growers and organizations. This green coffee is roasted in either Durham, North Carolina or Emeryville, California. Daily roasting volume is determined based on market demand and orders, minimizing excess inventory, limiting unsold product and importantly, reducing waste. The business model is two part, 1) sell top quality freshly roasted coffee while paying above market coffee prices and taking care of the supply chain, and 2) provide localized services like training baristas, repairing equipment in coffee shops and hosting weekly coffee tastings in their training centers around the country.

Counter Culture Coffee has always been an industry pioneer. In 2002, the Durham facility became the first organic certified roastery in North Carolina. For the past ten years, they have published transparency reports demonstrating their commitment to farmers, price transparency and providing information on them as a company. Transparency enables ongoing improvement, keeps Counter Culture accountable to their commitments and helps customers know more about the products they buy. At Counter Culture Coffee full transparency is important which means not only reporting on their most sustainable practices but also openly highlighting areas that need improving.

Price transparency is essential. The price that a coffee company pays for coffee is directly related to how much the farmer gets paid for their coffee. At Counter Culture, the price they pay is based on a long-term purchasing partnership. Contracts are signed with partners before the harvest and lay out specific quality and sustainability goals. These types of contracts are called Forward Contracts and in 2018 accounted for 68% of the coffee contracts they engaged in. This level of planning allows for both parties of the transaction to be able to predict, do fiscal planning and allows room for experimentation. In 2018, 29% of their coffee contracts are pending meaning they are partnerships that they will continue to pursue with intention of buying but are not officially purchased yet. The remaining 3% are spot contracts which are used to fill any supply gaps are purchased from US warehouses and the price is determined based on what has already been paid to the farmer. By buying from the same partners year after year, Counter Culture is able to forecast the price and quality of their coffee supply while ensuring financial security for their partner. 42% of their coffee partners have been partners for more than five years (CCC 2018). The 2018 transparency report includes data on the 318 different coffees they purchased, how much they paid, how much was purchased, quality details and partnership details with the supplier.

By paying above market prices and working with the same partners, they are able to build resilience in the supply chain. Their pricing strategy is uncorrelated to the commodity market. In 2018, Counter Culture paid anywhere from \$2.00 to \$35.00 per pound of coffee (CCC 2018). Comparatively, the commodity market prices ranged from \$0.96 to \$1.31 per pound of coffee during that same time period (Nasdaq).

In the face of climate change, coffee farmers face an increased risk and vulnerability due to changing weather patterns. Having pricing stability from partners is vital for farmers to feel like

they can invest to adapt to the changing conditions. As a partner, Counter Culture Coffee works with farmers individually to identify and apply practices to keep their farms resilient and prospering.

Since 2011, Counter Culture has implemented the Seeds Fund, collecting \$0.01 from each pound of coffee sold. This fund gives grants to producers and organizations to implement projects peripherally related to coffee that are either socially or environmentally focused. In 2018, \$22,135 was awarded to six projects (CCC 2018). These projects ranged from making compost via vermiculture and producing biofertilizers to use on their farm, to providing training on good agricultural practices, climate change resilience, and upgrading wet-mills to avoid water contamination, to implementing crop diversification for improved soil health and using grant money to hire a biofertilizer specialist to train co-op members on how to produce and apply biofertilizer and help fund the purchase of the necessary equipment.

B CORP



What is a B Corp Certification?

A business that holds a B Corp Certification has undergone a rigorous audit, verifying it meets the highest standards of social and environmental practice, is publicly transparent and once certified, is legally accountable to balance profit and purpose. The B Corp Declaration of Interdependence is as follows:

“We envision a global economy that uses business as a force for good. This economy is comprised of a new type of corporation - the B Corporation - Which is purpose-driven and creates benefit for all stakeholders, not just shareholders. As B Corporations and leaders of this emerging economy, we believe:

- That we must be the change we seek in the world.*
- That all business ought to be conducted as if people and place mattered.*

- *That, through their products, practices, and profits, businesses should aspire to do no harm and benefit all.*
- *To do so requires that we act with the understanding that we are each dependent upon another and thus responsible for each other and future generations.” (B Corp 2020)*

At the time of writing this, there are over 3,275 B Corp certified countries in over 71 countries (B Corp 2020). Companies certify as a B Corp to show their commitment to people and the planet and the set of performance standards to guide decision making. As a certified B Corporation, the companies become legally required to consider the impact of decision on all stakeholders, not just shareholders. By having this certification and being legally bound by it, it ensures continuity leadership changes, protects the company’s mission during capital raises.

The B Corp certification brings together a community of like-minded businesses throughout an array of industries. It allows them to connect, find potential suppliers and customers who have similar business practices and through knowledge share improve the way their company is run. According to a LinkedIn Workplace Culture Trends report, 71% of professionals are willing to take a pay cut to work for a company with values that align with theirs (McQueen 2018). The B Corp certification publicly vouches for this and helps attract top talent.

To become a B Corp certified business, the company has to fill out an online B Impact Assessment with over 200 questions addressing a range of topics from employee wages to charitable giving to sustainability practices. Each question has points allocated to it and based on the response a company goes accruing points throughout the assessment. A minimum of 80 points are required to become a B Corp.

THE PROCESS

1. The Assessment:

The B Corp assessment is made up of five sections to evaluate all facets of business. This is a dynamic assessment, done at the speed the company is able to complete the questionnaire.

Governance: Addresses the companies underlying mission, manner of conducting business and ethics.

Workers: Asks about employees, financial security, health, wellness, safety, career development opportunities and general employee engagement and satisfaction.

Community: Seeks to understand the company’s community engagement, through volunteer hours, donations, supply chain management and economic impact.

Environment: Evaluates the company’s environmental footprint and stewardship to sustainability and resource management.

Customers: Analyzes the company’s customer facing side and adjacent industries they do business with.

2. Evaluation

At this stage, the company undergoes a basic evaluation performed by B Lab based on the initial Assessment responses. After this first look, the representative will contact the company to give the green light to move forward with the process or provide suggestions on areas where they could strengthen their assessment score in order to resubmit.

3. Verification

The verification process involves a back and forth between B Lab staff and the company seeking certification. Each question must be verified individually. A review call can be set up to discuss answers, clarify points, provide guidance and additional supporting documentation may be required. This phase of the process can take several months depending on B Lab staff capacity and the company’s ability to respond and provide the appropriate documentation. A company may see the score from their initial B Corp Assessment increase and decrease during this time as questions may get scored differently by the B Lab representative based on documentation and conversations with the company. Even if the minimum score is not attained, companies can benefit greatly from this process and learn about their operations and governance by going through the Assessment.

4. Post Verification

Once the verification process is complete, the company receives its score. Companies achieving greater than 80 points are eligible for certification. A B Corp Certification requires annual fees depending on revenue (see Appendix A) and follow up recertification every three years. It is possible that in following years a company’s score could increase or decrease. The B Corp Certification is meant to give companies a tool to benchmark their performance and see areas where they excel and others that need improving. The B Impact Assessment is updated every three years which means companies that are recertifying may have to change additional practices and implement new goals based on the current performance standards, global priorities and performance benchmark.

Why Become a B Corp

Receiving a B Corp certification continues to gain traction. The number of firms that have become B Corps has grown exponentially since 2007 (Kim). Customers are demanding more of the firms they buy from. Some firms are embracing the mantra of the “triple bottom line,” the idea that doing

good helps companies do well. An example of such a company is Patagonia, a B Corps since 2011, that actively seeks to reduce its harm to the planet and has a very loyal customer base. Other firms are joining Patagonia, the number of firms that have become B Corps has grown exponentially since 2007 (Kim). The Yale Center for Business and the Environment released a report exploring the value offered by becoming certified B Corp (Yale). According to the report, the market for socially responsible investing is currently estimated between \$400bn and \$1tn dollars, with Millennials helping drive this growth. A survey of Millennials in the report shows that 67% of respondents said they preferred to work for socially responsible companies, and 55% were willing to pay a premium for products and services from companies that are committed to having a positive social and environmental impact (Yale).

For Counter Culture, becoming a B Corp was a natural next step. B Corp's rigorous verification process for meeting the highest standards of social and environmental practice aligns with Counter Culture's North Star: Counter Culture is a meaningful global brand that inspires positive change. Sustainability has been a part of that positive change since 2003, when Counter Culture's founder and president codified sustainability into its vision statement as a dedication to pursuing real social, environmental, and fiscal sustainability. B Corp is an extension of this vision statement. Counter Culture decided to become a B Corp because it wanted to continue to push the envelope for positive change. Some benefits that may be realized by becoming a B Corp:

- Identifying as a B Corp publicly declares interest in both shareholder and stakeholder success.

Research has shown that amplification and buffering effects persist for nonconventional funds despite normative pressure towards conformity (Smith). When corporations "doing good" do well, they are rewarded by stakeholders and even when they do poorly (compared to traditional peers), stakeholders are more forgiving of their performance. Unconventional B Corporation identities help signal to individuals that a company is invested in creating non-shareholder stakeholder value. According to Dr. Edward Freeman, a strategy professor at Darden School of Business, stakeholders include suppliers, environmentalists, activists, governments, neighbors, and any other party affected by a firm's operations (Freeman).

- Get past the greenwashing signals to consumers authenticity (Kim et al.).

B Corps are legally required to create value for all stakeholders, not just shareholders. Whereas traditional corporations will have sustainability projects in mind, a B Corp will operate and grow in a sustainable manner. Becoming a B Corp allows a company to get past the greenwashing, effect real change, and inspire customer loyalty.

- B Corp is a movement. Becoming a B Corp is associated with the desire to "create a new

economy with a new set of rules” (Kim et. al.). One of Counter Culture’s values is to question the status quo, which falls in line with creating a new set of rules.

The traditional corporation has dominated how we think and talk about business. By becoming a B Corp, Counter Culture is helping to re-imagine what (and who) are the fundamental building blocks of business (Kim et. al.). Counter Culture values questioning the status quo and becoming a B Corp is in brand with its values.

RESULTS FROM THE B CORP ASSESSMENT

Completing the B Corp Assessment required verifying documentation regarding Counter Culture’s business impact model. Scrutinizing the processes and practices of the business allowed us to better understand Counter Culture’s strengths and weaknesses. A B Lab standards analyst reviewed the application and requested additional documentation and responses for certain questions. After completing the B Corp process, we saw areas where Counter Culture was doing excellent and others where there was room to grow.

One area Counter Culture is doing well is measuring its carbon footprint. Counter Culture has been consistently tracking its emissions since 2010 by working with a company called Climate Smart (Appendix D). An area for improvement for Counter Culture is emissions reduction goal setting. While there has been a downward trend in GHG emissions/1000lbs coffee sold since 2010, from 2012-2015 there was an increase back to the baseline (2010). Setting emissions reduction goals helps facilitate monitoring of progress and allows a company to pivot strategically as needed. Clear quantitative goals also facilitate informed discussions regarding costs and feasibility of emissions reduction projects. It’s important for employees to feel ownership of the process and inspire them. Creating a “green team” will help generate inspiration by using design thinking, the method of problem-solving practice by the consulting design firm IDEO (Brown).

Design thinking helps companies get to the root of customer needs by moving beyond obvious solutions. For example, Bank of America launched a new savings account in 2005. IDEO worked with a team from the bank to better understand consumer saving. The team observed families putting loose change into a jar at home after shopping with cash. The team worked with consumers to develop a savings account called “Keep the Change.” Consumers could use their debit cards to make purchases and could round up the total to the nearest dollar, the difference deposited into their savings accounts (Kim et. al.). Design thinking allowed the team to understand customers’ needs on a deeper level and develop a solution with customers. Creating an emissions reduction plan will require understanding the supply chain and employee practices. Interviews and a green team would help set goals and inspire participation.

Strengthening the data collection process is a critical success factor for setting waste reduction goals. The only location that was reporting the waste, recycling, and compost data consistently was the Chicago training center. We set up a phone call with the Chicago sales manager and delved into what they did differently (Appendix C). From the conversation we learned:

- The Chicago team measures waste, recycling, and compost as part of their weekly team meeting.
- There is a calendar reminder for making sure the data is uploaded to the sustainability scorecard.

These insights suggest that each Training Center should incorporate waste, recycling, compost measurements into their weekly meetings and set reminders for uploading the data to the sustainability scorecard. At the Chicago Training Center, the regional manager “owns” the process of making sure all data is collected and reported. It is vital that the regional managers of the Training Centers own the process and engage their teams in the weekly meetings.

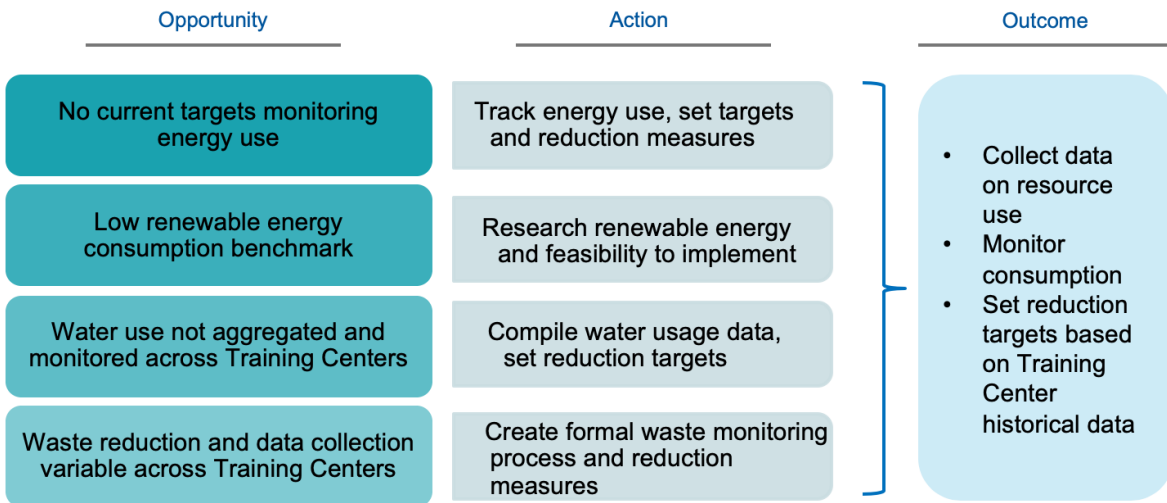
Our conversation with the accountant helped us understand the process for utilities data tracking. We learned that the accounting department was inputting the company’s utility data on a yearly basis. By inputting the data yearly, Counter Culture is missing the opportunity to track their data more minutely and understand monthly changes. From our conversation we gathered these insights:

- The sustainability manager should own the utilities data input
- Data should be inputted on a monthly basis to better understand trends

Understanding the monthly changes in energy use by location will allow the sustainability manager to ask more informed questions. Why did electricity use increase in one location versus another? What opportunities are there for purchasing renewables at the different training centers? The sustainability manager can track these opportunities and develop a sustainability strategy around energy use.

By going through the assessment, we were able to identify some key opportunities and actions for Counter Culture to increase their score. A few small changes could improve data collection which would allow for closer resource consumption monitoring and allow for reduction goals to be set.

Environmental opportunities to increase score



B CORP COFFEE COMPANY BENCHMARK AND BEST PRACTICES



A report in 2017 by the Climate Accountability Institute found that 100 companies are responsible for 71% of global GHG emissions since 1988 (Byskov). In the fight against climate change, individuals can do their part, but corporations must also make changes to reduce their emissions. Corporations exist for the purpose of maximizing shareholder value, even if it is at the expense of the planet. The B Corps legal structure is aimed at changing how we think about the role of a corporation.

B Corps wants to reimagine a global economy that uses business as a force for good. B Corps states on its website:

“B Corps form a community of leaders and drive a global movement of people using business as a force for good. The values and aspirations of the B Corp community are embedded in the B Corp Declaration of Interdependence (B Corp).”

We looked to Counter Culture’s B Corp peers for best practices and inspiration for creating next steps for Counter Culture. We researched three B Corp coffee companies that vary in size and geographic location. The three companies we researched were Larry’s Coffee, Peace Coffee, and Equator Coffee. We analyzed each company’s overall B Impact score, their impact category breakdowns, and green projects.

Larry’s Coffee

Larry’s Coffee, located in Raleigh, NC, has been a certified B-corp since March 2011. Larry’s believes in coffee excellence and the idea that business can be a force for good. When it comes to sustainability in the built environment, Larry’s is ahead of the curve compared to many of its competitors. Larry’s roastery incorporates solar energy, rainwater harvesting, use of biodiesel, and state of the art insulation (Larry’s).

Larry’s overall B impact score was 113, above the 80-point threshold required for becoming certified (Fig. 1). Larry’s excels in two impact areas: Community and Environment (Fig. 2). Here are some takeaways from their projects:

- Larry’s is committed to its farmers. It and was a founding member of Cooperative Coffees, a cooperative of independent coffee roasters dedicated to importing directly from Fair trade cooperatives.
- Larry’s invests directly into its surrounding community. Larry’s “Awake in Class” dark blend donates \$2 per every bag sold so that Wake County teachers can apply for \$500 grants to use for students and classrooms.
- Larry’s has reduced its carbon footprint significantly by investing in its facilities. Larry’s has 4 tanks that hold up to 2,500 gallons of rainwater. Larry’s collects and uses the water to run the bathrooms and water the gardens.
- Larry’s produces solar energy for heating its roastery.
- Larry’s has a composting program using worms.



Fig. 1 Larry’s Coffee Overall B Impact Score

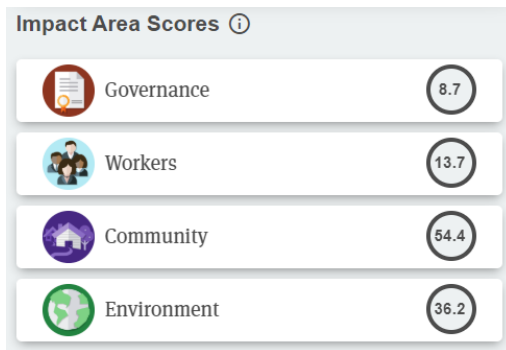


Fig. 2 Larry’s Coffee Impact Area Scores

Peace Coffee

The Institute for Agriculture & Trade Policy (IATP) began with a mission to help American farmers during the family farm crisis of the 1980s (Peace). The mission grew to include farmers abroad and to include the pursuit of creating long-term systemic changes to the farmers’ livelihoods. In 1995, a cohort of IATP staff travelled to Chiapas, Mexico to talk to farmers and understand where they needed help the most. However, trade policy was not the farmers’ top priority, they were more interested in addressing market price instability for coffee prices and the lack of fair wages for farmers. IATP went back to Minneapolis and started a for-profit entity committed to sourcing 100% organic coffee grown by small-scale farmers. In 1997, the for-profit entity became Peace Coffee, inspired by the Guatemalan Peace Accords. Peace coffee has been a certified B Corp since November 2017 and in 2018 Peace Coffee became an independently owned company.

Peace Coffee’s overall B impact score was 100.5, above the 80-point threshold required for becoming certified (Fig. 3). Peace Coffee excels in two impact areas: Community and Environment (Fig. 4). Some takeaways from their projects:

- Peace coffee purchases 100% organic, fair trade coffee with a floor price of \$2.25/lb compared to commodity coffee at \$1.00/lb.
- Peace coffee reinvests in its farmers and coffee growing communities by allocating 3¢/lb to the Climate, Carbon, and Coffee Initiative. The initiative uses the money for origin projects such as centralized and improved compost production, field renovation, and technical trainings in regenerative, organic practices (Peace). In 2019, nearly \$30,000 helped fund grants that improved farming conditions for many at origin.
- Peace Coffee developed Cool Farm Tool, a resource that helps farmers track their fields and returns measurable data that helps highlight carbon sequestration through regenerative agriculture.

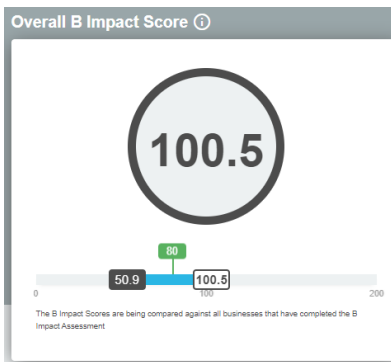


Fig. 3 Peace Coffee Overall B Impact Score

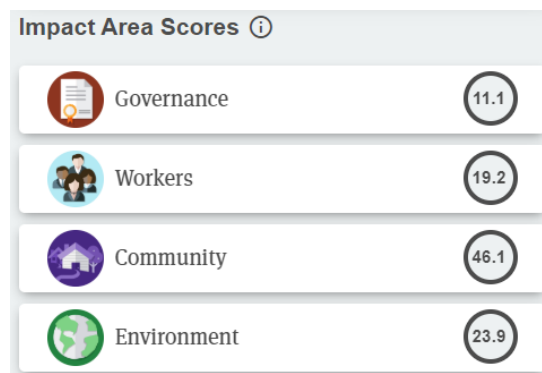


Fig. 4 Peace Coffee Impact Area Scores

Equator Coffee

Located in San Rafael, CA, Equator Coffees was started in 1995. It is a completely women and LGBTQ owned company and in 1999 Equator became fair trade certified. Equator has been a B Corp since 2011 and was the first roastery in California to do so. Equator believes that “coffee can be roasted better, brewed better and, most importantly, it can be sourced in a way that makes lives better.” They are focused on quality, sustainability, and social responsibility.

Equator Coffee’s overall B impact score was 92.6.5, above the 80-point threshold required for becoming certified (Fig. 1). Equator Coffee excels in the Community impact area.

- Equator Coffees sells several B Corps coffees that have completely B Corp supply chains.
- Equator Coffees started Finca Sophia in 2008 in Volcan, Panama.



Fig. 5 Equator Overall B Impact Score

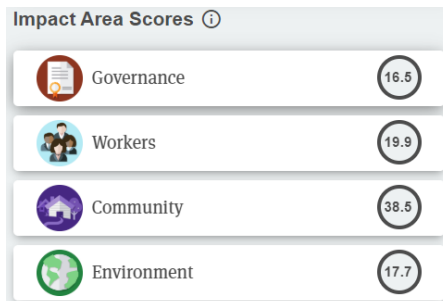


Fig. 6 Equator Impact Area Scores

INSIGHTS

Based on the B Corp Impact Assessment and Verification process, we can recommend several next steps for Counter Culture Coffee. Data collection and reporting was inconsistent among the training centers and roasteries, whether it was from waste produced, staff commutes, utilities consumed, water used, gas purchased or other (see Appendix C for waste data collection best practices from the Chicago Training Center). The impact of this is inaccurate emissions reporting. Additionally, without consistent data collection on a company level it is difficult to establish reduction goals and address any hot spots in terms of training center consumption or other extraneous patterns. In the past, Counter Culture has offset emissions and has aspirations to continue to do so, with a lapse in 2018. By carefully keeping track of emissions, this can be converted into CO₂e and offset.

Businesses are under increasing pressure to seek a “triple bottom line” as a new generation of consumers comes of age. Sustainability is becoming increasingly important to gaining market share, improving operational efficiency, and maintaining a resilient supply chain. After analyzing best practices of other B Corps coffee companies, we provide several green projects for Counter Culture to consider.

Green Team- human centered design

Creating a green team that is composed of a diverse group to tackle sustainability issues. Design-thinking methodologies could be used to answer questions such as how might we reduce emissions from travel. The team would help understand the problems using human-centered design tools such as ethnography, observations, and role-playing (Brown).

Composting at HQ

Counter Culture could start a compost bin and donate compost to non-profit SEEDS.

Getting to 0 Waste: Waste to Energy

The first goal can be getting Counter Culture to zero waste to landfill. Waste to Energy is an option that Burt's Bees, also located in Durham, NC, uses to reach that goal. The EPA's Waste Management Hierarchy shows the most preferred methods of waste management at the top and the least preferred at the bottom (Fig. 6). Energy recovery is the preferred method to disposal. Moving waste from the landfill into waste to energy reduces global GHG emissions and provides useful energy.



Fig. 7 Waste Management Hierarchy

Source: EPA

Duke internships and client projects

The sustainability manager should collaborate with Nicholas school professors to be a client for student led projects. Possible courses for collaboration include Life Cycle Analysis, Environmental Marketing, Social Science Surveys, etc. The sustainability manager could also develop a semester-long or year-long CSR internship program for Duke MEMs and MEM/MBA to bring diverse perspective to the company.

Expand GHG emissions boundary

Choosing boundaries is important for calculating the GHG emissions of a firm. Boundaries can determine how much “responsibility” a firm takes for the GHG emissions related to its operations. Emissions can be classified as scope 1, 2, and 3. Scope 1 emissions are direct emissions from company owned and controlled resources. Scope 2 emissions are indirect emissions from the purchase of energy. Scope 3 emissions are all emissions that occur in the value chain of a company, including both upstream and downstream (GHG protocol). Counter Culture currently measures its scope 1 and 2 emissions well, however, has a lot of room for improvement for measuring scope 3 emissions. For example, Counter Culture does not currently include ocean vessel emissions in its boundary. What would Counter Culture’s GHG emissions look like if it started accounting for the shipment of beans from port to port? Increasing the emissions boundary will allow Counter Culture to better understand its full carbon footprint.

Greener HQ

Might it be possible to implement some green infrastructure into the current locations? Is there a way to work with landlords where Counter Culture leases? These types of questions could help Counter Culture explore the possibility of greening its facilities. We take inspiration from Larry’s coffee. Financial analyses such as NPV and payback periods would be useful here.

Blockchain

100% transparency in the supply chain is something many companies in the industry are pursuing. Traceability and accountability in supply chain is possible with the help of technology. The company Yave is focused on helping roasters understand their often-complicated supply chains to unlock value across the chain.

CONCLUSION

The B Corp Certification process has helped Counter Culture Coffee identify areas where they could improve their business to benefit all stakeholders and not just shareholders. Implementing the above actionable insights would keep Counter Culture Coffee at the forefront of the coffee industry and exemplify their core values.

As of April 2020, Counter Culture Coffee and B Labs are still working together for B Corp Certification. COVID-19 has slowed this process as Counter Culture has had to focus on day-to-day operations to meet the changing demand due to consumer and retail operations shifting in response to business closures, social distancing and government regulations. However, this long-

term commitment to all their stakeholders, especially their suppliers and employees, is a core example of Counter Culture Coffee operating under B Corp Company standards and demonstrates the synergy between the certification and the company's values and operation.

APPENDIX

Appendix A

B Corp Fees Based on Annual Company Revenue

Annual Sales	Annual Certification Fee
\$0 - <\$150,000	\$1,000
\$150,000 - \$499,999	\$1,100
\$500,000 - \$699,999	\$1,200
\$700,000 - \$999,999	\$1,300
\$1 MM - <\$1.4 MM	\$1,400
\$1.5 MM - <\$1.9 MM	\$1,600
\$2 MM - <\$2.9 MM	\$1,800
\$3 MM - \$4.9 MM	\$2,000
\$5 MM - \$7.4 MM	\$2,500
\$7.5 MM - \$9.9 MM	\$3,750
\$10 MM - \$14.9 MM	\$6,000
\$15 MM - \$19.9 MM	\$8,500
\$20MM - <\$29.9 MM	\$12,000
\$30 MM - <\$49.9 MM	\$16,000
\$50 MM - \$74.9 MM	\$20,000
\$75 MM - \$99.9 MM	\$25,500
\$100 MM - <\$174.9 MM	\$30,000
\$175 MM - 249.9 MM	\$35,000
\$250 MM - \$499.9 MM	\$40,000
\$500 MM - \$749.9 MM	\$45,000
\$750MM - \$999.9 MM	\$50,000

Source: B Corporation Certification Posted Annual Fees as of October 1, 2019.

<https://bcorporation.net/certification>

Appendix B
Reformatted waste tracking spreadsheet

Trash	1	2
LBS per week		
YTD total		
Weekly average		
Recycling	1	2
LBS per week		
YTD total		
Weekly average		
Compost	1	2
LBS per week		
YTD total		
Weekly average		

Appendix C

Waste Data Collection Best Practices

– as noted from Joshua Dusk-Peebles of Chicago Training Center, a company leader in collecting waste data

Purpose:

Weekly data collection on waste, recycling and composting should be collected by weight produced. This data is then inputted into the Climate Smart Tool to help assess Counter Culture Coffee’s emissions and is helpful in creating company wide and Training Center specific reduction goals and targets. Consistent and accurate data collection can lead to waste reduction once trends and opportunities are identified and shared between Training Centers.

Useful tips:

- Tie data collection into other weekly practices.
 Ex. For Training Centers, use the weekly tastings at ten as an opportunity to gather for a weekly meeting.
- Provide a luggage or house scale near waste bins
- Weigh waste inside before putting it into the larger bin outside. This way when pickup

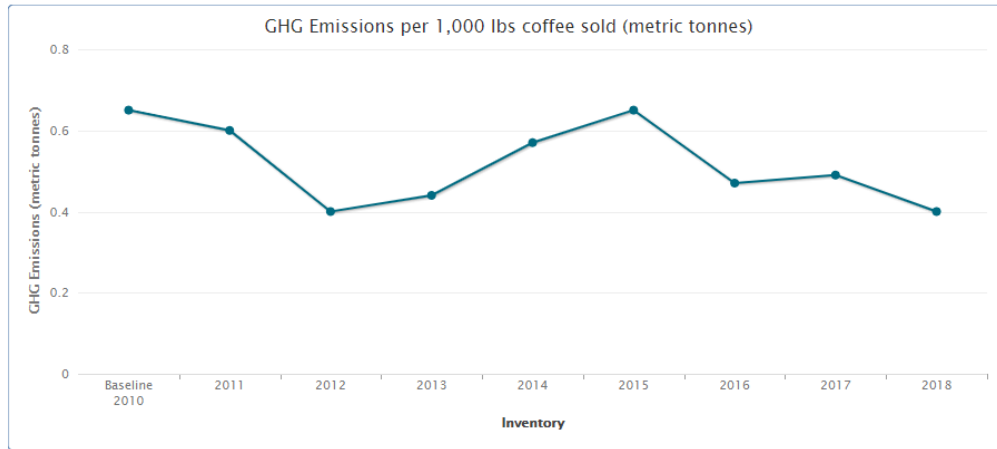
does happen, waste has already been measured. Tally total for the week and record on the scorecard.

Challenges TCs may face:

- Outside staff and cleaning people may be the ones taking trash out and not weighing

Appendix D

Emissions per 1,000 lbs coffee sold (metric tonnes CO₂ equivalent)



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